

Sycamore
PARK DISTRICT
Established 1923

**Sycamore Park District
Regular Board Meeting
June 30, 2020
6:00 PM
Remote Meeting Access**

This meeting will be conducted by audio or video conference without a physically present quorum of the Sycamore Park District Board of Commissioners because of a disaster declaration related to COVID-19 public health concerns affecting the jurisdiction of the Park District. The President of the Board of Commissioners has determined that an in-person meeting at the Clubhouse located at 940 E. State St., Sycamore with all participants is not practical or prudent because of the disaster. Commissioners, the Executive Director, Staff and chief legal counsel will not all be physically present at the Clubhouse located at 940 E. State St., Sycamore, due to the disaster. Physical public attendance at the Clubhouse located at 940 E. State St., Sycamore may be limited or not feasible, so alternative arrangements for public access to hear the meeting are available here: <https://us04web.zoom.us/j/79563266622?pwd=YWx5ak5MaDNxTk9XZDgyTy96Ylc4dz09>.

Meeting ID: 795 6326 6622 Password: 1aFqqD

The meeting will also be audio or video recorded and made available to the public, as provided by law. Public comment will be accepted under "Public Input." Please state your name, address, and limit your comments to three (3) minutes. If you desire to offer public comment during this portion of the meeting, please contact Jackie Hienbuecher at jackieh@sycamoreparkdistrict.com before 5:00 p.m. on June 2, so the board can be prepared to recognize you at the proper time. For ease, comments may also be emailed to jackieh@sycamoreparkdistrict.com by 5:00 p.m. the day of the meeting to be read aloud on your behalf.

This meeting is being recorded through ZOOM.

AGENDA

CALL TO ORDER (Roll Call Vote)

Motion to permit Commissioners Doty, Graves, Kroeger, Schulz, and Strack to participate remotely. (Roll Call Vote)

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

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Sycamore Park District is an equal opportunity provider and employer.

APPROVAL OF REGULAR AND CONSENT AGENDA (Voice Vote)

APPROVAL OF MINUTES: (Voice Vote)

3. Regular Minutes: June 2, 2020 (Voice Vote)

APPROVAL OF MONTHLY CLAIMS:

12. Claims Paid Since Board Meeting (Roll Call Vote)

CONSENT AGENDA:

24. Superintendent of Finance Monthly Report
28. Budget Report
42. Superintendent of Recreation Monthly Report
94. Superintendent of Golf Operations Monthly Report
97. Superintendent of Parks and Facilities Monthly Report
102. Executive Director Monthly Report

CORRESPONDENCE

MONTHLY REPORT: Jeff Donahoe, Superintendent of Parks and Facilities

OLD BUSINESS:

- Executive Director Search Committee Update—Ben/Daryl
Update Regarding MMNH—Theresa
104. Updated “Loss” Numbers for FY2020 Budget—Jackie
Update on Golf Operations—Kirk
107. Consider Ovitz Playground Equipment Bid—Terri Gobble (Roll Call)
110. Natural Gas Supplier Agreement—Jackie (Roll Call)
111. Tech Options for Board: Discussion—Jackie
113. Quarterly Capital Funds Update—Jackie

NEW BUSINESS:

115. Annual Review of Board By-Laws—Dan
129. Plans for Re-Opening Pathway Fitness—Lisa
136. Recommendation for July and Future Regular Board Meetings—Dan

PUBLIC INPUT

EXECUTIVE SESSION:

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.

ADJOURN

**Minutes of the Regular Meeting of the Board of Commissioners
Sycamore Park District
Tuesday, June 2, 2020**

The regular meeting of the Sycamore Park District Board of Commissioners, DeKalb County, Illinois, being held remotely via Zoom in Sycamore, Illinois is called to order at 6:05 p.m. on Tuesday, June 2, 2020.

Will the recording secretary please call the roll.

The following Sycamore Park District Commissioners are not physically present and will not be participating in the meeting in person: **Commissioners Doty, Graves, Schulz, Strack and Kroeger.**

The following Sycamore Park District Commissioners are not physically present but will be participating in the meeting via video and/or audio conferencing: **Commissioners Doty, Graves, Schulz, and Kroeger.**

The following Sycamore Park District Commissioners are not physically present and will not be participating in the meeting: **Commissioner Strack.**

President Kroeger read off the Zoom information as listed on the agenda.

Staff members present via Zoom were Jeanette Freeman, Director Gible, Jackie Hienbuecher, Jeff Donahoe, Kirk Lundbeck, Theresa Tevsh, Lisa Metcalf, and Sarah Rex.

Guests at the Board meeting via Zoom were:

Jen Martinson, Lauterbach & Amen

Motion

Commissioner Schulz made a motion to permit Commissioners Doty, Graves, Schulz, and Kroeger to participate remotely. Commissioner Doty seconded the Motion.

Roll Call

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

Regular and Consent Agenda Approval –

Motion

Commissioner Schulz moved to approve the Regular Agenda and the Consent Agenda. Commissioner Graves seconded the Motion.

Voice Vote

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

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 Tuesday June 2, 2020
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Sycamore Park District Annual Board Meeting and Election of Officers for 2020 - President
 Kroeger called the meeting to order. He then turned the meeting over to Director Gible.

Voice Vote

Director Gible called for a voice vote for the authorization for him to act as Chair for the purpose of the election of the President. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

Director Gible noted it is now his duty for the election of the President to open the floor for nominations for the election of the President of the Board of Commissioners, so the floor is now open for nominations.

Director Gible opened the floor for nominations for President.

<u>Office:</u>	<u>Nominee:</u>	<u>Nominated by:</u>	<u>Seconded by:</u>	<u>Vote:</u>
President	Bill Kroeger	Michelle Schulz	Daryl Graves	(4) Ayes

Director Gible asked if there we any other nominations for President and hearing none he then closed the nominations for President of the Sycamore Park District and asked for a motion.

Motion

Commissioner Graves moved to close the nominations for President. Commissioner Schulz seconded the Motion.

Voice Vote

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

Roll Call

Director Gible called for a roll call to vote on the nomination of Bill Kroeger for President. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent

Director Gible then turned the balance of the nomination process over to the President Bill Kroeger.

President Kroeger opened the floor for nominations for Vice President.

<u>Office:</u>	<u>Nominee:</u>	<u>Nominated by:</u>	<u>Seconded by:</u>	<u>Vote:</u>
Vice President	Michelle Schulz	Bill Kroeger	Daryl Graves	(4) Ayes

President Kroeger closed the floor for nominations for Vice President for the coming year.

Motion

Commissioner Doty moved to close the nominations for Vice President. Commissioner Schulz seconded the Motion.

Voice Vote

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

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Roll Call

President Kroeger called for a roll call to vote on the nomination of Michelle Schulz for Vice President. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

President Kroeger opened the floor for nominations for Treasurer.

<u>Office:</u>	<u>Nominee:</u>	<u>Nominated by:</u>	<u>Seconded by:</u>	<u>Vote:</u>
Treasurer	Jackie Hienbuecher	Michelle Schulz	Ben Doty	(4) Ayes

President Kroeger closed the floor for nominations for Treasurer for the coming year.

Motion

Commissioner Doty moved to close the nominations for Treasurer. Commissioner Schulz seconded the Motion.

Voice Vote

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

Roll Call

President Kroeger called for a roll call to vote on the nomination of Jackie Hienbuecher for Treasurer. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

The following positions will be filled as follows:

Secretary: Daniel Gible

Recording Secretary: Jeanette Freeman

<u>Office:</u>	<u>Nominee:</u>	<u>Nominated by:</u>	<u>Seconded by:</u>	<u>Vote:</u>
Secretary:	Dan Gible	Michelle Schulz	Ben Doty	(4) Ayes

Recording

Secretary:	Jeanette Freeman	Michelle Schulz	Ben Doty	(4) Ayes
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Motion

Commissioner Schulz moved to close the nominations for Secretary and Recording Secretary. Commissioner Doty seconded the Motion.

Voice Vote

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

Roll Call

President Kroeger called for a roll call to vote on the nomination of Dan Gible and Jeanette Freeman for Secretary and Recording Secretary. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

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Legal Services: Ancel, Glink

Audit Services: Vacant for now.

IAPD Legislative Contact: Commissioner Schulz

Motion

Commissioner Schulz moved to close the nominations for the above appointments.
 Commissioner Graves seconded the Motion.

Voice Vote

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

Roll Call

President Kroeger called for a roll call to vote on the nomination of Ancel, Glink for Legal Services and Commissioner Schulz for the IAPD Legislative Contact. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

FOIA Officers: Daniel Gibble, Kirk Lundbeck

Open Meetings Act Official: Board President and Vice President–

ADA Coordinators: Kirk Lundbeck and Theresa Tevsh.

Plan Commission Representative: Commissioner Strack.

Motion

Commissioner Schulz moved to approve all the appointments as listed above.
 Commissioner Graves seconded the Motion.

Voice Vote

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

Roll Call

President Kroeger called for a roll call to vote on all of the nominations. All commissioners present voted Aye. Motion carried 4-0. Commissioner Strack was absent.

President Kroeger Closed the Annual Meeting for 2020.

Motion

Commissioner Schulz moved to close the Annual Meeting. Commissioner Graves seconded the Motion.

Voice Vote

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

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Sycamore Park District

Tuesday, June 2, 2020

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Approval of Minutes –

Motion

Commissioner Schulz moved to approve the modifications to the April 28, 2020 Regular Meeting Minutes with the modification that “Commissioners are not physically present and will not be participating in the meeting in person”. Commissioner Graves seconded the Motion.

Motion

Commissioner Schulz moved to approve the April 28, 2020 Regular Meeting Minutes. Commissioner Graves seconded the Motion.

Voice Vote

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

Claims and Accounts Approval

Motion

Commissioner Graves moved to approve and pay the bills in the amount of \$378,423.51. Commissioner Doty seconded the Motion.

Roll Call

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

Correspondence –

- ITEP/IDOT/FHWA Additional Funds Letter

Public Input - None

Positive Feedback – None

Monthly Report – Supt. of Recreation Theresa Tevsh noted she did a report for fall programming and what it will look like assuming we go into Phase 4. There will be restrictions on class sizes and what the class looks like. A big thing we must do, is the requirement for the cleaning of our facility. Right now, they are saying we need to do hourly cleaning in between classes. President Kroeger noted it was encouraging to see some of the outdoor activity. Supt. Tevsh noted we have a cheerleading class going on behind the WPA Main South. We also had 16 pickleball players. Our art camps are full along with the tennis camp and it looks like our basketball and dance camp is a go. Supt. Tevsh and her staff went through other classes and camps that are available and are going. Director Gible noted the staff has been creative beyond any measure and he gave kudos to all the staff. President Kroeger noted the City set up areas downtown. The Park provided the picnic tables and other businesses provided other things. He gave thanks to the staff as well.

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Old Business

Executive Director Committee Update – Commissioner Doty noted we have the same search committee back together, except Daryl Graves stepped in for Ted Strack. They met a week ago to get organized again. Last night they spoke with a few interested parties for the position via Zoom. That went well and the committee is excited about these candidates. The committee will meet again on 6-18-20 and at that time they will have all the applications. They will discuss who they want to interview from the applications.

Update Regarding the MMNH – Supt. of Recr. Tevsh noted the Museum Board had a Zoom meeting last Friday. They have locked in an attorney to help them. They have been forwarding utility bills over to us. Director Gibble noted that he and Supt. of Finance Hienbuecher have requested from the City to waive the water bills but have not gotten a response on this as of yet. Supt. Tevsh noted that Supt. of Park Donahoe has been checking on the building. Looks like there has been some ceiling paint that has been falling in a few areas, but these areas have been known to do this. Director Gibble noted he used the opportunity when he gave them a lead on an attorney to indicate to them that we would really like to see this all wrapped up by 12-31-20 at the latest. Josephine indicated to him that she understood that and didn't see a problem with this date. Director Gibble noted that with the attorney coming on that has handled dissolutions in the past, the timeline should become clearer in the near future. He also noted that once we get a better timeline laid out from Josephine, then we can maybe meet with the City.

A Resolution Approving Joint Agreement No. C-93-021-19 for Funds to Pay for Segment 1: GW Trail from Old Mill Park to Sycamore Forest Preserve –

Motion

Commissioner Schulz moved to approve Resolution Joint Agreement #C-93-021-19.
 Commissioner Doty seconded the Motion.

Roll Call

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

Updated “Loss” Numbers for FY2020 Budget – Supt. of Finance Hienbuecher noted she updated on the spreadsheet through July. With the closing of the pool, she knew she could include those numbers for August as well. This is an estimate where we might be due to closing due to the COVID.

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Update on Golf Operations – Supt. of Golf Operations Kirk Lundbeck noted that he wanted to publicly say thanks to Jeff Donahoe, Steve Tritt and the crew for what they have done with the flood and have both sides now open. He noted he helped a little, but not the level they did. He is getting compliments on the playing condition from the golfers. He also wanted to thank Melissa for helping and spraying off the carts as they come off the course. Also thanked Theresa for getting the cleaning crew in for the cart barn, the board room, etc.

He then noted that the golf course is rocking and rolling. The golf people in the golf operations are all excited seeing 150-200 people each day not knowing if they are positive. He and Dan are working on a plan to bring in more staff. Kirk noted he and his staff are doing everything they can to stay safe.

President Kroeger thanked Kirk and staff. What has happened getting the golf course opened is due to hard work and has been tremendous. Supt. of Golf Maint. Donahoe noted they had mud and corn stalks on the course and noted they have never seen anything like this. There are a few areas they need to re-seed but not enough to keep it closed. Supt. of Finance Hienbuecher noted a claim has been filed with PDRMA and the adjustor came out when the water was still high. Supt. Donahoe took him around to the different locations. They have now told us anything that is covered property that had damage will have the work covered..

Park Naming – Recreation Supervisor Sarah Rex noted it is time to name the new park on Airport Road. There were 45 total nominations but only 31 met our qualifications. Commissioner Graves suggested holding off naming the soccer complex after Ron Johnson and possibly name the new baseball complex after him as that sport is more appropriate considering his history. President Kroeger noted that he and Director Gible can talk before the next meeting.

Motion

Commissioner Graves moved to table until next meeting. Commissioner Schulz seconded the Motion.

Voice Vote

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

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 Sycamore Park District
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New Business

Presentation of Audit – Supt. of Finance Hienbuecher introduced Jen with Lauterbach & Amen Auditors to present our audit. Jen then went through the audit with the Board

Motion

Commissioner Schulz moved to accept and approve the Audit as presented. Commissioner Doty seconded the Motion.

Roll Call

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

Consider Large Events – Recreation Supervisor Rex noted that normally this would be the time of year they would let the Board know about any big events going on at our park district facilities. She had given the Board a snapshot of what the dates were and the status of events with the COVID going on. Supt. of Recr. Tevsh noted there is going to be a blood drive in August. The company contacted her to see if they could have a blood drive at our building and this will be on June 19th. The hospitals are hurting for blood with everything that is going on. We will still have the one in August.

Plans for Re-Opening Pathway Fitness – Facilities Supervisor Metcalf noted her recommendation is the first attempt that we could take as we go into Phase 4. Things are changing every day and she continues to do Zoom meetings. They are suggesting Plan A and in this she included what procedures we will have to follow.

Public Input – There was no public signed in to Zoom.

President Kroeger wanted to let everyone know the Board appreciates everyone doing what is necessary to get the golf course, clubhouse and all areas cleaned up. He wanted to also thank the groups and clubs that helped with some of the cleanup. He mentioned that we had asked the City to help clean our parking lots and roads. Director Gible noted that Fred Busse with the Street Department had his crew out right away. President Kroeger emphasized we should do what we can to help the City and our local businesses.

Commissioner Doty noted he had a few people looking for information on our website for what is open. He thought the last COVID updated was from May. He was asking if the website could be updated. Recr. Supervisor Rex noted she will update the website.

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Motion

The Board adjourned the Regular Session to go into Executive Session at 7:56 pm on a motion made by Commissioner Graves for the reasons listed below. The motion was seconded by Commissioner Doty.

Roll Call

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

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.
11. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

The Board convened to Executive Session at 7:58 pm. The roll was called with Commissioners Doty, Graves, Schulz, and Kroeger present along with Recording Secretary Jeanette Freeman, Director Gibble and Supt. of Finance Hienbuecher.

Motion

The Board adjourned the Executive Session at 8:23 p.m. on a motion made by Commissioner Doty. The motion was seconded by Commissioner Schulz.

Voice Vote

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

The Board reconvened to Regular Session at 8:24 pm. The roll was called with Commissioners Doty, Graves, Schulz, and Kroeger present along with Recording Secretary Jeanette Freeman, Director Gibble and Supt. of Finance Hienbuecher.

Motion

The Board adjourned the Regular Session at 8:24 p.m. on a motion made by Commissioner Schulz. The motion was seconded by Commissioner Graves.

Voice Vote

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

Respectfully Submitted

Jeanette Freeman
 Recording Secretary
 Sycamore Park District

DATE: 06/24/2020
 TIME: 14:29:51
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 05/29/2020 TO 06/24/2020
 FROM CHECK # TO 999999

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
ADVANCE	ADVANCE AUTO PARTS								
	2454--425409			05/29/20		62066	06/24/20	363.73	16.30
	01 2444	TRACTOR-RADIATOR CAP-FLUI	101500066403						16.30
	2454-423681			05/01/20	00004560	62066	06/24/20	363.73	3.61
	01	BATTERY CLAMP TOP DRESSER	504100066403						3.61
	2454-423884			05/05/20	00004557	62066	06/24/20	363.73	8.26
	01	TRACTOR RADIATOR FLUID	101500066402						8.26
	2454-423954			05/06/20	00004564	62066	06/24/20	363.73	93.70
	01	ANTI FREEZE, RADIATOR SEALANT	101500066403						93.70
	2454-424306			05/12/20		62066	06/24/20	363.73	23.38
	01	GATOR-BRAKE LINES FLUIDS	202100066402						23.38
	2454-424480			05/15/20		62066	06/24/20	363.73	124.80
	01	SHOP - GLOVES PPE	101500076514						124.80
	2454-424793			05/20/20		62066	06/24/20	363.73	22.40
	01	SPARK PLUGS - SHOP	101500066403						22.40
	2454-424816			05/20/20		62066	06/24/20	363.73	18.36
	01	ENGINE CLEANER-DEGREASER	101500066403						18.36
	2454-425308			05/28/20		62066	06/24/20	363.73	39.94
	01	LIGHTS-BIG DUMP TRUCK	101500066402						39.94
	2454-425309			05/28/20		62066	06/24/20	363.73	14.70
	01	TRACTOR--RADIATOR FLUSH FLUID	101500066403						14.70
	2454-425430			05/29/20		62066	06/24/20	363.73	-1.72
	01	PART RETURN	101500066403						-1.72
							VENDOR TOTAL:	363.73	
AFLAC	AFLAC								
	201733			06/12/20		62067	06/24/20	605.90	605.90
	01	PRE TAX - AFLAC	101000002006						568.70
	02	AFTER TAX - AFLAC	101000002007						37.20
AIRGAS	AIRGAS USA LLC						VENDOR TOTAL:	605.90	
	9970926317			05/31/20		62068	06/24/20	32.30	32.30
	01	WELDING TANK RENTAL	101500066401						32.30

DATE: 06/24/2020
 TIME: 14:29:51
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 05/29/2020 TO 06/24/2020
 FROM CHECK # TO 999999

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
ANCEL	ANCEL GLINK, P.C.								32.30
	75743	01 CORPORATE MATTERS	101000036120	05/07/20		62032	06/05/20	3,041.66	3,041.66
		02 TAX EXEMPTIONS	101000036120						2,772.91
									268.75
									VENDOR TOTAL: 3,041.66
ARCO	ARCO MECHANICAL EQUIP SALES								
	18312	01 SHOP INSP-CALIB CO2 EXH SYS	101500056300	06/08/20		62069	06/24/20	715.00	715.00
									715.00
									VENDOR TOTAL: 715.00
BANN	BANNER UP SIGNS								
	72148	01 PHASE 3 COVID SIGNS GOLF	101500066405	05/29/20	00004577	62059	06/10/20	200.00	80.00
									80.00
	72195	01 COVID FLOOR DECALS	207500066401	06/03/20	00004576	62059	06/10/20	200.00	120.00
									120.00
									VENDOR TOTAL: 200.00
BURRI	BURRIS EQUIPMENT CO.								
	PS29076	01 9016 MOWER-DECK SEALS	202100066403	05/27/20		62070	06/24/20	339.08	154.76
									154.76
	PS29201	01 MOWER BLADES	101500066403	06/12/20		62070	06/24/20	339.08	68.46
									68.46
	PS29270	01 9016 MOWER-SHIM-DECK BUMPER	101500066403	06/11/20		62070	06/24/20	339.08	115.86
									115.86
									VENDOR TOTAL: 339.08
CINTAZ	CINTAS CORP								
	8404642945	01 1ST AID KIT SERVICE - CH	101000066401	05/15/20		62071	06/24/20	67.41	67.41
									67.41
									VENDOR TOTAL: 67.41
CITY	CITY OF SYCAMORE								
	SHIELDS	01 SAFETY SHIELDS - CC FRONT DESK	207500076514	06/09/20		62055	06/09/20	156.00	156.00
									156.00

SYCAMORE PARK DISTRICT
PAID INVOICE LISTING

DATE: 06/24/2020
TIME: 14:29:51
ID: AP450000.WOW

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VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	CHK DATE	CHECK #	CHECK AMT	INVOICE AMT/ ITEM AMT
CITY2	CITY OF SYCAMORE						VENDOR TOTAL:	156.00
	14205600/5650-0520	01 WATER/SEWER - POOL	518100096704	05/29/20	06/05/20	62033	229.20	229.20
COMCA	COMCAST						VENDOR TOTAL:	229.20
	0468768-0620	01 CABLE	303000096705	05/25/20	06/05/20	62034	143.25	143.25
		02 CABLE	504000096705					71.63
								71.62
COMMO	COMMONWEALTH EDISON						VENDOR TOTAL:	143.25
	0558722008-0620	01 BASEBALL CONCESSIONS	303300096702	06/04/20	06/09/20	62056	4,372.58	4,372.58
		02 POOL	518100096702					59.26
		03 MAINT	101500096702					53.30
		04 MAINT	504100096702					22.11
		05 CART BLDG	504000096702					22.11
		06 CLUBHOUSE	303000096702					202.94
		07 PROSHOP	504000096702					66.37
		08 ADMIN	101000096702					66.37
		09 ADMIN	201000096702					154.87
		10 ELECTRONIC SIGN	101000096702					154.87
		11 ELECTRONIC SIGN	201000096702					10.41
		12 COMM CTR	207500096702					10.41
								3,549.56
060320	BOYNTON PARK						VENDOR TOTAL:	989.83
	01 BOYNTON PARK		101500096702	06/03/20	06/09/20	62057	989.83	989.83
	02 KIWANIS PARK		101500096702					16.08
	03 EMIL CASSIER PARK		101500096702					39.53
	04 SYCAMORE LAKE		101500096702					19.34
	05 GOOD TYMES SHELTER		101500096702					25.12
	06 ENTRY PARK		101500096702					22.54
	07 MAINT BLDG		101500096702					24.80
	08 MAINT BLDG		504100096702					403.84
	09 SPORS COMPLEX		202100096702					403.84
	10 SOCCER COMPLEX		101500096702					8.21
								26.53
CONS	CONSERV FS						VENDOR TOTAL:	5,362.41
	121013111	01 DIESEL - OLD TANK #3	504100076515	06/03/20	06/24/20	62072	1,313.83	222.56
								222.56

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 05/29/2020 TO 06/24/2020
 FROM CHECK # TO 999999

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
121013112	01	GAS - OLD TANK #4	504100076515	06/03/20		62072	06/24/20	1,313.83	185.30 185.30
121013113	01	DIESEL - GOLF	504100076515	06/03/20		62072	06/24/20	1,313.83	732.76
	02	DIESEL - PARKS	101500076515						78.81
	03	DIESEL - SC	202100076515						438.78 215.17
121013193	01	DIESEL - GOLF	504100076515	06/12/20		62072	06/24/20	1,313.83	120.96
	02	DIESEL - PARKS	101500076515						21.37
	03	DIESEL - SC	202100076515						72.91 26.68
4009471	01	FUEL PUMP HOSE	101500076515	05/21/20		62072	06/24/20	1,313.83	52.25 52.25
DEK4		DEKALB COUNTY HEALTH DEPT.						VENDOR TOTAL:	1,313.83
PERMITS 2020									
	01	GOLF COURSE-CH CONC PERMIT	303000046210	06/23/20		62064	06/23/20	560.00	560.00
	02	BASEBALL CONC PERMIT	303300046210						280.00 280.00
DEKA		DEKALB LAWN & EQUIPMENT CO.						VENDOR TOTAL:	560.00
71789	01	THERMO RELAYH GASKET	202100066402	05/27/20		62035	06/05/20	164.21	65.46 65.46
71824	01	THERMO SWITCH	202100066403	05/28/20		62035	06/05/20	164.21	98.75 98.75
DEKGARD		DEKALB COUNTY COMMUNITY GARDEN						VENDOR TOTAL:	164.21
05-20-20	01	GOLF-PARK ANNUAL FLOWERS	101500076502	05/20/20		62073	06/24/20	483.50	483.50 483.50
ECDESIGN		EC DESIGN						VENDOR TOTAL:	483.50
4166	01	IRRIGATION SUPPORT	711000207041	05/11/20		62036	06/05/20	4,800.00	4,800.00 4,800.00
								VENDOR TOTAL:	4,800.00

SYCAMORE PARK DISTRICT
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FROM 05/29/2020 TO 06/24/2020
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VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
ECO	130856-0520	ECOWATER SYSTEMS, INC.							
	01	SALT-HYD PEROX	101000056300	05/16/20		62037	06/05/20	185.00	185.00
	02	SALT-HYD PEROX	201000056300						92.50
									92.50
									VENDOR TOTAL: 185.00
ENGIN	140313.FD.20	ENGINEERING RESOURCE ASSOC							
	01	SOUTH SPORTS COMPLEX	711000207037	05/27/20		62038	06/05/20	10,301.68	2,815.00
									2,815.00
	160910.P1.23	GREAT WEST TRAIL SEG	711000207039	05/29/20		62038	06/05/20	10,301.68	3,486.68
	01								3,486.68
	171021A0.02	BRIDGE - FINAL DESIGN	701000207003	05/27/20		62038	06/05/20	10,301.68	3,100.00
	01								3,100.00
	18070400.10	GOLF COURSE IRRIGATION	711000207041	05/29/20		62038	06/05/20	10,301.68	900.00
	01								900.00
									VENDOR TOTAL: 10,301.68
FIRSTMID	2020	FIRST MIDWEST BANK							
	01	SAFETY DEPOSIT BOXES	101000046204	06/01/20		62039	06/05/20	57.00	57.00
									57.00
									VENDOR TOTAL: 57.00
FOX1	IN00357746	FOX VALLEY FIRE & SAFETY							
	01	SHOP FIRE ALARM MONITOR SERV	101500056300	06/10/20		62074	06/24/20	165.00	165.00
									165.00
									VENDOR TOTAL: 165.00
FRONTIER	052220	FRONTIER							
	01	MAINT	101500096700	05/22/20		62040	06/05/20	145.78	145.78
	02	MAINT	504100096700						72.89
									72.89
									VENDOR TOTAL: 145.78
FUNEXP	703530335-01	FUN EXPRESS							
	01	FLAG DAY FILLERS	205011306216	05/27/20		62075	06/24/20	150.72	150.72
	02	POM POMS	205980566216						82.32
	03	SPORTS PENANTS	205011956216						22.22
	04	TEAM SPIRIT POMS	205011306216						25.95
									20.23

DATE: 06/24/2020
 TIME: 14:29:51
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 05/29/2020 TO 06/24/2020
 FROM CHECK # TO 999999

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
GRAI	GRAINGER						VENDOR TOTAL:		150.72
	9546070187	01 SHOP LIGHT BULBS	101500066401	05/29/20		62041	06/05/20	47.99	47.99
							VENDOR TOTAL:		47.99
ILLDNR	INDR/OFFICE OF WATER RESOURCES								
	PERMIT S20200157	01 APPL FEE PERMIT #S20200157	701000207005	06/10/20		62060	06/10/20	2,740.00	2,740.00
							VENDOR TOTAL:		2,740.00
ILLIN	ILLINI SECURITY SYSTEMS, INC.								
	34466	01 CC INTRUSION	207500056300	05/15/20		62042	06/05/20	195.00	195.00
							VENDOR TOTAL:		195.00
INTEG	INTEGRA BUSINESS SYSTEMS, INC.								
	INV94111	01 COPIER/RINTER - ADMIN	101000056304	05/14/20		62044	06/05/20	236.04	71.39
		02 COPIER/RINTER - ADMIN	201000056304						35.70
									35.69
	INV94112	01 COPIER/PRINTE R- CC	101000056304	05/14/20		62044	06/05/20	236.04	13.09
		02 COPIER/PRINTE R- CC	201000056304						6.54
									6.55
	INV94113	01 COPIER/PRINTER - MAINT	101000056304	05/14/20		62044	06/05/20	236.04	52.58
		02 COPIER/PRINTER - MAINT	201000056304						26.29
									26.29
	INV94344	01 COPIER/PRINTER - ADMIN	101000056304	06/03/20		62044	06/05/20	236.04	61.04
		02 COPIER/PRINTER - ADMIN	201000056304						30.52
									30.52
	INV94345	01 COPIER/PRINTER == CC	101000056304	06/03/20		62044	06/05/20	236.04	21.40
		02 COPIER/PRINTER == CC	201000056304						10.74
									10.66
	INV94346	01 COPIER/PRINTER - MAINT	101000056304	06/03/20		62044	06/05/20	236.04	16.54
		02 COPIER/PRINTER - MAINT	201000056304						8.27
									8.27

FROM 05/29/2020 TO 06/24/2020
 FROM CHECK # TO 999999

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
KISH		KISHWAUKEE SPECIAL RECREATION						VENDOR TOTAL:	236.04
	139	01 INCLUSIONAIDTUMBLING CLASS FEB	221000076500	06/03/20	00004590	62076	06/24/20	74.36	74.36
	2020-1	01 2020 CONTRIBUTION	221000116855	05/29/20		62045	06/05/20	21,793.98	21,793.98
LAUTER		LAUTERBACH & AMEN LLP						VENDOR TOTAL:	21,868.34
	45803	01 2019 AUDIT SERVICES	241000036122	05/13/20		62046	06/05/20	2,000.00	2,000.00
LOWE		LOWE'S						VENDOR TOTAL:	2,000.00
	903015-EYGCCJ	01 WOOD STAIN PARKS	101500066404	05/05/20	00004559	62077	06/24/20	91.37	27.99
	903722-EZSEXY	01 FENCE STOP	101500066404	05/15/20		62077	06/24/20	91.37	8.32
	903964-EXLWLF	01 STAFF RAINSUITS	101500076500	04/29/20		62077	06/24/20	91.37	55.06
MART		MARTENSON TURF PRODUCTS						VENDOR TOTAL:	91.37
	76636	01 SEED-FAIRWAY- ROUGH-PARKSFLOOD	101500076502	06/01/20		62078	06/24/20	1,252.25	864.75
	76748	01 FAIRWAY SEE-FLOOD	101500076502	06/05/20		62078	06/24/20	1,252.25	387.50
MAST		MASTER OF THE LINKS						VENDOR TOTAL:	1,252.25
	1030425	01 GOLF COURSE TRAP RAKES	504100076517	05/16/20		62079	06/24/20	299.88	299.88
MENA		MENARDS - SYCAMORE						VENDOR TOTAL:	299.88
	27079	01 DISPOSABLE FACE MASKS	504100076514	05/22/20	00004586	62080	06/24/20	174.55	99.00
									49.50

DATE: 06/24/2020
 TIME: 14:29:51
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 05/29/2020 TO 06/24/2020
 FROM CHECK # TO 999999

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
27079	02	DISPOSABLE FACE MASKS	207500076514	05/22/20	00004586	62080	06/24/20	174.55	99.00 49.50
27451	01	EPOXY GLUE	3030000076500	05/27/20	00004581	62080	06/24/20	174.55	7.96
	02	DISH WAND	3030000076500		00004581				2.97 4.99
27869	01	HOSE FOR PRESSURE WASHER	2075000076510	06/03/20	00004585	62080	06/24/20	174.55	34.99 34.99
28571	01	FLOWERS GOLF PLANTERS	504100076500	06/13/20	00004587	62080	06/24/20	174.55	26.16 26.16
28652	01	IRRIQ PUMP FITTINGS FOR HOSE	5041000076505	06/24/20		62080	06/24/20	174.55	6.44 6.44
							VENDOR TOTAL:		174.55
3	01	IRRIGATION INSTALL	711000207041	05/22/20		62047	06/05/20	247,500.00	247,500.00 247,500.00
							VENDOR TOTAL:		247,500.00
107466	01	PLASTIC FLY TEES	501000001306	06/22/20	00004593	62081	06/24/20	629.79	629.79
	02	PLASTIC FLY TEES	501000001306		00004593				511.20
	03	SHIPPING INV I07466	501000001306		00004593				98.40 20.19
							VENDOR TOTAL:		629.79
2333	01	PORT-O-POT - GOLF	504100056309	05/31/20		62082	06/24/20	1,110.00	1,110.00
	02	PORT-O-POT - PARKS	101500056309						385.00
	03	PORT-O-POT - SPORTS	202100056309						362.00 363.00
							VENDOR TOTAL:		1,110.00
052920	01	COMM CTR	207500096703	05/29/20		62048	06/05/20	273.71	273.71 273.71
							VENDOR TOTAL:		273.71

FROM 05/29/2020 TO 06/24/2020
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VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
PDRMA									
	MAY 2020								
		01 HEALTH INS PREM	101000106801	06/05/20		62049	06/05/20	23,143.34	23,143.34
		02 HEALTH INS PREM	101500106801						4,536.91
		03 HEALTH INS PREM	504100106801						1,774.33
		04 HEALTH INS PREM	504000106801						2,049.01
		05 HEALTH INS PREM	201000106801						1,793.48
		06 HEALTH INS PREM	202100106801						5,824.34
		07 HEALTH INS PREM	207500106801						6,561.42
		08 HEALTH INS PREM	303000106801						64.09
									539.76
PENDEL		PENDELTON TURF SUPPLY						VENDOR TOTAL:	23,143.34
	11242								
		01 GOLF-WETTING AGENT	504100076507	06/03/20		62083	06/24/20	465.00	465.00
		02 GOLF-LIQUID FERT	504100076506						405.00
									60.00
PEPSI		PEPSI COLA GEN. BOT.						VENDOR TOTAL:	465.00
	18143806								
		01 20 OZ BOTTLE POP	303000086631	06/03/20		62084	06/24/20	406.68	406.68
		02 5 GAL BIB	303000086630						52.08
		03 3 GAL BIB	303000086630						250.20
									104.40
	19838559								
		01 20 OZ BOTTLE POP	303000086631	05/01/20		62050	06/05/20	574.23	574.23
		02 5 GAL BIB	303000086630						208.32
		03 3 GAL BIB	303000086630						166.80
		04 CO 2 TANK	303000086630						104.40
									94.71
								VENDOR TOTAL:	980.91
PERFOR		PERFORMANCE FOOD GROUP							
	6372374								
		01 GATORADE	303000086631	05/08/20		62051	06/05/20	485.90	485.90
		02 CHIPS	303000086622						103.34
		03 HOT DOGS	303000086615						186.64
		04 HAMBURGERS	303000086613						151.08
		05 GATORADE REBATE	303000086631						59.34
		06 DELIVERY CHARGE	303000076500						-20.00
									5.50
								VENDOR TOTAL:	485.90

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 05/29/2020 TO 06/24/2020
 FROM CHECK # TO 999999

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
PRIN		PRINCIPAL LIFE GROUP							
	JUNE 2020			06/05/20		62052	06/05/20	1,370.70	1,370.70
		01 DENTAL INS PREM	101000106801						234.36
		02 DENTAL INS PREM	101500106801						87.45
		03 DENTAL INS PREM	504100106801						98.53
		04 DENTAL INS PREM	504000106801						106.55
		05 DENTAL INS PREM	201000106801						358.64
		06 DENTAL INS PREM	202100106801						330.69
		07 DENTAL INS PREM	207500106801						133.18
		08 DENTAL INS PREM	303000106801						21.30
							VENDOR TOTAL:		1,370.70
REACH		REACH MEDIA NETWORK							
	67625	01 REACH MEDIA PLAYER	207500076514	06/16/20	00004595	62085	06/24/20	654.00	654.00
							VENDOR TOTAL:		654.00
RESOUR		RESOURCE BANK							
	2017B-0620	01 2017B BOND INTEREST	601000156900	05/31/20		62058	06/09/20	6,015.00	6,015.00
							VENDOR TOTAL:		6,015.00
ROCHNEW		THE ROCHELLE NEWS-LEADER							
	470488	01 2020 GOLF GUIDE	101200046208	05/10/20	00004579	62061	06/10/20	245.00	245.00
							VENDOR TOTAL:		245.00
SERVICE		SERVICEMASTER RESTORATION							
	10408	01 CLUBHOUSE FLOOD MITIGATION	303000056300	06/24/20	00004589	62086	06/24/20	1,500.00	1,500.00
	10409	01 FLOOD MITIGATION CLUBHOUSE	303000056300	06/12/20	00004588	62087	06/24/20	6,139.04	6,139.04
	10409-2ND CHECK	01 FLOOD MITIGATION CLUBHOUSE	303000056300	06/12/20	00004588	62088	06/24/20	6,139.05	6,139.05
							VENDOR TOTAL:		13,778.09
SHAW		SHAW SUBURBAN MEDIA							
	0520100027030	01 CHRONICLE ADS - EX DIR AD	101200046208	06/10/20	00004580	62062	06/10/20	1,295.00	1,295.00
							VENDOR TOTAL:		1,295.00

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

SOFT SOFT WATER CITY VENDOR TOTAL: 1,295.00

2652-05/2020 01 RENT-WATER-CUPS-SALT 101500076500 06/01/20 62053 06/05/20 124.95 124.95
 02 RENT 504000076500 22.00

STAPLES STAPLES BUSINESS ADVANTAGE VENDOR TOTAL: 124.95

3447964616 01 DISPOSABLE FACE MASKS 207500076514 05/30/20 62089 06/24/20 65.70 51.40
 3447964620 01 DIVIDERS 101000046200 05/30/20 62089 06/24/20 65.70 14.30

T0001632 EGGLEHOL, HALEY VENDOR TOTAL: 65.70

REIMB - BASSETT 01 REIMB - BASSETT TRAINING 303000046207 06/19/20 62090 06/24/20 5.00 5.00

TIMECLOC TIME CLOCK EXPRESS VENDOR TOTAL: 5.00

8132 01 TIMECARDS 101000046200 06/05/20 62091 06/24/20 93.25 93.25
 02 TIMECARDS 201000046200 46.62
 46.63

TRUGR TRUGREEN VENDOR TOTAL: 93.25

121327216 01 OLD MILL - WEED N FEED 101500076507 05/28/20 62092 06/24/20 1,273.57 394.41
 394.41

1218941951 01 BB FIELDS - WEED N FEED 202100076527 06/03/20 62092 06/24/20 1,273.57 879.16
 879.16

VECTOR VECTOR STOMP VENDOR TOTAL: 1,273.57

IN-007414 01 BUG CONTROL 207500056300 05/06/20 62093 06/24/20 35.00 35.00
 35.00

VENDOR TOTAL: 35.00

FROM 05/29/2020 TO 06/24/2020
 FROM CHECK # TO 999999

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	CHK DATE	CHECK #	CHECK AMT	INVOICE AMT/ ITEM AMT
VISIONAR VISIONARY WEBWORKS								
	VW-060240-19			06/04/20	06/10/20	62063	225.00	225.00
	01	WEB HOSTING	201000036130					225.00
							VENDOR TOTAL:	225.00
WAGN	27683			05/23/20	06/24/20	62094	427.05	218.30
	01	AGLIME BB FIELDS - FLOOD	202100076533					218.30
	27966			06/13/20	06/24/20	62094	427.05	208.75
	01	AGALIME BB FIELDS - FLOOD	202100076533					208.75
WALM	051620			05/16/20	06/05/20	62054	15.04	427.05
		WALMART COMMUNITY/RFCSLIC						
	01	HOT DOG BUNS	303000086615					15.04
	02	HAMBURGER BUNS	303000086613					1.74
	03	ONIONS-TOMATO-LETTUCE	303000086629					1.74
	04	COFFEE	303000086612					3.64
								7.92
							VENDOR TOTAL:	15.04
WARE	4693122-0			06/17/20	06/24/20	62095	9.80	9.80
		WAREHOUSE DIRECT BUSINESS						
	01	MOISTENERS	101000046200					4.90
	02	MOISTENERS	201000046200					4.90
WASTE	3618602-2011-6			05/29/20	06/24/20	62096	405.33	405.33
		WASTE MANAGEMENT						
	01	REFUSE - ADM	101000056302					62.12
	02	REFUSE - CH	303000056302					62.13
	03	REFUSE - ADM	101000056302					6.50
	04	REFUSE -OLD SHOP	504100056302					30.54
	05	REFUSE -SC	202100056302					38.35
	06	REFUSE -PARKS	101500056302					38.35
	07	REFUSE -CC	207500056302					167.34
							VENDOR TOTAL:	405.33
							TOTAL --- ALL INVOICES:	359,114.21

To: Board of Commissioners

From: Jackie Hienbuecher

Subject: Monthly Report

Date: June 30, 2020

Administrative Initiatives (06/1/20 – 06/30/20)

- Attended scheduled Board and Superintendent/staff meetings.
- Reviewed deposits for Community Center, Golf, and Concessions, prepared general ledger journal entries to be posted.
- Updated EFTs. June 15th installment moved to end of membership/pass. Worked with Lisa on autorenewals and updated expiration dates.
- Continued to monitor new household accounts on Rectrac for residency and process refund for those that registered as non-resident when they should be resident.
- Assisted staff with technology problems/concerns/needs. Coordinated assistance from CMJ to resolution when necessary.
- Performed criminal background checks on new hires and volunteers.
- Prepared monthly sales tax returns.
- Filed monthly IMRF earnings and submitted payment.
- Filed monthly unemployment report with the state.
- Submitted payroll direct deposit files for processing and scheduled transfer of funds.
- Processed monthly bills for payment.
- Prepared monthly bank reconciliation.

- Continued to review cash flow and transferred funds as needed in order to increase investment income and to cover disbursements.
- Reviewed quarterly unemployment report. Paid claim.
- Updated IMRF Accelerated Payment based upon Executive Director revised retirement date.
- Finalized Comptroller report. Approved filing with auditors.
- Further reviewed computer options for Board.
- Maintained contact with insurance adjuster on flood claim. Submitted estimates for cleaning/repair.
- Reviewed information in the Restore Illinois Phase 4 tool kit as it relates to activities in the district.
- Attended IAPD webinar “Rules for Holding Virtual Open Meetings During Phase 3.”
- Completed PDRMA annual salary update.
- Attended PDRMA – PATH Essentials webinar.
- Reviewed and updated District email accounts.
- Watched recorded webinar provided by Lauterbach & Amen “FEMA – What You Need to Know Related to COVID-19 and the Application Process.”
- Set up spreadsheet to track COVID related expenses.
- Completed PDRMA Operating Expenditure Request.
- Transferred cost of goods sold in concessions (catering), recreation, vending and pro shop sales.
- Completed PDRMA Annual Salary audit for the purpose of updating life insurance.

- Provided KSRA with property tax installment documentation and process payment.
- Submitted 2019 audit to Standard & Poors.
- Assisted with pro shop inventory as needed.
- Updated quarterly capital fund spreadsheet.

Administrative Initiatives (7/1/20 – 7/31/20)

- Attend scheduled Study Sessions, Superintendent and Board meetings.
- Participate in COVID-19 related webinars.
- File quarterly payroll taxes.
- File monthly Sales Tax Return.
- Review deposits for Community Center, Golf, and Concessions. Prepare journal entries to be posted.
- File monthly IMRF earnings and submit payment.
- Monthly bank reconciliation.
- Process monthly EFT for memberships/passes.
- Transfer cost of goods sold in concessions (catering), recreation, vending and pro shop sales.
- Continue to gather flood related costs and submit to PDRMA for reimbursement.
- Invoice DeKalb County Forest Preserve for their portion of trail expense per agreement.
- Gather necessary documentation to submit COVID related expenses to FEMA for grant.

- Review any financial assistance applications.
- Provide KSRA with property tax installment documentation and process payment.
- Attend pumpkin festival committee meeting.
- Revise timeline for consideration of Golfrac software. Set up demonstration.
- Update credit card terminal information. Perform annual PCI compliance.
- Write up instructions for utilizing the employee portal.

Sycamore Park District
Summarized Revenue & Expense Report
Period ended May 31, 2020

Corporate Fund (10)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	<u>Variance</u>
Revenues					
Administration	308,197.14	326,832.02	1,559,109.00	172,742.88	89.2% (1)
Marketing	87.50	262.50	600.00	-	#DIV/0!
Parks	5,516.09	8,580.09	26,091.00	4,327.99	98.2% (2)
	<hr/>				
Total Revenues	313,800.73	335,674.61	1,585,800.00	177,070.87	89.6%
Expenses					
Administration	291,730.95	442,341.01	1,336,773.00	324,002.84	36.5% (3)
Marketing	14,290.51	26,641.29	43,600.00	17,424.15	52.9% (4)
Parks	25,551.63	104,119.71	304,523.00	89,873.26	15.9% (5)
	<hr/>				
Total Expenses	331,573.09	573,102.01	1,684,896.00	431,300.25	32.9%
Total Fund Revenues	313,800.73	335,674.61	1,585,800.00	177,070.87	89.6%
Total Fund Expenses	331,573.09	573,102.01	1,684,896.00	431,300.25	32.9%
Surplus (Deficit)	(17,772.36)	(237,427.40)	(99,096.00)	(254,229.38)	-6.6%

- (1) Real Estate Taxes, received 21.75% of Total for 2020 vs. 9.77% of Total for 2019. Shelter/Alcohol permit down 93.4% \$3,379.
- (2) Dog Park Revenue. Dog park was not open until May 2019. Revenue up 49.7% \$1,203. IMRF/SS tax levy transfer greater due to larger receipts (1).
- (3) 2020 includes \$18,500 in survey expenses. Interest payment for 2019 bond \$102,403.
- (4) COVID mailers \$13,167.
- (5) Naturalist position did not start until 4/8/19. FT wages/taxes greater in 2020 approx \$12,845.

Recreation Fund (20)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	221,037.35	221,721.84	990,727.00	99,838.91	122.1% (1)
Sports Complex	-	150.00	44,457.00	410.00	-63.4%
Sports Complex Maintenance	11,503.59	11,503.59	43,727.00	5,627.69	104.4% (2)
Midwest Museum of Natural Hist	-	-	2,400.00	1,197.71	-100.0%
Programs-Youth	1,876.37	4,472.37	20,393.00	9,818.19	-54.4% (3)
Programs-Teens	-	-	1,635.00	-	#DIV/0! (3)
Programs-Adult	16.96	1,768.76	13,501.00	6,685.14	-73.5% (3)
Programs-Leagues	145.19	145.19	11,905.00	97.11	49.5% (3)
Programs-Youth Athletics	1,612.55	7,074.65	31,171.00	17,848.45	-60.4% (3)
Programs-Fitness	533.71	5,928.88	24,559.00	9,897.65	-40.1% (3)
Programs-Early Childhood	-	2,110.00	6,757.00	4,054.00	-48.0% (3)
Programs-Dance	412.24	1,019.74	4,530.00	1,612.24	-36.8% (3)
Programs-Special Events	-	6,429.02	20,671.00	6,475.17	-0.7% (3)
Programs-Community Events	-	2,850.00	12,183.00	4,760.00	-40.1% (3)
Brochure	-	-	7,350.00	3,300.00	-100.0%
Weight Room	2.46	42,806.74	179,114.00	98,356.76	-56.5% (4)
Community Center	1,836.45	24,558.33	64,906.00	29,097.85	-15.6% (5)
Total Revenues	238,976.87	332,539.11	1,479,986.00	299,076.87	11.2%

(1) Real Estate Taxes, received 21.75% of Total for 2020 vs. 9.77% of Total for 2019. \$115,491

(2) IMRF/SS tax levy transfer greater due to larger receipts (1).

(3) Revenue from programs decreased 48.1%, \$29,449 compared to 2019 due to COVID closure.

(4) Compared to Annual Budget/Compared to 2019 YTD:

Pathway Fitness Membership	22.79% / 38.91%
Pathway Fitness Pass	23.61% / 44.58%
Track Only Pass	34.86% / 70.58%
Pre-pay Card	0% / 0%
Program Fees	19.26% / 45.73%
Daily Admission Fee	21.72% / 36.85%

(5) Compared to Annual Budget/Compared to 2019 YTD:

Open Gym Daily	43.26% / 100.26%
Open Gym Membership	36.53% / 92.01%
Rentals	42.58% / 70.97%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended May 31, 2020

Expenses						
Administration	42,734.74	248,611.79	608,219.00	227,923.06	9.1%	(1)
Sports Complex	-	-	-	-	#DIV/0!	
Sports Complex Maintenance	31,488.78	173,674.11	441,735.00	172,744.93	0.5%	
Midwest Museum of Natural Hist	1,523.63	9,866.72	18,750.00	5,600.02	76.2%	(2)
Programs-Youth	190.81	1,897.33	12,801.00	1,618.28	17.2%	(3)
Programs-Teens	-	(12.00)	1,116.00	-	#DIV/0!	(3)
Programs-Adult	10.99	2,737.35	10,344.00	5,596.57	-51.1%	(3)
Programs-Leagues	-	3,546.57	8,821.00	3,232.12	9.7%	(3)
Programs-Youth Athletics	-	2,423.09	21,861.00	2,951.33	-17.9%	(3)
Programs-Fitness	-	4,168.86	13,495.00	4,090.86	1.9%	(3)
Programs-Early Childhood	-	-	4,637.00	-	#DIV/0!	(3)
Programs-Dance	-	246.16	2,024.00	297.12	-17.2%	(3)
Programs-Special Events	126.84	3,426.60	14,422.00	2,666.66	28.5%	(3)
Programs-Community Events	-	-	26,829.00	1,273.31	-100.0%	(3)
Brochure	-	-	24,575.00	9,466.03	-100.0%	(4)
Weight Room	-	11,062.36	43,393.00	11,029.44	0.3%	
Community Center	12,403.56	67,460.53	219,126.00	78,227.48	-13.8%	(5)
Total Expenses	88,479.35	529,109.47	1,472,148.00	526,717.21	0.5%	
Total Fund Revenues	238,976.87	332,539.11	1,479,986.00	299,076.87	11.2%	
Total Fund Expenses	88,479.35	529,109.47	1,472,148.00	526,717.21	0.5%	
Surplus (Deficit)	150,497.52	(196,570.36)	7,838.00	(227,640.34)	-13.6%	

(1) New Recreation Specialist started May 2019. 2020 increases for exempt. FT wages/taxes greater in 2020 approx \$26,124.

(2) Paying electric/gas \$6,982.

(3) Expenses for programs decreased 15.2%, \$3,292 compared to 2019.

(4) No summer brochure printed/mailed in 2020

(5) Part time customer service temporarily laid off \$9,199.

Sycamore Park District
Summarized Revenue & Expense Report
Period ended May 31, 2020

Donations (21)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	-	34,906.36	56,000.00	9,996.74	249.2%
Total Revenues	-	34,906.36	56,000.00	9,996.74	249.2%
Expenses					
Administration	-	-	100,000.00	-	#DIV/0!
Total Expenses	-	-	100,000.00	-	#DIV/0!
Total Fund Revenues	-	34,906.36	56,000.00	9,996.74	249.2%
Total Fund Expenses	-	-	100,000.00	-	#DIV/0!
Surplus (Deficit)	-	34,906.36	(44,000.00)	9,996.74	249.2%

Special Recreation (22)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	43,587.96	43,621.90	201,500.00	19,016.22	129.4% (1)
Total Revenues	43,587.96	43,621.90	201,500.00	19,016.22	129.4%
Expenses					
Administration	-	46.76	201,500.00	9,336.01	-99.5%
Total Expenses	-	46.76	201,500.00	9,336.01	-99.5%
Total Fund Revenues	43,587.96	43,621.90	201,500.00	19,016.22	129.4%
Total Fund Expenses	-	46.76	201,500.00	9,336.01	-99.5%
Surplus (Deficit)	43,587.96	43,575.14	-	9,680.21	350.1%

(1) Real Estate Taxes, received 21.75% of Total for 2020 vs. 9.77% of Total for 2019.

Insurance (23)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	14,601.99	14,686.72	67,000.00	7,345.17	100.0% (1)
Total Revenues	14,601.99	14,686.72	67,000.00	7,345.17	100.0%
Expenses					
Administration	-	(7,511.50)	81,452.00	-	#DIV/0!
Total Expenses	-	(7,511.50)	81,452.00	-	#DIV/0!
Total Fund Revenues	14,601.99	14,686.72	67,000.00	7,345.17	100.0%
Total Fund Expenses	-	(7,511.50)	81,452.00	-	#DIV/0!
Surplus (Deficit)	14,601.99	22,198.22	(14,452.00)	7,345.17	202.2%

(1) Real Estate Taxes, received 21.75% of Total for 2020 vs. 9.77% of Total for 2019.

Audit (24)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	3,127.09	3,151.93	14,000.00	1,548.10	103.6% (1)
Total Revenues	3,127.09	3,151.93	14,000.00	1,548.10	103.6%
Expenses					
Administration	-	12,750.00	13,900.00	13,950.00	-8.6%
Total Expenses	-	12,750.00	13,900.00	13,950.00	-8.6%
Total Fund Revenues	3,127.09	3,151.93	14,000.00	1,548.10	103.6%
Total Fund Expenses	-	12,750.00	13,900.00	13,950.00	-8.6%
Surplus (Deficit)	3,127.09	(9,598.07)	100.00	(12,401.90)	-22.6%

(1) Real Estate Taxes, received 21.75% of Total for 2020 vs. 9.77% of Total for 2019.

Paving & Lighting (25)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	5,426.84	5,469.50	25,000.00	228.54	2293.2% (1)
Total Revenues	5,426.84	5,469.50	25,000.00	228.54	2293.2%
Expenses					
Administration	-	-	48,471.00	-	#DIV/0!
Total Expenses	-	-	48,471.00	-	#DIV/0!
Total Fund Revenues	5,426.84	5,469.50	25,000.00	228.54	
Total Fund Expenses	-	-	48,471.00	-	
Surplus (Deficit)	5,426.84	5,469.50	(23,471.00)	228.54	

(1) Real Estate Taxes, received 21.75% of Total for 2020 vs. 9.77% of Total for 2019. increased levy to \$25,000

Park Police (26)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	189.95	195.76	637.00	58.68	233.6%
Total Revenues	189.95	195.76	637.00	58.68	233.6%
Expenses					
Administration	355.25	1,186.86	2,153.00	-	#DIV/0! (1)
Total Expenses	355.25	1,186.86	2,153.00	-	#DIV/0!
Total Fund Revenues	189.95	195.76	637.00	58.68	233.6%
Total Fund Expenses	355.25	1,186.86	2,153.00	-	
Surplus (Deficit)	(165.30)	(991.10)	(1,516.00)	58.68	-1789.0%

(1) Dog park patrol

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended May 31, 2020

IMRF (27)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	26,316.58	26,316.58	121,000.00	8,934.70	194.5% (1)
Total Revenues	26,316.58	26,316.58	121,000.00	8,934.70	194.5%
Expenses					
Administration	26,316.58	26,316.58	121,000.00	8,934.70	194.5%
Total Expenses	26,316.58	26,316.58	121,000.00	8,934.70	194.5%
Total Fund Revenues	26,316.58	26,316.58	121,000.00	8,934.70	194.5%
Total Fund Expenses	26,316.58	26,316.58	121,000.00	8,934.70	194.5%
Surplus (Deficit)	-	-	-	-	

(1) Real Estate Taxes, received 21.75% of Total for 2020 vs. 9.77% of Total for 2019.

Social Security (28)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	22,121.03	22,121.03	100,000.00	9,998.78	121.2% (1)
Total Revenues	22,121.03	22,121.03	100,000.00	9,998.78	121.2%
Expenses					
Administration	27,631.14	27,631.14	105,510.00	17,111.84	61.5%
Total Expenses	27,631.14	27,631.14	105,510.00	17,111.84	61.5%
Total Fund Revenues	22,121.03	22,121.03	100,000.00	9,998.78	121.2%
Total Fund Expenses	27,631.14	27,631.14	105,510.00	17,111.84	61.5%
Surplus (Deficit)	(5,510.11)	(5,510.11)	(5,510.00)	(7,113.06)	

(1) Real Estate Taxes, received 21.75% of Total for 2020 vs. 9.77% of Total for 2019.

Sycamore Park District
Summarized Revenue & Expense Report
Period ended May 31, 2020

Concessions (30)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Clubhouse Concessions	1,847.52	1,847.52	75,703.00	7,500.90	-75.4%
Beverage Cart	-	-	11,306.00	167.59	-100.0%
Sports Complex Concessions	-	-	37,863.00	5,281.87	-100.0%
Pool Concessions	-	-	8,673.00	-	#DIV/0!
Catering	212.27	1,589.27	19,253.00	7,682.43	-79.3%
	<hr/>				
Total Revenues	2,059.79	3,436.79	152,798.00	20,632.79	-83.3% (1)
Expenses					
Clubhouse Concessions	3,163.93	17,400.33	100,074.00	24,766.26	-29.7%
Beverage Cart	-	41.92	8,495.00	178.10	-76.5%
Sports Complex Concessions	464.32	1,075.10	32,705.00	5,538.34	-80.6%
Pool Concessions	-	-	8,569.00	-	#DIV/0!
Catering	6.00	342.18	6,565.00	2,445.70	-86.0%
	<hr/>				
Total Expenses	3,634.25	18,859.53	156,408.00	32,928.40	-42.7% (1)
Total Fund Revenues	2,059.79	3,436.79	152,798.00	20,632.79	-83.3%
Total Fund Expenses	3,634.25	18,859.53	156,408.00	32,928.40	-42.7%
Surplus (Deficit)	(1,574.46)	(15,422.74)	(3,610.00)	(12,295.61)	25.4%

(1) Closed due to COVID. Clubhouse began serving limited menu 5/1/20

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended May 31, 2020

Developer Contributions (32)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	-	6,303.11	15,000.00	5,677.33	11.0%
	<hr/>				
Total Revenues	-	6,303.11	15,000.00	5,677.33	11.0%
Expenses					
Administration	-	-	6,000.00	-	#DIV/0!
	<hr/>				
Total Expenses	-	-	6,000.00	-	#DIV/0!
Total Fund Revenues	-	6,303.11	15,000.00	5,677.33	11.0%
Total Fund Expenses	-	-	6,000.00	-	#DIV/0!
Surplus (Deficit)	-	6,303.11	9,000.00	5,677.33	11.0%

Sycamore Park District
 Summarized Revenue & Expense Report
 Period ended May 31, 2020

Golf Course (50)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Golf Operations	23,720.56	100,031.18	416,557.00	129,977.45	-23.0%
Golf Maintenance	4,488.14	4,488.14	21,964.00	2,500.70	79.5%
Total Revenues	28,208.70	104,519.32	438,521.00	132,478.15	-21.1%
Expenses					
Golf Operations	13,137.42	56,110.60	218,420.00	63,087.44	-11.1%
Golf Maintenance	18,692.72	85,759.98	274,997.00	94,190.55	-9.0%
Total Expenses	31,830.14	141,870.58	493,417.00	157,277.99	-9.8%
Total Fund Revenues	28,208.70	104,519.32	438,521.00	132,478.15	-21.1%
Total Fund Expenses	31,830.14	141,870.58	493,417.00	157,277.99	-9.8%
Surplus (Deficit)	(3,621.44)	(37,351.26)	(54,896.00)	(24,799.84)	50.6%

closed thru April 30th due to COVID

Sycamore Park District
Summarized Revenue & Expense Report
Period ended May 31, 2020

Aquatics (51)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Pool	(1,868.60)	31.40	69,120.00	20,235.37	-99.8%
Swim Lessons			20,832.00	15,308.00	
Splashpad	-	-	18,034.00	650.00	-100.0%
	<hr/>				
Total Revenues	(1,868.60)	31.40	107,986.00	36,193.37	-99.9%
Expenses					
Pool	138.06	1,092.96	59,795.00	2,703.17	-59.6%
Aquatics Maintenance	3,528.90	5,898.48	34,200.00	13,636.46	-56.7%
Swim Lessons	-		10,750.00	-	
Splashpad	-	-	838.00	2.00	-100.0%
	<hr/>				
Total Expenses	3,666.96	6,991.44	105,583.00	16,341.63	-57.2%
Total Fund Revenues	(1,868.60)	31.40	107,986.00	36,193.37	-99.9%
Total Fund Expenses	3,666.96	6,991.44	105,583.00	16,341.63	-57.2%
Surplus (Deficit)	(5,535.56)	(6,960.04)	2,403.00	19,851.74	-135.1%

Pool closed 2020 due to COVID.

Sycamore Park District
Summarized Revenue & Expense Report
Period ended May 31, 2020

Debt Service (60)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	137,465.99	137,610.87	630,000.00	61,392.34	124.1%
Total Revenues	137,465.99	137,610.87	630,000.00	61,392.34	124.1%
Expenses					
Administration	-	-	625,786.00	7,140.00	-100.0%
Total Expenses	-	-	625,786.00	7,140.00	-100.0%
Total Fund Revenues	137,465.99	137,610.87	630,000.00	61,392.34	124.1%
Total Fund Expenses	-	-	625,786.00	7,140.00	-100.0%
Surplus (Deficit)	137,465.99	137,610.87	4,214.00	54,252.34	153.6%

Capital Projects (70)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	-	751.28	540,000.00	2,981.00	-74.8%
Total Revenues	-	751.28	540,000.00	2,981.00	-74.8%
Expenses					
Administration	21,145.56	172,914.00	597,888.00	94,015.80	83.9%
Total Expenses	21,145.56	172,914.00	597,888.00	94,015.80	83.9%
Total Fund Revenues	-	751.28	540,000.00	2,981.00	-74.8%
Total Fund Expenses	21,145.56	172,914.00	597,888.00	94,015.80	83.9%
Surplus (Deficit)	(21,145.56)	(172,162.72)	(57,888.00)	(91,034.80)	89.1%

Sycamore Park District
Summarized Revenue & Expense Report
Period ended May 31, 2020

Action 2020 (71)

<u>Department</u>	<u>May Actual</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>2019 YTD Actual</u>	
Revenues					
Administration	-	5,738.47	208,600.00	805.91	612.0%
Total Revenues	-	5,738.47	208,600.00	805.91	612.0%
Expenses					
Administration	6,875.75	316,813.79	1,357,750.00	64,624.49	390.2%
Total Expenses	6,875.75	316,813.79	1,357,750.00	64,624.49	390.2%
Total Fund Revenues	-	5,738.47	208,600.00	805.91	612.0%
Total Fund Expenses	6,875.75	316,813.79	1,357,750.00	64,624.49	390.2%
Surplus (Deficit)	(6,875.75)	(311,075.32)	(1,149,150.00)	(63,818.58)	387.4%
Total Fund Revenues	834,014.92	1,077,074.74	5,743,828.00	793,435.56	
Total Fund Expenses	541,508.07	1,820,080.66	7,173,862.00	1,379,678.32	
Surplus (Deficit)	292,506.85	(743,005.92)	(1,430,034.00)	(586,242.76)	

Sycamore Park District
Fund Balances

	Audited 1/1/2020	Revenues	Expenses	5/31/2020	5/31/2020 Cash balance
10 Corporate	854,653.74	335,674.61	573,102.01	617,226.34	613,371.73
20 Recreation	448,367.83	332,539.11	529,109.47	251,797.47	292,880.88
21 Donations	132,672.62	34,906.36	-	167,578.98	167,578.98
22 Special Recreation	18,718.11	43,621.90	46.76	62,293.25	62,293.25
23 Insurance	46,724.24	14,686.72	(7,511.50)	68,922.46	68,922.46
24 Audit	13,701.70	3,151.93	12,750.00	4,103.63	4,103.63
25 Paving & Lighting	23,521.99	5,469.50	-	28,991.49	28,991.49
26 Park Police	3,522.01	195.76	1,186.86	2,530.91	2,530.91
27 IMRF	-	26,316.58	26,316.58	-	-
28 Social Security	5,510.11	22,121.03	27,631.14	-	-
30 Concessions	33,677.90	3,436.79	18,859.53	18,255.16	14,856.15
32 Developer Contributions	178.24	6,303.11	-	6,481.35	6,481.35
60 Debt Service	79,888.43	137,610.87	-	217,499.30	217,499.30
70 Capital Projects	419,257.15	751.28	172,914.00	247,094.43	247,094.43
71 Action 2020	2,679,876.36	-	6,875.75	2,673,000.61	2,857,930.63
Total governmental fund balance	4,760,270.43	966,785.55	1,361,280.60	4,365,775.38	4,584,535.19
50 Golf Course	1,416,988.68	104,519.32	141,870.58	1,379,637.42	
	<u>(1,506,099.68)</u>			<u>(1,506,099.68)</u>	
	(89,111.00)			(126,462.26)	(58,119.09)
51 Aquatics	387,553.67	31.40	6,991.44	380,593.63	
	<u>(380,628.50)</u>			<u>(380,628.50)</u>	
	6,925.17			(34.87)	(154.87)
Total proprietary funds	(82,185.83)	104,550.72	148,862.02	(126,497.13)	
	4,678,084.60			4,239,278.25	4,526,261.23

Summary of depository accounts as of **6/25/2020**

<u>Location</u>	<u>Balance</u>	<u>Interest</u>	<u>YTD Interest</u>
First Midwest Bank	665,161.17	0.13	1229.7
Resource Bank	32,864.24	0.14	47.89
IPDLAF	3,718,811.58	0.16	9402.09
DCCF - Action 2020	48,792.36		
Dekalb Co. Community Foundation	<u>17,615.13</u>		
	4,483,244.48		

To: Board of Commissioners
From: Theresa Tevsh, Superintendent of Recreation Services
Subject: Monthly Report
Date: June 24, 2020

Administrative Initiatives (6/1/20-6/30/20)

Theresa Tevsh, Superintendent of Recreation Services

- Attended the rescheduled Park District Board meeting on June 2 via zoom.
- Attended the management meetings on June 18.
- Attended the Soccer Complex tour on June 23rd.
- Continue to work with the Intern, Haley Egelhof, to schedule her with recreation experiences during these odd times. She is assisting with concessions and is learning the customer service desk currently. Haley will be scheduled as a Fitness Monitor the month of July. Her camp is scheduled to run June 28-July2 and all four sessions have registrants. Haley has organized the Kickstart Kits.
- Organized the Syca- S'More Camp-In program on June 6. The Storyteller donated her time and we had 8 families register for the virtual event.
- Organized the Free Fishing day on June 20th at Sycamore Rotary Lake. IDNR donated 8 fishing poles. We had two families that participated.
- Outdoor Pickleball has been successful with two outdoor courts that were painted in the Community Center parking lot. The 2 courts run for 2 hours on Tuesdays, Wednesdays, and Thursdays. With Phase Four starting on June 26th, we will move the court reservations to the indoor courts starting June 30th. The court space will continue to be free the month of July to coincide with NRPA July is Parks and Recreation Month.

- Working on a Park District Mascot plan, along with Sarah, our Marketing Supervisor to introduce into future programs and events.
- Facilitated staff meetings to prepare to transition the re-opening of the Community Center.
- Conducted Sport Affiliate zoom meeting on June 16th. The groups wanted clarification on what they can do on the fields Phase Three, and what can happen in Phase Four.
- Custodian Jerry Dobson continued to assist in parks after his regular duties through June 19th. He went back to full-time facilities custodian on June 22.
- Recreation Specialist Justin Jenz continued to assist in Golf Course operation through June 12. He started back in the Community Center full-time on June 15.
- The Fall Brochure timeline has been established and staff will plan events and programs based on Phase Four guidelines. The Fall programming and registration will start September 4th, which is 30 days later than past brochures, but due to COVID-19. This will be a print brochure.
- Assisted with flood mitigation for picnic shelters, golf course lockers, garage, cart barn and clubhouse. Clean-up is complete. Working with Melissa, Recreation Specialist to find contractor to complete the work inside the clubhouse.
- Attended the KSRA board meeting via zoom on June 9th. Camp Maple Leaf has started with 15 campers registered for all 6 weeks Week 2 had the most campers so far with 28 registered. With Phase Four approaching, KSRA will bring back their walking club and Bocce. The 2019 Audit was approved by the board and completed by Lauterbach & Amen, LLD. **See attached Audit and Management letter.**
- Coordinated the June 19 Versiti Blood Drive in the community center.
- Attended the following webinars and zoom sessions in June:
 - June 10 IPRA
 - June 11 Athletic Business- How to Re-Open your Facility

- Attended the June 26th, 29 Service Desk staff training to re-open the facility.

Lisa Metcalf, Facilities Supervisor

- Participated in many zoom sessions about fitness and aquatics to learn and chat with other park districts to see what and how they are doing things during this time.
- Managed and attended outdoor fitness classes.
- Created a 3 on 3 Teen Sand Volleyball League. We had 6 teams register for the Wednesday evening league.
- Planned out Pathway Fitness and a quadrant in the Gym to re-position equipment to help with social distancing when we open.
- Created time slots in RecTrac for people to sign up for Splash Fountain, Pathway Fitness, Gym A-2, and the Track.
- Hired a new Personal Trainer.
- Helped train the Service Desk Staff with our new policies and procedures for when we open to the public.
- Participated in a Live Healthy DeKalb County board meeting.
- Continued to work in RecTrac to update things as new things get added and changed.
- Assisted with moving Pickleball equipment 3 days a week.

Justin Genz, Recreation Specialist

- Continued prep and adjustments for upcoming outdoor programs.

- Cheer/dance class began with 7 participants. The class went very smooth and all the kids followed the six feet apart guidelines thought the program.
- Music together virtual program has begun. 5 registered for the program.
- Worked at Golf course raking sand traps, cutting grass.
- Held a conference call with our tennis instructor and art instructor to discuss new logistics.
- Tennis program has begun, 22 kids registered. We used new rackets that were found in storage so that each student would have their own racket to keep. That way staff do not have to spend time sanitizing each racket.
- Art camp has begun, max of 10 kids registered. Each student has their own “art box” for the week with their own supplies so that they do not have to be sanitized daily. The instructor will sanitize at the end of the camp.
- Basketball Camp will begin June 29, 17 kids registered. New basketballs were ordered in a variety of colors, so that each student has their own basketball and it is easily identified by a color or stripe. Our intern, Haley Engelhof will lead the 4-day camp.
- Private softball lessons begun June 23rd, 2 participants.
- Starting to piece together fall brochure content and ideas.
- Trained and worked some days as dog park patrol.
- Meeting with recreation team to discuss fall programming and the reopening of the community center.

Sarah Rex, Recreation Supervisor

- Promote summer programming.

- Developed and implemented the public information and member communication component of the reopening plan for Pathway Fitness and Splash Fountain – electronic and in the building.
- Created an online survey for Sycamore Creek HOA to vote for Dr. John Ovitz Park’s new playground design.
- Created an online survey for Pathway, Track and Gym members to respond to returning to the facility once it opens.
- Attended IAPD webinar on high focus communication to improve one’s likeability.
- Met with Ron Vine over the phone to review the survey report and plan for a presentation to the Board.
- Continued to coordinate Homestead Summer Camp. Weekly packets with activities and links to videos sent to participating households.

Melissa J Dobberstein, Food and Beverage Manager, Recreation Specialist

- Completed vending reports for May with total of \$5.50 in sales. Many items expired due to building closed to public.
- Kept up to date on all the new Covid 19 updates.
- Ordered and put together Flag Day Bags.
- Ran Caddyshack Grill with customers being allowed to come inside and order from the counter.
- Working with the intern on training in the kitchen.
- Met with two garage door companies for estimates to replace food and beverage cart garage door from flood damage.
- Worked with ServiceMaster on the cleanup of storeroom and office area.
- Updated the large menu in clubhouse with new prices for 2020.

- Cleaned and sanitized all tables and chairs in clubhouse to prepare for allowing public when we hit phase 4.
- Organized tables and chairs in clubhouse to be 6 foot of spacing between tables.
- Participated in Rec team staff meetings via the internet.
- Participated in team meetings discussing how to go forward with programming in uncertain times.

Administrative Initiatives (7/1/20-7/31/20)

Theresa Tevsh, Superintendent of Recreation Services

- Will attend upcoming staff meetings.
- Will monitor after hours operations of Pathway Fitness to make sure members are following the established rules.
- Will continue to monitor and report on the MMNH happenings.
- Will assist KSRA to return programs to the Community Center so they understand our rules.
- Will work with IDPH to push for approval to open splash Fountain. As of June 24, they have not released a Phase Four Guidelines for Splash Pads. The Parks staff have completed the cleaning of the reservoir but will wait for the ok from IDPH to do any more.
- Will assist with Wednesday night Teen Sand volleyball league.
- Will work with Recreation Team in preparing for Fall Brochure.
- Will communicate with incoming Fall intern, Kelsey Sipp, to bring her onboard in August.

Melissa J Dobberstein, Food and Beverage Manager, Recreation Specialist

- Will continue to follow new Covid 19 guidelines as they come out.
- Will stay on top of keeping clubhouse sanitized.
- Will help with contractors to finish putting clubhouse and garage together.
- Will continue to be ready to start sport concessions when we get the go ahead.
- Ready to do rentals and birthday parties when we get the go ahead.

Justin Genz, Recreation Specialist

- Will prepare for second session summer programs and camps.
- Will order supplies for next session tennis and art camp.
- Will update instructors on class registration and adjustments as new rules are implemented.
- Will attend the Chamber Leadership Academy.
- Will prepare fall brochure draft.

Sarah Rex, Recreation and Marketing Supervisor

- Will promote summer programming.
- Will adjust fall events and programs in accordance with the State's Phase IV guidelines.
- Will coordinate a local media campaign to celebration NRPA's Park and Recreation Month in Sycamore.
- Will coordinate and design the Park District's fall brochure.

- Will continue to coordinate Homestead Summer Camp. Weekly packets with activities and links to videos sent to participating households.

Lisa Metcalf, Facilities Supervisor

- Will start looking to plan fall programs.
- Will help manage the operations of Splash Fountain and Pathway Fitness.
- Will continue to monitor fitness classes and volleyball league.
- Will monitor the re-opening of Pathway Fitness.
- Will schedule outside sport field user groups in Phase Four.

KISHWAUKEE SPECIAL RECREATION
ASSOCIATION, ILLINOIS

ANNUAL FINANCIAL REPORT



Kishwaukee
Special Recreation
Association

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

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FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Basic Financial Statements

Required Supplementary Information

INDEPENDENT AUDITORS' REPORT

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

INDEPENDENT AUDITORS' REPORT

May 5, 2020

Members of the Board of Directors
Kishwaukee Special Recreation Association
DeKalb, Illinois

We have audited the accompanying financial statements of the governmental activities and each major fund of the Kishwaukee Special Recreation Association, Illinois as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association'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 Association'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 and each major fund of the Kishwaukee Special Recreation Association, Illinois, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Kishwaukee Special Recreation Association, Illinois
May 5, 2020
Page 2

Other Matters

Required Supplementary Information

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

Other Information

The Association has not presented a Management's Discussion and Analysis as required supplementary information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

BASIC FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

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

**Statement of Net Position
December 31, 2019**

See Following Page

Statement of Net Position
December 31, 2019

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 184,985
Receivables - Net of Allowances	712
Prepays	<u>1,770</u>
Total Current Assets	<u>187,467</u>
Noncurrent Assets	
Capital Assets	
Depreciable Capital Assets	34,745
Accumulated Depreciation	<u>(9,523)</u>
Total Capital Assets	25,222
Net Pension Asset	<u>2,717</u>
Total Noncurrent Assets	<u>27,939</u>
Total Assets	215,406
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>17,646</u>
Total Assets and Deferred Outflows of Resources	<u>233,052</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 186
Accrued Payroll	2,890
Other Payables	1,782
Compensated Absences Payable	436
Total Current Liabilities	<u>5,294</u>
Noncurrent Liabilities	
Compensated Absences Payable	1,742
Total Liabilities	<u>7,036</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	46,186
Total Liabilities and Deferred Inflows of Resources	<u>53,222</u>
NET POSITION	
Investment in Capital Assets	25,222
Restricted	
Scholarships	5,361
Unrestricted	<u>149,247</u>
Total Net Position	<u><u>179,830</u></u>

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

Statement of Activities
For the Fiscal Year Ended December 31, 2019

	Program Revenues			Net (Expenses)/ Revenues
	Expenses	Program Revenues	Operating Grants/ Contributions	
Governmental Activities				
General Government	\$ 297,302	52,338	15,243	(229,721)
				General Revenues
				Member Contributions
				Inclusion Reimbursement
				Interest
				Miscellaneous
				<u>322,132</u>
				Change in Net Position
				92,411
				Net Position - Beginning
				<u>87,419</u>
				Net Position - Ending
				<u><u>179,830</u></u>

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

Balance Sheet - Governmental Fund
December 31, 2019

	<u>General</u>
ASSETS	
Cash and Investments	\$ 184,985
Receivables - Net of Allowances	
Accounts	712
Prepays	<u>1,770</u>
Total Assets	<u><u>187,467</u></u>
LIABILITIES	
Accounts Payable	186
Accrued Payroll	2,890
Other Payables	<u>1,782</u>
Total Liabilities	<u><u>4,858</u></u>
FUND BALANCE	
Nonspendable	1,770
Restricted	5,361
Unassigned	<u>175,478</u>
Total Fund Balance	<u><u>182,609</u></u>
Total Liabilities and Fund Balance	<u><u>187,467</u></u>

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

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

December 31, 2019

Total Governmental Fund Balances	\$ 182,609
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.	25,222
Deferred outflows (inflows) of resources related to the pensions are not reported in the funds. Deferred Items - IMRF	(28,540)
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds. Compensated Absences Payable Net Pension Liability - IMRF	(2,178) <u>2,717</u>
Net Position of Governmental Activities	<u><u>179,830</u></u>

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

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2019**

	<u>General</u>
Revenues	
Member Contributions	\$ 303,210
Intergovernmental	18,386
Charges for Services	52,338
Grants and Donations	15,243
Interest	228
Miscellaneous	308
Total Revenues	<u>389,713</u>
Expenditures	
Current	
General Government	294,430
Capital Outlay	23,370
Total Expenditures	<u>317,800</u>
Net Change in Fund Balance	71,913
Fund Balances - Beginning	<u>110,696</u>
Fund Balances - Ending	<u><u>182,609</u></u>

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

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2019**

Net Change in Fund Balances - Total Governmental Funds \$ 71,913

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	23,370
Depreciation Expense	(3,848)
Disposals - Cost	(11,770)
Disposals - Accumulated Depreciation	11,770

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(24,983)
---------------------------------	----------

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Deductions to Net Pension Liability - IMRF	28,137
(Additions) to Compensated Absences Payable	(2,178)

Changes in Net Position of Governmental Activities 92,411

Notes to the Financial Statements
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Kishwaukee Special Recreation Association (Association) of Illinois is an association of park districts, which was formed to provide recreation programs to area residents with special needs. The Association operates under the board-manager form of government. The member agencies include the park districts of DeKalb, Sycamore, Genoa, Flagg-Rochelle and Sandwich.

REPORTING ENTITY

In determining the financial reporting entity, the Association 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 Association. 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 Association’s basic financial statements include both government-wide (reporting the Association as a whole) and fund financial statements (reporting the Association’s major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Association’s general administrative services are classified as governmental activities.

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Association’s functions (general government, culture and recreation,, etc.). The functions are supported by general government revenues (member contributions, 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 (charges for services, interest income, etc.).

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

Notes to the Financial Statements
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements

The financial transactions of the Association are reported in a single governmental fund in the fund financial statements. This fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues and expenditures. The focus of the governmental fund's 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.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below.

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

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

Notes to the Financial Statements
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting

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

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. 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, if applicable.

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

Cash and Investments

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

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Association categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. At year-end, the Association does not have any investments.

Notes to the Financial Statements
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Major receivables balances are from billings to the member agencies. Receivables from the park districts are due within 15 days and school districts vary based on program start date. Management feels there is no need for an allowance for uncollectable accounts.

Prepays

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

Capital Assets

Capital assets purchased or acquired with an original cost of more than \$2,000, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Association 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:

Vehicles	5 - 10 Years
Equipment	5 - 10 Years
Software	3 Years

Notes to the Financial Statements
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Deferred Outflows/Inflows of Resources

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

Compensated Absences

The Association accrues accumulated vacation pay 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.

All vacation pay is accrued when incurred in the government-wide fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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 legislation.

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

Notes to the Financial Statements
December 31, 2019

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted (at the fund level) for the General Fund on the modified accrual basis with a line items basis. The annual appropriated budget is legally enacted and provides for a legal level at the fund level. All annual appropriations lapse at fiscal year-end.

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

- A. The Association's Executive Director submits to the Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Prior to January 1, the budget is legally enacted by Board action. This is the amount reported as original budget.
- C. Transfers between departments and changes to the overall budget must be approved by a two-thirds Board action.
- D. Budgets are adopted and formal budgetary integration is employed as a management control device during the year for the General Fund.
- E. Budgetary authority lapses at year-end.

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments - Statutes authorize the Association to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Park District Liquid Asset Fund.

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

At year-end, the carrying amount of the Association's deposits totaled \$184,985 and the bank balances totaled \$184,313.

Notes to the Financial Statements
December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Concentration Risk, and Custodial Credit Risk - Continued

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Association does not have an investment policy that addresses interest rate risk.

Concentration Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the Association's investment in a single issuer. The Association does not have an investment policy that addresses concentration risk. At year-end, the Association does not have any investments over 5 percent of the cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

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 funds to the top two ratings issued by nationally recognized statistical rating organizations. The Association does not have an investment policy that addresses credit risk.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Association's deposits may not be returned to it. The Association requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral being held by a third-party in the Association's name. At year-end, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Association will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Association does not have an investment policy that addresses custodial credit risk for investments.

Notes to the Financial Statements
December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Depreciable Capital Assets				
Vehicles	\$ 11,770	23,370	11,770	23,370
Equipment	5,675	—	—	5,675
Software	5,700	—	—	5,700
	<u>23,145</u>	<u>23,370</u>	<u>11,770</u>	<u>34,745</u>
Less Accumulated Depreciation				
Vehicles	11,770	1,948	11,770	1,948
Equipment	5,675	—	—	5,675
Software	—	1,900	—	1,900
	<u>17,445</u>	<u>3,848</u>	<u>11,770</u>	<u>9,523</u>
Total Net Depreciable Capital Assets	<u>5,700</u>	<u>19,522</u>	<u>—</u>	<u>25,222</u>

Depreciation expense of \$3,848 was charged to the general government function.

LONG-TERM DEBT

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Net Pension Liability/(Asset) - IMRF	\$ 25,420	—	28,137	(2,717)	—
Compensated Absences	804	2,748	1,374	2,178	436
	<u>26,224</u>	<u>2,748</u>	<u>29,511</u>	<u>(539)</u>	<u>436</u>

The compensated absences and the net pension liability are liquidated by the General Fund.

Notes to the Financial Statements
December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the Association 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 Association first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

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

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

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

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

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

Minimum Fund Balance Policy. The Association's policy manual states that the General Fund should maintain a minimum fund balance equal to 25% to 50% of budgeted operating expenditures.

Notes to the Financial Statements
December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

	<u>General</u>
Fund Balance	
Nonspendable	
Prepays	<u>\$ 1,770</u>
Restricted	
Scholarships	<u>5,361</u>
Unassigned	<u>175,478</u>
Total Fund Balance	<u><u>182,609</u></u>

NET POSITION CLASSIFICATIONS

Investment in capital assets was comprised of the following as of December 31, 2019:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	<u><u>\$ 25,222</u></u>

NOTE 4 - OTHER INFORMATION

MEMBER CONTRIBUTIONS

Contributions received from member during the fiscal year were:

<u>Members</u>	<u>Amounts</u>
Flagg Rochelle Park District	\$ 51,559
Sandwich Park District	28,322
Genoa Park District	20,498
Sycamore Park District	95,096
DeKalb Park District	<u>107,735</u>
	<u><u>303,210</u></u>

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

RELATED PARTY TRANSACTIONS

The Association leases office space and use of office equipment from the DeKalb Park District, which is one of the cooperative members of the Association. Monthly payments were \$2,500 from January through June and \$2,750 from July to December, and the Association made lease payments totaling \$31,500 during the year ended December 31, 2019. Under the current lease agreement ending June 30, 2021, annual lease payments will be as follows:

2020	\$ 34,500
2021	<u>18,000</u>
	<u><u>52,500</u></u>

In addition, the Association uses the DeKalb Park District facilities as needed to conduct their programs. The total amount paid to the DeKalb Park District for facilities use was \$9,235 for the year ended December 31, 2019.

CONTINGENT LIABILITIES

Litigation

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

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 Association expects such amounts, if any, to be immaterial.

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The Association is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1992, the Association has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect as of January 1, 2019 to January 1, 2020:

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

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

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

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the Association. Settled claims have not exceeded coverage in any of the past three years.

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

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

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2018 and the statement of revenues and expenses for the period ending December 31, 2018. The Association's portion of the overall equity of the pool is 0.004% or \$1,932.

Assets	\$ 64,598,180
Deferred Outflows of Resources - Pensions	735,579
Liabilities	20,358,043
Deferred Inflows of Resources - Pension	1,157,368
Total Net Position	43,818,350
Revenues	18,891,688
Expenditures	18,647,660

Since 98.39% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

Plan Administration. All hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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

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

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

Plan Membership. As of December 31, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	1
Inactive Plan Members Entitled to but not yet Receiving Benefits	2
Active Plan Members	<u>2</u>
Total	<u><u>5</u></u>

Contributions. As set by statute, the Association's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2019, the Association's contribution was 12.00% of covered payroll.

Net Pension Liability. The Association's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

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

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

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	\$ 27,804	(2,717)	(28,308)

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2018	\$ 232,906	207,486	25,420
Changes for the Year:			
Service Cost	8,954	—	8,954
Interest on the Total Pension Liability	16,780	—	16,780
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	2,623	—	2,623
Changes of Assumptions	—	—	—
Contributions - Employer	—	11,354	(11,354)
Contributions - Employees	—	4,258	(4,258)
Net Investment Income	—	41,504	(41,504)
Benefit Payments, Including Refunds of Employee Contributions	(11,865)	(11,865)	—
Other (Net Transfer)	—	(622)	622
Net Changes	16,492	44,629	(28,137)
Balances at December 31, 2019	249,398	252,115	(2,717)

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended December 31, 2019, the Association recognized pension expense of \$8,200. At December 31, 2019, the Association reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 12,266	(31,847)	(19,581)
Change in Assumptions	5,380	(3,960)	1,420
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(10,379)	(10,379)
Total Deferred Amounts Related to IMRF	<u>17,646</u>	<u>(46,186)</u>	<u>(28,540)</u>

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

Fiscal Year	Net Deferred (Inflows) of Resources
2020	\$ (1,415)
2021	(4,976)
2022	(1,761)
2023	(10,109)
2024	(5,220)
Thereafter	<u>(5,059)</u>
Total	<u><u>(28,540)</u></u>

Notes to the Financial Statements
December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

The Association has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Association are required to pay 100% of the current premium. However, there is minimal participation. As the Association provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the Association has not recorded a liability as of December 31, 2019.

SUBSEQUENT EVENT

Subsequent to the date of the financial statements and prior to the audit opinion date, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the Association's operations and financial position cannot be determined.

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Notes to the Required Supplementary Information

Budgetary information - budgets are adopted on a basis consistent with generally accepted accounting principles.

Illinois Municipal Retirement Fund
Schedule of Employer Contributions
December 31, 2019

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 9,709	\$ 9,709	\$ —	\$ 57,144	16.99%
2015	12,940	12,940	—	62,152	20.82%
2016	21,399	21,399	—	95,921	22.31%
2017	19,501	19,501	—	96,443	20.22%
2018	13,204	13,204	—	92,662	14.25%
2019	11,354	11,354	—	94,616	12.00%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

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

Illinois Municipal Retirement Fund
Schedule of Employer Contributions
December 31, 2019

	<u>2014</u>
Total Pension Liability	
Service Cost	\$ 6,203
Interest	12,106
Differences Between Expected and Actual Experience	20,645
Change of Assumptions	6,132
Benefit Payments, Including Refunds of Member Contributions	<u>(10,403)</u>
Net Change in Total Pension Liability	34,683
Total Pension Liability - Beginning	<u>163,516</u>
 Total Pension Liability - Ending	 <u><u>198,199</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 9,709
Contributions - Members	2,571
Net Investment Income	7,540
Benefit Payments, Including Refunds of Member Contributions	<u>(10,403)</u>
Other (Net Transfer)	670
Net Change in Plan Fiduciary Net Position	10,087
Plan Net Position - Beginning	<u>122,671</u>
 Plan Net Position - Ending	 <u><u>132,758</u></u>
 Employer's Net Pension Liability/(Asset)	 <u><u>\$ 65,441</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 66.98%
 Covered Payroll	 \$ 57,144
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 114.52%

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

2015	2016	2017	2018	2019
6,835	7,749	10,316	9,627	8,954
14,720	15,920	18,084	18,722	16,780
4,844	15,032	(1,859)	(40,634)	2,623
—	—	(6,258)	6,158	—
(10,706)	(10,996)	(11,278)	(11,569)	(11,865)
15,693	27,705	9,005	(17,696)	16,492
198,199	213,892	241,597	250,602	232,906
213,892	241,597	250,602	232,906	249,398
12,940	21,399	19,501	13,204	11,354
2,797	4,316	4,340	4,170	4,258
676	10,039	32,610	(14,160)	41,504
(10,706)	(10,996)	(11,278)	(11,569)	(11,865)
6,973	(161)	(4,167)	4,800	(622)
12,680	24,597	41,006	(3,555)	44,629
132,758	145,438	170,035	211,041	207,486
145,438	170,035	211,041	207,486	252,115
68,454	71,562	39,561	25,420	(2,717)
68.00%	70.38%	84.21%	89.09%	101.09%
62,152	95,921	96,443	92,662	94,616
110.14%	74.61%	41.02%	27.43%	(2.87%)

General Fund**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2019**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Membership Contributions	\$ 300,111	300,111	303,210
Inclusion Reimbursement	11,600	11,600	18,386
Charges for Services	49,140	49,140	52,338
Grants and Donations	5,475	5,475	15,243
Interest	—	—	228
Miscellaneous	300	300	308
Total Revenues	366,626	366,626	389,713
Expenditures			
General Government			
Salaries and Wages	174,110	174,110	164,623
Payroll Benefits	31,529	31,529	27,146
Administration Expenditures	60,944	60,944	41,210
Vehicles and Travel	3,385	3,385	1,163
Liability Insurance	3,552	3,552	3,552
Facility Lease and Rent	41,200	41,200	40,735
Program Costs and Supplies	13,498	13,498	16,001
Capital Outlay	35,000	35,000	23,370
Total Expenditures	363,218	363,218	317,800
Net Change In Fund Balance	3,408	3,408	71,913
Fund Balance - Beginning			110,696
Fund Balance - Ending			182,609

**KISHWAUKEE SPECIAL RECREATION
ASSOCIATION, ILLINOIS**

MANAGEMENT LETTER

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

May 5, 2020

Members of the Board of Directors
Kishwaukee Special Recreation Association
DeKalb, Illinois

In planning and performing our audit of the financial statements of the Kishwaukee Special Recreation Association, Illinois (the Association), Illinois, for the year ended December 31, 2019, 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 Kishwaukee Special Recreation Association, 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 Association 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 Association staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. INVESTMENT POLICY

Comment

During our current year-end audit procedures, we noted that the Association does not have a formal written investment policy. A well-written investment policy will provide the Board with a strong internal control for cash and investment related transactions as well as a benchmark for monitoring the success of its investment program.

Recommendation

It is recommended that the Association create and adopt a formal investment policy. The policy should outline general investment objectives, authorized investments, safekeeping and custody requirements and any other information pertinent to the investment policy.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

2. CAPITAL ASSET POLICY

Comment

During our current year-end audit procedures, we noted the Association does not have a formal capital asset policy to provide guidance on the financial aspects and stewardship of capital assets. With respect to the financial aspects, guidance should be provided on the minimum dollar amount and minimum useful life for an item to be capitalized as a capital asset. Stewardship issues include the physical custody of capital assets.

Recommendation

We recommend that the Association adopt a capital asset policy, which addresses both financial, and stewardship issues. As part of developing the capital asset policy, a review of the current capitalization amount and estimated useful life should be performed for both financial reporting and stewardship. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories. Once the policy has been established, we recommended the Association undertake a complete inventory and valuation of capital assets to create detail capital asset records that are in compliance with the new policy. Additionally, as part of this process we recommended land be inventoried and valued at its estimated fair value on the date donated.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

From: Kirk T. Lundbeck

Subject: Monthly Report

Date: June 30, 2020

Administrative Initiatives (6/1/20 – 6/30/20)

- Attended all administrative staff meetings as scheduled.
- Developed June Golf Insight newsletter.
- Developed modified rate structure and refund policy if necessary due to flood conditions.
- Continued to monitor COVID-19 State and Federal compliance plans.
- Continued to monitor plans developed by the USGA, CDGA, PGA and Golf Course Superintendents Association on golf course operations due to COVID-19.
- June golf numbers through June 21st
 1. Averaging 198 players a day, lowest June 9th with 99 players. Highest June 21st with 332 players.
 2. Total of \$44,548.54 in revenue, approximately \$4,500.00 ahead of June 2019 to the same date. Averaging over \$2,100.00 per day.
 3. Friday, Saturday and Sunday play is up significantly. The tee sheet fills from the first tee time through after 6:00pm every day.
 4. Leagues are going well. In-house leagues Monday Match Play, Nine hole Ladies and Wednesday Men's are all playing within the Covid-19 Guidelines. Kiwanis, PJ's Courthouse, Driv-lok, Genoa and Hunter leagues are very active.
- Continued to work with outing planners and alter tournament schedules as dates are changed due to the delayed start of golf season and now with the flood issues.
- Communicated with grounds crew on opening plan as holes dry and play on the front nine can return to the normal hole configuration.

- Sent weekly updates of golf course conditions to our third-party agencies and our current Season Pass Holder list and current daily play databases.
- Developed better communication with Theresa and Melissa to inform golfers on the purchase of carry-out food items with the Caddyshack Grill.
- Continued to announce and monitor tee off of golfers with announcements and timed with a timer until COVID-19 guidelines as are altered.
- Created a new marketing plan with Sarah on the promotion of we are open and how we were able to open after such a devastating flood event.
- Continued to attend CDGA, PGA and IPRA Webinars on COVID-19 strategies.
- Made a proactive plan for changes in the COVID-19 guidelines as guidelines are modified or lifted. For example, the allowance of foursome play, clubhouse access, single cart usage and medical authorization lifted, etc.
- Prepared for the use of additional labor for extended daylight hours and as COVID-19 guidelines are changed or modified but continue to work with a limited staff as possible.
- Completed FOIA officer training.

Administrative Initiatives (7/1/20 – 7/31/20)

- Attend all administrative staff meetings as scheduled.
- Attend ALL-Staff meetings when scheduled.
- Develop July Golf Insight newsletter and updated reader board.
- Begin selling half price Season Golf Passes on July 1.
- Continue to monitor COVID-19 State and Federal compliance plans, expecting updated and modification of guidelines.

- Continue to monitor plans developed by the USGA, CDGA, PGA and Golf Course Superintendents Association on golf course operations due to COVID-19.
- Become the point person for the 15th hole bridge project and attend meetings as scheduled.
- Complete Open Meetings Act training.
- Continued to work with outing planners and alter tournament schedules as dates are changed due to the delayed start of golf season and now with the flood issues.
- Continue to announce and monitor tee off of golfers with announcements and timed with a timer until COVID-19 guidelines as are altered.
- Continue to work with Harris Golf Cars Service department to repair carts during Bob Svedberg's medical issues.
- Begin to work on golf tournament guidelines once Covid-19 guidelines are altered.
- Continue to hold training sessions with staff on sanitation guidelines, cleanliness of all golf public access areas and update these guidelines as modifications are given from the state.
- Continue to monitor all league play and offer incentives to participants to increase interest.
- Work with Theresa and Melissa on the offering of food specials for leagues and full tee sheet days to spark more food and beverage sales.
- Help Theresa and Melissa to complete repairs of the lower level storage area of the clubhouse after the flood damage and help organize these areas to be more efficient and better control of stock.
- Monitor pro shop sales and begin to promote slow moving products to reduce pro shop inventory.

To: Board of Commissioners
From: Jeff Donahoe
Subject: Monthly Report
Date: June 30, 2020

Administrative Initiatives (6/1/20-6/30/20)

Golf

- The course continues to heal from the “100 year” flood damage. We have removed the heaps of corn stalk debris and mud, seeded dead areas on the east side of the course, and were able to open the back nine to walking 10 days after river crest and allowed carts 14 days after peak water levels. The cool water at that time of year allowed most the grass to survive being underwater for 9 days in some areas. Shoveling mud off the greens helped as although there are some damaged areas on the flooded greens, overall, the turf survived. We will continue to add seed thru the summer on the thin and dead turf areas until the turf is solid and ropes can be removed.
- Since the flood in mid-May and as of June 23rd, we have had under an inch of rain total as each storm system has missed our area. The exception is the storm on June 9th that dropped .7” of rain in half an hour and dropped a couple trees and lots of tree limb debris with high winds.
- Thankfully with the dry weather, the new irrigation system was completed just in time as the turf has dried out. The lines were filled June 2nd and operation began later that week. Night and day are a good way to describe the differences from the old to the new system and how it is controlled now by computer, cell phone, a tablet, web sites, and apps. I will provide more information during the Board meeting along with an offer for those interested to get a quick tour of our new investment.

- Midwest irrigation recently provided a map with distances from the center of the green to each fairway head. We are completing writing these on the sprinklers this week. The heads are now along the sides of the fairways as all the old sprinkler heads down the middle of the fairways have been removed along with old green and tee heads. The green metal control boxes around the course have also been removed as they are no longer needed with the new technology.
- We added two seasonal staff members from last season recently which has greatly helped being able to perform more detailed tasks on the course as opposed to just mowing. Disease and weed spraying, string trimming, push mowing, landscaping and flower planting, new tree watering and mulching, and more frequent mowing in general are now possible.
- As staff continues to mow, change cups, rake traps, roll greens, plant and water flowers, we also added new rock/screening to cart paths and are waiting for new sand to be delivered to add to the flooded east side traps.
- We continue to work around the heavy golf play and are happy to see our customers plus many others came back after the flood and Covid restrictions to enjoy the course.

Sports

- Staff completed cleaning of the heavy deposit of corn field debris left behind by the flood on the sports fields. They are adding ag lime and leveling ball field infields that were moved by the high-water levels.
- We will turn in to PDRMA insurance the cost of materials and staff hours for sports fields, golf sand/path rock/greens cleaning, and park shelter cleaning and volleyball court sand. Clubhouse and cart shed cleaning and repair are also being covered.

- Sports groups are starting to use the fields informally for practices within the State rules as we still are not having competition on the fields until August. Travel teams such as the Storm, Titans, and Sycos are the only organized groups for now as SYB, SGS, and AYSO canceled their spring seasons. We are communicating often with our user groups as plans for August and fall seasons continue and rules from the State are just coming out. Phase 4 seems to allow outdoor field sports with groups of 50 max. per field not counting spectators and the other restrictions.
- Storm Dayz was unfortunately canceled at our facility for the end of June. They are able to still hold their event in Beloit, Wisconsin and the Covid rules there allow for full fields and competitions. They assume me this is a one-year change and they plan to come back next year to Sycamore. The Titans and Sycos travel groups hope to have their typically spring tournaments here the first two weekends of August with any needed regulations in place.
- The work continues at the new soccer complex mainly now on getting the turf areas thicker. Last fall did not provide the optimal seeding expected with heavy rains, snow in October and cold temperatures so over seeding of the thin field areas has taken place this spring with several areas just getting their initial seeding this spring as couldn't be done last fall. The contractor is responsible for the turf growing, mowing, and planting until 95% coverage of the surface is achieved. They will also replace several trees that have not survived to this point.
- At this point, the recreation staff is planning to open the splash pad on July 1 with restrictions and customer control. We will be working to start up the system this week up to opening day.

Parks

- I attended staff, regular Board, and study sessions.

- Attended staff meetings and planning sessions concerning Coronavirus.
- Attended meetings with Rec. staff for event planning and summer adjustments.
- Attend soccer complex meetings and zoom meetings with rec. staff and sport field user groups for fall season planning.
- Was able to hire back seasonal park staff and an IMRF eligible seasonal staff parks worker who has experience with us from last year. This has greatly helped with the mowing and trimming of all parks areas and now allows repairs, tree work, cleanings, weed control, inspections of property that had to be put off earlier this season.
- I continue to inspect the Midwest Museum twice a week for HVAC function, sprinkler/water pipe leaks, and any other issues.
- Winter's Landscape of Sycamore has planted 62 trees at the golf course, dog park, and various other parks around town this spring and early summer including the new park at Alden and North Grove Rd. We are watering the trees often with the now dry conditions.
- Once we have restrictions lifted, Director Gibble was able to gain the help of the Lions, Kiwanis, and Rotary Clubs to help us clean the playground equipment, park benches, and picnic tables. I will be working with each group to coordinate the logistics of each task once more social gathering is possible. We are now looking at the tables and benches to be cleaned the week of July 6th with the playground equipment on hold until the State approved their opening.

Administrative Initiatives (7/1/20-7/31/20)

- Attend all staff, Board, and planning meetings as we adjust to new Coronavirus regulations and late summer/fall recreation options.
- Attend future trails planning meetings with City staff and engineers.
- Attend soccer complex addition construction meetings.
- Continue repair of flooded areas on the golf course and all park/sports areas as needed, mowing and trimming, weed/disease control of all areas and natural areas. Staff will continue to detail parks, trim trees along paths and other areas.
- Obtain final as-built drawings from Midwest Irrigation and EC Design. They will then add a map of the course on the system control computer which shows each head on the course.
- Work with rec. staff and sport field user groups as they plan fall sports leagues with current State regulations.
- Catch up of safety inspections of playgrounds, shelters, parks, and trails.
- Attend webinars from PDRMA as provided to keep up with Covid issues and changing regulations.
- Begin operating the splash pad as allowed by IDPH.
- Coordinate service groups as park bench, table, and play equipment begins.
- Work with Terri Gibble on installment plans for new playground at Dr. Ovitz Park this September.

To: Board of Commissioners

From: Daniel Gible, Executive Director

Subject: Monthly Report

Date: June 30, 2020

Administrative Initiatives (6/1/20 – 6/30/20)

- COVID-19:
 - Updated Summer Plans.
 - Continued to monitor CDC, IDPH, PDRMA, State and Federal information to assist in decision-making.
 - Communicated with Superintendents, Board, and Marketing Staff on decision-making.
 - Coordinated “message” to the public.
 - Worked with Youth Sports Organizations to prepare for Fall 2020 re-introduction to sports.
 - Formulated plans for future extensions of the lockdown, or orders from governing organizations.
 - Coordinated re-introduction of recreation programming for the Fall of 2020.

- Held initial meetings with IDOT/Engineers/Contractors for Segment 1 construction of the Forest Preserve to Old Mill trail project.

- Continued support role for Board in re-opening the hiring process for the new Executive Director.

- Finished out contract work on South Complex construction.

- Continued land acquisition process for Segment 2—Forest Preserve to Old Mill Park Trail Construction project.

- Re-Started master filing project for assisting in transition to new Executive Director.

- Finalized report to Board on Survey Findings, and present at Study Session.

- Finalized voting on the Dr. John Ovitz Playground project.

- Successfully awarded over \$250,000 in additional funds from IDOT/ITEP/FHWA for construction of Segment 1 -- Forest Preserve to Old Mill Park Trail project.

Administrative Initiatives (7/1/20 – 7/31/20)

- COVID-19:
 - Continue to monitor CDC, IDPH, PDRMA, State and Federal information to assist in decision-making.
 - Communicate with Superintendents, Board, and Marketing Staff on decision-making.
 - Coordinate “message” to the public.
 - Formulate plans for future extensions of the lockdown, or orders from governing organizations.
 - Encourage Rotary, Kiwanis and Lions to complete their kind donation of services to assist with cleaning/sanitizing of key amenities for the move to Phase 4 and/or 5.
- Continue Supervising three key projects:
 - Soccer Complex
 - OSLAD Ball Diamond Project
 - Community-wide survey
- Begin meeting/planning process for Construction of Segment 1—Forest Preserve to Old Mill Park Trail Construction project.
- Reston Ponds and North Grove Crossing Park matters.
- Finalize documentation and Grant Agreement with IDNR for the OSLAD Project: Ball Diamonds at Sports Complex (north).
- Continue land acquisition process for Segment 2—Forest Preserve to Old Mill Park Trail Construction project.
- Review bids for Ovitz Playground Installation and present to Board.
- Put out to bid the Bridge Project at 15th Tee.
- Begin transition plan for major projects and tasks, working with the Superintendents to take on leadership roles for the various tasks and projects.
- Continue support role for Board in re-opening the hiring process for the new Executive Director.

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: June 30, 2020

STAFF RECOMMENDATION

AGENDA ITEM: UPDATED “LOSS” NUMBERS FOR FY2020- Information only

BACKGROUND INFORMATION:

I have updated the spreadsheet that I provided the board last month to continue monitoring the financial impact that COVID closures is having on the park district. Again it primarily looks at our activity through July. For aquatics, I included the lost revenue and reduced expenses at the pool through August.

As stated last month, much of this is a guess. It was based upon our 2019 financial activity. The highlighted numbers are where I made adjustments. The spreadsheet is broken down by fund. To summarize the changes:

- Corporate
 - Added back approximately 700 in revenue for shelters. This is based upon allowing groups up to 50 to begin renting shelters the first weekend in August.
 - Revised expenses due to updated retirement date November 27. While not COVID related, I included this last month. Compared to last month, this increased losses \$39,369. This accounts for the net change is the overall loss number.
 - Hiring freeze for PT Maint was lifted 6/15 rather than through 7/31, increase cost \$4,400. IMRF position originally postponed until 2021 started 6/22, increase cost \$14,215.
- Recreation
 - Added back \$2000 to Education for Athletic Conference in Baltimore in November.
 - Increased PT customer service staff \$4,000 returning approximately July 1.

- Concessions
 - Increased Revenue based upon actual information for May and June, \$4,000.
- Golf Course
 - Revised revenue based upon actual numbers:
 - Weekly Green Fees
 - June only lost revenue is outing green fees.
 - Estimate remaining year at 75% of outing green fees lost.
 - Increase revenue \$7,400
 - Weekly League Rate
 - Leagues came back end of May. Increase revenue \$7,183
 - Cart Rentals
 - June 2020 exceeding June 2019 less than outing cart fee.
 - Estimate same for remaining year except outing cart fees by 75%.
 - Increased revenue \$9,225
 - Season Pass sales
 - May sales brought us close to our actual budget.
 - Increased revenue \$7,000
 - Pt Pro Shop staff brought back approx. 50% June and estimate July 75% return. Increased expense \$1,800
 - Pt Golf Maint returned 6/15. Increase expense \$5,000

These items increased the estimated loss by approximately \$35,276. Again, some things we may experience that could further impact us financially:

- Reduction in utility costs due to no/low occupancy in facilities.
- Possible resurgence of COVID later in the year.
- Staff is continuing to look for opportunities to reduce costs.
- Opportunity for reimbursement of 75% for COVID-19 mitigation expenses from FEMA and/or IEMA.
- Possible reimbursement for a portion of the District's unemployment cost related to closings due to COVID.

I also want to remind you of the 3 sources of unexpected revenue.

- \$25,000 unrestricted donation received from an anonymous donor
- \$7,645 from PDRMA as a return of net position equal to 10% of our 2020 premium. (prompted by COVID pandemic)
- \$761 reduction in premium by our dental carrier (prompted by COVID pandemic and reduced claims)

FISCAL IMPACT: Based upon the spreadsheet, the District is looking at an **approximate loss of \$135,000 excluding the unexpected revenues shared with you above.** The unexpected revenue reduces that loss to approximately \$101,500. Not knowing what the future may hold, staff will need to continually review all expenditures to determine their necessity and find ways to reduce expenses. Also, I will be looking for opportunities to get reimbursed for costs where possible.

STAFF RECOMMENDATION: For review and comment.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL: *Dan Hill (RH)*

BOARD ACTION:

SYCAMORE PARK DISTRICT
Board of Commissioners
Date of Board Meeting: June 30, 2020

STAFF RECOMMENDATION

AGENDA ITEM: AWARD PROPOSAL for DR. JOHN OVITZ PARK PLAYGROUND EQUIPMENT PURCHASE: Recommend Approval

BACKGROUND INFORMATION: A Request for Proposals (RFP) was distributed and six vendors responded with a total of 10 different playground equipment design proposals. All proposals were in the required cost range (\$62,500 \pm 10%).

- Play Illinois LLC in Westmont, IL
- Parkreation, Inc. in Prospect Heights, IL
- Cunningham Recreation in Naperville, IL
- NuToys Leisure Products, Inc. in La Grange, IL
- Imagine Nation LLC in Westchester, IL
- Team REIL Inc. in Union, IL

The playground equipment selection committee (made up of a park planner, a park operations director and 2 recreation supervisors) narrowed down the 10 proposal submissions to 4. Proposals were evaluated based on compliance to minimum design guidelines found in the RFP, play structure design and appeal, play value, and cost. These final 4 proposal submissions were displayed for 2 weeks for residents in the Ovitz Park neighborhood to view and cast a single vote per household for the playground equipment layout they preferred. 48 votes were cast. A picture of the winning design is attached, and the installation bid specifications are out for contractors to bid on installing this playground, this fall, weather permitting. With a “wait” to allow turf to be established (seeded in Spring 2021), the playground should be usable in Fall 2021—barring COVID matters.

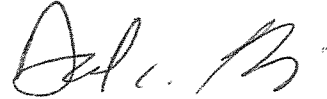
The votes amongst the four finalists were as follows:

- Play Illinois LLC received 3 votes
- NuToys Leisure Products, Inc. received 3 votes
- Cunningham Recreation received 36 votes
- Parkreation, Inc. received 6 votes

FISCAL IMPACT: \$67,193.74. The funds will come from a private donation, and funds previously allocated by the Board in the Action 2020 Fund.

STAFF RECOMMENDATION: Recommend awarding proposal to Cunningham Recreation in the amount of \$67,193.74

PREPARED BY: Daniel Gible, Executive Director



BOARD ACTION:



Dr. John Ovitz Park Playground Sycamore, IL

Design • Build • PLAY!



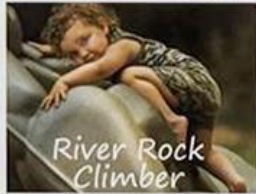
Alternate 5-12 View



Alternate 2-5 View



Zip Track



River Rock Climber



Zip Track



Plank Climber



Seat and Table for Two



G2 Spinner



**SYCAMORE PARK DISTRICT
Board of Commissioners**

Date of Board Meeting: June 30, 2020

STAFF RECOMMENDATION

**AGENDA ITEM: UPDATE ON NATURAL GAS CONTRACT:
Recommend Ratification**

BACKGROUND INFORMATION: Public entities have the authority to bid a variety of work and services, and to award bids to the most qualified and low cost bidder. Utilities, given their “spot market” nature pose problems for the more standard, formal bidding process of construction projects, or professional services when attempting to capture a good price. Therefore, the Board has authorized the Executive Director, on behalf of the Board of Commissioners, to negotiate a contract on their behalf.

Our current contract with IGS Energy expires in August 2020. The fixed rate we were at was .335. The new contract is again with IGS Energy, fixed rate for 36 months at .284.

We received the following quotes:

	<u>24 mos</u>	<u>36 mos</u>
Vanguard Energy	.3125	.31012
Constellation	.288	.286
IGS Energy	.284	.284
Mansfield Energy	.3004	.3012
Santanna Energy	.2922	.2897

FISCAL IMPACT: Based upon historical usage, it is estimated that we could save approximately \$1,900 annually.

STAFF RECOMMENDATION: Recommend that the Board ratify the contract for natural gas rate with IGS Energy, .284, for a term of three years.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance.

EXECUTIVE DIRECTOR REVIEW/APPROVAL:
BOARD ACTION:



SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: June 30, 2020

STAFF RECOMMENDATION

AGENDA ITEM: TECH OPTIONS FOR BOARD: Information Only

BACKGROUND INFORMATION: I was asked to look into options for providing Board Members with computers. The primary purpose, as I understand it, is to provide the board with a tool to electronically access the board packets. If there are other functions that the Board is looking for please let me know.

I contacted the City of Sycamore, DeKalb Park District, Genoa Park District and St. Charles Park District to see what they offer. The City of Sycamore has Chromebooks available for their meetings. They stay at the city and are used to view meeting information. DeKalb and Genoa do not have any type of technology for their board members. St. Charles provides iPads for their commissioners.

I discussed various options with CMJ. We talked about Chromebooks vs iPads.

- The cost of the base iPad and the Chromebook quoted by CMJ is the same, \$329.99.
- CMJ is not an Apple dealer. iPads would have to be purchased directly through Apple or a retail store.
- iPad and Chromebook are both 32gb.
- Screen size: iPad 10.2” Chromebook 15.6”
- Chromebook is basically like a laptop. iPad we should purchase a cover for protection. And of course, iPad does not have a traditional keyboard.
- Both have a one year warranty.

Both would serve the basic purpose of viewing board packets electronically. The larger screen would be the primary difference noted for this use. And for that reason I would recommend the Chromebook.

FISCAL IMPACT: The cost for 5 Chromebooks is approximately \$1,650.

STAFF RECOMMENDATION: I look forward to further input by the Board before moving forward with this.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL: 

BOARD ACTION:

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: June 30, 2020

STAFF RECOMMENDATION

AGENDA ITEM: QUARTERLY 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	2020	YTD	YTD	Add.'l	Net	Estimated
	BUDGET	SPENT	SPENT	COMMITTED	SAVINGS	Finish Date
		In Progress	Completed	Still to Be Spent	Project Done	
Contingency	\$30,000					
PC Replacement/Upgrades	\$9,500	\$8,759		\$741		August
Sports Complex Concessions - 2019 remodel			\$2,822		-\$2,822	
Large Mower	\$78,000		\$79,575		-\$1,575	Apr
Greens Roller	\$15,300		\$14,724		\$576	May
Major Bridge #15	\$175,000	\$9,440		\$165,560		Fall/Winter 2020
Fairway Mower	\$47,500		\$50,814		-\$3,314	Apr
18th Tee Bank Restoration	\$16,000					pending further information
Tree Planting	\$24,000					May
Tennis Court Resurfacing	\$15,200					Sept
Field 1 Backstop Net	\$9,000		\$9,880		-\$880	Apr
Old Shop HVAC	\$5,800					June
	\$425,300	\$18,199	\$157,815	\$166,301	-\$8,015	

**SYCAMORE PARK DISTRICT
Board of Commissioners**

Date of Board Meeting: June 30, 2020

STAFF RECOMMENDATION

AGENDA ITEM: ANNUAL REVIEW OF BOARD BY-LAWS (Operations Manual): Discussion and Approval

BACKGROUND INFORMATION: As part of my efforts to coordinate a review and update of information governing the Board of Commissioners of the Sycamore Park District, I am providing you with copies of:

- The Board of Commissioners Operations Manual
- The Board Members Creed
- Basic Expectations of Board Members
- Board Members Do's and Don'ts

The last three items are more informational in nature. However, the Operations Manual is like "board by-laws" in nature, and govern the board's actions and responsibilities in a formalized and adopted document.

Therefore, I present the Operations Manual for your Annual Review. I do not have any recommended changes, myself, however this is the Board's opportunity modify/add language according to their wishes.

FISCAL IMPACT: NONE.

STAFF RECOMMENDATION: Based upon your preferences:

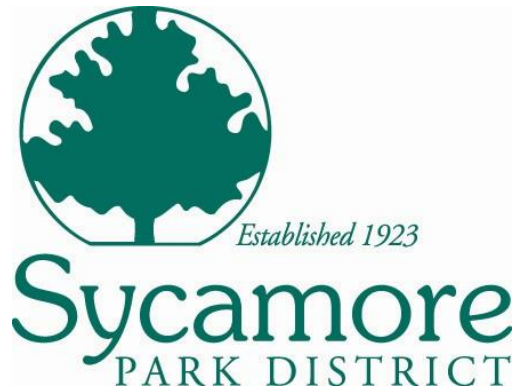
- A. Adopt as is, OR
- B. Make revisions, OR
- C. Defer adoption to next month, but discuss changes this month.

PREPARED BY: Daniel Gible, Executive Director

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:



Board of Commissioners By-Laws

I. ORGANIZATION

The Sycamore Park District was organized in 1923 and is governed by a board of five elected commissioners, pursuant to Illinois Laws and Compiled Statutes, Chapter 70, also commonly known as the Park District Code.

II. STATUTORY AUTHORITY

A Park District is a municipal corporation created for the purpose of acquiring and maintaining parks and other property placed under its jurisdiction and operating and regulating activities held therein pursuant to Chapter 70 of the Illinois Laws and Compiled Statutes, Sec. 1205 et seq.

III. DEFINITIONS

Sycamore Park District will herein after be referred to as “the District”.

Sycamore Park District Board of Commissioners will herein after be referred to as “the Board”.

Executive Director will herein after be referred to as “the Director”.

IV. APPLICATION OF THE PARK DISTRICT CODE

Subjects not contained herein but included in the Illinois Park District Code shall be applicable to the District. In the event that there should be any future conflict between same, the Park District Code shall prevail.

V. PROVISIONS FOR CHANGE OF POLICY

Any of the policies/by-laws contained herein may be revised, deleted, or added thereto by a majority vote of the Board at a regular or special meeting, provided, and

only if, same shall have been introduced at a regular or special board meeting a minimum of two weeks prior to the board taking any action thereon.

VI. FISCAL YEAR AND ANNUAL MEETING

The fiscal year of the District shall commence on the first day of January and end on December 31 of the same year. The Annual Meeting of the Board shall take place at its regular meeting in May of each year.

VII. PREPARATION OF MANUALS AND HANDBOOKS

Manuals and handbooks may be written for the purpose of defining in greater detail procedures to be followed in regard to specific activities. Such manuals and handbooks shall be in accordance with the policies contained herein. It shall be the duty of the Executive Director to insure that all such manuals and handbooks are in concert with these by-laws, and other policies of the Board.

VIII. NAMING OF PARKS, RECREATION AREAS, AND FACILITIES

- A. The Park District Board of Commissioners will be responsible for accepting, reviewing, and acting upon all nominations for public dedication of park district property.
- B. The decision to name a specific property (whether land or structure) in honor or memory of a deserving person or group will be made at a regularly scheduled meeting.
- C. The public will be informed that written nominations will be accepted by the Board.
- D. The requirement that nominations be submitted may be waived if the district has received a property as a donation, or a cash endowment that is earmarked for a specific facility or structure, and the Board has voted to accept that donation/cash endowment.

IX. BOARD OF COMMISSIONERS

A. ELECTIONS

Park Board elections shall be held in odd numbered years for terms of four years.

B. POWERS AND DUTIES OF THE BOARD

It shall be the duty of the Board to formulate and adopt policies for the current operation, control, and improvements, and future park and recreation facilities, programs, and activities of the District. In the performance of its duties, the Board shall:

Adopt policies, regulations, ordinances, resolutions, and procedures to govern and insure the orderly operation of the District. Such policies, regulations, ordinances, resolutions, and procedures shall be reviewed from time to time as appropriate and may be amended as prescribed herein. The District shall keep at its administrative office an up to date, master copy of this manual which shall serve for all purposes as the official transcript of District policy.

The District shall also, for the convenience of the public, Board, and staff, make and distribute additional copies of this manual in whole or in part and periodic revisions and/or updates as the Board deems appropriate.

Additionally, the Board shall:

- (A) Select a Director as its chief executive officer and delegate to him/her the commensurate authority to effectively execute responsibilities, enforce the policies of the Board, the rules and regulations of the District, and otherwise insure the effective administration and operation of all District assets, programs, and services. It shall otherwise seek ways to manage the "succession" of the Executive Director, should the position be vacated.
- (B) Provide for the levy of taxes and when appropriate the issuance of bonds in order that sufficient funds may be available to pay the obligations the District incurs for the acquisition, maintenance, development, and beautification of all district property and for the operation of its recreational facilities, programs, and services.
- (C) Adopt a budget to the end that the best possible facilities, programs, and services may be provided.
- (D) Develop parks, facilities, programs and services responsive to the needs and desires of the residents of the District, and to approve ways and means whereby same may be achieved and efficiently administered.
- (E) Appraise the effects of District programs, their execution, and the efficiency of delivery in terms of value rendered to the community.

- (F) Keep the residents of the district informed concerning the purposes, accomplishments, requirements, and financial condition of the park district.
- (G) Study improved park and recreational facilities and practices to assist in presenting pertinent and up to date information of the residents of the District.

C. STANDARDS OF CONDUCT FOR BOARD MEMBERS

In conducting the business of the District, members of the Board shall, at all times scrupulously observe the following standards:

- (A) In the discharge of their duties, Board members act as a Board, not as individuals. The individual Commissioner has no more authority over park and recreation policies, facilities, or any other aspect of the Districts operation than any other citizen. He should not speak or act for the board unless specifically authorized to do so, by action of the Board. The role of Board Spokesperson to the public/media is defined in IX. D. (A)
- (B) Board members represent all the residents of the District and therefore should avoid partisanship based upon special or personal self interest.
- (C) Board members should base decisions upon objective study, evidence, and factual information, rather than feelings, personal opinions, or other subjective factors.
- (D) Board members should be cognizant of and respect the separation of their responsibilities from those of the Director and staff. Members should respect the Board's commitment to work through its chief executive officer by requesting desired information directly from him, by referring to him suggestions for new policies for his professional consideration and opinion, by refraining from acting on any complaint until after the Director has had an opportunity to investigate fully and report, and publicly supporting approved actions of the administration.

D. OFFICERS OF THE BOARD

The officers of the Board are: President, Vice President, Secretary, and Treasurer.

- (A) Duties of the President – The President shall preside at all meetings of the Board and shall call special meetings thereof of his

own motion or on request of two or more members, and in case of a special meeting shall cause notice to be given to all members as provided by said rule of board. The President shall have the right to vote on all questions coming before the Board and shall be a member thereof, perform such other duties as customarily pertain to this office and are required and prescribed by law. The duty of Board spokesperson shall fall solely to the Board President, unless they are unreachable, at which time the Executive Director may contact the Board Vice President.

- (B) Duties of the Vice President – If the President shall be absent, the Vice President shall preside and perform such duties as usually pertain to the President as prescribed by law.
- (C) Duties of the Secretary – It shall be the duty of the Secretary to be present at all meetings of the Board; to make and preserve an accurate record of the proceedings of the Board; to present at each regular meeting written minutes of the preceding meeting; to prepare and publish such reports as are required by law; to maintain a current compilation of this document and any other policy as directed by the Board. The Secretary shall have the right to administer oaths and affirmations. The Secretary of the Board shall be the Executive Director, unless otherwise designated by the Board.
- (D) Duties of the Treasurer – The Treasurer shall keep true and accurate records of all receipts and disbursements of District funds. The Treasurer shall make no disbursement of District funds except upon order of the Board and shall cause to keep on file proper vouchers at the Districts administration office for same. In addition, the Treasurer shall perform such other duties as the Board may, by rule or regulation, prescribe. The Treasurer of the Board shall be the Superintendent of Finance, unless otherwise designated by the Board.

E. ELECTION AND APPOINTMENT OF OFFICERS AND COUNSEL

The Board shall commence its annual meeting by electing a President, and Vice President, and appointing a Secretary, Treasurer, and Park District Attorney. The term of office for each shall begin upon their election or appointment and shall continue until the following year's annual meeting.

F. VACANCIES OF THE BOARD

Whenever any member of the Board shall (1) die, (2) resign, (3) become under legal disability, (4) cease to become a legal voter, (5) be convicted of any infamous crime, (6) refuse or neglect to take his oath of office, (7) not reside in, or moves from the District, or (8) fail to attend to the duties of his office or neglect to attend regular and special meetings for a period of three consecutive calendar months, or neglect to attend a minimum of six regular or special meetings in a twelve month period, said office shall be declared vacant by the Board, unless the Board by a 4/5 vote rule that the absence is excusable. If the Board shall find the position to be vacant, the vacancy may be filled by appointment by a majority vote of the Board in accordance with the Park District Code.

G. RECOGNITION OF SERVICE

Recognizing that service as a Commissioner is voluntary, the Sycamore Park District will allow for Commissioners to receive the same "Miscellaneous Benefits" (see Personnel Policy 4-15) as a full-time employee.

X. MEETINGS

A. DAY AND LOCATION OF REGULAR MEETING

The regular meeting of the Board shall be held at 6:00 p.m. on the fourth Tuesday of each month in the District's Administration Office, unless the Board in, compliance with the Illinois Open Meetings Act, shall designate otherwise.

B. SPECIAL MEETINGS

Special meetings may be called by the President or any two members of the Board. Notice of such meetings stating the time, place, and purpose for which the meeting has been called shall be served to the members through the Secretary of the Board, and by the current obligations of the Open Meetings Act.

C. QUORUM

A majority of the Commissioners shall constitute a quorum for the transaction of all business.

D. AGENDA

The agenda shall follow substantially the following form:

CALL TO ORDER
APPROVAL OF REGULAR AND CONSENT AGENDA
APPROVAL OF MINUTES
PUBLIC INPUT
APPROVAL OF MONTHLY CLAIMS
CONSENT AGENDA:
 Superintendent of Finance
 Budget Report/Monthly Cash Flow
 Superintendent of Golf Operations
 Superintendent of Parks and Facilities
 Superintendent of Recreation
 Executive Director
CORRESPONDENCE
POSITIVE FEEDBACK/REPORTS
DEPARTMENT PRESENTATIONSOLD BUSINESS
NEW BUSINESS
PUBLIC INPUT
EXECUTIVE

E. ROBERT’S RULES OF ORDER

Unless provided for otherwise herein, Robert’s Rules of Order--most recent edition at time of action--shall govern all deliberations of this Board.

F. PUBLIC INPUT

Public Input is crucial to the quality of the parks, programs, and services provided by the Sycamore Park District. To that end, it is the Board’s goal to allow for Public Input at two points within its Agenda for Regular Meetings. Unless otherwise permitted by the Board of Commissioners taking a motion, second, and role call vote to allow otherwise, both public input points on the Agenda will be limited to 30 minutes, each. Additionally, any one individual will have just three minutes to speak at any one Regular Meeting.

When an individual wishes to speak during Public Input, they must clearly state their name, address, and purpose for speaking.

G. VOTING

A roll call vote shall be taken for the passage of any ordinance, for all propositions to create any liability for the District, for the expenditure or

appropriation of money, and the result of same shall be entered into the record of the proceedings. The act of a majority of the Board shall be an act of the Board.

H. PUBLIC MEETING LAW

All meetings of the Board or any committee shall be public excepting when those meetings involve any of the following matters:

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.
2. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.
3. The selection of a person to fill a public office, as defined in this Act, including a vacancy in a public office, when the public body is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance.
4. Evidence or testimony presented in open hearing, or in closed hearing where specifically authorized by law, to a quasi-adjudicative body, as defined in this Act, provided that the body prepares and makes available for public inspection a written decision setting forth its determinative reasoning.
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.
6. The setting of a price for sale or lease of property owned by the public body.
7. The sale or purchase of securities, investments, or investment contracts.
8. Security procedures and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property.
9. Student disciplinary cases.
10. The placement of individual students in special education programs and other matters relating to individual students.
11. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

12. The establishment of reserves or settlement of claims as provided in the Local Governmental and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self-insurance pool of which the public body is a member.
13. Conciliation of complaints of discrimination in the sale or rental of housing, when closed meetings are authorized by the law or ordinance prescribing fair housing practices and creating a commission or administrative agency of their enforcement.
14. Informant sources, the hiring or assignment of undercover personnel or equipment, or ongoing, prior or future criminal investigations, when discussed by a public body with criminal investigatory responsibilities.
15. Professional ethics or performance when considered by an advisory body appointed to advise a licensing or regulatory agency on matters germane to the advisory body's field of competence.
16. Self-evaluation, practices and procedures or professional ethics, when meeting with a representative of a statewide association of which the public body is a member.
17. The recruitment, credentialing, discipline or formal peer review of physicians or other health care professionals for a hospital, or other institution providing medical care, that is operated by the public body.
18. Deliberations for decisions of the Prisoner Review Board.
19. Review or discussion of applications received under the Experimental Organ Transplantation Procedures Act.
20. The classification and discussion of matters classified as confidential or continued confidential by the State Employees Suggestion Award Board.
21. Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06.
22. Deliberations for decisions of the State Emergency Medical Services Disciplinary Review Board.
23. The operation by a municipality of a municipal utility or the operation of a municipal power agency or municipal natural gas agency when the discussion involves (i) contracts relating to the purchase, sale, or delivery of electricity or natural gas or (ii) the results or conclusions of load forecast studies.

I. NOTICE OF MEETINGS

- (1) The press and public shall be notified as to the date, time, and location of all regular meetings at the beginning of each calendar year.
- (2) All meetings shall be held in a place convenient to the public.
- (3) No meeting shall be held on a legal holiday.

- (4) An agenda must be included in the notice for any special, rescheduled, or reconvened meeting.
- (5) Notice of a meeting held in the event of an emergency need not be given 24 hours prior to such meeting. Notice shall, however, be given as soon as practical, and in any event to any news media that has filed an annual request for notice pursuant to the Illinois Open Meetings Act.
- (6) If a change shall be made in the regular meeting dates, notice of the change must be given no less than 10 days in advance in the same manner specified for announcing the original schedule: by posting a notice of meeting and sending a notice of the change to any news media which has filed a request to receive such notice. Additionally, notice of the change must be published in a newspaper of general circulation which services the residents of the District.

J. PUBLIC MEETING LAW - Notice of Meetings

Public notice of any special meeting must be made at least 48 hours in advance of the meeting, excluding weekends or park district holidays. Rescheduled or reconvened meeting must be given no less than 48 hours notice in advance of such meeting.

K. RECORD RETENTION POLICY

It is the policy of the Sycamore Park District to retain and dispose of public records in accordance with the Illinois Local Records Act, 50 ILCS 205/1 et seq. and the regulations prescribed in the Illinois Administrative Code at 44 Ill. Admin. Code C/I-4000.

The following items are considered specific guidelines associated with this policy and shall be assigned to corresponding procedures as developed:

The District will maintain procedures that comply with the Illinois Local Records Act and the Illinois Administrative Code regarding the retention and destruction of records.

Revised 9/2013

Reviewed 6/2014

Reviewed 6/2015

Revised 8/25/2015

Revised 10/27/2015

Reviewed 6/28/2016

Reviewed June 2018

Revised May 2019

Reviewed January 2020

BASIC EXPECTATIONS OF BOARD MEMBERS

The following is a basic list of duties you're expected to perform as a board member:

- Attend all board and committee meetings and functions.
- Be well versed in the organization's mission, services, policies, and programs.
- Review agenda and supporting materials before board and committee meetings.
- Serve on committees and offer to take on special assignments.
- Keep continuing education in the park, recreation, and conservation fields a priority.
- Follow conflict of interest and confidentiality policies.
- Refrain from making special requests of the staff.
- Assist the board in carrying out its fiduciary duties.
- Be well versed in the Board's By-Laws/Operations Manual.

THE BOARD MEMBER'S CREED

As an individual member of the board, I will:

- Recognize the integrity of my fellow board members and the merit of their work;
- Be motivated only by a desire to serve the people of my community;
- Recognize that it is my responsibility, together with my fellow board members, to see that the agency is properly run – not to attempt to run it myself;
- Work with the executive of the agency – not over or around him or her;
- Conduct board business only at legally called board meetings;
- Remain politically nonpartisan on agency issues;
- Attend continuing education programs to learn about the proper duties and functions of a board member and to stay abreast of the trends and issues affecting the field.

In performing my proper functions as a board member, I will:

- Deal in terms of general agency policies;
- Function in meeting the legal responsibility that is mine, as part of a Legislative, policy-forming body, not as an administrative officer.

In maintaining desirable relations with other members of the board, I will:

- Respect the opinions and decisions of fellow board members;
- Recognize that authority rests with the board as a whole, not with me as an individual;
- Make no disparaging remarks in or out of meetings about fellow board members;
- Recognize that promising in advance how I will vote on any proposition under consideration closes my mind to other considerations, facts, and points of view that may be presented in the meeting;
- Make decisions in board meetings only after all sides of the question have been presented;
- Consider unethical (and thus avoid) secret sessions of board meetings held without the presence of the executive.

In meeting my responsibility to my community, I will:

- Attempt to appraise fairly both the present and the future needs of the community;
- Attempt to procure adequate financing and support for agency programs, facilities, and services;
- Interpret, as best I can, the needs and attitudes of the community to fellow board members and the executive;
- Insist that business transactions of the agency be ethical, open, and aboveboard.

In working with the executive, I will:

- Hold the executive responsible for the administration of the agency and give him or her the authority commensurate with that responsibility;
- Expect the agency to be administered by the best-trained professionals available;
- Participate in board decisions only after considering the recommendations of the executive;
- Expect to spend more time in board meetings on policies, programs and procedures than on business details;
- Give friendly counsel and advice to the executive;
- Refer all complaints to the executive and, if necessary, insist that the source present them in writing to the board as a whole;
- Present any personal criticisms of employees to the executive and not to the employees;
- Provide adequate safeguards around the executive and other personnel, so they may perform their duties on a professional basis.

BOARD MEMBER DO'S AND DON'TS

To ensure success as a board member, consider the following tips:

DO:

- Accept responsibility.
- Learn and know your duties.
- Learn the role of the board.
- Become familiar with the entire agency.
- Participate at meetings.
- Associate with fellow board members.
- Respectfully voice your opinion.
- Be firm, fair, and factual.
- Respectfully listen to other's opinions.
- Be an active representative.
- Be a policy setter.
- Communicate with your legislators.
- Avoid nepotism, cronyism, and partisanship.

DON'T:

- Try to run the show.
- Become a one-interest board member.
- Try to always get your way at meetings.
- Make promises you can't keep.
- Make the agency politically partisan.
- Break the chain of command.
- Surprise anyone at any time.
- Hang out dirty laundry.
- Do the staff's job.
- Micro-manage.
- Publicly criticize fellow board members or the executive.
- Discuss confidential workings of the board outside the boardroom.
- Promise to vote a certain way.
- Interfere with the executive's duties or day-to-day management.
- Undermine the executive's authority with staff.

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: June 30, 2020

STAFF RECOMMENDATION

AGENDA ITEM: PLANS FOR RE-OPENING COMMUNITY CENTER: For Discussion Only

BACKGROUND INFORMATION: Now that Illinois moved into Phase 4 of the Governor's Restore Illinois Plan, we will re-open Pathway Fitness starting July 1. Staff will monitor things closely after we open and adjust this plan as necessary. A survey was emailed to all Pathway members and Pass holders on June 1. We sent out 1020 surveys and 161 were returned.

What will the facility look like to follow Phase Four capacity restrictions:

We will follow the guideline of 50% maximum of capacity in the facility spaces and 6' spacing for exercising and activities OR 3' with a protective barrier.

To control the number of people in the facility at a time, RecTrac will allow for 75-minute timeslots, per facility space. Members can sign up for a timeslot online, call in or they can pay the daily fee of \$4R/\$6NR. Pre-registration is encouraged. Pathway and Track 24/7 members must register 12 hours in advance. All other pass holders can register 1 hour in advance.

At any given timeslot, our maximum facility participants would look like:

Pathway Fitness - 10 people

Pathway Gymnasium - 10 people

2 Pickleball Courts - 8 people

Track - 10 people

Fitness Studio- storage

Classroom AB - 10 students at individual tables, plus 1 teacher, OR 49 with facemasks

Classroom C - 6 students at individual tables, plus 1 teacher, OR 20 with facemasks

Disinfection/Cleaning Procedure/safety:

Participants will be expected to clean their workout equipment before and after they use it. Staff monitors will walk the facility to help with reminders. Visual cleaning reminders will be seen online when they register, outdoor signage, indoor signage and tv screens.

When the public is dismissed from their spaces after 75 minutes, there is a 15 minute timeframe for staff to get into room spaces to spray the touch points and contact surfaces with Virex, a CDC approved sanitizer that must sit on surface for 10 minutes. The Community Center will follow the IDOC Disinfection guidelines/cleaning procedures as outlines in Phase Four section i.1,2,3,4,,6,7. The showers, drinking fountains and all lockers will not be available at this time.

The Service Desk area will follow the Service Counter Guidelines for Phase Four which will include 2 safety shields at the counter and safety distancing floor stickers. Any touch points will be cleaned after the 75-minute timeslots and credit card readers will be cleaned after each use.

All mats, medicine balls, foam rollers and such will be removed at this time.

Foot pedals have been added to bathroom doors and Pathway fitness for touch free entrance.

Wipe stations are placed in each workout space.

Hand sanitizer stations positioned throughout the building.

Participants and staff will be required to wear a mask if they cannot keep 6' distance. All participants will be required to wear a mask when entering and leaving the building and will be greeted by a staff person wearing a mask to give them directions and guidance during the re-opening phase. They can remove masks when working out, but the mask must be 'On' them if they cannot keep 6' distance. We will observe this process for the first 30 days and adjust as needed.

Memberships:

All memberships, except Open Gym passes, will be activated July 1. At this time, memberships have been extended for four months which is more than the time the building has been closed.

Non-members can use the building and can pay a daily fee (\$4 residents/\$6 non-res) or they can buy a membership.

Membership refunds/on-hold policy:

All memberships and passes were extended for four months, which is more than the amount of time the building was closed. If a member requests a refund at this time, we will remind them they can put their membership on hold for three months within the one-year timeframe of their membership. We will continue to follow the current refund policy requiring a medical note or proof of moving out of town, to receive a partial refund. EFT memberships are canceled with no refund.

Staffing:

For the month of July, we will have a minimum of two staff on duty during building hours. Full-time staff will do checks of non-building hours by checking registration data and remote video surveillance. The part-time custodian will return to 4 days a week.

Signage/Communications:

We have added a second, REACH software device on one of the tv's in Pathway Fitness to display CDC guidelines for best practices along with our new policies and procedures. This is viewed 24/7.

Uniform signage throughout Legacy campus and Sport complex displaying rules for facemasks, hand sanitizing and social distancing.

See attached Communications with Members and Public spreadsheet.
See attached sample sign.

Timeline to re-open:

March, April, May- facility went through sanitation and facility repairs/updates
 June 22 Received Phase Four guidelines from IDOC
 June 23 RecTrac registration updates for timeslot registration
 June 24 Move/space out equipment, block off non-use areas
 June 26, 29 Staff training
 June 26 Eblast to all members, webpage update, Facebook announcement

June 30 Practice run, all signage in place
 July 1 Open 6am, Postcard mailed out to all members

FISCAL IMPACT: Service Desk Staff have been hired back to monitor the building and help with cleaning. Two staff will always be on during building hours only. There will be 86 hours each week at \$10.25 per hour. We will have a weekly expense of \$1,763.

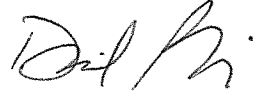
An additional REACH software unit has been added to one tv in Pathway Fitness for \$654. We will most likely see an increase in the janitorial supplies based on the hourly cleaning of the building until Phase 5.

Fitness safety shields can be added to keep equipment at 3' distance, and to maintain the original positioning of the Pathway equipment. This would be \$4,000 for 10 shields.

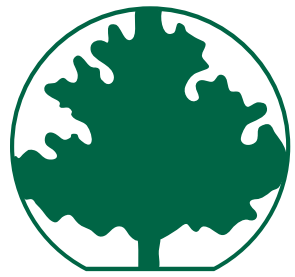
STAFF RECOMMENDATION: For Discussion Only.

PREPARED BY: Lisa Metcalf, Facilities Supervisor
 Theresa Tevsh, Superintendent of Recreation

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:



Welcome... For the safety of all, please observe the following precautions while participating. And always remember to *have fun!*



Sanitize hands before and after class.



Be Safe. Be Social.
Be at least 6 ft. apart.



Wear a face covering when within 6 ft of others.

COMMUNICATING WITH MEMBERS AND PUBLIC

26-Jun	All Pathway information on new homepage post	
	Information on Registration with links	
	Information on visitor expectation	
	Information on precautionary measures we are taking.	
	What you will find in each areas with pictures	
26-Jun	Eblast to Pathway Members (all members or pull out 24/7 separately)	
	Information on Registration	
	Information on precautionary measures we are taking.	
	Link to webpage	
26-Jun	Social Media Posts directing people to website	
1-Jul	Postcard to All Members	
	"Now open with restrictions. Visit website for details"	
	Communications in Building	
	Outdoor sign at entrance	
	Posters and signs in each area being used	
	Floor decals to help distance the line at service desk	

COMMUNICATION IN THE BUILDING

Signs at entrances*	Wear a mask, distancing, sanitize hands. Decal outside of the window would be easier to read than the sign we have. Would look like the no smoking and no firearms signs.
Bathroom Mirrors	Wash hands for 20 sec
Posters*	COVID info and reminders MPR Hall and in Pathway Fitness and Gymnasium
Floor Decals	leading up to service desk designating where to stand
Sandwich Board*	Wear a mask, distancing, sanitize hands

Banner(s) Legacy Campus Pathway and Splash Fountain "NOW OPEN with restrictions"



Gym quadrant A2 set up as second workout space for Pathway Members- Max 10 per 75 minutes

Pathway Fitness New Look- Max 10 per 75 minutes



SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: June 30, 2020

STAFF RECOMMENDATION

AGENDA ITEM: JULY and FUTURE REGULAR BOARD MEETINGS: **Recommend Approval**

BACKGROUND INFORMATION: As we move into Phase 4 of Governor Pritzker's plan for COVID-19, new guidelines are in place that can impact how we have been meeting. The guidelines include:

- **Meetings and events:** Venues and meeting spaces can resume with the lesser of up to 50 people OR 50% of overall room capacity. Multiple groups are permitted given facilities have space to appropriately social distance and can limit interaction between groups. This includes activities such as conferences and weddings.

Therefore, and in consideration of the very regular, eight year track record that I have experienced related to public attendance at our meetings, I believe it is time to return to our regular meetings without the use of ZOOM or other electronic access. To do this, I believe we can still use the Maintenance Shop Breakroom for Our Meetings. Staff is currently reviewing layout of that room to assure we can properly social distance the staff, board and a small group of public might create. We will, if that does not seem to work, use the two multi-purpose rooms at the Community Center as a backup option.

FISCAL IMPACT: NONE.

STAFF RECOMMENDATION: Based upon current guidance, and past track record on Regular Board Meeting attendance, I recommend returning to our "normal" meeting circumstances for our July 28, 2020 Regular Meeting, and all future meetings unless our Region in the Governor's Plan digresses back to Phase 3 at some point in the future.

PREPARED BY: Daniel Gible, Executive Director

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION: