



PARK DISTRICT OF OAK PARK
Regular Park Board Meeting
Oak Park Conservatory
615 Garfield Street, Oak Park, IL 60302
Thursday, June 17, 2021, 7:30pm

AGENDA

- I. **Call to Order/Roll Call**
- II. **Approval of Agenda**
- III. **Annual Community Service Awards**
- IV. **Visitor/Public Comment**
Each person is limited to three minutes. The Board may set a limit on the total amount of time allocated to public comments.
- V. **Consent Agenda**
 - A. Approval of Cash and Investment Summary*
 - B. Approval of Warrants and Bills*
 - C. Approval of Minutes*
 - D. Approval of 2020 Audit Report*
 - E. Approval of Bi-Annual Closed Session Minutes Review and Release*
- VI. **Staff Reports**
 - A. Executive Director's Report*
 - B. Updates and Information*
 - C. Revenue/Expense Status Reports*
- VII. **Old Business**
 - A. Recreation and Facility Program Committee – None
 - B. Parks and Planning Committee – None
 - C. Administration and Finance Committee – Commissioner Wick
 1. 2022 Budget Timeline/Guidelines**
- VIII. **New Business**
 1. 2021 Apparel Bid Recommendation*
- IX. **Commissioners' Comments**
Commissioner Worley-Hood
Commissioner Wick
Commissioner Wollmuth
Commissioner Lentz
President Porreca
- X. **Closed Session**
- XI. **Continue Regular Board Meeting to the Committee of the Whole Meeting, July 1, 2021**

*Indicates information attached

**Indicates information/or additional information to be provided at or prior to the meeting

The Park District of Oak Park welcomes the opportunity to assist residents and visitors with disabilities. If you need special accommodations for this meeting, please call (708) 725-2000 or via email at Karen.Gruszka@pdop.org.



Agenda Comments

Thursday, June 17, 2021

- I. **Roll Call**
- II. **Approval of Agenda** (Voice Vote)
No additions to the Agenda are anticipated at this time.
- III. **Community Service Awards**
- IV. **Visitor/Public Comment**
- V. **Consent Agenda** (Roll Call Vote) – Commissioner Wick
Commissioner Wick – Motion of the Board for approval of the Consent Agenda, which includes the Cash and Investment Summary and Warrants and Bills for the month of May 2021; approval of minutes from the Annual Board Meeting, May 6, 2021, Committee of the Whole Meeting, May 6, 2021, and the Regular Board Meeting, May 20, 2021; approval of the 2020 Audit Report; and review of closed session minutes with no minutes released.
- VI. **Staff Reports**
 - A. **Executive Director’s Report***
 - B. **Updates and Information***
 - C. **Revenue/Expense Status Report***
- VII. **Old Business**
 - D. **Recreation and Facility Program Committee: None**
 - B. **Parks and Planning Committee: None**
 - E. **Administration and Finance Committee: Commissioner Wick**
 1. **Budget Guidelines and Timeline****
Commissioner Wick: I move that the Park Board of Commissioner approve the 2022 Budget Guidelines and Timeline.
- VIII. **New Business**
 1. 2021 Apparel Bid Recommendation*
- IX. **Commissioners’ Comments**
Commissioner Worley-Hood
Commissioner Wick
Commissioner Wollmuth
Commissioner Lentz
President Porreca
- X. **Closed Session**
- XI. **Continue Meeting to the Committee of the Whole Meeting, July 1, 2021**

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** Indicates information to be provided before or at the meeting.

Update indicates verbal report provided at meeting no materials attached



CASH AND INVESTMENT SUMMARY- May 2021

	Byline	IPDLAF	CD's	PMA - iPRIME	IMET	May-21 TOTAL	Apr-21 TOTAL
General Fund							
10 - Corporate	8,287,381	9,048	(1,050,700)	7,616,781	(11,582,202)	3,280,308	3,393,216
Special Revenue Funds							
15 - IMRF	(1,414,152)	1,603	-	-	1,767,809	355,259	372,190
16 - Liability	(1,312,630)	8,965	-	-	1,769,273	465,608	448,794
17 - Audit	(93,726)	237	-	-	103,649	10,160	11,805
20 - Recreation	(1,899,794)	4,979	800,000	(186,375)	8,015,658	6,734,468	6,231,222
21 - Museum	(231,096)	1,220	-	133,871	334,859	238,854	236,623
22 - Special Recreation	(2,154,521)	17,121	-	-	2,520,316	382,916	366,022
25 - Special Facilities	(222,527)	3,288	-	1,040,000	593,203	1,413,964	1,038,240
85 - Cheney Mansion	212,031	462	-	-	52,326	264,820	237,959
Capital Funds							
70 - Capital Projects	(423,577)	78,051	500,000	(305,000)	3,336,613	3,186,087	3,237,028
70 - 2011 Bond	-	-	-	-	-	-	-
70 - 2012 Bond	-	-	-	-	-	-	-
70 - 2013 Bond	-	-	-	-	-	-	-
Total Cash Available to District	747,388	124,973	249,300	8,299,277	6,911,505	16,332,443	15,573,099
Distribution %:	4.58%	0.77%	1.53%	50.81%	42.32%	100.00%	100.00%
Other Funds							
50 - Health Insurance Fund	21,053	345	-	-	350,799	372,198	366,824
x - Memorial Trust	45,356	-	-	-	118,383	163,740	160,010
xx - Working Cash	207,870	-	-	-	-	207,870	207,870
Total Cash Across All Funds	1,021,668	125,318	249,300	8,299,277	7,380,688	17,076,250	16,307,802



PARK DISTRICT
of OAK PARK

Park District of Oak Park
Cash Status Report
As of May 31, 2021

Operating Accounts

Byline Bank	0.40%	\$	1,307,374
iPrime Liquid Money Market	0.04%	\$	8,299,277
Illinois Metropolitan Investment Fund	0.24%	\$	7,262,304 *
Illinois Park District Liquid Asset Fund Account	0.02%	\$	125,318
		\$	16,994,273

Operating Investment Accounts

Western Alliance Bank / Torrey Pines Bank	0.25% due 01/13/2022	\$	249,300
	Working Solvency	\$	17,243,573
	2020 Solvency	\$	13,693,866

2013 Bond Accounts

Illinois Metropolitan Investment Fund 2013 Bond	0.96%	\$	59,908 **
	2013 Bond Solvency	\$	59,908

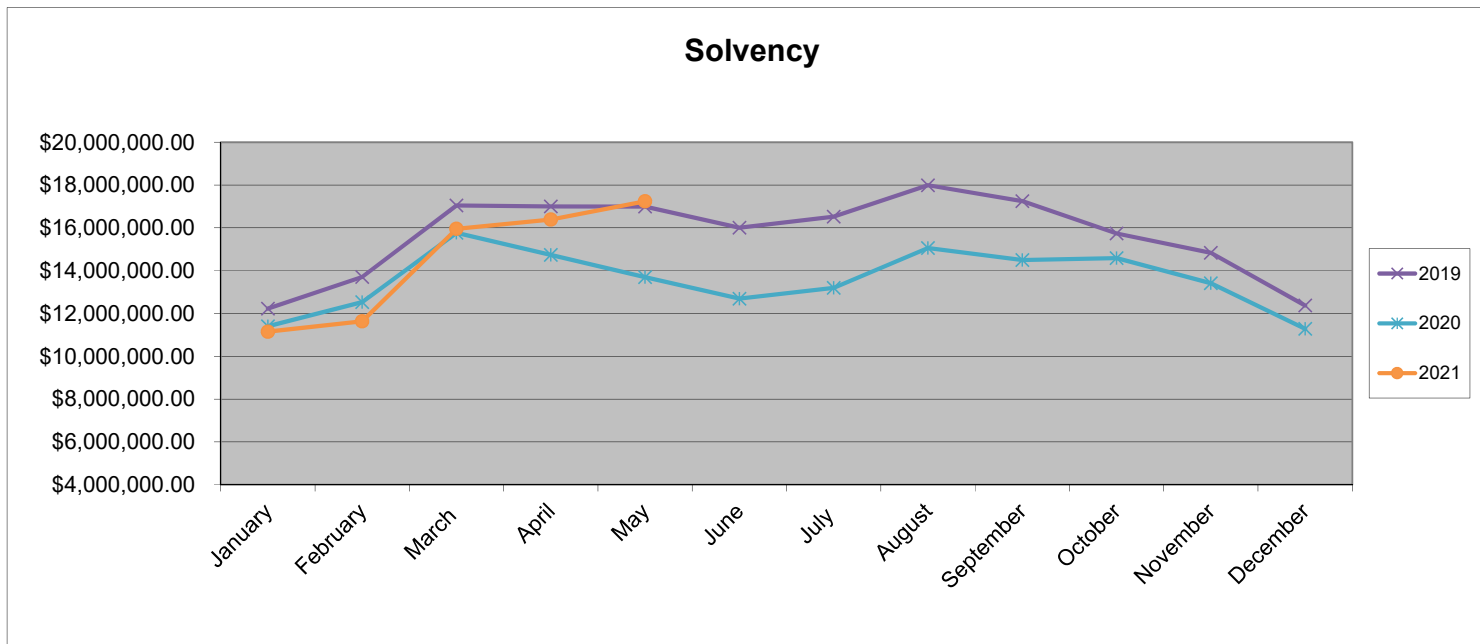
*Includes \$116,909.68 of non-spendable funds, 9/30/14 Value \$263,521.79

**Includes \$59,908.34 of non-spendable funds, 9/30/14 Value \$135,037.16



Total Solvency

<u>2019</u>		<u>2020</u>		<u>2021</u>	
January	\$ 12,224,500.04	January	\$ 11,399,872.45	January	\$ 11,151,063.26
February	\$ 13,705,193.58	February	\$ 12,533,041.79	February	\$ 11,631,539.46
March	\$ 17,043,761.20	March	\$ 15,767,357.42 *amended	March	\$ 15,956,382.13
April	\$ 17,003,585.23	April	\$ 14,739,679.74	April	\$ 16,390,336.97
May	\$ 16,993,252.04	May	\$ 13,693,865.65	May	\$ 17,243,573.24
June	\$ 16,008,032.32	June	\$ 12,690,803.69	June	
July	\$ 16,522,568.19	July	\$ 13,194,814.12	July	
August	\$ 17,991,724.01	August	\$ 15,055,749.62	August	
September	\$ 17,245,774.15	September	\$ 14,495,930.26	September	
October	\$ 15,741,906.69	October	\$ 14,584,640.74	October	
November	\$ 14,835,808.76	November	\$ 13,414,843.73	November	
December	\$ 12,371,648.85	December	\$ 11,280,140.96	December	



IV. B

Park District of Oak Park
Voucher List for the Month of May
Presented to the Board of Commissioners
At their Meeting on June 17, 2021

Park District of Oak Park

FY 2021

AP ACCOUNT DISTRIBUTION BY ACCOUNT OPEN & PAID VOUCHERS

CHECK DATES 05/01/2021 TO 05/31/2021 PAY DATES 05/01/2021 TO 05/31/2021

BOTH ACCRUALS AND NON ACCRUALS

CHECK RUN 0 TO 2147483647

<u>VOUCHER NUMBER</u>	<u>VENDOR</u>	<u>PO NUMBER</u>	<u>CHECK NUMBER</u>	<u>PAY DATE/ CHECK DATE</u>	<u>AMOUNT</u>
10 CORPORATE FUND					
10-00-21-20109	IMRF WITHHOLDING				
42696	IMRF ILL MUNICIPAL RETIREMENT FUND		51169	05/14/2021	56,648.87
					<u>56,648.87</u>
10-00-21-20111	HEALTH INSURANCE SECTION 125				
42776	PDRMA PDRMA		51226	05/21/2021	11,316.44
					<u>11,316.44</u>
10-00-21-20114	UNION DUES				
42928	SEIU SEIU LOCAL 73		51268	05/28/2021	251.04
					<u>251.04</u>
10-00-21-20117	AFLAC SECTION 125				
42674	AFLAC AFLAC ATTN: REMITTANCE PROCESSI		51151	05/14/2021	252.66
					<u>252.66</u>
10-00-21-20118	AFLAC				
42674	AFLAC AFLAC ATTN: REMITTANCE PROCESSI		51151	05/14/2021	79.78
					<u>79.78</u>
10-00-21-20119	I LIFE				
42927	NCPERS NCPERS GROUP LIFE INSURANCE		51261	05/28/2021	12.00
					<u>12.00</u>
10-00-21-20120	ICMA WITHHELD				
42676	ICMA ICMA RETIREMENT TRUST		51165	05/14/2021	1,501.96
42926	ICMA ICMA RETIREMENT TRUST		51254	05/28/2021	1,365.21
					<u>2,867.17</u>
10-00-21-20131	ICMA ROTH IRA WITHHELD				
42676	ICMA ICMA RETIREMENT TRUST		51165	05/14/2021	198.31
42926	ICMA ICMA RETIREMENT TRUST		51254	05/28/2021	198.31
					<u>396.62</u>
10-00-21-20132	BRIGHT START PROGRAM				
42675	BRIGHTSTA BRIGHT START COLLEGE SAVING		51156	05/14/2021	100.00
42925	BRIGHTSTA BRIGHT START COLLEGE SAVING		51245	05/28/2021	100.00
					<u>200.00</u>
10-00-52-00200	LEGAL COUNSEL				
42693	ELROD ELROD FRIEDMAN LLP	20210134	51163	05/14/2021	2,285.00
42949	ELROD ELROD FRIEDMAN LLP	20210134	51249	05/28/2021	825.00
					<u>3,110.00</u>
10-00-52-00204	COMPUTER (IT) SERVICE				
42661	NOVEN NOVENTECH, INC	20210021	51138	05/07/2021	8,930.00
42670	TIAABANK TIAA BANK	20210014	51144	05/07/2021	1,555.09
42679	AMILIA AMILIA		51152	05/14/2021	5,020.60
42774	NOVEN NOVENTECH, INC	20210021	51225	05/21/2021	3,507.50
42775	NOVEN NOVENTECH, INC	20210021	51225	05/21/2021	370.00
42790	ADOBE ADOBE SYSTEMS, INC		509710	05/23/2021	461.05
42795	AMERIEAG AMERICAN EAGLE.COM		509715	05/23/2021	500.00
42852	ARCHIVE ARCHIVE SOCIAL, INC.		509718	05/23/2021	199.00
42875	VERI VERIZON		509789	05/23/2021	437.00
					<u>20,980.24</u>
10-00-52-00208	COPYING AND PRINTING- INTERNAL				

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10-00-52-00208	COPYING AND PRINTING- INTERNAL				
42747	DELAGE DE LAGE LANDEN PUBLIC FINANCE	20210049	51199	05/21/2021	3,763.45
					<u>3,763.45</u>
10-00-52-00210	POSTAGE AND DELIVERY				
42965	VANSLEE KRIS VAN SLEE		51271	05/28/2021	5.79
					<u>5.79</u>
10-00-52-00299	CONTRACTUAL SERVICES - OTHER				
42694	FLEX FLEXIBLE BENEFIT SERVICE CORP.	20210052	51164	05/14/2021	115.00
42699	IMPACT IMPACT NETWORKING LLC	20210378	51168	05/14/2021	11,902.00
42709	PAYCOM PAYCOM PAYROLL, LLC		51176	05/14/2021	5,259.96
42710	PICKENS PICKENS-KANE BUSINESS SERVICE	20210018	51177	05/14/2021	85.00
42958	PAYCOM PAYCOM PAYROLL, LLC		51263	05/28/2021	2,488.41
					<u>19,850.37</u>
10-00-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	171.17
42851	PLUNG PLUG N PAY		509770	05/23/2021	15.00
42851	PLUNG PLUG N PAY		509770	05/23/2021	15.00
					<u>201.17</u>
10-00-53-00300	OFFICE EXPENSE				
42876	WALMART WALMART STORES, INC.		509794	05/23/2021	108.80
					<u>108.80</u>
10-00-53-00399	SUPPLIES - OTHER				
42820	GARVEY'S GARVEY'S OFFICE PRODUCTS		509739	05/23/2021	113.73
					<u>113.73</u>
10-00-53-00405	COMPUTER EQUIPMENT				
42971	AMAZ AMAZON.COM		509714	05/23/2021	191.67
42971	AMAZ AMAZON.COM		509714	05/23/2021	-64.79
					<u>126.88</u>
10-00-56-00621	DIRECTOR EXPENSE				
42802	CHGOTRIB CHICAGO TRIBUNE MEDIA GROU		509726	05/23/2021	15.96
42802	CHGOTRIB CHICAGO TRIBUNE MEDIA GROU		509726	05/23/2021	15.96
					<u>31.92</u>
10-00-56-00655	RECRUITMENT				
42809	CRAIG CRAIGSLIST.COM		509728	05/23/2021	45.00
42809	CRAIG CRAIGSLIST.COM		509728	05/23/2021	45.00
42809	CRAIG CRAIGSLIST.COM		509728	05/23/2021	45.00
42809	CRAIG CRAIGSLIST.COM		509728	05/23/2021	45.00
42809	CRAIG CRAIGSLIST.COM		509728	05/23/2021	45.00
42809	CRAIG CRAIGSLIST.COM		509728	05/23/2021	45.00
42829	ILLCOMCAR ILLINOIS COMMUNITY CAREER		509750	05/23/2021	75.00
42830	IPRA ILLINOIS PARKS & RECREATION ASSOCI		509751	05/23/2021	265.00
42844	MONSTER MONSTER GLOBAL WORLDWIDE		509761	05/23/2021	225.00
					<u>835.00</u>
10-00-58-00820	TELECOMMUNICATIONS				
42687	COMCAST COMCAST	20210030	51160	05/14/2021	8,197.12
42884	VERI VERIZON		509789	05/23/2021	1,397.58
					<u>9,594.70</u>

Park District of Oak Park

FY 2021

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10-35-52-00299	CONTRACTUAL SERVICES - OTHER				
42881	RENTOKIL ANDERSON PEST SOLUTIONS		509716	05/23/2021	138.45
					<u>138.45</u>
10-35-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	83.80
					<u>83.80</u>
10-35-53-00313	SUPPLIES - BUILDING MATERIALS				
42860	SOUTH SOUTH SIDE CONTROL SUPPLY CO.		509777	05/23/2021	1,337.02
42866	SUPPLYHOU SUPPLY HOUSE.COM		509781	05/23/2021	76.24
42869	HOME HOME DEPOT		509747	05/23/2021	18.68
					<u>1,431.94</u>
10-35-53-00340	SUPPLIES-HORTICULTURAL CONTROL				
42793	AMAZ AMAZON.COM		509714	05/23/2021	92.09
42837	KOPPERT KOPPERT BIOLOGICAL SYSTEMS, IN		509754	05/23/2021	266.10
42837	KOPPERT KOPPERT BIOLOGICAL SYSTEMS, IN		509754	05/23/2021	370.32
42838	KOPPERT KOPPERT BIOLOGICAL SYSTEMS, IN		509754	05/23/2021	262.90
					<u>991.41</u>
10-35-53-11100	GIFT SHOP				
42793	AMAZ AMAZON.COM		509714	05/23/2021	46.98
42824	GOODWILL GOODWILL		509742	05/23/2021	25.87
42824	GOODWILL GOODWILL		509742	05/23/2021	19.90
42872	SUGAR SUGAR FIXE		509780	05/23/2021	240.00
					<u>332.75</u>
10-35-56-11100	GIFT SHOP - SALES TAX				
42695	ILLDEP ILLINOIS DEPT. OF REVENUE		51166	05/14/2021	180.00
					<u>180.00</u>
10-35-58-00800	ELECTRICITY				
42744	COMED COMED	20210140	51197	05/21/2021	668.33
					<u>668.33</u>
10-35-58-00810	NATURAL GAS				
42745	CNE CONSTELLATION NEWENERGY - GAS DI	20210196	51196	05/21/2021	1,861.15
					<u>1,861.15</u>
10-35-58-00830	WATER				
42910	VILLWAT VILLAGE OF OAK PARK-WATER WA		509793	05/23/2021	197.00
					<u>197.00</u>
10-50-52-00260	PROPERTY REPAIR				
42666	STEFL TIM STEFL INC.	20210357	51143	05/07/2021	254.00
42667	STEFL TIM STEFL INC.	20210357	51143	05/07/2021	127.00
42668	STEFL TIM STEFL INC.	20210357	51143	05/07/2021	381.00
42669	STEFL TIM STEFL INC.	20210357	51143	05/07/2021	127.00
42680	ARROW ARROW LOCKSMITH SERVICE	20210388	51154	05/14/2021	139.00
42681	ARROW ARROW LOCKSMITH SERVICE	20210388	51154	05/14/2021	82.00
42718	STEFL TIM STEFL INC.	20210390	51181	05/14/2021	216.09
42719	THOMFLEM THOMAS FLEMING COMPANY	20210367	51183	05/14/2021	1,135.00
42739	ANDERSONE SOUTH WEST INDUSTRIES, INC.	20210409	51191	05/21/2021	165.00
42849	PELICAN PELICAN WIRELESS		509768	05/23/2021	11.96
42849	PELICAN PELICAN WIRELESS		509768	05/23/2021	64.03
42861	DRINKING DRINKING WATER LABS		509734	05/23/2021	260.00

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10-50-52-00260	PROPERTY REPAIR				
42945	BRENNANS CHRISTOPHER BRENNANS	20210428	51244	05/28/2021	1,230.00
42966	VILLFIN VILLAGE OF OAK PARK FINANCE	20210424	51272	05/28/2021	43.00
					<u>4,235.08</u>
10-50-52-00265	FLEET SERVICE				
42784	VILFLE VILLAGE OF OAK PARK-FLEET	20210395	51237	05/21/2021	1,286.71
					<u>1,286.71</u>
10-50-52-00270	LANDSCAPING SERVICE				
42691	DAVI DAVIS TREE CARE & LANDSCAPING INC	20210393	51162	05/14/2021	5,071.00
42692	DAVI DAVIS TREE CARE & LANDSCAPING INC	20210393	51162	05/14/2021	27,285.00
					<u>32,356.00</u>
10-50-52-00280	SCAVENGER SERVICE				
42877	WASTE WASTE MANAGEMENT CO.		509795	05/23/2021	692.81
42878	WASTE WASTE MANAGEMENT CO.		509795	05/23/2021	399.67
42967	WESTCOOK WEST COOK COUNTY SOLID WASTE	20210425	51274	05/28/2021	285.84
					<u>1,378.32</u>
10-50-52-00286	SPORTS FIELD IMPROVEMENTS				
42793	AMAZ AMAZON.COM		509714	05/23/2021	293.25
42798	BATCO BATCO INC.		509720	05/23/2021	104.00
42799	BEACON BEACON ATHLETICS		509721	05/23/2021	693.68
42799	BEACON BEACON ATHLETICS		509721	05/23/2021	553.32
42842	LOWES LOWES		509757	05/23/2021	220.15
					<u>1,864.40</u>
10-50-52-00415	EQUIPMENT - RENTAL				
42663	OLEARYS O'LEARY'S CONTRACTORS EQUIPM	20210356	51140	05/07/2021	155.00
42703	NATIONAL NATIONAL LIFT TRUCK INC.	20210385	51173	05/14/2021	785.00
42705	NATIONAL NATIONAL LIFT TRUCK INC.	20210385	51173	05/14/2021	1,087.50
					<u>2,027.50</u>
10-50-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	111.07
					<u>111.07</u>
10-50-53-00301	UNIFORMS				
42792	AMAZ AMAZON.COM		509714	05/23/2021	-65.98
					<u>-65.98</u>
10-50-53-00310	SUPPLIES-PARKS				
42678	ACORN ACORN FARMS INC	20210384	51150	05/14/2021	2,526.00
42689	DAVEYTREE THE DAVEY TREE EXPERT COMP	20210383	51161	05/14/2021	1,040.00
42690	DAVEYTREE THE DAVEY TREE EXPERT COMP	20210383	51161	05/14/2021	1,040.00
42721	VILLFIN VILLAGE OF OAK PARK FINANCE	20210387	51186	05/14/2021	855.00
42793	AMAZ AMAZON.COM		509714	05/23/2021	175.20
42793	AMAZ AMAZON.COM		509714	05/23/2021	26.98
42798	BATCO BATCO INC.		509720	05/23/2021	665.00
42835	JACKS JACK'S RENTAL INC.		509752	05/23/2021	22.90
42857	SCHAU SCHAUER'S HARDWARE		509774	05/23/2021	1.78
42869	HOME HOME DEPOT		509747	05/23/2021	86.92
42874	ULINE ULINE INC		509787	05/23/2021	385.04
					<u>6,824.82</u>
10-50-53-00311	SUPPLIES- CLEANING & HOUSEHOLD				

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10-50-53-00311 SUPPLIES- CLEANING & HOUSEHOLD					
42725	WAREHOUS WAREHOUSE DIRECT OFFICE	20210368	51187	05/14/2021	955.65
42726	WAREHOUS WAREHOUSE DIRECT OFFICE	20210368	51187	05/14/2021	460.56
42785	WAREHOUS WAREHOUSE DIRECT OFFICE	20210407	51238	05/21/2021	487.20
42856	SCHAU SCHAUER'S HARDWARE		509774	05/23/2021	60.66
					1,964.07
10-50-53-00313 SUPPLIES - BUILDING MATERIALS					
42778	REIN REINDERS, INC	20210408	51228	05/21/2021	42.89
42793	AMAZ AMAZON.COM		509714	05/23/2021	75.98
42816	DRESSEL DRESSEL'S ACE HARDWARE		509733	05/23/2021	5.78
42825	GRAINGER GRAINGER, INC.		509744	05/23/2021	29.41
42828	HOME HOME DEPOT		509747	05/23/2021	64.42
42855	ROYAL ROYAL PIPE & SUPPLY CO.		509772	05/23/2021	78.42
42856	SCHAU SCHAUER'S HARDWARE		509774	05/23/2021	42.08
42856	SCHAU SCHAUER'S HARDWARE		509774	05/23/2021	30.58
42857	SCHAU SCHAUER'S HARDWARE		509774	05/23/2021	21.54
42857	SCHAU SCHAUER'S HARDWARE		509774	05/23/2021	3.02
42857	SCHAU SCHAUER'S HARDWARE		509774	05/23/2021	14.79
42859	SHERWIN SHERWIN-WILLIAMS CO.		509776	05/23/2021	134.49
42860	SOUTH SOUTH SIDE CONTROL SUPPLY CO.		509777	05/23/2021	42.01
42860	SOUTH SOUTH SIDE CONTROL SUPPLY CO.		509777	05/23/2021	142.04
42860	SOUTH SOUTH SIDE CONTROL SUPPLY CO.		509777	05/23/2021	-42.01
42866	SUPPLYHOU SUPPLY HOUSE.COM		509781	05/23/2021	30.16
42869	HOME HOME DEPOT		509747	05/23/2021	13.53
42869	HOME HOME DEPOT		509747	05/23/2021	17.85
42869	HOME HOME DEPOT		509747	05/23/2021	38.16
42869	HOME HOME DEPOT		509747	05/23/2021	30.84
42882	XSENSEUSA X-SENSE USA		509797	05/23/2021	39.99
					855.97
10-50-53-00410 EQUIPMENT					
42662	NUTOYS NUTOYS LEISURE PRODUCTS	20210355	51139	05/07/2021	321.00
42713	REIN REINDERS, INC	20210365	51179	05/14/2021	337.69
42714	REIN REINDERS, INC	20210389	51179	05/14/2021	512.16
42715	REIN REINDERS, INC	20210389	51179	05/14/2021	74.22
42716	REIN REINDERS, INC	20210389	51179	05/14/2021	94.45
42828	HOME HOME DEPOT		509747	05/23/2021	284.99
42944	ATLASBOB ATLAS BOBCAT OMPANIES	20210422	51243	05/28/2021	837.62
42955	KOMPAN KOMPAN, INC	20210427	51257	05/28/2021	156.00
42961	REIN REINDERS, INC	20210423	51266	05/28/2021	153.86
					2,771.99
10-50-56-00605 CONFERENCE AND TRAINING					
42831	IAPD ILLINOIS ASSOCIATION OF PARK DISTRI		509749	05/23/2021	6.00
					6.00
10-50-58-00800 ELECTRICITY					
42641	COMED COMED	20210140	51115	05/07/2021	267.16
42642	COMED COMED	20210090	51116	05/07/2021	102.41
42643	COMED COMED	20210108	51120	05/07/2021	58.83
42644	COMED COMED	20210108	51121	05/07/2021	23.17

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10-50-58-00800 ELECTRICITY					
42645	COMED COMED	20210108	51122	05/07/2021	407.26
42646	COMED COMED	20210108	51123	05/07/2021	61.80
42647	COMED COMED	20210088	51124	05/07/2021	177.59
42648	COMED COMED	20210087	51125	05/07/2021	220.17
42650	COMED COMED	20210101	51127	05/07/2021	29.75
42652	COMED DELI COMED DELIVERY SERVICES	20210089	51129	05/07/2021	82.98
42655	HUDSON HUDSON ENERGY - IL	20210104	51132	05/07/2021	163.59
42673	COMED COMED	20210105	51119	05/07/2021	1,009.35
42744	COMED COMED	20210140	51197	05/21/2021	2,521.93
					5,125.99
10-50-58-00810 NATURAL GAS					
42761	NICOR NICOR GAS	20210132	51212	05/21/2021	295.11
42762	NICOR NICOR GAS	20210131	51213	05/21/2021	174.49
42763	NICOR NICOR GAS	20210122	51217	05/21/2021	227.00
42764	NICOR NICOR GAS	20210130	51218	05/21/2021	323.82
42769	NICOR NICOR GAS	20210129	51223	05/21/2021	118.17
42770	NICOR NICOR GAS	20210128	51224	05/21/2021	345.39
42771	NICOR NICOR GAS	20210126	51214	05/21/2021	125.06
42772	NICOR NICOR GAS	20210125	51215	05/21/2021	529.10
42773	NICOR NICOR GAS	20210124	51216	05/21/2021	324.36
					2,462.50
10-50-58-00820 TELECOMMUNICATIONS					
42803	COMCAST COMCAST		509727	05/23/2021	108.35
42805	COMCAST COMCAST		509727	05/23/2021	138.40
42808	COMCAST COMCAST		509727	05/23/2021	108.35
					355.10
10-50-58-00830 WATER					
42885	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	10.00
42886	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	10.00
42887	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	10.00
42889	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42890	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42892	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	40.94
42894	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	75.60
42895	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42896	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42897	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	41.00
42898	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	105.79
42899	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	106.00
42900	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	30.00
42901	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42902	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	10.00
42904	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	10.00
42905	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42906	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	41.00
42907	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	92.82
42908	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00

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10-50-58-00830 WATER					
42909	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	40.94
42911	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42912	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42913	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	94.17
42914	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	25.00
42916	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	10.00
42917	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	10.00
42918	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42919	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	27.97
42920	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	27.88
42921	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42922	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	15.00
42923	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	27.97
42924	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	66.88
42931	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	117.18
42932	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	42.88
					1,254.02
FUND 10 TOTAL					201,445.02
16 LIABILITY					
16-00-52-00514 EMPLOYEE SCREENINGS					
42708	OCCUPHEAL OCCUPATIONAL HEALTH CENTE	20210375	51175	05/14/2021	125.00
42789	ACTIVE ACTIVE		509709	05/23/2021	17.90
42946	CALIFORNI CALIFORNIA DEPT.OF JUSTICE	20210414	51246	05/28/2021	25.00
					167.90
16-00-53-00350 RISK CARE MANAGEMENT					
42742	AT&TAED AT&T MOBILITY	20210055	51194	05/21/2021	313.20
42793	AMAZ AMAZON.COM		509714	05/23/2021	47.96
42793	AMAZ AMAZON.COM		509714	05/23/2021	289.98
42793	AMAZ AMAZON.COM		509714	05/23/2021	29.90
42793	AMAZ AMAZON.COM		509714	05/23/2021	36.58
42793	AMAZ AMAZON.COM		509714	05/23/2021	39.96
42793	AMAZ AMAZON.COM		509714	05/23/2021	26.06
42793	AMAZ AMAZON.COM		509714	05/23/2021	60.00
42793	AMAZ AMAZON.COM		509714	05/23/2021	79.92
42793	AMAZ AMAZON.COM		509714	05/23/2021	22.73
42822	GLOBAL GLOBAL INDUST/ EQUIPMENT COMI		509740	05/23/2021	124.56
42841	LOWES LOWES		509757	05/23/2021	237.00
42862	MYDDSSUPP MYDDSSUPPLY.COM		509764	05/23/2021	113.94
					1,421.79
FUND 16 TOTAL					1,589.69
17 AUDIT					
17-00-52-00299 CONTRACTUAL SERVICES - OTHER					
42656	LAUT LAUTERBACH & AMEN, LLP	20210364	51133	05/07/2021	2,550.00
					2,550.00
FUND 17 TOTAL					2,550.00

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20 RECREATION					
20-00-21-20135 REFUNDS DUE					
42638	TYNER TERRI TYNER		51145	05/07/2021	10.00
42730	AGHA FATIMA AGHA		51189	05/21/2021	12.50
42731	DIATTA JAMIE DIATTA		51200	05/21/2021	250.00
42732	DIATTA JAMIE DIATTA		51200	05/21/2021	25.00
42733	GOLDBERG JILL GOLDBERG		51205	05/21/2021	618.00
42734	STANARD STEVEN STANARD		51231	05/21/2021	200.00
42735	VANEKEREN QUINCY VAN EEKEREN		51235	05/21/2021	741.18
42736	VELAZQUEZ ANSURIA VELAZQUEZ		51236	05/21/2021	200.00
42934	HORI AMY HORI		51242	05/28/2021	317.00
42935	KUSUMOSUR BLANCA KUSUMOSURARSO		51258	05/28/2021	10.00
42936	MAPES TJ MAPES		51260	05/28/2021	2,406.00
42937	WEBSTER GREG WEBSTER		51273	05/28/2021	716.00
					<u>5,505.68</u>
20-00-52-00265 FLEET SERVICE					
42724	VILFLE VILLAGE OF OAK PARK-FLEET	20210377	51185	05/14/2021	86.30
					<u>86.30</u>
20-00-53-00399 SUPPLIES - OTHER					
42974	UPS THE UPS STORE		509788	05/23/2021	13.44
					<u>13.44</u>
20-00-56-00610 DUES AND SUBSCRIPTIONS					
42653	DOCNET DOCNETWORK, INC.	20210359	51130	05/07/2021	52.00
					<u>52.00</u>
20-00-56-00615 EMPLOYEE TRAVEL REIMBURSEMENT					
42952	GROOMS BARBARA GROOMS		51252	05/28/2021	29.40
					<u>29.40</u>
20-00-56-09999 NON-RESIDENT FEE EXPENSE					
42883	ZOOM ZOOM.US		509798	05/23/2021	149.90
					<u>149.90</u>
20-00-58-00820 TELECOMMUNICATIONS					
42743	CALLONE CALLONE	20210225	51195	05/21/2021	2,758.01
					<u>2,758.01</u>
20-05-52-00209 Copying and Printing - External					
42640	CARDINAL CARDINAL COLORPRINT PRINTIN	20210351	51114	05/07/2021	2,158.00
42660	MORRIS NANCY J. MORRIS N2 STUDIOS	20210353	51137	05/07/2021	705.00
42665	PREMPRINT PREMIER PRINTING OF ILLINOIS	20210276	51142	05/07/2021	2,545.00
42686	CARDINAL CARDINAL COLORPRINT PRINTIN	20210381	51159	05/14/2021	610.00
					<u>6,018.00</u>
20-05-52-00221 Brochure					
42760	MORRIS NANCY J. MORRIS N2 STUDIOS	20210396	51211	05/21/2021	4,500.00
42873	UBERFLIP UBERFLIP		509786	05/23/2021	19.95
42873	UBERFLIP UBERFLIP		509786	05/23/2021	19.95
					<u>4,539.90</u>
20-05-56-00222 Marketing					
42685	CARDINAL CARDINAL COLORPRINT PRINTIN	20210370	51159	05/14/2021	1,158.00
42711	RAMSEY PAULA RAMSEY	20210380	51178	05/14/2021	350.00

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20-05-56-00222	Marketing				
42717	STEED WILLIAM G. STEED	20210382	51180	05/14/2021	100.00
42800	CAPSULE CAPSULCRM.COM ZESTIA		509723	05/23/2021	54.00
42817	DROPBOX DROPBOX INC.		509735	05/23/2021	45.00
42854	QRCODE QR CODE-GENERATOR.COM		509771	05/23/2021	71.46
42960	PCI PUBLIC COMMUNICATIONS INC.	20210227	51265	05/28/2021	10,455.00
42970	HUNTINGBK HUNTINGTON BANK		509748	05/23/2021	0.57
					<u>12,234.03</u>
20-25-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	126.63
					<u>126.63</u>
20-25-52-13050	FITNESS EXERCISE				
42840	LESMILLS LES MILLS UNITED STATES TRADI		509756	05/23/2021	248.00
					<u>248.00</u>
20-25-52-13170	MARTIAL ARTS PROGRAMS				
42697	ILLSHOTO ILLINOIS SHOTOKAN KARATE INC	20210369	51167	05/14/2021	2,554.30
42728	ILLSHOTO ILLINOIS SHOTOKAN KARATE INC	20210369	51167	05/14/2021	5,141.80
42746	DEFRANCO BEactive bodyTHERAPIES	20210397	51198	05/21/2021	795.60
42957	OAKPKAIK OAK PARK AIKIKAI, INC DEBORA	20210431	51262	05/28/2021	188.70
					<u>8,680.40</u>
20-25-53-13050	FITNESS EXERCISE				
42794	AMAZ AMAZON.COM		509714	05/23/2021	44.99
					<u>44.99</u>
20-26-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	1,491.09
					<u>1,491.09</u>
20-26-52-13870	YOUTH SPORTS CLINICS				
42654	FINDLAY MURRAY FINDLAY	20210322	51131	05/07/2021	10,070.90
42677	1000WATTS 1000 WATTS SPORTS	20210363	51148	05/14/2021	4,194.75
42948	EASTAVE EAST AVE LACROSSE LLC	20210358	51248	05/28/2021	20,280.00
42950	FINDLAY MURRAY FINDLAY	20210437	51250	05/28/2021	6,552.00
42969	WINDYNIN WINDY CITY NINJAS-ELMHURST	20210434	51276	05/28/2021	3,120.00
					<u>44,217.65</u>
20-26-53-13750	YOUTH SPORTS LEAGUES				
42796	BSNSPORT BSN SPORT INC		509722	05/23/2021	2,155.00
42796	BSNSPORT BSN SPORT INC		509722	05/23/2021	208.00
42797	BSNSPORT BSN SPORT INC		509722	05/23/2021	54.98
					<u>2,417.98</u>
20-27-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	69.69
					<u>69.69</u>
20-27-52-13640	ADULT SOFTBALL LEAGUES				
42657	LIHOSIT DOUGLAS GERARD LIHOSIT	20210362	51134	05/07/2021	61.00
42658	MARTI SHERMAN MARTIN	20210361	51135	05/07/2021	366.00
42702	LIHOSIT DOUGLAS GERARD LIHOSIT	20210379	51172	05/14/2021	61.00
42720	TENCA PHIL TENCATE	20210374	51182	05/14/2021	274.50
42956	LIHOSIT DOUGLAS GERARD LIHOSIT	20210433	51259	05/28/2021	61.00
42962	RICCHIO ANDREW RICCHIO	20210438	51267	05/28/2021	122.00

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					945.50
20-29-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	55.27
					55.27
20-61-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	1,123.53
					1,123.53
20-61-52-12020	FAMILY EVENTS				
42749	FASCIONE CHRIS FASCIONE	20210413	51202	05/21/2021	250.00
					250.00
20-61-52-12340	SPECIAL INTEREST PROGRAMS				
42938	AFTER FAMBRO MANAGEMENT LLC	20210418	51241	05/28/2021	50.00
42954	KANT GARY KANTOR	20210416	51256	05/28/2021	112.00
					162.00
20-61-53-12020	FAMILY EVENTS				
42751	GALAS TRICIA GALAS		51204	05/21/2021	24.00
					24.00
20-61-53-12040	AFTERSCHOOL PROGRAMS				
42794	AMAZ AMAZON.COM		509714	05/23/2021	14.29
42814	DOLL DOLLARTREE		509732	05/23/2021	31.00
42814	DOLL DOLLARTREE		509732	05/23/2021	16.00
42814	DOLL DOLLARTREE		509732	05/23/2021	30.00
42814	DOLL DOLLARTREE		509732	05/23/2021	60.00
42867	TARGET TARGET STORES, INC		509783	05/23/2021	29.98
42867	TARGET TARGET STORES, INC		509783	05/23/2021	15.84
42867	TARGET TARGET STORES, INC		509783	05/23/2021	22.07
42971	AMAZ AMAZON.COM		509714	05/23/2021	49.98
42971	AMAZ AMAZON.COM		509714	05/23/2021	69.00
42972	MICH MICHAELS STORE		509760	05/23/2021	23.97
42973	HOME HOME DEPOT		509747	05/23/2021	69.01
					431.14
20-61-53-12050	ACTIVE ADULTS PROGRAMS				
42815	DOLL DOLLARTREE		509732	05/23/2021	15.00
					15.00
20-61-53-12340	SPECIAL INTEREST PROGRAMS				
42964	ULCZAK MEGAN ULCZAK		51270	05/28/2021	32.38
					32.38
20-62-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	416.79
					416.79
20-62-52-12390	SCAW WORKSHOP				
42939	AFTER FAMBRO MANAGEMENT LLC	20210418	51241	05/28/2021	45.00
42940	AFTER FAMBRO MANAGEMENT LLC	20210418	51241	05/28/2021	108.00
42941	AFTER FAMBRO MANAGEMENT LLC	20210418	51241	05/28/2021	135.00
42942	AFTER FAMBRO MANAGEMENT LLC	20210418	51241	05/28/2021	45.00
42943	AFTER FAMBRO MANAGEMENT LLC	20210418	51241	05/28/2021	45.00
42953	HUMPHREYT TARA HUMPHREY	20210417	51253	05/28/2021	209.00

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					587.00
20-62-52-12610	DANCE PROGRAMS				
42683	A-Z A-Z ENTERTAINMENT LTD	20210376	51149	05/14/2021	1,300.00
42846	MUSICHEA MUSIC THEATER WORKS		509763	05/23/2021	852.50
42963	TULLY CATHERINE TULLY	20210436	51269	05/28/2021	1,063.12
					<u>3,215.62</u>
20-62-53-12390	SCAW WORKSHOP				
42794	AMAZ AMAZON.COM		509714	05/23/2021	90.74
42794	AMAZ AMAZON.COM		509714	05/23/2021	17.58
42801	CERAM CERAMIC SUPPLY CHICAGO		509725	05/23/2021	72.00
42801	CERAM CERAMIC SUPPLY CHICAGO		509725	05/23/2021	172.00
42964	ULCZAK MEGAN ULCZAK		51270	05/28/2021	15.98
					<u>368.30</u>
20-62-53-12610	DANCE PROGRAMS				
42759	M&MSPORTS M&M SPORTS SCENE INC.	20210401	51210	05/21/2021	431.50
42794	AMAZ AMAZON.COM		509714	05/23/2021	40.92
42794	AMAZ AMAZON.COM		509714	05/23/2021	25.92
42794	AMAZ AMAZON.COM		509714	05/23/2021	-53.99
42794	AMAZ AMAZON.COM		509714	05/23/2021	71.27
42812	DISCODAN DISCOUNT DANCE SUPPLY		509730	05/23/2021	41.95
42812	DISCODAN DISCOUNT DANCE SUPPLY		509730	05/23/2021	-23.64
42815	DOLL DOLLARTREE		509732	05/23/2021	38.30
42947	DRUF CHAD DRUFKE		51247	05/28/2021	50.00
					<u>622.23</u>
20-62-53-12620	CIRCUS ARTS				
42819	FIRETOYS FIRETOYS INC		509738	05/23/2021	94.08
					<u>94.08</u>
20-63-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	338.97
					<u>338.97</u>
20-63-53-12700	PRESCHOOL				
42787	PARKING PARKING		509767	05/23/2021	2.00
42794	AMAZ AMAZON.COM		509714	05/23/2021	7.45
42813	DISCOUNT DISCOUNT SCHOOL SUPPLY		509731	05/23/2021	36.52
42815	DOLL DOLLARTREE		509732	05/23/2021	17.00
42815	DOLL DOLLARTREE		509732	05/23/2021	27.00
42848	OTCBRANDS OTC BRANDS INC		509766	05/23/2021	23.75
42867	TARGET TARGET STORES, INC		509783	05/23/2021	9.99
42870	THRIFT THRIFT BOOKS GLOBAL		509784	05/23/2021	27.98
42870	THRIFT THRIFT BOOKS GLOBAL		509784	05/23/2021	-2.54
42871	TRADER TRADER JOES		509785	05/23/2021	3.49
42880	WALMART WALMART STORES, INC.		509794	05/23/2021	25.24
42880	WALMART WALMART STORES, INC.		509794	05/23/2021	43.80
					<u>221.68</u>
20-63-53-12720	PLAYSCHOOL				
42706	NEGRON WENDY NEGRON		51174	05/14/2021	6.33
42827	HOBB HOBBY LOBBY		509746	05/23/2021	25.25
42836	JEWELS JEWEL - OSCO		509753	05/23/2021	5.47

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20-63-53-12720	PLAYSCHOOL				
42850	PETESFR PETE'S FRESH MARKET ROOSEVELT		509769	05/23/2021	0.42
42869	HOME HOME DEPOT		509747	05/23/2021	5.25
					<u>42.72</u>
					97,629.30
					FUND 20 TOTAL
21 MUSEUM					
21-00-52-00260	PROPERTY REPAIR				
42945	BRENNANS CHRISTOPHER BRENNANS	20210428	51244	05/28/2021	125.00
					<u>125.00</u>
21-00-52-00299	CONTRACTUAL SERVICES - OTHER				
42864	STAR STARSHIP CATERING		509779	05/23/2021	156.00
					<u>156.00</u>
21-00-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	113.47
					<u>113.47</u>
21-00-52-11185	PH ADULT PROGRAMS				
42757	LALBERELL L'ALBERELLO, INC.	20210412	51209	05/21/2021	765.90
					<u>765.90</u>
21-00-53-00313	SUPPLIES - BUILDING MATERIALS				
42850	PETESFR PETE'S FRESH MARKET ROOSEVELT		509769	05/23/2021	120.01
42868	TARGET TARGET STORES, INC		509783	05/23/2021	60.00
					<u>180.01</u>
21-00-58-00800	ELECTRICITY				
42744	COMED COMED	20210140	51197	05/21/2021	242.07
					<u>242.07</u>
21-00-58-00810	NATURAL GAS				
42766	NICOR NICOR GAS	20210137	51220	05/21/2021	581.00
					<u>581.00</u>
					FUND 21 TOTAL
					2,163.45
25 SPECIAL FACILITIES					
25-00-56-00605	CONFERENCE AND TRAINING				
42701	JOHNSONJI JILLIAN JOHNSON		51171	05/14/2021	41.50
42779	SANCHEZA ANTHONY SANCHEZ		51229	05/21/2021	40.56
					<u>82.06</u>
25-00-56-00610	DUES AND SUBSCRIPTIONS				
42883	ZOOM ZOOM.US		509798	05/23/2021	7.49
					<u>7.49</u>
25-00-58-00820	TELECOMMUNICATIONS				
42804	COMCAST COMCAST		509727	05/23/2021	153.35
42806	COMCAST COMCAST		509727	05/23/2021	143.40
42807	COMCAST COMCAST		509727	05/23/2021	153.35
					<u>450.10</u>
25-19-42-14250	DAILY SWIM FEES				
42930	PETTYCASH PETTY CASH		51240	05/26/2021	2,083.00
					<u>2,083.00</u>
25-19-52-00259	GUARD TRAINING & EVALUATION				

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25-19-52-00259 42834	GUARD TRAINING & EVALUATION ELLIS J. ELLIS & ASSOCIATES, INC.		509737	05/23/2021	225.00 <hr/> 225.00
25-19-52-00299 42879	CONTRACTUAL SERVICES - OTHER WHENTO WHEN TO WORK, INC		509796	05/23/2021	97.00 <hr/> 97.00
25-19-52-00650 42684	BANK SERVICE CHARGE CARDCONN CARD CONNECT		51158	05/14/2021	2,296.60 <hr/> 2,296.60
25-19-53-00318 42858	GUARD EQUIPMENT AND SUPPLIES SCHLHE SCHOOL HEALTH CORPORATION		509775	05/23/2021	-16.08
42858	SCHLHE SCHOOL HEALTH CORPORATION		509775	05/23/2021	248.11 <hr/> 232.03
25-20-52-00650 42684	BANK SERVICE CHARGE CARDCONN CARD CONNECT		51158	05/14/2021	1,191.52 <hr/> 1,191.52
25-20-52-11960 42639	YOUTH HOCKEY AHAOFF AHAI OFFICIATING COMMITTEE	20210354	51113	05/07/2021	793.00 <hr/> 793.00
25-20-53-11960 42788	YOUTH HOCKEY A&RSPORTS A&R SPORTS		509719	05/23/2021	94.58
42847	OGP OGP ENTERPRISES, INC.		509765	05/23/2021	313.00 <hr/> 407.58
25-20-53-11990 42883	RINK CAMP ZOOM ZOOM.US		509798	05/23/2021	7.49 <hr/> 7.49
25-20-56-00646 42794	SKATE SHOP SUPPLIES AMAZ AMAZON.COM		509714	05/23/2021	149.84 <hr/> 149.84
25-24-51-00111 42929	WAGES - FULL TIME ICMA ICMA RETIREMENT TRUST		51255	05/28/2021	6,401.25 <hr/> 6,401.25
25-24-52-00650 42684	BANK SERVICE CHARGE CARDCONN CARD CONNECT		51158	05/14/2021	526.50 <hr/> 526.50
25-24-52-11275 42664	Gymnastics GI Joe PEDERSEN ALEK PEDERSEN		51141	05/07/2021	43.23 <hr/> 43.23
25-24-53-00301 42811	UNIFORMS M&MSPORTS M&M SPORTS SCENE INC.		509758	05/23/2021	81.95 <hr/> 81.95
25-24-53-00315 42818	SUPPLIES- PRO SHOP ELITE ELITE SPORTSWEAR, L.P.		509736	05/23/2021	346.14 <hr/> 346.14
25-24-53-00425 42823	GYMNASTICS EQUIPMENT GMR GMR GYMNASTICS SUPPLY		509741	05/23/2021	280.00
42833	DEKAN DEKAN ATHLETIC EQUIPMENT		509729	05/23/2021	130.00

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25-24-53-00425	GYMNASTICS EQUIPMENT				
42951	FIXS FIX'S SERVICES	20210435	51251	05/28/2021	1,275.00
					<u>1,685.00</u>
25-24-56-00600	EMPLOYEE RECOGNITION				
42810	CROWN CBS AWARDS INC DBA CROWN TROP		509724	05/23/2021	138.01
					<u>138.01</u>
25-24-56-00675	SALES TAX				
42695	ILLDEP ILLINOIS DEPT. OF REVENUE		51166	05/14/2021	15.00
					<u>15.00</u>
25-24-56-30150	GYM FUND RAISING IMPROVEMENTS				
42811	M&MSPORTS M&M SPORTS SCENE INC.		509758	05/23/2021	265.80
42853	SYLV SYLVAN STUDIO		509782	05/23/2021	216.71
					<u>482.51</u>
25-50-52-00261	PROPERTY REPAIR - POOL				
42741	ASCPUMP ASC PUMPING EQUIPMENT, INC.	20210398	51193	05/21/2021	2,066.00
42780	SPANNUTH SPANNUTH BOILER COMPANY	20210399	51230	05/21/2021	1,735.00
42782	TRANE TRANE PARTS CENTER	20210164	51233	05/21/2021	3,060.75
					<u>6,861.75</u>
25-50-52-00262	PROPERTY REPAIR - RINK				
42722	VILFLE VILLAGE OF OAK PARK-FLEET	20210392	51184	05/14/2021	29.96
42723	VILFLE VILLAGE OF OAK PARK-FLEET	20210392	51184	05/14/2021	58.30
42724	VILFLE VILLAGE OF OAK PARK-FLEET	20210377	51185	05/14/2021	57.77
42727	AUTOMATDO AUTOMATIC DOOR AUTHORITY	20210360	51155	05/14/2021	314.00
42748	DUALTEMP DUAL TEMP ILLINOIS INC	20210045	51201	05/21/2021	1,865.94
					<u>2,325.97</u>
25-50-52-00263	PROPERTY REPAIR - GRC				
42659	METAL METALMASTER ROOFMASTER INC.	20210352	51136	05/07/2021	1,076.00
					<u>1,076.00</u>
25-50-52-00267	FLEET SERVICE - RINK				
42756	JORSON JORSON & CARLSON, INC.	20210373	51208	05/21/2021	345.30
					<u>345.30</u>
25-50-52-00301	CONTRACTUAL SERVICES- OTHER - RINK				
42737	AEREX AEREX PEST CONTROL INC.	20210260	51188	05/21/2021	103.00
42845	MOOD MOOD MEDIA NO AMERICA HOLDING:		509762	05/23/2021	26.95
					<u>129.95</u>
25-50-52-00411	EQUIPMENT-MAINTENANCE - POOL				
42832	AQUASHIEL AQUASHIELD PRODUCTS		509717	05/23/2021	437.65
					<u>437.65</u>
25-50-52-00416	POOL EQUIPMENT RENTAL				
42755	JACKS JACK'S RENTAL INC.	20210372	51207	05/21/2021	483.50
					<u>483.50</u>
25-50-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	8.20
					<u>8.20</u>
25-50-53-00314	SUPPLIES- BUILDING MATERIALS - POOL				
42781	TNEMEC TNEMEC COMPANY INC.	20210371	51232	05/21/2021	253.20
42791	ALLIANCEH ALLIANCE HOSE & RUBBER		509711	05/23/2021	228.00

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25-50-53-00314 SUPPLIES- BUILDING MATERIALS - POOL					
42826	HALOGEN		509745	05/23/2021	386.42
42843	MENARDS		509759	05/23/2021	12.34
42856	SCHAU		509774	05/23/2021	116.23
42857	SCHAU		509774	05/23/2021	3.56
42857	SCHAU		509774	05/23/2021	2.13
42857	SCHAU		509774	05/23/2021	8.28
42857	SCHAU		509774	05/23/2021	48.86
42857	SCHAU		509774	05/23/2021	3.56
42859	SHERWIN		509776	05/23/2021	145.93
42859	SHERWIN		509776	05/23/2021	19.88
42859	SHERWIN		509776	05/23/2021	67.07
42859	SHERWIN		509776	05/23/2021	67.87
42869	HOME		509747	05/23/2021	241.80
					<u>1,605.13</u>
25-50-53-00316 SUPPLIES - BUILDING MATERIALS - RIN					
42857	SCHAU		509774	05/23/2021	5.39
					<u>5.39</u>
25-50-53-00340 POOL CHEMICALS					
42753	HALOGEN	20210329	51206	05/21/2021	828.50
42754	HALOGEN	20210325	51206	05/21/2021	1,846.68
					<u>2,675.18</u>
25-50-53-00501 EQUIPMENT-OTHER - POOL					
42752	HALOGEN	20210337	51206	05/21/2021	326.96
					<u>326.96</u>
25-50-58-00801 REHM ELECTRICITY					
42649	COMED	20210092	51126	05/07/2021	324.27
					<u>324.27</u>
25-50-58-00802 RIDGELAND ELECTRICITY					
42651	COMED	20210091	51128	05/07/2021	2,650.49
42777	REALGY	20210107	51227	05/21/2021	879.86
					<u>3,530.35</u>
25-50-58-00803 GYMNASTICS ELECTRICITY					
42672	COMED	20210106	51118	05/07/2021	1,294.35
					<u>1,294.35</u>
25-50-58-00811 REHM NATURAL GAS					
42745	CNE	20210196	51196	05/21/2021	2.95
					<u>2.95</u>
25-50-58-00812 RIDGELAND NATURAL GAS					
42767	NICOR	20210136	51221	05/21/2021	2,660.01
					<u>2,660.01</u>
25-50-58-00813 GYMNASTICS NATURAL GAS					
42765	NICOR	20210138	51219	05/21/2021	364.03
					<u>364.03</u>
25-50-58-00831 REHM WATER					
42891	VILLWAT		509793	05/23/2021	15.00
42903	VILLWAT		509793	05/23/2021	15.00

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					30.00
25-50-58-00832	RIDGELAND WATER				
42893	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	560.96
					560.96
25-50-58-00833	GYMNASTICS WATER				
42915	VILLWAT VILLAGE OF OAK PARK-WATER WA1		509793	05/23/2021	67.00
					67.00
					42,857.20
FUND 25 TOTAL					
50 INSURANCE FUND					
50-00-21-20112	LIFE INSURANCE 125 K				
42776	PDRMA PDRMA		51226	05/21/2021	752.72
					752.72
50-00-55-00550	HEALTH INSURANCE - PPO				
42776	PDRMA PDRMA		51226	05/21/2021	294.40
42776	PDRMA PDRMA		51226	05/21/2021	46,839.46
					47,133.86
50-00-55-00551	HEALTH INSURANCE - HMO				
42776	PDRMA PDRMA		51226	05/21/2021	16,269.98
					16,269.98
50-00-55-00552	LIFE INSURANCE				
42776	PDRMA PDRMA		51226	05/21/2021	336.96
					336.96
50-00-55-00553	DENTAL INSURANCE				
42776	PDRMA PDRMA		51226	05/21/2021	2,931.74
					2,931.74
50-00-55-00554	EMPLOYEE ASSISTANCE PROGRAM				
42776	PDRMA PDRMA		51226	05/21/2021	161.70
					161.70
50-00-55-00557	VISION INSURANCE				
42776	PDRMA PDRMA		51226	05/21/2021	956.78
					956.78
					68,543.74
FUND 50 TOTAL					
70 CAPITAL PROJECTS					
70-17-72-70250	STEVENSON PARK IMPROVEMENTS				
42968	WIND WINDFREE SOLAR, INC.	20210429	51275	05/28/2021	24,354.00
					24,354.00
70-18-72-70200	PLEASANT HOME BUILDING IMPROVEMENTS				
42707	NUSSBAUM MARK E. NUSSBAUM	20210386	51153	05/14/2021	2,240.00
42839	LANCE LANCE CONSTRUCTION		509755	05/23/2021	1,743.25
					3,983.25
70-20-72-70150	REHM MASTER PLAN IMPROVEMENTS				
42700	INTEGRAL INTEGRAL CONSTRUCTION COMP.	20210394	51170	05/14/2021	253,146.77
42738	ALTA ALTAMANU, INC.	20210402	51190	05/21/2021	2,096.04
42959	PEER PEERLESS ENTERPRISES, INC.	20210426	51264	05/28/2021	1,895.00
					257,137.81
70-25-72-70200	DOLE BUILDING IMPROVEMENTS				

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70-25-72-70200	DOLE BUILDING IMPROVEMENTS				
42750	FUTURITY FUTURITY 19, INC.	20210411	51203	05/21/2021	12,766.00
42786	WAUKEGAN WAUKEGAN ROOFING COMPANY	20210410	51239	05/21/2021	3,950.00
					<u>16,716.00</u>
70-85-72-70200	CHENEY BUILDING IMPROVEMENTS				
42740	ARTISTIC POTUCEK ENTERPRISES, INC.	20210403	51192	05/21/2021	1,000.00
					<u>1,000.00</u>
					<u>303,191.06</u>
					FUND 70 TOTAL
					303,191.06
85 CHENEY MANSION					
85-00-52-00275	CUSTODIAL SERVICES				
42783	UNIFIRST UNIFIRST CORPORATION	20210297	51234	05/21/2021	96.76
42945	BRENNANS CHRISTOPHER BRENNANS	20210428	51244	05/28/2021	125.00
					<u>221.76</u>
85-00-52-00299	CONTRACTUAL SERVICES - OTHER				
42863	SPOTIFY SPOTIFY		509778	05/23/2021	9.99
					<u>9.99</u>
85-00-52-00650	BANK SERVICE CHARGE				
42684	CARDCONN CARD CONNECT		51158	05/14/2021	537.30
					<u>537.30</u>
85-00-52-11185	CHENEY ADULT PROGRAMS				
42865	STAR STARSHIP CATERING		509779	05/23/2021	88.50
					<u>88.50</u>
85-00-53-00311	SUPPLIES- CLEANING & HOUSEHOLD				
42751	GALAS TRICIA GALAS		51204	05/21/2021	7.99
42821	GORDON GORDON FOOD SERVICES		509743	05/23/2021	74.21
					<u>82.20</u>
85-00-53-00313	SUPPLIES - BUILDING MATERIALS				
42794	AMAZ AMAZON.COM		509714	05/23/2021	341.45
42816	DRESSEL DRESSEL'S ACE HARDWARE		509733	05/23/2021	32.27
42869	HOME HOME DEPOT		509747	05/23/2021	97.26
					<u>470.98</u>
85-00-58-00800	ELECTRICITY				
42671	COMED COMED	20210102	51117	05/07/2021	42.52
42744	COMED COMED	20210140	51197	05/21/2021	224.54
					<u>267.06</u>
85-00-58-00810	NATURAL GAS				
42768	NICOR NICOR GAS	20210135	51222	05/21/2021	533.87
					<u>533.87</u>
85-00-58-00830	WATER				
42933	VILLWAT VILLAGE OF OAK PARK-WATER WA		509793	05/23/2021	126.73
					<u>126.73</u>
					<u>2,338.39</u>
					FUND 85 TOTAL
					2,338.39
99 MEMORIAL TRUST					
99-20-53-00320	MISCELLANEOUS SUPPLIES				
42678	ACORN ACORN FARMS INC	20210384	51150	05/14/2021	592.00
					<u>592.00</u>

Park District of Oak Park

FY 2021

AP ACCOUNT DISTRIBUTION BY ACCOUNT OPEN & PAID VOUCHERS

CHECK DATES 05/01/2021 TO 05/31/2021 PAY DATES 05/01/2021 TO 05/31/2021

BOTH ACCRUALS AND NON ACCRUALS

CHECK RUN 0 TO 2147483647

<u>VOUCHER</u> <u>NUMBER</u>	<u>VENDOR</u>	<u>PO</u> <u>NUMBER</u>	<u>CHECK</u> <u>NUMBER</u>	<u>PAY DATE/</u> <u>CHECK DATE</u>	<u>AMOUNT</u>
		FUND 99 TOTAL			<u>592.00</u>
		GRAND TOTAL			<u><u>722,899.85</u></u>

Accounts Payable

Corporate Fund	\$	201,445.02
IMRF Fund	\$	-
Liability Fund	\$	1,589.69
Audit Fund	\$	2,550.00
Recreation Fund	\$	97,629.30
Museum Fund	\$	2,163.45
Special Recreation Fund	\$	-
Special Facilities Fund	\$	42,857.20
Insurance Fund	\$	68,543.74
Capital Projects	\$	303,191.06
Cheney Mansion Fund	\$	2,338.39
Memorial Trust	\$	592.00
TOTAL	\$	722,899.85

To the Executive Director,

The Payment of the above listed accounts has been approved by the Board of
Commissioners at their meeting held June 17, 2021

And you are hereby authorized to pay them from the appropriate funds.

(Treasurer)

(Secretary)

Commissioner



**Park District of Oak Park
Annual Meeting
Held Via Zoom
Thursday, May 6, 2021**

Minutes

The meeting was called to order at 7:30pm.

I. ROLL CALL

Present: Commissioners Porreca, Wick, Worley-Hood, and President Lentz. Commissioner Wollmuth was absent.

Park District Staff present: Jan Arnold, Executive Director; Maureen McCarthy, Superintendent of Recreation; Mitch Bowlin, Director of Finance; Paula Bickel, Director of Human Resources; and Karen Gruszka, Executive Assistant.

Others Present: Christina Waters, Village Clerk.

II. PROCLAMATION OF COMMISSIONER ELECTION RESULTS

A motion was made by Commissioner Worley-Hood and seconded by Commissioner Porreca to approve the results of the Cook County Clerks Office's declared canvassing results of the April 6, 2021, Consolidated Election of Sandy Lentz and David Wick to four year terms to the Board of Park Commissioners. The results are as follows: Sandy Lentz – 8,369 votes and David Wick – 7,997 votes. **Motion passed in a roll call vote 5:0.**

III. EXECUTIVE DIRECTOR'S COMMENTS

Executive Arnold congratulated both David and Sandy and said that she is looking forward to working with everyone as we accomplish the goals that we've set including the construction of the Community Recreation Center, expanding our reach to our black and brown residents, and partnerships throughout our community. We have a lot of work ahead of us and she is looking forward to accomplishing those goals.

IV. OATH OF OFFICE

The Park District's Election Official, Village Clerk Christina Waters, gave the Oath of Office to Commissioners Elect Sandy Lentz and David Wick.

V. COMMISSIONERS' COMMENTS

Commissioner Worley-Hood – Welcomed back our two re-elected Board Members and stated that it speaks volumes to what they have done in the past as well as what our institution has done in the past that they ran unopposed. Thank you for everything you have done.

Commissioner Wollmuth – Absent.

Commissioner Porreca – Congratulated Commissioners Lentz and Wick and stated she is looking forward to continuing to work with you both.

Commissioner Wick – Stated he is glad to be re-elected and along with the goals Executive Director Arnold stated, he is also looking forward to getting back to the 50/50 goal and is not only looking forward to supporting the agencies equity goals but also learning from them.

Commissioner Lentz – Stated she is delighted that she gets to continue her service on the Park Board; it's been challenging, a learning experience, and a joy to work with Jan, staff, and the other commissioners. She is looking forward to getting the CRC built as well as sustainability projects continuing and moving forward with the leadership that we show on the national level.

VI. Election of the Board President

A motion was made by Commissioner Lentz and seconded by Commissioner Worley-Hood to nominate Commissioner Kassie Porreca for President of the Board. **Motion passed in a roll call vote of 5:0.**

VII. Election of the Board Vice President

A motion was made by Commissioner Wick and seconded by Commissioner Lentz to nominate Commissioner Jake Worley-Hood for Vice President of the Board. **Motion passed in a roll call vote of 5:0.**

VIII. Election of the Board Treasurer

A motion was made by Commissioner Lentz and seconded by Commissioner Worley-Hood to nominate Commissioner David Wick for Treasurer of the Board. **Motion passed in a roll call vote of 5:0.**

IX. Election of the Board Secretary

A motion was made by Commissioner Wick and seconded by Commissioner Worley-Hood to nominate Commissioner Chris Wollmuth for Secretary of the Board. **Motion passed in a roll call vote of 5:0.**

X. Committee Chairs

A motion was made by President Porreca and seconded by Commissioner Lentz for the Board's Committee Chairs: Chair of Recreation and Facility Program Committee appointment be Commissioner Wollmuth; Chair of Parks and Planning Committee appointment be Commissioner Worley-Hood; and Chair of Administration and Finance Committee appointment be Commissioner Wick. **Motion passed in a roll call vote of 5:0.**

XI. Representative Appointments

A motion was made by President Porreca and seconded by Commissioner Wick that the West Suburban Special Recreation Association representative appointment be Commissioner Lentz as well as representative for the Festival Theater; that Pleasant Home Foundation, Greening Advisory Committee and the Senior Advisory Committee be Commissioner Worley-Hood; that the representative for the PDCC and FOPCON be Commissioner Wick; that the representative for the Parks Foundation, AYSO, OPYB/S be Commissioner Wollmuth; and the representatives of IGOV be Commissioners Lentz and Wick. **Motion passed in a roll call vote of 5:0.**

XII. New Business**XIII. Closed Session****VIII. Adjourn to Committee of the Whole Meeting**

At 7:44pm Commissioner Wick moved and Commissioner Lentz seconded the 2021 Annual Meeting adjournment. **Motion carried in a roll call vote of 5:0.**

Secretary
Board of Park Commissioners

President
Board of Park Commissioners

June 17, 2021
Date

June 17, 2021
Date



**Park District of Oak Park
Committee of the Whole Meeting
Zoom Meeting
Thursday, May 6, 2021**

Minutes

The meeting was called to order at 7:44pm.

I. Roll Call

Present: Commissioners Lentz, Wick, Worley-Hood, and President Porreca. Commissioner Wollmuth was absent.

Park District Staff present: Jan Arnold, Executive Director; Maureen McCarthy, Superintendent of Recreation; Mitch Bowlin, Director of Finance; Paula Bickel, Director of Human Resources; and Karen Gruszka, Executive Assistant.

Others Present: None

II. Public Comment - None

III. Recreation and Facility Program Committee

A. Collaboration For Early Childhood Agreement

The Board was reminded of the great value of the collaboration between the Park District and the Collaboration for Early Childhood Care & Education. This agreement allows us to invest in more families where need is so that all children start the school year on the same level and through their screenings, we have found opportunities that benefited the children from engaged intervention services and to help prepare them for when they start kindergarten. Executive Director Arnold informed the Board that the payment to them would be dispersed in accordance with their annual time. The Board questioned their reporting to the them and was informed that it is usually every two years. **This will come before the Board at the May Regular Board Meeting on the consent agenda.**

IV. Buildings and Grounds/Facility Maintenance Committee

A. ESAC Committee Application – Beth Rooney

Beth Rooney attended the meeting in April and submitted an application to join the Environmental Sustainability Advisory Committee. She lives in the south-central part of Oak Park, she graduated with a visual communications degree from Ohio University, is a board member of the West Cook Montessori School, volunteers as a Girl Scout troop leader, an election judge, and is a writer and photographer; she is looking forward to participating in the ESAC committee. The Board felt this was a great opportunity and stated that she wrote a nice letter of introduction. **This will come before the Board at the May Regular Board Meeting on the consent agenda.**

V. Administration and Finance Committee

B. Noventech, Inc. Agreement Renewal

The Board was reminded that we had just signed the contract with Noventech when we were overtaken by the pandemic and that they did an excellent job of getting all the staff up and operational when staff had to work remotely as well as handling any problem presented to them. Also, they were able to handle some much needed upgrading with our system including servers and help tickets have never been lower. Executive Director Arnold stated that we are looking for approval for the 2021-2022 contract with an addition of two years as long as service continues to

meet expectations and that there is no increase with this new contract from the current one. The Board discussed the in-person areas where Noventech divides their time and future opportunities with Noventech. **This will come before the Board at the May Regular Board Meeting on the regular agenda.**

C. Review of Ethics Ordinance Update

As a standard practice, the PDOP reviews our Ethics Ordinance annually to make any changes needed. The last change made to the Ordinance was in 2011, and at this time there are no changes to our current Ethics Ordinance 2015-05-01. **This review will come before the Board at the May Regular Board Meeting on the consent agenda.**

D. Rehm Park Easement Update

Executive Director informed the Board that she and Mark Burkland, PDOP attorney, have been working with the property owner and her attorney on the easement agreement for a temporary fence to save the large tree on the south side of the park. The final agreement attached in the packet has been agreed upon by the property owner, her attorney, and Mark Burkland. The Board stated that they were happy that this was able to be worked out and to save the tree. **This will come before the Board at the May Regular Board Meeting on the regular agenda.**

VI. New Business - None

VII. Closed Session – None

VIII. Adjournment

At 7:58p.m. Commissioner Wick moved and Commissioner Lentz seconded the adjournment of the Committee of the Whole meeting. **Motion carried in a roll call vote.**

Secretary
Board of Park Commissioners

June 17, 2021
Date

President
Board of Park Commissioners

June 17, 2021
Date



PARK DISTRICT of OAK PARK

Park District of Oak Park Regular Board Meeting Held Via Zoom Meeting

Thursday, May 20, 2021 at 7:30pm

Minutes

The meeting was called to order at 7:30pm.

President Porreca informed everyone that the restrictions from Covid 19 has caused the Park District to hold their Board Meetings electronically.

I. ROLL CALL

Present: Commissioners Lentz, Wick, Wollmuth, Worley-Hood, and President Porreca.

Park District Staff present: Jan Arnold, Executive Director; Mitch Bowlin, Director of Finance; Maureen McCarthy, Superintendent of Recreation; Paula Bickel, Director of Human Resources; Greg Stopka, Strategy and Innovation Manager; and Karen Gruszka, Executive Assistant.

Others Present: None

II. APPROVAL OF AGENDA

A motion was made by Commissioner Porreca and seconded by Commissioner Lentz to approve the agenda. **The motion was passed by a roll call vote.**

III. VISITOR/PUBLIC COMMENTS – Executive Director Arnold reminded the Board that due to the meeting being held electronically, they posted on the website and social media that public comments could be submitted electronically. No public comments were submitted.

IV. CONSENT AGENDA

A motion was made by Commissioner Wick and seconded by Commissioner Wollmuth to approve the Consent Agenda, which includes the approval of Cash and Investment Summary and Warrants and Bills for the month of April 2021; approval of minutes from the Committee of the Whole Meeting April 8, 2021, and the Regular Board Meeting April 15, 2021; approval of the Ethics Ordinance Annual Review; approval of the ESAC Committee Application – Beth Rooney; and approval of the Disposal Ordinance 2021-05-01. **The motion passed with a roll call vote of 5:0.**

V. STAFF REPORTS

A. Director's Report

Jan Arnold, Executive Director, informed the Board summer registration is underway and going well for our residents with non-resident registration beginning Saturday. We are looking forward to both the pools opening up on Memorial Weekend. The demo of the Kenilworth property will be beginning and should be completed towards the end of June and we will be salvaging building materials out of that. Patti and Chris are working on the design of the greenspace which will include native plantings, green space, and baggos. Splash pads will open on May 28, there will be a capacity sign; there still is not a guidance for water fountains but we are looking forward to opening them in phase 5. She encouraged everyone to watch the Gold Medal video by Joe Kreml, he did a phenomenal job. The Park District received a \$5,000 grant from Rotary; the application was from the Senior Citizen Center of Oak Park/River Forest and the Park District to purchase a new kiln for our ceramics studio and we are very excited to have received it. And finally, on June 17, the Regular Board Meeting will take place at the Conservatory for the Community Service Awards. The Board discussed the difficulty in getting positions filled

with the lack of work force applying. The Board also questioned the PCI tracking of social media which is showing positive trends, scholarship monies, and the use of D97's monies used by scholarship families.

B. Division Managers' Reports (Updates & Information) – Written Report Included in Board Packet.

C. Revenue/Expense Status Report – No questions asked.

VI. OLD BUSINESS

A. Recreation and Facility Program Committee

1. Collaboration for Early Childhood Care and Education Agreement

Commissioner Wollmuth moved and Commissioner Lentz seconded that the Park Board of Commissioners approve the Agreement with the Collaboration for Early Childhood Care and Education and a funding allocation of \$7,000 for the next two years. Executive Director Arnold reminded the Board of the great collaboration between the PDOP and the Collaboration for Early Childhood Care and Education, where staff had the opportunity to get trainings as well as for staff to work directly with them to enhance our offerings to the community; we look forward to continuing working with them. **Motion passed with a roll call vote of 5:0.**

B. Buildings and Grounds/Facility Maintenance Committee - None

C. Administration and Finance Committee

1. Noventech, Inc. Renewal Agreement

Commissioner Wick moved and Commissioner Wollmuth seconded that the Park Board of Commissioners approve the renewal of the agreement with Noventech, Inc., of Wood Dale, IL, for information technology services and support for \$8,850 per month with the ability to extend two additional years based on service delivery. The Board was reminded that we entered this agreement just prior to Covid and they were instrumental with how they helped staff. They've also helped to identify enhancements to our infrastructure and improve our quality service delivery. The price is the same as last year with no increase. **The motion passed with a roll call vote of 5:0.**

2. Rehm Park Easement

Commissioner Wick moved and Commissioner Lentz seconded that the Park Board of Commissioners approve the Rehm Park Easement. A homeowner on the southwest corner of Rehm Park approached the District to protect a large Maple tree alongside her property line. Mark Burkland has worked with their attorney to create the easement. This is a temporary easement and when the tree dies or is moved, the fence will be moved back into the line with the original property. **The motion passed with a roll call vote of 5:0.**

3. Mosaic Mural Donation From Longfellow PTO

Commissioner Wick moved and Commissioner Worley-Hood seconded that the Park Board of Commissioners accepts the Mosaic Mural donated by the Longfellow PTO. The Board was reminded per Park District Policy, all donations must be accepted. This donation is exciting as it began with a school art teacher, Chris Worley, in the spring of 2000, she engaged with a variety of different children to create the installation that was originally set for pillars. Camille Wilson-White brought the concept of using the project that had been in storage to the District, working with the original artist, the artist who was involved with the Off The Wall project, as well as working with the Chris Worley and the current art teacher. An interpretive sign will be placed to describe the history of the project. The artwork would be kept in the Carroll Center basement for a couple of years as it is assembled. The PDOP will create a tri-fold brochure that the students will use to seek information to create one additional 'pillar' that will merge into a mural showing where we are today compared to where our community was then. She will work to get a cost of the artwork and suggested it would be good to acknowledge them inside the CRC as a donor for this donation. The Board discussed the possible location of the art and stated they are thrilled that it is coming to fruition. **The motion passed with a roll call vote of 5:0.**

VII. NEW BUSINESS

1. Quarterly Performance Measures

Executive Director Arnold reminded the Board that we started quarterly performance measures seven years ago, measuring how we have been performing. Greg Stopka, Manager of Strategy & Innovation, presented to the Board the organizational and staff excellence from our strategic initiatives, internal customer service, communications, accident incidents, innovation, and training surveys. **No Board approval is needed on this item.**

2. Facility Report Card

Greg Stopka, Manager of Strategy & Innovation, informed the Board that this is the first Facility Report Card and that it was adapted from the Parks Report Card, and we are still learning from what works and doesn't work to measure the quality of our facilities. This report card will be used by staff to see areas of need and those needs can be worked into the CIP where needed. The Board was given a brief synopsis of the report on the facilities and discussed the results of how the facilities scored. The Board were excited with the report and look forward to more information being brought to them in the future. **No Board approval is needed on this item.**

VIII. COMMISSIONERS' COMMENTS

- **Commissioner Lentz** – Attended WSSRA's meeting as well as Festival Theater's meeting. Festival Theater has been struggling with Covid restrictions but have resolved the issues. They will perform Tempest this summer.
- **Commissioner Worley-Hood** – He attended the ESAC and PH meetings this month; both went well and he is looking forward to attending in-person meetings next month.
- **Commissioner Wick** – Attended IGOV where they are focusing on a sustainability forum for the fall and informed Jan of the bikes that are on the RCRC sports field which they should not be.
- **Commissioner Wollmuth** – Participated in the FOPCON plant sale and said that it was seamless. He also attended the Parks Foundation meeting where they are really getting into events for the CRC fundraising.
- **Commissioner Porreca** – Is looking forward to meeting in-person as well and she also participated in the FOPCON plant sale and agreed it went very well. She also participated in the Mother's Day Tea Cup event and it was really cute and delightful.

IX. CLOSED SESSION - None

X. ADJOURNMENT OF REGULAR BOARD MEEETING

At 8:17pm Commissioner Wick moved and Commissioner Worley-Hood seconded to adjourn the Regular Board Meeting. **The motion passed with a roll call vote 5:0.**

Secretary
Board of Park Commissioners

President
Board of Park Commissioners

June 17, 2021

Date

June 17, 2021

Date

Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Illiana De La Rosa, Finance Manager
Mitch Bowlin, Director of Finance

Cc: Jan Arnold, Executive Director

Date: June 8, 2021

Re: 2020 Audit Report



Statement

The Park District of Oak Park has received an unqualified audit report from our auditors, Lauterbach and Amen (L&A). As part of this process, L&A provides statements on auditing standards as well as a management letter. The 2020 audit report also highlights the financial performance as of December 31, 2020.

Discussion

This is the fifth year of the audit contract with L&A and the process went smoothly. The opinion included in your packet is unqualified (which is the highest level possible) and L&A reported no significant findings.

Management Letter

During the 2020 audit, staff received one management comment.

- The comment relates to the Capital Fund having an excess of actual expenditures over budget for the year. The District decided to pursue architectural design of a new facility earlier than anticipated in order to apply for a grant. This caused the District to exceed the annual budgeted amount, but total expenses stayed under the appropriation ordinance amount by approximately \$1.7m. The Fund remained in compliance with the Fund Balance Policy.
- All other comments from previous management letters were addressed, and therefore not repeated.

Conclusion

The Administration and Finance Committee recommends the Board approve the 2020 Audit Report.

Attachments: Audit Report 2020
Management Letter
SAS 114 1220

PARK DISTRICT OF OAK PARK, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



PARK DISTRICT
of OAK PARK

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

PARK DISTRICT OF OAK PARK, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

Prepared by the Business Department:

Director of Finance
Finance Manager

PARK DISTRICT OF OAK PARK, ILLINOIS

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PARK DISTRICT OF OAK PARK, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including:

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Principal Officials

December 31, 2020

BOARD OF COMMISSIONERS

Sandra Lentz, President

David Wick, Vice President

Kathleen Porreca, Treasurer

Christopher Wollmuth, Secretary

Jake Worley-Hood, Commissioner

PARK DISTRICT STAFF

Jan Arnold, Executive Director

Mitch Bowlin, Director of Finance

Chris Lindgren, Superintendent of Building and Grounds

Maureen McCarthy, Superintendent of Recreation

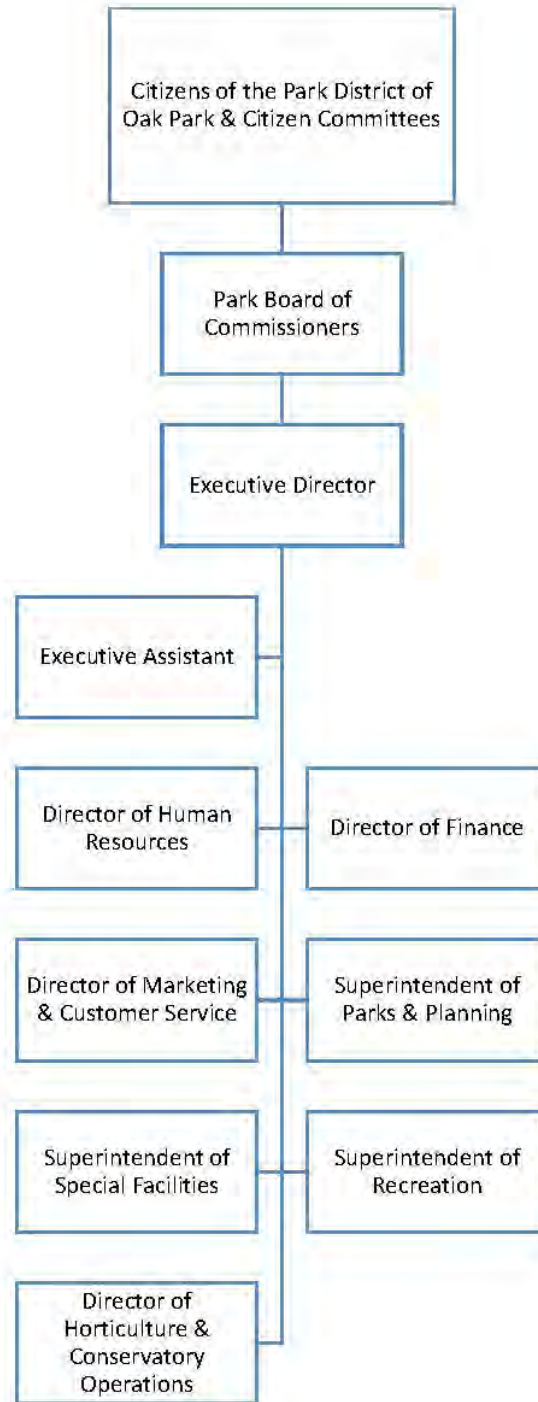
Bill Hamilton, Superintendent of Special Facilities

Diane Stanke, Director of Marketing and Customer Service

Paula Bickel, Director of Human Resources

Illiana De La Rosa, Finance Manager

Park District of Oak Park – Organizational Chart
 For Fiscal Year Ended December 31, 2020



Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

May 4th, 2021

Members of the Board of Commissioners
Citizens of Oak Park, Illinois

The Comprehensive Annual Financial Report (CAFR) of the Park District of Oak Park, Illinois for the Fiscal Year ended December 31, 2020, is hereby submitted. The submittal of this report complies with Illinois state law which requires the District issue a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by an independent firm of certified public accountants. For the year ended December 31, 2020, the licensed certified public accounting firm of Lauterbach & Amen, LLP, has issued an unmodified (“clean”) opinion on the Park District of Oak Park’s financial statements. The independent auditors report can be found at the front of the financial section of this report.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position of the Park District of Oak Park. The results of operations as measured by the financial activity of its various funds; and all disclosures necessary to enable the reader to gain a reasonable understanding of the District’s financial affairs have been included.

This report includes all funds of the District (primary government). The District does not have a component unit. Component units are autonomous entities for which the primary government is financially accountable.

Generally accepted accounting principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This transmittal letter is designed to complement the MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately following the report of the independent auditors.

Profile of the Park District of Oak Park

The District was created in 1912. The District is located eight miles west of the Chicago “Loop” business district. The District is coterminous with the Village of Oak Park (the “Village”). The total population served by the District is currently estimated to be approximately 52,000. The governing body of the District is composed of five Park Commissioners elected for staggered four-year terms. A President, Vice President, Secretary and Treasurer are selected by the Commissioners from among the elected members of the Board. The daily administrative functions of the District are the responsibility of the Executive Director, who is appointed by the Board.



In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

The District owns 26 facilities that occupy 84 acres of parkland in the Village of Oak Park. Facilities operated by the District include: an Administrative Center, two outdoor pools, an indoor ice rink, 3 historic properties (the Oak Park Conservatory, Cheney Mansion, and Pleasant Home), a gymnastics center and seven recreation centers. A full schedule of recreation programs is provided by the District, including classes and activities in aerobics, swimming, music, dance, visual arts, and various sports. Recreational activities are available for all ages. The District is a member of the West Suburban Special Recreation Association, which provides recreation services to physically or mentally challenged persons. Approximately 3,000 programs are provided yearly.

Accounting System and Budgetary Control

Management of the Park District of Oak Park is responsible for establishing and maintaining an internal control structure. The internal control structure is designed to ensure the assets of the District are protected from loss, theft or misuse and to ensure adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. This structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

In addition, the Park District of Oak Park maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual Budget and Appropriations Ordinance approved by the District's governing body. Activities of the corporate fund, special revenue funds, and capital projects fund are included in the annual appropriated budget. Project-length financial plans are adopted for the capital projects fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level for all budgeted funds.

Local Economy

The Park District is coterminous with the Village of Oak Park, a historic community comprised primarily of residential property. The District's economic strength lies with its relatively low level of unemployment, high property values, increasing sales tax and excellent local school system. The unemployment rate of 8.1% in the District is below the Cook County rate of 9.5%. The District's median value of owner-occupied homes is \$387,300. This compares to \$246,600 for the County and \$194,500 for the State. Additionally, the median family income is \$94,646, which compares to a median family income of \$64,660 for the County. The voters of the Village approved a recent referendum to increase the tax levy for the local elementary school district, and the high school district has more than 80% of its graduates attend post-secondary education.



In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

Major Initiatives

In fiscal year 2020 the District continues to pursue several major initiatives, including:

- **Community Partnerships** – During the COVID-19 Pandemic the Park District partnered with School District 97 to offer full day care for families that needed childcare for students while in person schooling was not available.
- **Community Recreation Center** – A community recreation center was identified in the 2015-2024 Comprehensive Master Plan as a need for Oak Park. During 2020 the Park Board completed over 90% of the architectural design of such a facility. The District has committed to building and operating the facility without a tax increase, and has currently raised \$11 million. In keeping with the District’s values on sustainability and community partnerships, the District is also pursuing grants in order to make the building a net zero facility and is partnering with the Village of Oak Park to secure sustainability funds.

Besides the initiatives listed above, the District continued work on implementing master plans for improving its parks and facilities.

Long-Term Financial Planning

Annually the Board of Commissioners approves an operating budget, which includes a three-year fund balance projection for each fund. A new five-year capital improvement plan is also approved annually. This document includes a five-year financial forecast for the Capital Projects Fund. These forecasts serve as the basis for identifying not only future capital needs, but future operational and personnel requirements. Revenue and expenditure trends are evaluated and operations and capital expenditures are prioritized based on the goals set forth by the Board of Commissioners, along with their understanding of fund balance and capital financing projections. The three-year financial forecast of the operating budget and five-year capital improvement plan serve as the foundation for each year’s corresponding budget document.



Relevant Financial Policies

In order to ensure the District continues to meet its immediate and long term service goals, several financial policies and procedures have been implemented by management. Some of the more prescient policies include the following:

- Issue a Comprehensive Annual Financial Report (CAFR) within 180 days of the end of each fiscal year that complies with generally accepted accounting principles.
- Monthly revenue, expenditure and cash balance reporting for all funds. These financial reports ensure that the Board of Commissioners is made aware of any variances from the appropriated budget. In addition, the District’s budget document continues to be revised in order to enhance transparency.
- An investment policy which invests public funds in a manner which protects principal maximizes return for a given level of risk and meets the daily cash flow needs of the District.
- A capitalization policy which establishes the capitalization thresholds and estimated useful lives of fixed assets.
- A purchasing policy to ensure that goods and services are obtained in a timely manner at the lowest possible cost.
- A fund balance policy establishing benchmark reserve levels to be maintained in the District’s various funds, in order to promote financial stability and provide adequate cash flow for operations.

Awards and Acknowledgments

The District applied for and received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. We received this award for 2019. We are again applying to the GFOA for the Certificate of Achievement Award for 2020. A Certificate of Achievement is valid for a period of one year only.

The preparation of the comprehensive annual financial report would not have been possible without the dedicated services of the Park District staff. The entire Business Operations staff is extended a special appreciation for all of their assistance in the completion of the annual audit.



In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.



Additionally, we would like to acknowledge the President and Board of Commissioners for their leadership and support in planning and conducting the financial operations of the District, which has made preparation of this report possible.

Respectfully submitted,


Jan Arnold
Executive Director


Mitch Bowlin
Director of Finance





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Park District of Oak Park
Illinois**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

May 4, 2021

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Park District of Oak Park, Illinois, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities each major fund, and the aggregate remaining fund information of the Park District of Oak Park, Illinois, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

Our discussion and analysis of the Park District of Oak Park's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2020. Please read it in conjunction with the District's financial statements, which can be found in the financial section of this report.

FINANCIAL HIGHLIGHTS

- The assets/deferred outflows of the District exceeded liabilities/deferred inflows as of December 31, 2020 by \$48,800,837 (net position). Beginning net position of \$45,610,634 increased by \$3,190,203.
- Cash and investments decreased to \$11.2 million in 2020 from \$12.7 million in 2019 due to the negative impact of the COVID-19 pandemic on recreational program growth.
- All major governmental funds reported a negative net change to fund balance except the General Fund. The General Fund's increase was due to an increase in property tax revenue and a significant decrease in wage expense and large decreases in contractual and materials expenses, all due to COVID-19 effects on operations.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (which can be found in the financial section of this report) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements which can be found in the financial section of this report. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operation in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements (which can be found in the financial section of this report) are designed to provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business.

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

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

The governmental activities of the District include general government and culture and recreation services.

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements.

By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Special Facilities Fund and Capital Projects Fund, all of which are considered major funds. The District maintains six nonmajor governmental funds.

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements - Continued

Governmental Funds - Continued

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

The basic governmental fund financial statements which can be found in the financial section of this report.

Proprietary Funds

The District maintains one proprietary fund type: internal service. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions.

The District uses internal service funds to account for its insurance program. This service predominantly benefits governmental rather than business-type functions, and therefore, has been included within governmental activities in the government-wide financial statements. The internal service fund is presented in the proprietary fund financial statements.

The basic proprietary fund financial statements which can be found in the financial section of this report.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. pension obligation and retiree benefits plan, as well as budgetary comparison schedules for the General Fund and major special revenue funds. Required supplementary information which can be found in the financial section of this report. The remaining individual fund budgetary schedules which can be found in the financial section of this report.

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis December 31, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$48,800,837 on December 31, 2020.

Park District of Oak Park's Net Position

	Governmental Activities	
	2020	2019
Current and Other Assets	\$ 23,727,828	23,935,646
Capital Assets	60,115,530	58,955,127
Total Assets	83,843,358	82,890,773
Deferred Outflows of Resources	198,046	347,886
Total Assets/Deferred Outflows	84,041,404	83,238,659
Long-Term Debt Outstanding	20,368,217	22,310,531
Other Liabilities	2,357,758	3,901,299
Total Liabilities	22,725,975	26,211,830
Deferred Inflows of Resources	12,514,592	11,416,195
Total Liabilities/Deferred Inflows	35,240,567	37,628,025
Net Position		
Net Investment in Capital Assets	39,331,685	36,748,472
Restricted	1,368,234	1,040,261
Unrestricted	8,100,918	7,821,901
Total Net Position	48,800,837	45,610,634

The net investment in capital assets (for example, land, construction in progress, land and building improvements, buildings, machinery and equipment, and vehicles), less any related debt used to acquire those assets that is still outstanding is by far the largest portion of the District's net position and is reflected as 80.6 percent of total net position. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Restricted net position amount to 2.8 percent of the total net position and represent resources that are subject to external restrictions on how they may be used. The remaining balance of 16.6 percent represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

Park District of Oak Park's Changes in Net Position

	Governmental Activities	
	2020	2019
Revenues		
Program Revenues		
Charges for Services	\$ 3,528,347	9,085,687
Operating Grants/Contributions	172,692	159,790
Capital Grants/Contributions	173,340	2,694,325
General Revenues		
Property Taxes	10,369,491	9,856,557
Replacement Taxes	163,152	182,549
Interest Income	102,553	357,284
Miscellaneous	293,654	404,220
Total Revenues	<u>14,803,229</u>	<u>22,740,412</u>
Expenses		
General Government	4,582,262	7,755,976
Culture and Recreation	6,605,444	9,464,042
Interest on Long-Term Debt	425,320	737,912
Total Expenses	<u>11,613,026</u>	<u>17,957,930</u>
Increase in Net Position	3,190,203	4,782,482
Net Position-Beginning	<u>45,610,634</u>	<u>40,828,152</u>
Net Position-Ending	<u>48,800,837</u>	<u>45,610,634</u>

Net position of the District's governmental activities increased by 7.0 percent (\$48,800,837 in 2020 compared to \$45,610,634 in 2019) This increase was due to additional tax levy captured with the expiration of the TIF, and the Bond refunding played a part as well. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$8,100,918 at December 31, 2020.

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

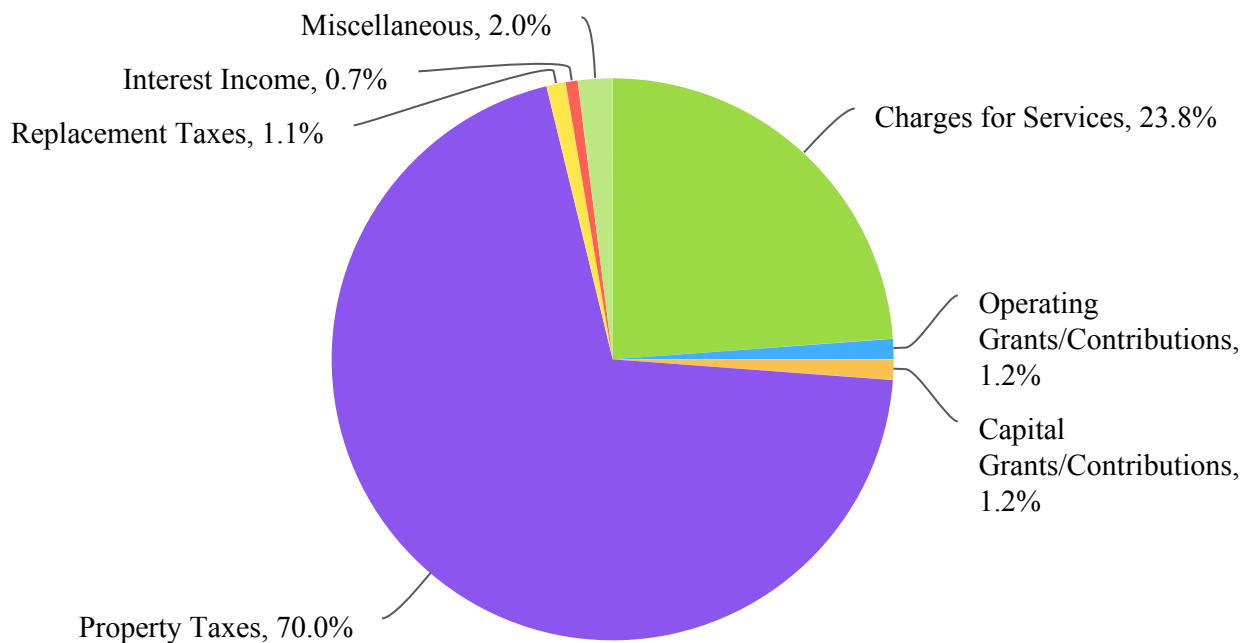
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Revenues decreased by \$7,937,183 with strong decreases in charges for services and capital grants, offset by an increase in property taxes..

- Program revenues decreased by \$5,557.3 thousand during the year or (61.2%). This is due to decreases in program revenue in the Recreation Fund. In 2020, the Recreation Fund saw decreased performance across all programming due to the COVID-19 pandemic.
- Capital Grants totaled \$0.2 million in 2020. This is a decrease of \$2,520,985 from 2019. 2019 saw \$2.1 million of donated property to be used as the future site for a Recreation Center.
- Property tax collections increased by \$512.9 thousand during the year. This represents a 97.7 percent collection of the extended levy.

The following table graphically depicts the major revenue sources of the District. It depicts very clearly the reliance of charges for services and property taxes to fund District activities. The chart also clearly identifies the minor percentage the District receives from interest and grants. The District did receive two capital grants for Carroll Center and Stevenson Park. The District will continue to search out these types of partnerships to reduce the burden on the taxpayer.

Revenues by Source - Governmental Activities

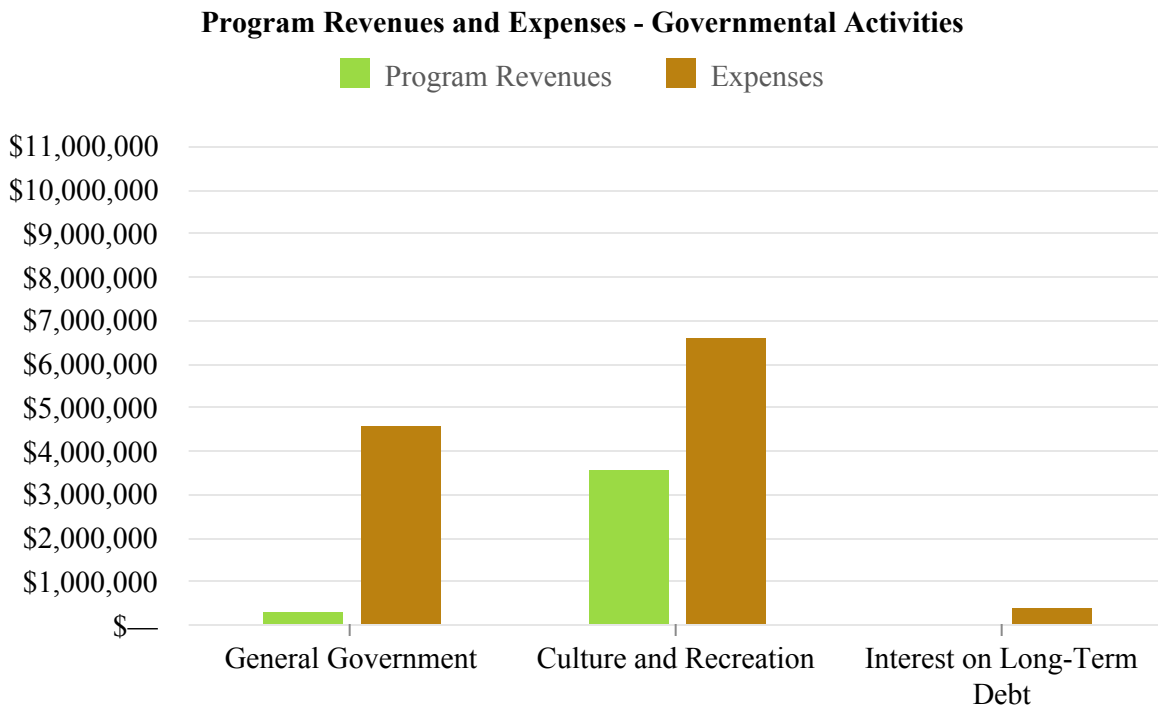


PARK DISTRICT OF OAK PARK, ILLINOIS

**Management’s Discussion and Analysis
December 31, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

The ‘Program Revenues and Expenses’ Table identifies those governmental functions where program expenses exceed revenues and the amount of tax support each function receives. Since there are no program fees associated with General Government functions no revenue is shown.



FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

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

Governmental Funds

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

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$10,240,636, a decrease of \$166,028 from the prior year. Of the \$10,240,636 total, \$2,499,314, or approximately 24.4 percent, of the fund balance constitutes unassigned fund balance.

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds – Continued

The General Fund reported a positive change in fund balance for the year of \$596,448, an increase of 29.1 percent. This is due to a decrease in wage expenses for full and part time staff, and decreased contractual expenses in the Corporate Fund offset by an increase in property tax revenue.

The Recreation Fund reported a decrease in fund balance for the year of \$276,186, a decrease of 6.6 percent. This is primarily due a reduction in all recreational programming due to the COVID-19 pandemic restrictions.

The Special Facilities Fund reported a negative change in fund balance for the year of \$454,166, a decrease of 36.0 percent. This is due to a significant loss in revenue from gymnastics programs, pool daily admissions and pool pass sales, and ice rink rentals and programming due to COVID-19.

The Capital Projects Fund reported a decrease in fund balance for the year of \$358,996, a decrease of 19.4 percent. This is due to higher than expected design expenditures in 2020 for the Community Recreation Center.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District made no budget amendments to the General Fund during the fiscal year. The General Fund actual revenues for the year totaled \$5,144,026, compared to budgeted revenues of \$5,235,945.

The General Fund's expenditures were \$1,211,981 less than budgeted, \$4,302,745 actual compared to \$5,514,726 budgeted. This is due primarily to the administration function being lower than budgeted expenditures by \$526,709 and the building and grounds function coming in less than budgeted by \$610,698.

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2020, was \$60,115,530 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land and building improvements, buildings, machinery and equipment, and vehicles. The total increase in the District's net or actual investment in capital assets for the current fiscal year was \$1,160,403. The increase was the result of the master plan improvements mainly at Carroll Center and Stevenson Park.

Park District of Oak Park's Capital Assets

(net of depreciation)

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Nondepreciable Capital Assets		
Land	\$ 4,518,192	4,518,192
Construction in Progress	1,135,221	2,356,480
	<u>5,653,413</u>	<u>6,874,672</u>
Depreciable Capital Assets		
Land and Building Improvements	3,068,304	2,035,409
Buildings	50,946,954	49,587,787
Machinery and Equipment	242,869	222,446
Vehicles	203,990	234,813
	<u>54,462,117</u>	<u>52,080,455</u>
Totals	<u>60,115,530</u>	<u>58,955,127</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Capital Assets – Continued

This year's major additions included:

Property Repair	\$	182,061
Sports Field Improvements		44,218
Equipment		36,007
Property Acquisition		101,950
Vehicle And Equipment Program		20,588
Technology Improvements		55,780
Surveys - Studies		42,308
Barrie Building Improvements		23,076
Carroll Master Plan Improvements		1,019,360
Stevenson Park Improvements		74,369
Pleasant Home Building Improvements		12,875
Rehm Master Plan Improvements		105,152
Rehm Building Improvements		55,224
Dole Building Improvements		10,671
Conservatory Building Improvements		31,916
Scoville Park Improvements		58,400
Randolph Tot Lot Site Plan		185,730
Wenonah Master Plan Improvements		90,731
CRC Site Plan		885,711
Cheney Building Improvements		18,975
		<u>3,055,102</u>

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Management's Discussion and Analysis
December 31, 2020**

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

At year-end, the District's had \$17.7 million in outstanding bonded debt as compared to \$20.7 million the previous year. There was an issuance of General Obligation Refunding Bonds of \$9,860,000 issued in the current year and \$12,810,000 of General Obligation Refunding Bonds retirements. The following is a comparative statement of outstanding debt:

Park District of Oak Park's Outstanding Long-Term Debt

	Governmental Activities	
	2020	2019
General Obligation Park Bonds	\$ 17,660,000	20,610,000
Installment Contracts Payable	37,000	54,760
	<u>17,697,000</u>	<u>20,664,760</u>

The District is restricted to issuing 2.875% of the Equalized Assessed Value of property. This limit was \$48,658,553 in 2020. Additional information on the District long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2021 budget, tax rates, and fees that will be charged for its governmental activities. One of those factors is the economy. While the direct impact of the economy is limited, program participation will change based on the amount of disposable income available, the percent of property tax collections compared to the amount levied improves and declines with the economy and property tax increases are limited by the Consumer Price Index for All Urban Consumers (CPI-U) increases.

The average unemployment rate for 2020 for the District was 8.1%, which is lower than the state average unemployment rate of 9.5% for 2020. The unemployment rate within the boundaries of the District fluctuated throughout 2020 due to COVID-19 but ended the year at 7.8% for December.

The CPI-U increase was 2.3% for 2021, which is higher 1.9% in 2020. This was taken into account when planning for the 2021 budget.

PARK DISTRICT OF OAK PARK, ILLINOIS

Management's Discussion and Analysis

December 31, 2020

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES - Continued

The Property Tax Extension Limitation Law limits the annual growth of property tax revenue to the CPI-U or 5.0% whichever is lower. As a result, even though many of the District's funds are below their individual limits the total levy is limited. Additionally, because property taxes in Cook County are collected in the year following when they are levied the annual increase is based on the CPI-U from two years prior to when the taxes are collected. Health insurance, commodities and utility costs continue to increase at rates much greater than CPI-U. Strong fund balances and diversity of revenue sources helped to reduce the negative impact of these increases.

The District is budgeted to spend \$2.56 million on capital projects in 2021. The amount includes the projects contained in the 2021-2025 Capital Improvement Plan plus projects that were not completed in prior years, specifically projects from 2020 that were delayed due to COVID-19, as well as emergency repairs. Some of the major projects for 2021 include:

- Master Plan improvements at Rehm Park and Pleasant Home

Full time staff decreased to 51 employees by the end of 2020. The Park District also employed 432 part time employees in 2020, less than usual due to not opening the pools.

Due to COVID-19, the District operated under Phase IV for most of 2020 as directed by the State of Illinois as part of the Restore Illinois Plan. As a result, non-tax revenue levels dropped drastically in 2020. The District expects non-tax revenue to recover completely after four years.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Director of Finance, Park District of Oak Park, 218 Madison Street, Oak Park, IL 60302 or at finance@pdop.org.

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

Proprietary Fund

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Statement of Net Position

December 31, 2020

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

Statement of Net Position

December 31, 2020

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 11,170,191
Receivables - Net of Allowances	
Taxes	10,816,384
Accounts	178,840
Other	74,480
Due from Other Governments	200,000
Prepays	31,946
Total Current Assets	<u>22,471,841</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	5,653,413
Depreciable	77,250,625
Accumulated Depreciation	<u>(22,788,508)</u>
	60,115,530
Other Assets	
Net Pension Asset - IMRF	<u>1,255,987</u>
Total Noncurrent Assets	<u>61,371,517</u>
Total Assets	<u>83,843,358</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>198,046</u>
Total Assets and Deferred Outflows of Resources	<u>84,041,404</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 960,464
Accrued Payroll	128,334
Deposits Payable	35,157
Accrued Interest Payable	32,208
Other Payables	121,102
Current Portion Long-Term Debt	1,080,493
Total Current Liabilities	<u>2,357,758</u>
Noncurrent Liabilities	
Compensated Absences Payable	210,934
Total OPEB Liability - RBP	401,198
General Obligation Park Bonds Payable - Net	19,736,845
Installment Contract Payable	19,240
Total Noncurrent Liabilities	<u>20,368,217</u>
Total Liabilities	<u>22,725,975</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	10,775,676
Deferred Items - IMRF	1,738,916
Total Deferred Inflows of Resources	<u>12,514,592</u>
Total Liabilities and Deferred Inflows of Resources	<u>35,240,567</u>
NET POSITION	
Net Investment in Capital Assets	39,331,685
Restricted	
Special Levies	
IMRF	420,433
Liability Insurance	197,199
Audit	18,712
Museum	205,863
Special Recreation	358,539
Cheney Mansion	167,488
Foundation	—
Unrestricted	<u>8,100,918</u>
Total Net Position	<u>48,800,837</u>

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2020

	Program Revenues				Net (Expenses) Revenues
	Expenses	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
General Government	\$ 4,582,262	—	126,749	173,340	(4,282,173)
Culture and Recreation	6,605,444	3,528,347	45,943	—	(3,031,154)
Interest on Long-Term Debt	425,320	—	—	—	(425,320)
Total Governmental Activities	<u>11,613,026</u>	<u>3,528,347</u>	<u>172,692</u>	<u>173,340</u>	<u>(7,738,647)</u>
		General Revenues			
		Taxes			
		Property Taxes			10,369,491
		Intergovernmental - Unrestricted			
		Replacement Taxes			163,152
		Interest Income			102,553
		Miscellaneous			293,654
					<u>10,928,850</u>
		Change in Net Position			3,190,203
		Net Position - Beginning			<u>45,610,634</u>
		Net Position - Ending			<u><u>48,800,837</u></u>

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2020

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2020

	<u>General</u>
ASSETS	
Cash and Investments	\$ 2,638,715
Receivables - Net of Allowances	
Taxes	5,085,670
Accounts	165,699
Other	9,423
Due from Other Governments	—
Prepays	<u>4,957</u>
 Total Assets	 <u><u>7,904,464</u></u>
LIABILITIES	
Accounts Payable	123,327
Accrued Payroll	61,924
Deposits Payable	2,673
Other Payables	1,075
Total Liabilities	<u>188,999</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>5,067,325</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>5,256,324</u></u>
FUND BALANCES	
Nonspendable	4,957
Restricted	—
Committed	143,869
Unassigned	<u>2,499,314</u>
Total Fund Balances	<u><u>2,648,140</u></u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u><u>7,904,464</u></u>

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

Special Revenue				
Recreation	Special Facilities	Capital Projects	Nonmajor	Totals
4,472,714	858,009	1,361,187	1,534,068	10,864,693
4,609,721	—	—	1,120,993	10,816,384
—	6,986	—	6,155	178,840
58,425	6,632	—	—	74,480
—	—	200,000	—	200,000
2,209	24,076	—	704	31,946
9,143,069	895,703	1,561,187	2,661,920	22,166,343
530,945	12,953	71,830	126,383	865,438
35,167	26,855	—	4,388	128,334
1,951	—	—	30,533	35,157
55,575	48,752	—	15,700	121,102
623,638	88,560	71,830	177,004	1,150,031
4,592,373	—	—	1,115,978	10,775,676
5,216,011	88,560	71,830	1,292,982	11,925,707
2,209	24,076	—	704	31,946
—	—	—	1,368,234	1,368,234
3,924,849	783,067	1,489,357	—	6,341,142
—	—	—	—	2,499,314
3,927,058	807,143	1,489,357	1,368,938	10,240,636
9,143,069	895,703	1,561,187	2,661,920	22,166,343

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

PARK DISTRICT OF OAK PARK, ILLINOIS

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

December 31, 2020

Total Governmental Fund Balances	\$ 10,240,636
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.	60,115,530
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds. Net Pension Asset - IMRF	1,255,987
Internal service funds are used by the District to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.	210,472
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(1,540,870)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences Payable Total OPEB Liability - RBP General Obligation Bonds Payable - Net Installment Contract Payable Accrued Interest Payable	(263,667) (401,198) (20,746,845) (37,000) (32,208)
Net Position of Governmental Activities	<u><u>48,800,837</u></u>

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2020**

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2020**

	<u>General</u>
Revenues	
Taxes	\$ 4,516,880
Intergovernmental	275,612
Charges for Services	79,385
Grants and Donations	14,289
Rental Income	54,176
Interest Income	102,553
Miscellaneous	101,131
Total Revenues	<u>5,144,026</u>
Expenditures	
Current	
General Government	4,284,985
Culture and Recreation	—
Capital Outlay	—
Debt Service	
Principal Retirement	17,760
Interest and Fiscal Charges	—
Total Expenditures	<u>4,302,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>841,281</u>
Other Financing Sources (Uses)	
Debt Issuance	—
Premium on Bond	—
Payment to Escrow Agent	—
Transfers In	—
Transfers Out	(244,833)
	<u>(244,833)</u>
Net Change in Fund Balances	596,448
Fund Balances - Beginning	<u>2,051,692</u>
Fund Balances - Ending	<u><u>2,648,140</u></u>

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

Special Revenue				
Recreation	Special Facilities	Capital Projects	Nonmajor	Totals
4,419,120	—	—	1,433,491	10,369,491
—	—	—	—	275,612
1,589,837	1,002,398	—	25,036	2,696,656
45,943	—	173,340	—	233,572
—	162,990	—	90,263	307,429
—	—	—	—	102,553
6,793	13,328	5,707	28,755	155,714
6,061,693	1,178,716	179,047	1,577,545	14,141,027
—	—	—	662,943	4,947,928
2,358,434	1,632,882	—	592,563	4,583,879
—	—	2,943,632	—	2,943,632
1,265,000	—	—	—	1,282,760
557,395	—	—	—	557,395
4,180,829	1,632,882	2,943,632	1,255,506	14,315,594
1,880,864	(454,166)	(2,764,585)	322,039	(174,567)
—	—	9,860,000	—	9,860,000
—	—	1,868,000	—	1,868,000
—	—	(11,719,461)	—	(11,719,461)
—	—	2,397,050	4,833	2,401,883
(2,157,050)	—	—	—	(2,401,883)
(2,157,050)	—	2,405,589	4,833	8,539
(276,186)	(454,166)	(358,996)	326,872	(166,028)
4,203,244	1,261,309	1,848,353	1,042,066	10,406,664
3,927,058	807,143	1,489,357	1,368,938	10,240,636

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2020**

Net Change in Fund Balances - Total Governmental Funds \$ (166,028)

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	3,055,102
Depreciation Expense	(1,894,699)

Internal service funds are used by the District to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. (276,755)

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.
Change in Deferred Items - IMRF (960,852)

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

Change in Compensated Absences	(16,760)
Change in Net Pension Liability/(Asset) - IMRF	1,690,990
Change in Total OPEB Liability - RBP	352,909
Debt Issuance - Net	(11,728,000)
Retirement of Long-Term Debt - Net	13,150,810

Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. (16,514)

Changes in Net Position of Governmental Activities 3,190,203

PARK DISTRICT OF OAK PARK, ILLINOIS

Statement of Net Position - Proprietary Fund

December 31, 2020

	<u>Governmental Activities</u>
	<u>Internal Service</u>
	<u>Health Insurance</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 305,498
LIABILITIES	
Current Liabilities	
Accounts Payable	<u>95,026</u>
NET POSITION	
Unrestricted	<u><u>210,472</u></u>

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund
For the Fiscal Year Ended December 31, 2020**

	Governmental Activities
	Internal Service
	Health Insurance
Operating Revenues	
Charges for Services	\$ 524,262
Contributions	137,940
Total Operating Revenues	<u>662,202</u>
Operating Expenses	
Operations	<u>938,957</u>
Change in Net Position	(276,755)
Net Position - Beginning	<u>487,227</u>
Net Position - Ending	<u><u>210,472</u></u>

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Statement of Cash Flows - Proprietary Fund
For the Fiscal Year Ended December 31, 2020**

	<u>Governmental Activities</u>
	<u>Internal Service</u>
	<u>Health Insurance</u>
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 137,940
Interfund Services Provided	524,262
Payments to Suppliers	(938,557)
Payments to Employees	<u>(3,800)</u>
Net Change in Cash and Cash Equivalents	(280,155)
Cash and Cash Equivalents - Beginning	<u>585,653</u>
Cash and Cash Equivalents - Ending	<u><u>305,498</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating (Loss)	(276,755)
Adjustments to Reconcile Operating Income	
to Net Cash Provided by (Used in)	
Provided by (Used in) Operating Activities	
Increase (Decrease) in Current Liabilities	<u>(3,400)</u>
Net Cash Provided by Operating Activities	<u><u>(280,155)</u></u>

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Park District of Oak Park (District) of Illinois is duly organized and existing under the provisions of the laws of the State of Illinois. The District is operating under the provisions of the Park District Code of the State of Illinois approved July 8, 1947 and under all laws amendatory thereto. The District operates under the commissioner-director form of government. Commissioners are elected to serve four-year terms by the District 's constituents. The District 's major governmental activities include providing recreational facilities, programs and services.

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

REPORTING ENTITY

The District's financial reporting entity comprises the following:

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

BASIS OF PRESENTATION

Government-Wide Statements

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

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (culture and recreation, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, certain intergovernmental revenues, interest income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function) are normally covered by general revenue (property tax, intergovernmental revenues, interest income, etc.). The District does not allocate indirect costs.

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

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The emphasis in fund financial statements is on the major funds as governmental activities categories. Nonmajor funds by category are summarized into a single column.

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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

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

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

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

Governmental Funds

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains eight special revenue funds. The Recreation Fund, a major fund, is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreation programs offered by the District. The Special Facilities Fund, also a major fund, is used to account for revenues and expenditures related to the programs that are not tax supported, including outdoor pools, indoor ice arena, gymnastics and recreation programming for adults, preschoolers and summer camps.

Capital Projects Funds are used to account for all financial resources to be used for the acquisition of capital assets by the District not specifically account for in other funds. The Capital Projects Fund is treated as a major fund by the District.

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Proprietary Fund

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

Internal Service Funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the District on a cost-reimbursement basis. The District maintains one internal service fund. The Health Insurance Fund is used to account for the funds received from employees, retirees and other funds to be used for the payment of health care costs for the District employees. The District's internal service fund is presented in the proprietary funds financial statements. Because the principal users of the internal services are the District's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government).

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.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

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

Basis of Accounting

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

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

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Cash and Investments

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

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Prepays

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Capital Assets

Capital assets, which include property, equipment and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. The District defines capital assets as assets with an initial cost of more than \$15,000 and an estimated life in excess of one year. Such assets are recorded at cost, or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets being constructed.

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

Land and Building Improvements	20 Years
Buildings	30 - 45 Years
Machinery and Equipment	7 - 15 Years
Vehicles	5 - 15 Years

Deferred Outflows/Inflows of Resources

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

Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

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

Net Position

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

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

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

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriations are adopted for all funds. All annual appropriations lapse at fiscal year end.

Budgetary funds are controlled by an integrated budgetary accounting system in accordance with various legal requirements that govern the District.

The Annual Budget and Appropriation Ordinance is prepared in tentative form by the Director of Finance and is made available by Board action for public inspection 30 days prior to final Board action. A public hearing is held on the tentative Annual Budget and Appropriation Ordinance to obtain taxpayer comments.

Prior to the beginning of the fiscal year, the appropriations, which are generally 15% greater than the operating budget, are legally enacted through the passage of an annual budget and appropriation ordinance. All actual expenditures/expenses contained herein have been compared to the annual operating budget.

The Board of the Park Commissioners may:

Amend the Budget and Appropriation Ordinance in the same manner as its original enactment.

Transfer between items of any fund not exceeding in the aggregate of 10% of the total amount appropriated in such fund.

After six months of the fiscal year, by two-thirds vote, transfer any appropriation item that it anticipates will be unexpended, to any other appropriation item.

Management cannot amend the Annual Budget and Appropriation Ordinance. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, there were no appropriation amendments necessary.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

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

Fund	Excess
Capital Projects	\$ 273,632

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an investment company. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

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

Deposits. At year-end, the carrying amount of the District's deposits totaled \$1,342,742 and the bank balances totaled \$1,452,693.

Investments. The District has the following investment fair values that have an average maturity of less than one year:

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

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

Investments - Continued.

Illinois Metropolitan Investment Fund	\$ 1,405,579
Illinois Park District Liquid Asset Fund	125,307
IPRIME	<u>8,296,563</u>
	<u>9,827,449</u>

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District limits its exposure to interest rate risk by structuring its investments so that they mature to meet cash requirements for ongoing operations, thereby avoiding the need to cash certificates of deposit prior to maturity, and by investing operating funds primarily in shorter term certificates. The District's investment policy does not further limit interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits the District's investments to the instruments listed above as permitted deposits and investments. As of December 31, 2020, the District's investment in the Illinois Metropolitan Investment Fund was rated AA Af by Standard & Poor's, the Illinois Park District Liquid Asset Fund was rated AA Am by Standard & Poor's, and the IPRIME was rated AA Am by Standard & Poor's.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy states that the concentration in short-term corporation obligations will not exceed 90% of the limit contained in Illinois law, but no other concentration restrictions are outlined in the investment policy. At year-end, the District does not have any investments over 5 percent (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy states that time deposits in excess of FDIC or SAIF insurable limits be secured by some form of collateral, with a third party safekeeping agreement for all collateral. At December 31, 2020, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2020, the District's investment in the Illinois Metropolitan Investment Fund, the Illinois Park District Liquid Asset Fund and the IPRIME is not subject to custodial credit risk.

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2019 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and August 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 4,518,192	—	—	4,518,192
Construction in Progress	2,356,480	1,135,221	2,356,480	1,135,221
	<u>6,874,672</u>	<u>1,135,221</u>	<u>2,356,480</u>	<u>5,653,413</u>
Depreciable Capital Assets				
Land and Building Improvements	7,778,608	1,322,098	—	9,100,706
Buildings	62,736,882	2,831,490	—	65,568,372
Machinery and Equipment	1,414,985	83,180	—	1,498,165
Vehicles	1,043,789	39,593	—	1,083,382
	<u>72,974,264</u>	<u>4,276,361</u>	<u>—</u>	<u>77,250,625</u>
Less Accumulated Depreciation				
Land and Building Improvements	5,743,199	289,203	—	6,032,402
Buildings	13,149,095	1,472,323	—	14,621,418
Machinery and Equipment	1,192,539	62,757	—	1,255,296
Vehicles	808,976	70,416	—	879,392
	<u>20,893,809</u>	<u>1,894,699</u>	<u>—</u>	<u>22,788,508</u>
Total Net Depreciable Capital Assets	<u>52,080,455</u>	<u>2,381,662</u>	<u>—</u>	<u>54,462,117</u>
Total Net Capital Assets	<u>58,955,127</u>	<u>3,516,883</u>	<u>2,356,480</u>	<u>60,115,530</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Governmental Activities - Continued

Depreciation expense was charged to governmental activities as follows:

General Government	\$	76,021
Culture and Recreation		<u>1,818,678</u>
		<u><u>1,894,699</u></u>

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Capital Projects	Recreation	\$ 2,157,050 (2)
Capital Projects	General	240,000 (2)
Nonmajor	General	<u>4,833 (1)</u>
		<u><u>2,401,883</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) to move unrestricted revenues collected in the General Fund and Recreation Fund to finance current and future capital projects in accordance with budgetary authorizations.

LONG-TERM DEBT

General Obligation Park Bonds

The District issues general obligation park (alternate revenue source) bonds to provide funds for the acquisition and construction of major capital facilities. General obligation park bonds are direct obligations and pledge the full faith and credit of the District. General obligation park bonds currently outstanding are as follows:

PARK DISTRICT OF OAK PARK, ILLINOIS

**Notes to the Financial Statements
December 31, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Park Bonds - Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Park (Alternate Revenue Source) Bonds of 2012 (\$9,995,000), due in annual installments of \$975,000 to \$1,710,000, plus interest at 2.75% to 3.50% through December 15, 2028.	Recreation	\$ 9,995,000	—	9,995,000 *	—
General Obligation Park (Alternate Revenue Source) Bonds of 2013 (\$9,995,000), due in annual installments of \$260,000 to \$1,290,000, plus interest at 1.50% to 2.00% through December 15, 2022.	Recreation	2,815,000	—	1,550,000 * 1,265,000	—
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2019 (\$7,800,000), due in annual installments of \$535,000 to \$1,870,000, plus interest at 3.00% to 5.00% through December 15, 2033.	Recreation	7,800,000	—	—	7,800,000
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2020 (\$9,860,000), due in annual installments of \$960,000 to \$1,520,000, plus interest at 4.00% to 5.00% through December 15, 2028.	Recreation	—	9,860,000	—	9,860,000
		<u>20,610,000</u>	<u>9,860,000</u>	<u>12,810,000</u>	<u>17,660,000</u>

*Refunded

PARK DISTRICT OF OAK PARK, ILLINOIS

**Notes to the Financial Statements
December 31, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Installment Contract Payable

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Installment Contract Payable of 2018 (\$88,800), due in annual installments of \$17,760 through January 1, 2023.	General	\$ 54,760	—	17,760	37,000

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 246,907	33,520	16,760	263,667	52,733
Net Pension Liability/(Asset) - IMRF	435,003	—	1,690,990	(1,255,987)	—
Total OPEB Liability - RBP	754,107	—	352,909	401,198	—
General Obligation Park Bonds	20,610,000	9,860,000	12,810,000	17,660,000	1,010,000
Plus: Unamortized Premium	1,541,895	1,868,000	323,050	3,086,845	—
Installment Contract Payable	54,760	—	17,760	37,000	17,760
	<u>23,642,672</u>	<u>11,761,520</u>	<u>15,211,469</u>	<u>20,192,723</u>	<u>1,080,493</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity - Continued

For the governmental activities, the compensated absences, the net pension liability, and the total OPEB liability are liquidated by the General Fund, Recreation Fund, and Special Facilities Fund. The general obligation park bonds are being liquidated by the Recreation Fund, and the installment contract payable is being liquidated by the General Fund.

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities			
	General Obligation Park Bonds		Installment Contract	
	Principal	Interest	Principal	Interest
2021	\$ 1,010,000	773,000	17,760	—
2022	1,130,000	732,600	17,760	—
2023	1,195,000	687,400	1,480	—
2024	1,270,000	627,650	—	—
2025	1,350,000	564,150	—	—
2026	1,425,000	496,650	—	—
2027	1,520,000	425,400	—	—
2028	1,620,000	349,400	—	—
2029	1,720,000	268,400	—	—
2030	1,785,000	216,800	—	—
2031	1,870,000	145,400	—	—
2032	1,230,000	70,600	—	—
2033	535,000	21,400	—	—
Totals	17,660,000	5,378,850	37,000	—

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin

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

Assessed Valuation - 2019	<u>\$ 1,692,471,417</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	48,658,553
Amount of Debt Applicable to Limit	<u>—</u>
Legal Debt Margin	<u>48,658,553</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	9,731,711
Amount of Debt Applicable to Debt Limit	<u>—</u>
Non-Referendum Legal Debt Margin	<u>9,731,711</u>

Defeased Debt

On May 10, 2020, the District issued \$9,860,000 par value General Obligation Refunding park (Alternative Revenue Source) Bonds of 2020 to refund \$9,995,000 of the General Obligation Park (Alternate Revenue Source) Bonds of 2012 and \$1,550,000 of the General Obligation Park (Alternate Revenue Source) Bonds of 2013. The District defeased bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payment of the old bonds. Since the requirements that normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Through this refunding, the District reduced its total debt service by \$1,124,988 and obtained an economic gain of \$1,075,162.

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION/FUND BALANCE

Net Position Classifications

Net investment in capital assets was comprised of the following as of December 31, 2020:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 60,115,530
Less Capital Related Debt:	
General Obligation Park Bonds	(17,660,000)
Unamortized Bond Premium	(3,086,845)
Installment Contract Payable	<u>(37,000)</u>
Net Investment in Capital Assets	<u><u>39,331,685</u></u>

Fund Balance Classifications

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

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

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

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

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Notes to the Financial Statements
December 31, 2020**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION/FUND BALANCE - Continued

Fund Balance Classifications - Continued

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

Minimum Fund Balance Policy. The District's fund balance policy states that operating funds should maintain a minimum fund balance equal to 25% of actual operating expenditures. Operating funds include the General Fund, Recreation Fund, Special Facilities Fund and Cheney Mansion Fund. The Capital Projects Fund has no minimum requirement other than current budgets shall not place the fund in a negative position.

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

	Special Revenue					
	General	Recreation	Revenue Facilities	Capital Projects	Nonmajor	Totals
Fund Balances						
Nonspendable						
Prepays	\$ 4,957	2,209	24,076	—	704	31,946
Restricted						
Property Tax Levies						
IMRF	—	—	—	—	420,433	420,433
Liability Insurance	—	—	—	—	197,199	197,199
Audit	—	—	—	—	18,712	18,712
Museum	—	—	—	—	205,863	205,863
Special Recreation	—	—	—	—	358,539	358,539
Cheney Mansion	—	—	—	—	167,488	167,488
	—	—	—	—	1,368,234	1,368,234
Committed						
Recreational Programs	—	3,924,163	783,067	—	—	4,707,230
Memorial Trust Fund	143,869	—	—	—	—	143,869
Non-Resident Fees	—	686	—	—	—	686
Capital Projects	—	—	—	1,489,357	—	1,489,357
	143,869	3,924,849	783,067	1,489,357	—	6,341,142
Unassigned	2,499,314	—	—	—	—	2,499,314
Total Fund Balances	2,648,140	3,927,058	807,143	1,489,357	1,368,938	10,240,636

PARK DISTRICT OF OAK PARK, ILLINOIS

**Notes to the Financial Statements
December 31, 2020**

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the District’s employees. These risks are provided for through participation in the Park District Risk Management Agency and private insurance coverage. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

Park District Risk Management Agency (PDRMA) Health Program

Since 2012, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Until January 1, 2001, the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

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

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

The following represents a summary of PDRMA’s balance sheet at December 31, 2019 and the statement of revenues and expenses for the period ending December 31, 2019:

Assets	\$ 26,084,474
Deferred Outflows of Resources - Pension	933,533
Liabilities	6,616,310
Deferred Inflows of Resources - Pension	173,234
Total Net Position	20,228,463
Operating Revenues	36,581,515
Nonoperating Revenues	2,343,640
Expenditures	36,884,494

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 2000, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect as of January 1, 2020 to January 1, 2021:

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
Tax Revenue Interruption	\$1,000	\$1,000,000	\$300,000,000/Reported Values
			\$100,000,000/Non-Reported Values
Business Interruption, Rental Income	\$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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

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			
Breach Response	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Business Interruption	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Business Interruption due to			
System Failure	8 Hours	\$100,000	\$250,000/Occurrence/Annual Aggregate
Dependent Business Loan	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Liability	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
eCrime	\$1,000	\$100,000	\$50,000/Occurrence/Annual Aggregate
Criminal Reward	\$1,000	\$100,000	\$50,000 Hourly Sublimit/\$50,000 Forensic
			Exp./\$150,000 Dependent Bus. Interruption
DEADLY WEAPON RESPONSE			
Liability	\$1,000	\$9,000	\$500,000/Occurrence/\$2,500,000 Annual Aggregate
First Party Property	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Crisis Management Services	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Counseling/Funeral Expenses	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Medical Expenses	\$1,000	\$9,000	\$25,000/person/\$500,000 Annual Aggregate
AD&D	\$1,000	\$9,000	\$50,000/person/\$500,000 Annual Aggregate

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Coverage	Member Deductible	PDRMA Self- Insured Retention	Limits
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

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

As a member of PDRMA, the District is represented on the Board of Directors and is entitled to one vote. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

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

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2019 and the statement of revenues and expenses for the period ending December 31, 2019. The District's portion of the overall equity of the pool is 0.211% or \$104,361.

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Assets	\$	70,609,234
Deferred Outflows of Resources - Pension		2,207,181
Liabilities		23,059,101
Deferred Inflows of Resources - Pension		404,213
Total Net Position		49,353,101
Operating Revenues		19,983,615
Nonoperating Revenues		6,014,647
Expenditures		20,463,511

Since 89.34% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

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

Grants

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

Financial Impact from COVID-19

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

JOINT VENTURES – WEST SUBURBAN SPECIAL RECREATION ASSOCIATION

The District, along with eleven other area municipalities and park districts, has entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals. Each member agency shares ratably in the Association, and generally provides funding based on its equalized assessed valuation. The District contributed \$416,600 to the Association during the current year. The District does not have a direct financial interest in the Association and, therefore, it is not reported within the financial statements. Upon dissolution of the Association, the assets, if any, shall be divided among the members in accordance with equitable formula, as determined by a unanimous vote of the Board of Directors of the Association.

Complete separate financial statements for the Association can be obtained from the Association's administrative offices located in Franklin Park, or at the Park District of Oak Park's administrative office.

AUSTIN GARDENS TRUST FUND

The Austin Gardens Trust Fund was set up by the Austin Family for the benefit of the District to be used on capital projects at the Austin Gardens Environmental Center. As of December 31, 2020, the Fund has a total balance of \$772,611. These funds are not available to the District until eligible expenditures are submitted to the Trust for approval and reimbursement. The District's Board has elected to not include the investment as an asset on its books.

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained on-line 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 employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

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

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

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, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	54
Inactive Plan Members Entitled to but not yet Receiving Benefits	138
Active Plan Members	<u>69</u>
Total	<u><u>261</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2020, the District's contribution was 7.59% of covered payroll.

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

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, 2020, 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	2.85% to 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

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

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

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.

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

Discount Rate

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

Discount Rate Sensitivity

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

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net Pension Liability/(Asset)	\$ 925,344	(1,255,987)	(2,894,141)

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

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

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2019	\$ 18,015,747	17,580,744	435,003
Changes for the Year:			
Service Cost	417,974	—	417,974
Interest on the Total Pension Liability	1,294,969	—	1,294,969
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(173,023)	—	(173,023)
Changes of Assumptions	(161,943)	—	(161,943)
Contributions - Employer	—	284,236	(284,236)
Contributions - Employees	—	168,520	(168,520)
Net Investment Income	—	2,423,639	(2,423,639)
Benefit Payments, Including Refunds of Employee Contributions	(726,192)	(726,192)	—
Other (Net Transfer)	—	192,572	(192,572)
Net Changes	651,785	2,342,775	(1,690,990)
Balances at December 31, 2020	18,667,532	19,923,519	(1,255,987)

PARK DISTRICT OF OAK PARK, ILLINOIS

**Notes to the Financial Statements
December 31, 2020**

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, 2020, the District recognized pension revenue of \$445,902. At December 31, 2020, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 58,565	(164,673)	(106,108)
Change in Assumptions	139,481	(167,637)	(28,156)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(1,406,606)	(1,406,606)
Total Deferred Amounts Related to IMRF	<u>198,046</u>	<u>(1,738,916)</u>	<u>(1,540,870)</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
2021	\$ (455,039)
2022	(214,709)
2023	(640,728)
2024	(230,394)
2025	—
Thereafter	—
Total	<u>(1,540,870)</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. RBP provides healthcare, dental, vision, and life insurance benefits for retirees and their dependents. Healthcare retirees and their dependents are responsible for the full cost of coverage until Medicare eligibility. Dental, vision, and life insurance retirees and their dependents are responsible for the full cost of coverage.

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

Inactive Plan Members Currently Receiving Benefits	1
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>47</u>
Total	<u>48</u>

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	2.12%
Healthcare Cost Trend Rates	Initial trend rate is based on the 2021 Segal Health Plan Costs Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on a combination of the expected long-term rate of return on plan assets and the municipal bond rate.

Mortality rates were based on the sex distinct raw rates as developed in the RP-2014 study, with blue collar adjustment. These rates are improved generationally using MP-2016 improvement rates.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at December 31, 2019	<u>\$ 754,107</u>
Changes for the Year:	
Service Cost	5,248
Interest on the Total OPEB Liability	20,205
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(384,397)
Changes of Assumptions or Other Inputs	39,455
Benefit Payments	(33,420)
Other Changes	—
Net Changes	<u>(352,909)</u>
Balance at December 31, 2020	<u><u>401,198</u></u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The discount rate used to measure the total pension liability was 2.12%, while the prior valuation used 2.74%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.12%)	Current Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB Liability	\$ 446,794	401,198	363,070

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

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

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 362,101	401,198	447,154

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

Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB. For the year ended December 31, 2020, the District recognized OPEB revenue of \$319,489.

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
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefit Plan
- Budgetary Comparison Schedules
General Fund
Recreation - Special Revenue Fund
Special Facilities - Special Revenue Fund

Notes to the Required Supplementary Information

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
December 31, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 352,705	\$ 349,845	\$ (2,860)	\$ 3,404,487	10.28%
2015	382,660	382,660	—	3,807,558	10.05%
2016	379,959	379,959	—	3,949,670	9.62%
2017	363,443	368,444	5,001	4,029,298	9.14%
2018	361,028	361,028	—	4,227,499	8.54%
2019	295,414	295,414	—	4,442,310	6.65%
2020	284,236	284,236	—	3,744,886	7.59%

Notes to the Required Supplementary Information:

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

Note:

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability
December 31, 2020**

	12/31/2014	12/31/2015
Total Pension Liability		
Service Cost	\$ 344,655	350,446
Interest	926,060	1,021,025
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	238,283	77,344
Change of Assumptions	364,508	19,167
Benefit Payments, Including Refunds of Member Contributions	(646,888)	(573,518)
Net Change in Total Pension Liability	1,226,618	894,464
Total Pension Liability - Beginning	12,498,582	13,725,200
Total Pension Liability - Ending	13,725,200	14,619,664
Plan Fiduciary Net Position		
Contributions - Employer	\$ 349,845	382,660
Contributions - Members	155,562	171,339
Net Investment Income	735,069	64,279
Benefit Payments, Including Refunds of Member Contributions	(646,888)	(573,518)
Other (Net Transfer)	150,895	(114,428)
Net Change in Plan Fiduciary Net Position	744,483	(69,668)
Plan Net Position - Beginning	12,121,048	12,865,531
Plan Net Position - Ending	12,865,531	12,795,863
Employer's Net Pension Liability/(Asset)	\$ 859,669	1,823,801
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.74%	87.53%
Covered Payroll	\$ 3,404,487	3,807,558
Employer's Net Pension Liability as a Percentage of Covered Payroll	25.25%	47.90%

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

12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
382,820	394,081	365,838	395,533	417,974
1,086,882	1,145,093	1,164,687	1,218,298	1,294,969
—	—	—	—	—
(76,407)	(102,814)	(93,612)	121,113	(173,023)
(19,761)	(492,147)	495,179	—	(161,943)
(599,929)	(644,797)	(692,886)	(651,088)	(726,192)
773,605	299,416	1,239,206	1,083,856	651,785
14,619,664	15,393,269	15,692,685	16,931,891	18,015,747
15,393,269	15,692,685	16,931,891	18,015,747	18,667,532
379,959	368,444	361,028	295,413	284,236
185,994	195,399	190,237	199,904	168,520
879,985	2,346,506	(776,838)	2,757,287	2,423,639
(599,929)	(644,797)	(692,886)	(651,088)	(729,192)
50,208	(211,099)	259,136	(107,982)	192,572
896,217	2,054,453	(659,323)	2,493,534	2,339,775
12,795,863	13,692,080	15,746,533	15,087,210	17,580,744
13,692,080	15,746,533	15,087,210	17,580,744	19,920,519
1,701,189	(53,848)	1,844,681	435,003	(1,252,987)
88.95%	100.34%	89.11%	97.59%	106.71%
3,949,670	4,029,298	4,227,499	4,442,310	3,744,886
43.07%	(1.34%)	43.64%	9.79%	(33.46%)

PARK DISTRICT OF OAK PARK, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2020

	12/31/2018	12/31/2019	12/31/2020
Total OPEB Liability			
Service Cost	\$ 4,759	4,615	5,248
Interest	23,899	26,635	20,205
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	—	—	(384,397)
Change of Assumptions or Other Inputs	(43,456)	89,555	39,455
Benefit Payments	(26,613)	(32,866)	(33,420)
Other Changes	—	—	—
Net Change in Total OPEB Liability	(41,411)	87,939	(352,909)
Total OPEB Liability - Beginning	707,579	666,168	754,107
Total OPEB Liability - Ending	666,168	754,107	401,198
Covered Payroll	\$ 3,412,402	3,497,712	3,171,698
Total OPEB Liability as a Percentage of Covered Payroll	19.52%	21.56%	12.65%

Notes:

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

Changes of Benefit Terms. There was no change in the retirees' share of health insurance premiums.

Changes of Assumptions. Changes of assumptions related to the discount rate were made in 2018, 2019 and 2020.

PARK DISTRICT OF OAK PARK, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 4,481,471	4,481,471	4,516,880
Intergovernmental			
Replacement Taxes	137,000	137,000	163,152
Other	75,000	75,000	112,460
Charges for Services	120,210	120,210	79,385
Grants and Donations	23,500	23,500	14,289
Rental Income	150,764	150,764	54,176
Interest Income	235,000	235,000	102,553
Miscellaneous	13,000	13,000	101,131
Total Revenues	<u>5,235,945</u>	<u>5,235,945</u>	<u>5,144,026</u>
Expenditures			
General Government	5,496,966	5,496,966	4,284,985
Debt Service			
Principal Retirement	17,760	17,760	17,760
Total Expenditures	<u>5,514,726</u>	<u>5,514,726</u>	<u>4,302,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(278,781)	(278,781)	841,281
Other Financing (Uses)			
Transfers Out	(240,000)	(240,000)	(244,833)
Net Change In Fund Balance	<u>(518,781)</u>	<u>(518,781)</u>	596,448
Fund Balance - Beginning			<u>2,051,692</u>
Fund Balance - Ending			<u><u>2,648,140</u></u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 4,385,075	4,385,075	4,419,120
Charges for Services	4,377,334	4,377,334	1,589,837
Grants and Donations	133,504	133,504	45,943
Miscellaneous	80,135	80,135	6,793
Total Revenues	<u>8,976,048</u>	<u>8,976,048</u>	<u>6,061,693</u>
Expenditures			
Culture and Recreation	4,550,673	4,550,673	2,358,434
Debt Service			
Principal Retirement	1,265,000	1,265,000	1,265,000
Interest and Fiscal Charges	678,050	678,050	557,395
Total Expenditures	<u>6,493,723</u>	<u>6,493,723</u>	<u>4,180,829</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,482,325	2,482,325	1,880,864
Other Financing (Uses)			
Transfers Out	<u>(3,607,050)</u>	<u>(3,607,050)</u>	<u>(2,157,050)</u>
Net Change in Fund Balance	<u>(1,124,725)</u>	<u>(1,124,725)</u>	(276,186)
Fund Balance - Beginning			<u>4,203,244</u>
Fund Balance - Ending			<u><u>3,927,058</u></u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Special Facilities - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services			
Program Charges for Services	\$ 1,136,234	1,136,234	99,108
Program Fees	2,178,655	2,178,655	897,153
Concession Sales	103,838	103,838	6,137
Rental Income	349,402	349,402	162,990
Miscellaneous	84,376	84,376	13,328
Total Revenues	<u>3,852,505</u>	<u>3,852,505</u>	<u>1,178,716</u>
Expenditures			
Culture and Recreation			
Administration	333,570	333,570	286,972
Aquatics	469,993	469,993	50,187
Ice Arena	608,155	608,155	260,686
Concessions	85,469	85,469	5,822
Gymnastics	872,526	872,526	479,370
Maintenance	997,449	997,449	549,845
Total Expenditures	<u>3,367,162</u>	<u>3,367,162</u>	<u>1,632,882</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	485,343	485,343	(454,166)
Other Financing (Uses)			
Transfers Out	<u>(538,000)</u>	<u>(538,000)</u>	<u>—</u>
Net Change in Fund Balance	<u>(52,657)</u>	<u>(52,657)</u>	(454,166)
Fund Balance - Beginning			<u>1,261,309</u>
Fund Balance - Ending			<u><u>807,143</u></u>

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedule - Internal Service Fund

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Recreation Fund

The Recreation Fund is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreation programs offered by the District.

Special Facilities Fund

The Special Facilities Fund is used to account for revenues and expenditures related to the programs that are not tax supported, including outdoor pools, indoor ice arena, gymnastics and recreation programming for adults, preschoolers and summer camps.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the activities resulting from the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy, which produces a sufficient amount to pay the District's contributions to the Fund on behalf of the District's employees. Transactions recorded are payments to IMRF, property taxes received, and interest earned.

Liability Fund

The Liability Fund is used to account for payment of liability insurance premiums. Financing is provided by a specific annual property tax levy.

Audit Fund

The Audit Fund is used to account for the revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the District.

INDIVIDUAL FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS - Continued

Museum Fund

The Museum Fund is used to account for revenues received for the purpose of the maintenance and operations of the museum.

Special Recreation Fund

The Special Recreation Fund is used to account for the expenditures related to the District's membership in WSSRA, in order to provide recreational programs for disabled individuals.

Cheney Mansion Fund

The Cheney Mansion Fund is used to account for the operation of the Cheney Mansion.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for all resources used for the acquisition of capital assets by the District not specifically accounted for in other funds.

INTERNAL SERVICE FUND

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost-reimbursement basis.

Health Insurance Fund

The Health Insurance Fund is used to account for for the funds received from employees, retirees and other funds to be used for the payment of health care costs for the District employees.

PARK DISTRICT OF OAK PARK, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
General Government			
Administration			
Salaries and Wages	\$ 1,019,658	1,019,658	799,324
Contractual Services	675,255	675,255	713,308
Materials and Supplies	92,700	92,700	24,573
Benefits	573,700	573,700	327,626
Miscellaneous	96,038	96,038	49,688
Utilities	100,000	100,000	116,123
	<u>2,557,351</u>	<u>2,557,351</u>	<u>2,030,642</u>
Conservatory			
Salaries and Wages	167,392	167,392	143,121
Contractual Services	80,278	80,278	66,682
Materials and Supplies	60,600	60,600	40,048
Miscellaneous	14,472	14,472	6,480
Utilities	39,528	39,528	31,365
	<u>362,270</u>	<u>362,270</u>	<u>287,696</u>
Building and Grounds			
Salaries and Wages	1,388,322	1,388,322	1,072,894
Contractual Services	704,921	704,921	483,891
Materials and Supplies	245,342	245,342	178,822
Miscellaneous	19,461	19,461	5,747
Utilities	219,299	219,299	225,293
	<u>2,577,345</u>	<u>2,577,345</u>	<u>1,966,647</u>
Total General Government	<u>5,496,966</u>	<u>5,496,966</u>	<u>4,284,985</u>
Debt Service			
Principal Retirement	<u>17,760</u>	<u>17,760</u>	<u>17,760</u>
Total Expenditures	<u>5,514,726</u>	<u>5,514,726</u>	<u>4,302,745</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

**Recreation - Special Revenue Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2020**

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 4,385,075	4,385,075	4,419,120
Charges for Services			
Recreational Fees			
Programs			
Health and Fitness	291,770	291,770	93,012
Youth Athletics	854,305	854,305	343,333
Adult Athletics	172,308	172,308	36,319
Teens	99,934	99,934	12,489
Special Interest	1,836,495	1,836,495	744,239
Arts and Special Events	625,822	625,822	184,197
Early Childhood and Camps	496,700	496,700	176,248
	<u>4,377,334</u>	<u>4,377,334</u>	<u>1,589,837</u>
Grants and Donations	133,504	133,504	45,943
Miscellaneous	80,135	80,135	6,793
Total Revenues	<u>8,976,048</u>	<u>8,976,048</u>	<u>6,061,693</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

**Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual
 For the Fiscal Year Ended December 31, 2020**

	Budget		Actual
	Original	Final	
Culture and Recreation			
Administration			
Salaries and Wages	\$ 735,189	735,189	580,571
Contractual Services	10,000	10,000	21,663
Materials and Supplies	2,300	2,300	627
Miscellaneous	294,182	294,182	42,264
Utilities	24,000	24,000	83,057
	<u>1,065,671</u>	<u>1,065,671</u>	<u>728,182</u>
Communications and Marketing			
Salaries and Wages	291,755	291,755	191,666
Contractual Services	229,169	229,169	86,785
Miscellaneous	53,462	53,462	25,626
	<u>574,386</u>	<u>574,386</u>	<u>304,077</u>
Customer Service			
Salaries and Wages	326,168	326,168	163,424
Contractual Services	186,243	186,243	108,058
Materials and Supplies	7,393	7,393	1,548
Miscellaneous	5,734	5,734	3,279
	<u>525,538</u>	<u>525,538</u>	<u>276,309</u>
Health and Fitness			
Salaries and Wages	85,141	85,141	31,420
Contractual Services	115,038	115,038	52,583
Materials and Supplies	2,869	2,869	1,271
	<u>203,048</u>	<u>203,048</u>	<u>85,274</u>
Youth Athletics			
Salaries and Wages	173,899	173,899	12,541
Contractual Services	275,097	275,097	145,411
Materials and Supplies	45,205	45,205	4,243
	<u>494,201</u>	<u>494,201</u>	<u>162,195</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Culture and Recreation - Continued			
Adult Athletics			
Salaries and Wages	\$ 26,714	26,714	4,326
Contractual Services	49,831	49,831	10,794
Materials and Supplies	16,396	16,396	2,247
	<u>92,941</u>	<u>92,941</u>	<u>17,367</u>
Teens			
Salaries and Wages	19,205	19,205	1,246
Contractual Services	22,150	22,150	3,872
Materials and Supplies	7,543	7,543	1,172
	<u>48,898</u>	<u>48,898</u>	<u>6,290</u>
Special Interest			
Salaries and Wages	584,791	584,791	441,501
Contractual Services	252,673	252,673	73,827
Materials and Supplies	126,027	126,027	38,602
	<u>963,491</u>	<u>963,491</u>	<u>553,930</u>
Arts and Special Events			
Salaries and Wages	183,577	183,577	65,437
Contractual Services	60,157	60,157	12,975
Materials and Supplies	13,237	13,237	8,289
	<u>256,971</u>	<u>256,971</u>	<u>86,701</u>
Early Childhood			
Salaries and Wages	253,158	253,158	107,192
Contractual Services	27,020	27,020	11,645
Materials and Supplies	45,350	45,350	19,272
	<u>325,528</u>	<u>325,528</u>	<u>138,109</u>
Total Culture and Recreation	<u>4,550,673</u>	<u>4,550,673</u>	<u>2,358,434</u>
Debt Service			
Principal Retirement	1,265,000	1,265,000	1,265,000
Interest and Fiscal Charges	678,050	678,050	557,395
Total Debt Service	<u>1,943,050</u>	<u>1,943,050</u>	<u>1,822,395</u>
Total Expenditures	<u>6,493,723</u>	<u>6,493,723</u>	<u>4,180,829</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

**Special Facilities - Special Revenue Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2020**

	Budget		Actual
	Original	Final	
Aquatics			
Program Charges for Services	\$ 751,641	751,641	901
Program Revenues	117,942	117,942	25,967
Miscellaneous	70,506	70,506	2,028
	<u>940,089</u>	<u>940,089</u>	<u>28,896</u>
Ice Arena			
Program Charges for Services	250,085	250,085	61,911
Program Revenues	1,092,437	1,092,437	395,870
Miscellaneous	9,870	9,870	5,077
	<u>1,352,392</u>	<u>1,352,392</u>	<u>462,858</u>
Concessions			
Concession Sales	<u>103,838</u>	<u>103,838</u>	<u>6,137</u>
Dog Park			
Program Charges for Services	<u>1,650</u>	<u>1,650</u>	<u>2,890</u>
Gymnastics			
Program Charges for Services	132,858	132,858	33,406
Program Revenues	968,276	968,276	475,316
Miscellaneous	4,000	4,000	5,215
	<u>1,105,134</u>	<u>1,105,134</u>	<u>513,937</u>
Rental Income	<u>349,402</u>	<u>349,402</u>	<u>162,990</u>
Miscellaneous	<u>—</u>	<u>—</u>	<u>1,008</u>
Total Revenues	<u>3,852,505</u>	<u>3,852,505</u>	<u>1,178,716</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

**Special Facilities - Special Revenue Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2020**

	Budget		Actual
	Original	Final	
Culture and Recreation			
Administration			
Salaries and Wages	\$ 315,970	315,970	279,563
Miscellaneous	14,915	14,915	4,778
Utilities	2,685	2,685	2,631
	<u>333,570</u>	<u>333,570</u>	<u>286,972</u>
Aquatics			
Salaries and Wages	397,018	397,018	12,428
Contractual Services	42,205	42,205	18,956
Materials and Supplies	30,170	30,170	18,803
Miscellaneous	600	600	—
	<u>469,993</u>	<u>469,993</u>	<u>50,187</u>
Ice Arena			
Salaries and Wages	389,810	389,810	178,993
Contractual Services	133,546	133,546	47,729
Materials and Supplies	80,603	80,603	32,274
Miscellaneous	4,196	4,196	1,690
	<u>608,155</u>	<u>608,155</u>	<u>260,686</u>
Concessions			
Cost of Concessions	85,469	85,469	5,822
Gymnastics			
Salaries and Wages	580,099	580,099	392,190
Contractual Services	173,010	173,010	28,463
Materials and Supplies	49,884	49,884	22,841
Miscellaneous	69,533	69,533	35,876
	<u>872,526</u>	<u>872,526</u>	<u>479,370</u>
Maintenance			
Salaries and Wages	355,642	355,642	225,590
Contractual Services	194,696	194,696	96,087
Materials and Supplies	137,416	137,416	27,655
Miscellaneous	5,460	5,460	116
Utilities	304,235	304,235	200,397
	<u>997,449</u>	<u>997,449</u>	<u>549,845</u>
Total Expenditures	<u>3,367,162</u>	<u>3,367,162</u>	<u>1,632,882</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Grants	\$ —	—	173,340
Miscellaneous	—	—	5,707
Total Revenues	—	—	179,047
Expenditures			
Capital Outlay	2,670,000	2,670,000	2,943,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,670,000)	(2,670,000)	(2,764,585)
Other Financing Sources (Uses)			
Debt Issuance	—	—	9,860,000
Premium on Debt Issuance	—	—	1,868,000
Payment to Escrow Agent	—	—	(11,719,461)
Transfers In	4,356,050	4,356,050	2,397,050
	4,356,050	4,356,050	2,405,589
Net Change in Fund Balance	1,686,050	1,686,050	(358,996)
Fund Balance - Beginning			1,848,353
Fund Balance - Ending			1,489,357

PARK DISTRICT OF OAK PARK, ILLINOIS

Capital Projects Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Capital Outlay			
Capital Projects			
Non-Site Specific	\$ 590,000	590,000	237,455
Barrie	—	—	23,676
Carroll	800,000	800,000	1,019,360
Cheney Mansion	25,000	25,000	18,975
CRC	—	—	885,711
Dole Building	100,000	100,000	10,671
Mills	25,000	25,000	31,916
Pleasant Home	—	—	12,875
Randolph	175,000	175,000	185,730
Rehm Pool	850,000	850,000	160,376
Ridgeland Common	25,000	25,000	4,193
Scoville	—	—	58,400
Stevenson	—	—	74,369
Wenonah	80,000	80,000	90,731
Total Capital Project	2,670,000	2,670,000	2,814,438
2020 Bond Expenditures	—	—	129,194
Total Expenditures	2,670,000	2,670,000	2,943,632

PARK DISTRICT OF OAK PARK, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

December 31, 2020

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

December 31, 2020

	<u>Illinois Municipal Retirement</u>
ASSETS	
Cash and Investments	\$ 419,441
Receivables - Net of Allowance	
Property Taxes	103,033
Accounts	—
Prepays	—
	<hr/>
Total Assets	<u><u>522,474</u></u>
LIABILITIES	
Accounts Payable	—
Accrued Payroll	—
Deposits Payable	—
Other Payables	—
	<hr/>
Total Liabilities	—
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	102,041
	<hr/>
Total Liabilities and Deferred Inflows of Resources	<u>102,041</u>
FUND BALANCES	
Nonspendable	—
Restricted	420,433
	<hr/>
Total Fund Balances	<u>420,433</u>
	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>522,474</u></u>

Liability	Audit	Museum	Special Recreation	Cheney Mansion	Totals
316,307	18,630	211,163	356,705	211,822	1,534,068
536,442	21,733	53,498	406,287	—	1,120,993
—	—	—	—	6,155	6,155
—	—	—	—	704	704
852,749	40,363	264,661	762,992	218,681	2,661,920
118,712	—	5,502	183	1,986	126,383
2,118	—	—	—	2,270	4,388
—	—	—	—	30,533	30,533
—	—	—	—	15,700	15,700
120,830	—	5,502	183	50,489	177,004
534,720	21,651	53,296	404,270	—	1,115,978
655,550	21,651	58,798	404,453	50,489	1,292,982
—	—	—	—	704	704
197,199	18,712	205,863	358,539	167,488	1,368,234
197,199	18,712	205,863	358,539	168,192	1,368,938
852,749	40,363	264,661	762,992	218,681	2,661,920

PARK DISTRICT OF OAK PARK, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2020

	Illinois Municipal Retirement
Revenues	
Taxes	\$ 371,348
Charges for Services	—
Rental Income	—
Miscellaneous	—
Total Revenues	<u>371,348</u>
Expenditures	
Current	
General Government	284,236
Culture and Recreation	—
Total Expenditures	<u>284,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	87,112
Other Financing Sources	
Transfers In	<u>—</u>
Net Change in Fund Balances	87,112
Fund Balances - Beginning	<u>333,321</u>
Fund Balances - Ending	<u><u>420,433</u></u>

Liability	Audit	Museum	Special Recreation	Cheney Mansion	Totals
380,060	20,835	51,285	609,963	—	1,433,491
—	—	—	—	25,036	25,036
—	—	1,400	—	88,863	90,263
28,755	—	—	—	—	28,755
408,815	20,835	52,685	609,963	113,899	1,577,545
359,957	18,750	—	—	—	662,943
—	—	33,442	416,600	142,521	592,563
359,957	18,750	33,442	416,600	142,521	1,255,506
48,858	2,085	19,243	193,363	(28,622)	322,039
—	—	—	4,833	—	4,833
48,858	2,085	19,243	198,196	(28,622)	326,872
148,341	16,627	186,620	160,343	196,814	1,042,066
197,199	18,712	205,863	358,539	168,192	1,368,938

PARK DISTRICT OF OAK PARK, ILLINOIS

Illinois Municipal Revenues - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 368,951	368,951	371,348
Expenditures			
General Government			
Illinois Municipal Retirement Contributions	400,000	400,000	284,236
Net Change in Fund Balance	<u>(31,049)</u>	<u>(31,049)</u>	87,112
Fund Balance - Beginning			<u>333,321</u>
Fund Balance - Ending			<u><u>420,433</u></u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Liability - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 376,902	376,902	380,060
Miscellaneous	1,500	1,500	28,755
Total Revenues	<u>378,402</u>	<u>378,402</u>	<u>408,815</u>
Expenditures			
General Government			
Salaries and Wages	64,255	64,255	63,042
Contractual Services	281,409	281,409	243,788
Materials and Supplies	20,418	20,418	43,397
Miscellaneous	14,000	14,000	9,730
Total Expenditures	<u>380,082</u>	<u>380,082</u>	<u>359,957</u>
Net Change in Fund Balance	<u>(1,680)</u>	<u>(1,680)</u>	48,858
Fund Balance - Beginning			<u>148,341</u>
Fund Balance - Ending			<u><u>197,199</u></u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Audit - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 20,673	20,673	20,835
Expenditures			
General Government			
Contractual Services	19,500	19,500	18,750
Net Change in Fund Balance	<u>1,173</u>	<u>1,173</u>	2,085
Fund Balance - Beginning			<u>16,627</u>
Fund Balance - Ending			<u><u>18,712</u></u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Museum - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 50,889	50,889	51,285
Rental Income	—	—	1,400
Total Revenues	<u>50,889</u>	<u>50,889</u>	<u>52,685</u>
Expenditures			
Culture and Recreation			
Salaries and Wages	—	—	1,156
Contractual Services	20,800	20,800	20,968
Materials and Supplies	2,000	2,000	659
Utilities	16,235	16,235	10,659
Total Expenditures	<u>39,035</u>	<u>39,035</u>	<u>33,442</u>
Net Change in Fund Balance	<u>11,854</u>	<u>11,854</u>	19,243
Fund Balance - Beginning			<u>186,620</u>
Fund Balance - Ending			<u><u>205,863</u></u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Special Recreation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 594,562	594,562	609,963
Expenditures			
Culture and Recreation			
WSSRA Contributions	552,000	552,000	416,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,562	42,562	193,363
Other Financing Sources			
Transfers In	29,000	29,000	4,833
Net Change in Fund Balance	71,562	71,562	198,196
Fund Balance - Beginning			160,343
Fund Balance - Ending			358,539

PARK DISTRICT OF OAK PARK, ILLINOIS

Cheney Mansion - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services	\$ 52,540	52,540	25,036
Rental Income	209,715	209,715	88,863
Total Revenues	262,255	262,255	113,899
Expenditures			
Culture and Recreation			
Salaries and Wages	105,928	105,928	80,502
Contractual Services	65,463	65,463	36,961
Materials and Supplies	11,430	11,430	5,976
Miscellaneous	3,343	3,343	2,334
Utilities	19,490	19,490	16,748
Total Expenditures	205,654	205,654	142,521
Net Change in Fund Balance	56,601	56,601	(28,622)
Fund Balance - Beginning			196,814
Fund Balance - Ending			168,192

PARK DISTRICT OF OAK PARK, ILLINOIS

Health Insurance - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 897,010	897,010	524,262
Contributions - Employee	146,650	146,650	137,940
Total Operating Revenues	<u>1,043,660</u>	<u>1,043,660</u>	<u>662,202</u>
Operating Expenses			
Health Insurance Premiums			
Employees	1,015,537	1,015,537	931,296
Opt Out Reimbursements	15,600	15,600	3,800
Other Employee Benefits	15,200	15,200	3,861
Total Operating Expenses	<u>1,046,337</u>	<u>1,046,337</u>	<u>938,957</u>
Change in Net Position	<u>(2,677)</u>	<u>(2,677)</u>	(276,755)
Net Position - Beginning			<u>487,227</u>
Net Position - Ending			<u>210,472</u>

SUPPLEMENTAL SCHEDULES

PARK DISTRICT OF OAK PARK, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2019

December 31, 2020

Date of Issue	October 31, 2019
Date of Maturity	December 15, 2033
Authorized Issue	\$7,800,000
Denomination of Bonds	\$5,000
Interest Rate	3.00% to 5.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago, Chicago IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2021	\$ —	301,400	301,400	2021	150,700	2021	150,700
2022	—	301,400	301,400	2022	150,700	2022	150,700
2023	—	301,400	301,400	2023	150,700	2023	150,700
2024	—	301,400	301,400	2024	150,700	2024	150,700
2025	—	301,400	301,400	2025	150,700	2025	150,700
2026	—	301,400	301,400	2026	150,700	2026	150,700
2027	—	301,400	301,400	2027	150,700	2027	150,700
2028	660,000	301,400	961,400	2028	150,700	2028	150,700
2029	1,720,000	268,400	1,988,400	2029	134,200	2029	134,200
2030	1,785,000	216,800	2,001,800	2030	108,400	2030	108,400
2031	1,870,000	145,400	2,015,400	2031	72,700	2031	72,700
2032	1,230,000	70,600	1,300,600	2032	35,300	2032	35,300
2033	535,000	21,400	556,400	2033	10,700	2033	10,700
	<u>7,800,000</u>	<u>3,133,800</u>	<u>10,933,800</u>		<u>1,566,900</u>		<u>1,566,900</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2020

December 31, 2020

Date of Issue	November 3, 2020
Date of Maturity	December 15, 2028
Authorized Issue	\$9,860,000
Denomination of Bonds	\$5,000
Interest Rate	4.00% to 5.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago, Chicago IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2021	\$ 1,010,000	471,600	1,481,600	2021	235,800	2021	235,800
2022	1,130,000	431,200	1,561,200	2022	215,600	2022	215,600
2023	1,195,000	386,000	1,581,000	2023	193,000	2023	193,000
2024	1,270,000	326,250	1,596,250	2024	163,125	2024	163,125
2025	1,350,000	262,750	1,612,750	2025	131,375	2025	131,375
2026	1,425,000	195,250	1,620,250	2026	97,625	2026	97,625
2027	1,520,000	124,000	1,644,000	2027	62,000	2027	62,000
2028	960,000	48,000	1,008,000	2028	24,000	2028	24,000
	<u>9,860,000</u>	<u>2,245,050</u>	<u>12,105,050</u>		<u>1,122,525</u>		<u>1,122,525</u>

PARK DISTRICT OF OAK PARK, ILLINOIS

Long-Term Debt Requirements

Installment Contract of 2018

December 31, 2020

Date of Issue	February 1, 2018
Date of Maturity	January 1, 2023
Authorized Issue	\$88,800
Principal Maturity Date	Monthly
Payable at	Impact Networking

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ 17,760	—	17,760
2022	17,760	—	17,760
2023	1,480	—	1,480
	<u>37,000</u>	<u>—</u>	<u>37,000</u>

STATISTICAL SECTION (Unaudited)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

PARK DISTRICT OF OAK PARK, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2020 (Unaudited)

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2020 (Unaudited)

	2011	2012	2013
Governmental Activities			
Net Investment in Capital Assets	\$ 18,863,922	13,787,045	21,744,448
Restricted	996,400	671,626	447,137
Unrestricted	5,287,767	12,869,664	8,124,613
Total Governmental Activities Net Position	25,148,089	27,328,335	30,316,198

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2014	2015	2016	2017	2018	2019	2020
22,535,593	25,759,201	28,867,553	30,753,033	31,420,925	36,748,472	39,331,685
493,513	468,412	435,883	590,531	838,933	1,040,261	1,368,234
8,635,788	6,712,460	6,733,260	7,082,828	8,568,294	7,821,901	8,100,918
31,664,894	32,940,073	36,036,696	38,426,392	40,828,152	45,610,634	48,800,837

PARK DISTRICT OF OAK PARK, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
December 31, 2020 (Unaudited)

	2011	2012	2013
Expenses			
Governmental Activities			
General Government	\$ 4,138,801	5,085,930	5,536,649
Culture and Recreation	6,566,872	5,753,566	5,554,758
Interest on Long-Term Debt	108,279	596,595	831,557
Total Governmental Activities Expenses	<u>10,813,952</u>	<u>11,436,091</u>	<u>11,922,964</u>
Program Revenues			
Governmental Activities			
Charges for Services	4,487,381	4,288,886	4,062,292
Operating Grants/Contributions	13,439	24,272	28,385
Capital Grants/Contributions	500,250	434,940	1,633,457
Total Governmental Activities Program Revenues	<u>5,001,070</u>	<u>4,748,098</u>	<u>5,724,134</u>
Net (Expenses) Revenues Governmental Activities	<u>(5,812,882)</u>	<u>(6,687,993)</u>	<u>(6,198,830)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property Taxes	7,915,756	8,174,780	8,559,726
Intergovernmental - Unrestricted			
Replacement Taxes	141,632	142,429	162,955
Other	—	229,496	—
Interest Income	23,525	56,360	145,180
Miscellaneous	501,755	265,174	318,832
Total Governmental Activities General Revenues	<u>8,582,668</u>	<u>8,868,239</u>	<u>9,186,693</u>
Total Primary Government	<u>2,769,786</u>	<u>2,180,246</u>	<u>2,987,863</u>

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2014	2015	2016	2017	2018	2019	2020
5,435,629	5,588,210	6,668,245	7,026,150	6,764,957	7,755,976	4,582,262
6,661,793	9,026,828	7,037,661	8,269,499	8,925,578	9,464,042	6,605,444
824,881	807,924	788,265	771,965	753,877	737,912	425,320
12,922,303	15,422,962	14,494,171	16,067,614	16,444,412	17,957,930	11,613,026
5,471,434	6,671,004	6,948,565	7,555,480	8,642,832	9,085,687	3,528,347
52,883	86,735	26,462	128,897	167,624	159,790	172,692
489,653	805,978	842,487	664,813	266,000	2,694,325	173,340
6,013,970	7,563,717	7,817,514	8,349,190	9,076,456	11,939,802	3,874,379
(6,908,333)	(7,859,245)	(6,676,657)	(7,718,424)	(7,367,956)	(6,018,128)	(7,738,647)
8,721,447	8,728,285	8,875,950	9,310,621	9,444,146	9,856,557	10,369,491
158,289	151,457	135,947	172,781	130,138	182,549	163,152
—	—	—	—	—	—	—
(131,382)	13,356	61,964	93,522	219,480	357,284	102,553
368,344	241,326	699,419	531,196	612,253	404,220	293,654
9,116,698	9,134,424	9,773,280	10,108,120	10,406,017	10,800,610	10,928,850
2,208,365	1,275,179	3,096,623	2,389,696	3,038,061	4,782,482	3,190,203

PARK DISTRICT OF OAK PARK, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2020 (Unaudited)

	2011	2012	2013
General Fund			
Nonspendable	\$ —	3,281	5,384
Restricted	249,963	—	—
Committed	—	—	—
Unassigned	1,837,257	2,276,748	2,415,103
Total General Fund	<u>2,087,220</u>	<u>2,280,029</u>	<u>2,420,487</u>
All Other Governmental Funds			
Nonspendable	339	23,927	3,352
Restricted	743,437	671,626	548,362
Committed	11,975,426	20,890,685	15,871,148
Assigned	1,815,200	—	—
Unassigned	(175,532)	(151,142)	(133,478)
Total All Other Governmental Funds	<u>14,358,870</u>	<u>21,435,096</u>	<u>16,289,384</u>
Total Governmental Funds	<u><u>16,446,090</u></u>	<u><u>23,715,125</u></u>	<u><u>18,709,871</u></u>

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2014	2015	2016	2017	2018	2019	2020
45,326	26,705	6,652	10,311	7,068	9,636	4,957
—	—	—	—	—	—	—
—	—	—	—	132,714	140,353	143,869
2,146,618	1,822,119	2,116,602	2,024,778	1,886,621	1,901,703	2,499,314
2,191,944	1,848,824	2,123,254	2,035,089	2,026,403	2,051,692	2,648,140
17,278	44,338	122,802	37,773	65,686	49,726	26,989
493,513	468,412	435,883	590,531	838,933	1,040,261	1,368,234
7,525,519	5,487,408	5,256,361	5,907,470	7,876,378	7,264,985	6,197,273
—	—	—	—	—	—	—
(81,154)	(37,151)	(36,400)	—	—	—	—
7,955,156	5,963,007	5,778,646	6,535,774	8,780,997	8,354,972	7,592,496
10,147,100	7,811,831	7,901,900	8,570,863	10,807,400	10,406,664	10,240,636

PARK DISTRICT OF OAK PARK, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2020 (Unaudited)

	2011	2012	2013
Revenues			
Taxes	\$ 7,915,756	8,174,780	8,446,459
Intergovernmental	578,359	371,925	162,955
Charges for Services	4,278,813	4,353,010	3,963,783
Grants and Donations	513,689	476,212	1,674,413
Rental Income	208,568	—	—
Interest	—	—	—
Miscellaneous	88,553	240,410	529,716
Total Revenues	<u>13,583,738</u>	<u>13,616,337</u>	<u>14,777,326</u>
Expenditures			
Current			
General Government	4,138,801	4,724,484	4,850,763
Culture and Recreation	4,916,714	4,479,328	3,905,728
Capital Outlay	4,376,199	6,021,797	18,897,028
Debt Service			
Cost of Issuance	—	162,646	141,573
Principal	—	380,000	750,000
Interest and Fiscal Charges	108,279	804,774	824,076
Total Expenditures	<u>13,539,993</u>	<u>16,573,029</u>	<u>29,369,168</u>
Excess of Revenues Over (Under) Expenditures	<u>43,745</u>	<u>(2,956,692)</u>	<u>(14,591,842)</u>
Other Financing Sources (Uses)			
Debt Issuance	9,995,000	9,995,000	9,995,000
Premium on Debt Issuance	—	270,544	186,429
Payment to Escrow Agent	—	—	—
Transfers In	3,195,889	2,309,607	1,661,218
Transfers Out	<u>(3,195,889)</u>	<u>(2,309,607)</u>	<u>(2,256,059)</u>
	<u>9,995,000</u>	<u>10,265,544</u>	<u>9,586,588</u>
Net Change in Fund Balances	<u><u>10,038,745</u></u>	<u><u>7,308,852</u></u>	<u><u>(5,005,254)</u></u>
Debt Service as a Percentage of Noncapital Expenditures	<u>1.20%</u>	<u>11.20%</u>	<u>15.00%</u>

* Modified Accrual Basis of Accounting

Note: Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Data Source: Audited Financial Statements

2014	2015	2016	2017	2018	2019	2020
8,476,900	8,728,285	8,875,950	9,310,621	9,444,146	9,856,557	10,369,491
158,289	151,457	135,947	215,345	194,017	214,901	275,612
5,406,363	6,515,566	6,810,489	6,380,919	7,308,962	7,606,748	2,696,656
555,181	881,770	868,949	751,146	369,745	721,763	233,572
—	—	138,076	460,272	514,967	631,782	307,429
—	—	61,964	93,522	219,480	357,284	102,553
418,697	312,801	543,358	407,504	481,086	266,189	155,714
15,015,430	16,589,879	17,434,733	17,619,329	18,532,403	19,655,224	14,141,027
5,171,438	5,375,742	5,571,318	5,815,295	5,877,569	6,539,521	4,947,928
4,574,739	5,230,335	5,478,449	6,589,535	7,049,208	7,120,102	4,583,879
11,139,477	5,572,808	3,510,556	2,545,342	1,439,490	4,515,088	2,943,632
—	—	—	—	—	—	—
1,155,000	1,170,000	1,185,000	1,205,000	1,241,280	1,257,760	1,282,760
847,844	830,519	812,969	795,194	777,119	617,772	557,395
22,888,498	18,179,404	16,558,292	16,950,366	16,384,666	20,050,243	14,315,594
(7,873,068)	(1,589,525)	876,441	668,963	2,147,737	(395,019)	(174,567)
—	—	—	—	—	7,800,000	9,860,000
—	—	—	—	88,800	1,218,845	1,868,000
—	—	—	—	—	(9,024,562)	(11,719,461)
1,169,253	2,002,209	1,880,183	2,198,654	2,142,654	1,966,460	2,401,883
(1,858,956)	(2,747,953)	(2,666,555)	(2,198,654)	(2,142,654)	(1,966,460)	(2,401,883)
(689,703)	(745,744)	(786,372)	—	88,800	(5,717)	8,539
(8,562,771)	(2,335,269)	90,069	668,963	2,236,537	(400,736)	(166,028)
17.00%	11.00%	15.63%	13.75%	13.33%	13.32%	16.34%

PARK DISTRICT OF OAK PARK, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Railroad Property	Commercial Property
2011	2010	\$ 1,625,220,687	\$ 485,843	\$ 176,379,919
2012	2011	1,383,444,292	538,498	158,040,103
2013	2012	1,268,623,126	581,655	152,355,629
2014	2013	1,177,619,951	674,123	147,197,290
2015	2014	1,245,449,945	686,942	130,674,617
2016	2015	1,201,715,872	662,820	126,085,967
2017	2016	1,248,011,107	803,610	131,631,692
2018	2017	1,472,093,915	807,105	174,639,965
2019	2018	1,437,736,326	862,773	147,481,387
2020	2019	1,473,432,236	964,045	211,679,487

Note: Property is assessed at 33% of actual value.

Data Source: Office of the Cook County Clerk

Industrial Property	Total Taxable Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate
\$ 48,563,359	\$ 1,850,649,808	\$ 5,551,949,424	0.437
54,880,906	1,596,903,799	4,790,711,397	0.518
48,602,242	1,470,162,652	4,410,487,956	0.579
43,727,696	1,369,219,060	4,107,657,180	0.633
6,194,369	1,383,005,873	4,149,017,619	0.639
5,976,854	1,334,441,513	4,003,324,539	0.674
6,207,108	1,386,653,517	4,003,324,539	0.654
8,235,168	1,655,776,153	4,967,328,459	0.564
6,425,790	1,592,506,276	4,777,518,828	0.603
6,395,649	1,692,471,417	5,077,414,251	0.628

PARK DISTRICT OF OAK PARK, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years*
December 31, 2020 (Unaudited)

	2010	2011	2012
District Direct Rates			
Corporate	0.304	0.339	0.260
IMRF	0.036	0.019	0.022
Auditing	0.001	0.001	0.001
Liability Insurance	0.013	0.013	0.014
Recreation	0.053	0.113	0.245
Museum Fund	0.006	0.006	0.008
Handicapped Fund	0.024	0.027	0.029
Limited Bonds	0.000	0.000	0.000
Total Direct Rates	0.437	0.518	0.579
Overlapping Rates (1)			
Village of Oak Park	1.189	1.422	1.563
Oak Park Township	0.220	0.264	0.297
Oak Park Public Library	0.451	0.557	0.641
Cook County	0.423	0.462	0.531
Cook County Forest Preserve	0.051	0.058	0.063
Consolidated Elections	0.000	0.025	0.000
Suburban TB Sanitarium	0.000	0.000	0.000
Metro Water Reclamation District	0.274	0.320	0.370
Des Planies Valley Mosquito District	0.011	0.014	0.015
School Districts	5.786	6.911	7.537
Total Overlapping Rates (1)	8.405	10.033	11.017
Totals	8.842	10.551	11.596

* Property tax rates are per \$100 of assessed valuation.

Note: (1) Representative tax rates for other government units are from Oak Park Township.

Data Source: Office of the Cook County Clerk

2013	2014	2015	2016	2017	2018	2019
0.287	0.287	0.331	0.270	0.230	0.270	0.273
0.025	0.026	0.027	0.033	0.029	0.023	0.023
0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.021	0.019	0.019	0.022	0.021	0.024	0.023
0.261	0.267	0.248	0.286	0.246	0.245	0.267
0.006	0.006	0.008	0.004	0.003	0.003	0.003
0.032	0.033	0.040	0.038	0.034	0.037	0.037
0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.633	0.639	0.674	0.654	0.564	0.603	0.627
1.799	1.841	2.062	2.257	1.996	2.137	2.071
0.327	0.326	0.347	0.338	0.292	0.312	0.208
0.715	0.739	0.750	0.647	0.565	0.609	0.630
0.560	0.568	0.552	0.533	0.496	0.489	0.454
0.069	0.069	0.069	0.063	0.062	0.060	0.059
0.031	0.000	0.034	0.000	0.031	0.000	0.030
0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.417	0.430	0.426	0.406	0.402	0.396	0.389
0.016	0.016	0.017	0.017	0.015	0.015	0.014
7.658	7.663	8.583	9.443	7.768	8.064	8.266
11.592	11.652	12.840	13.704	11.627	12.082	12.121
12.225	12.291	13.514	14.358	12.191	12.685	12.748

PARK DISTRICT OF OAK PARK, ILLINOIS

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago
December 31, 2020 (Unaudited)**

Taxpayer	2019 Tax Levy Year			2010 Tax Levy Year		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Value
West Suburban Medical Center	\$ 18,479,380	1	1.09%			
HTA Rush LLC	11,720,089	2	0.69%			
Mcref Oak Park LLC	9,880,793	3	0.58%			
LMV Oak Park Reit Trs	9,639,156	4	0.57%			
Ryan LLC	6,470,344	5	0.38%			
OPP Apartments	6,419,130	6	0.38%			
JD Real Estate Inc	6,245,947	7	0.37%			
SDOP Corp. Mid America	5,593,064	8	0.33%			
1120 Club	5,147,539	9	0.30%			
New Albertsons LLC	4,685,754	10	0.28%			
Village of Oak Park				\$ 5,154,989	1	0.30%
Maple Ave Med & Bradley				4,940,561	2	0.28%
Green Plan				4,095,247	3	0.24%
Oak Park Residence Corp				2,993,438	4	0.17%
The Taxman Corp				2,779,075	5	0.16%
HCP AM Illinois LLC				2,528,608	6	0.15%
AIMCO				2,489,608	7	0.14%
1120 Club				2,262,668	8	0.13%
Shaker and Associates				2,185,185	9	0.13%
R.P Fox & Associates				2,077,835	10	0.12%
	<u>84,281,196</u>		<u>4.97%</u>	<u>31,507,214</u>		<u>1.82%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations have been overlooked.

Data Source: Office of the County Clerk

PARK DISTRICT OF OAK PARK, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy		Amount	Percentage of Levy
2011	2010	\$ 8,068,833	\$ 7,819,102	96.90%	\$ (10,022)	\$ 7,809,080	96.78%
2012	2011	8,271,962	8,174,780	98.83%	(79,747)	8,095,033	97.86%
2013	2012	8,511,139	8,446,459	99.24%	50,476	8,496,935	99.83%
2014	2013	8,662,871	8,517,544	98.32%	(61,293)	8,456,251	97.61%
2015	2014	8,833,019	8,728,285	98.81%	70,364	8,798,649	99.61%
2016	2015	8,990,502	8,867,991	98.64%	30,447	8,898,438	98.98%
2017	2016	9,060,783	9,028,450	99.64%	9,973	9,038,423	99.75%
2018	2017	9,328,594	9,124,571	97.81%	28,160	9,152,731	98.11%
2019	2018	9,605,781	9,413,765	98.00%	—	9,413,765	98.00%
2020	2019	10,616,777	10,369,491	97.67%	—	10,369,491	97.67%

Data Source: Office of the Cook County Clerk

PARK DISTRICT OF OAK PARK, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Fiscal Year	General Obligation Bonds	Installment Contracts Payable	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2011	\$ 10,239,309	\$ —	\$ 10,239,309	0.4371%	\$ 197.37
2012	20,246,287	—	20,246,287	0.8475%	389.79
2013	29,639,770	—	29,639,770	1.2273%	569.27
2014	28,465,757	—	28,465,757	1.1800%	547.33
2015	26,943,607	—	26,943,607	1.0832%	515.30
2016	25,736,504	—	25,736,504	1.0122%	492.22
2017	24,509,028	—	24,509,028	0.9513%	472.44
2018	23,261,552	72,520	23,334,072	0.8990%	446.49
2019	22,151,895	54,760	22,206,655	0.8188%	424.89
2020	20,746,845	37,000	20,783,845	0.6266%	397.91

Notes:

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

Data Source: Details regarding the District's outstanding debt can be found in Note 3 to the financial statements.

PARK DISTRICT OF OAK PARK, ILLINOIS

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Fiscal Year	Gross General Obligation Bonds	Less: Amounts Available in Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2011	\$ 10,239,309	\$ —	\$ 10,239,309	0.5533%	\$ 197.37
2012	20,246,287	—	20,246,287	1.2678%	389.79
2013	29,639,770	—	29,639,770	2.0161%	569.27
2014	28,465,757	—	28,465,757	2.0790%	547.33
2015	26,943,607	—	26,943,607	1.9482%	515.30
2016	25,736,504	—	25,736,504	1.9286%	492.22
2017	24,509,028	—	24,509,028	1.7675%	472.44
2018	23,261,552	—	23,261,552	1.4049%	445.10
2019	22,151,895	—	22,151,895	1.3910%	423.84
2020	20,746,845	—	20,746,845	1.2258%	397.20

Data Source: District Records

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

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

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

PARK DISTRICT OF OAK PARK, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2020 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt (2)
District	\$ 20,783,845	100.00%	\$ 20,783,845
Overlapping Debt			
Cook County	2,803,851,750	1.01%	28,431,057
Cook County Forest Preserve District	86,265,000	1.01%	874,727
Metropolitan Water Reclamation District	2,704,577,000	1.03%	27,911,235
Village of Oak Park	97,640,000	100.00%	97,640,000
School District #97	51,825,000	100.00%	51,825,000
Community College District 504	43,482,400	17.10%	7,435,490
Total Overlapping Debt	<u>5,787,641,150</u>		<u>214,117,509</u>
Total Direct and Overlapping Debt	<u><u>5,808,424,995</u></u>		<u><u>234,901,354</u></u>

Notes:

(1) Percentages are based on 2019 EAV's, the latest available.

(2) Due to rounding, totals may not be exact sums.

Data Source: Office of Cook County Clerk

PARK DISTRICT OF OAK PARK, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

	2011	2012	2013	2014
Equalized Assessed Valuation	\$ 1,850,649,808	1,596,903,799	1,470,162,652	1,369,219,060
Legal Debt Limit	53,206,182	45,910,984	42,267,176	39,365,048
Amount of Debt Applicable to Limit	—	—	—	—
Legal Debt Margin	53,206,182	45,910,984	42,267,176	39,365,048
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	10,641,236	9,182,197	8,453,435	7,873,010
Amount of Debt Applicable to Limit	—	—	—	—
Legal Debt Margin	10,641,236	9,182,197	8,453,435	7,873,010
Percentage of Legal Debt Margin to Bonded Debt Limit	0.00%	0.00%	0.00%	0.00%

Data Source: Office of the Cook County Clerk

2015	2016	2017	2018	2019	2020
1,383,005,873	1,334,441,513	1,386,653,517	1,655,776,153	1,592,506,276	1,692,471,417
39,761,419	38,365,193	39,866,289	47,603,564	45,784,555	48,658,553
—	—	—	—	—	—
39,761,419	38,365,193	39,866,289	47,603,564	45,784,555	48,658,553
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7,952,284	7,673,039	7,973,258	9,520,713	9,156,911	9,731,711
—	—	—	—	—	—
7,952,284	7,673,039	7,973,258	9,520,713	9,156,911	9,731,711
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

PARK DISTRICT OF OAK PARK, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2020 (Unaudited)

Fiscal Year	Population (1)	Personal Income (4)*	Per Capita Personal Income (4)*	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2011	51,878	\$ 2,342,291,700	\$ 45,150	38.9	8,837	7.20%
2012	51,942	2,388,812,580	45,990	38.9	8,901	6.60%
2013	52,066	2,415,133,476	46,386	38.9	9,147	5.50%
2014	52,008	2,412,443,088	46,386	38.9	9,168	4.80%
2015	52,287	2,487,449,451	47,573	38.9	9,267	4.90%
2016	52,287	2,542,612,236	48,628	39.5	9,344	4.10%
2017	51,878	2,576,468,992	49,664	39.1	9,440	4.00%
2018	52,261	2,595,490,304	49,664	38.9	9,460	3.20%
2019	52,265	2,712,030,850	51,890	38.9	9,515	3.30%
2020	52,233	3,316,795,500	63,500	39.8	9,435	8.10%

Data Source:

(1) U.S. Census

(2) Data provided by School District Administrative Offices

(3) Illinois Department of Employment Security, Economic Information and Analysis

(4) U.S. Bureau of Economic Analysis - Chicago-Naperville-Joliet Metropolitan Statistical Area

*Starting in 2020, US BEA changed the metropolitan area to Chicago-Naperville-Elgin, IL-IN-WI Metropolitan

PARK DISTRICT OF OAK PARK, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2020 (Unaudited)**

Employer	2020			2011		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
West Suburban Hospital Medical Center	1,000	1	1.93%	N/A	N/A	N/A
Rush Oak Park Hospital	816	2	1.57%	N/A	N/A	N/A
School District #97	600	3	1.42%	N/A	N/A	N/A
Park District of Oak Park	483	4	0.93%	N/A	N/A	N/A
High School District #200	420	5	1.23%	N/A	N/A	N/A
Village of Oak Park	369	6	0.72%	N/A	N/A	N/A
Jewel/Osco	258	7	0.50%	N/A	N/A	N/A
West Cook YMCA	183	8	0.35%	N/A	N/A	N/A
United States Postal Service	154	9	0.30%	N/A	N/A	N/A
Hephizibah Children's Association	134	10	0.26%	N/A	N/A	N/A
Totals	<u>4,417</u>		<u>9.21%</u>	<u>N/A</u>		<u>N/A</u>

N/A - Not Available

Data Sources:
Oak Park Development Corporation
School District #97 & #200
The Village of Oak Park

PARK DISTRICT OF OAK PARK, ILLINOIS

**Full-Time and Part-Time Equivalent Government Employees by Program - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Full-Time										
Administration	8	8	9	10	10	10	10	10	13	9
Communications	2	2	2	2	2	2	2	2	3	2
Conservatory	3	3	3	3	3	3	3	4	4	4
Building and Grounds	12	12	13	14	14	14	14	14	17	15
Cheney Mansion	1	—	1	1	1	1	1	1	1	1
Recreation	10	10	9	7	7	8	9	10	9	8
Customer Service	4	4	4	4	4	3	3	3	3	2
Pools/Ice Arena	6	6	5	6	7	7	6	7	7	6
Gymnastics	5	5	5	5	4	4	6	6	6	4
Total Full-Time	51	50	51	52	52	52	54	57	63	51
Part-Time										
Administration	2	2	2	2	3	4	5	5	3	2
Communications	3	3	3	3	4	5	5	5	7	4
Conservatory	4	4	8	12	16	20	21	23	20	12
Building and Grounds	22	22	29	56	44	32	46	48	58	47
Cheney Mansion	13	10	11	8	10	11	12	13	23	18
Recreation	225	244	176	188	243	250	282	297	273	232
Customer Service	15	17	7	11	11	13	8	8	12	15
Pools	165	158	118	176	196	149	161	155	164	12
Ice Arena	94	89	46	99	110	102	81	86	101	63
Gymnastics	10	11	23	31	32	36	37	39	23	27
Total Part-Time	553	560	423	586	669	622	658	679	684	432
Totals	604	610	474	638	721	674	712	736	747	483

Data Source: District Personnel Records

PARK DISTRICT OF OAK PARK, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Function/Program	2011	2012	2013
Parks and Recreation Participants			
Adult Athletics	563	535	360
Frank Lloyd Wright Race	2,706	2,700	2,645
Community Programs and Events	3,637	4,258	3,314
Active Adults	315	267	154
Early Childhood	881	654	1,353
Visual & Performing Arts	1,164	1,229	1,148
Health & Fitness	2,585	1,610	720
Martial Arts	1,538	1,836	1,234
Gymnastics	3,372	3,271	3,777
Ice Hockey Programs	1,715	1,220	204
Ice Skating Programs	1,780	1,658	33
Aquatics	1,617	1,728	1,833
Teens	345	481	622
Youth Athletics	4,869	4,893	5,284
Nature/Outdoors	—	—	—
Historic Properties			
Conservatory Visitors	24,539	25,891	35,835
Cheney Mansion Rentals	97	70	72
Cheney Mansion Visitors	3,943	5,420	4,675

Data Source: District Records

N/A - Not Available

2014	2015	2016	2017	2018	2019	2020
513	334	418	523	1,271	1,260	156
2,700	2,420	2,601	2,331	2,151	2,128	652
3,985	4,684	4,712	4,930	5,310	5,246	2,253
186	365	585	745	569	555	211
978	1,293	1,281	1,194	1,315	1,434	195
1,242	2,023	1,988	2,580	3,085	3,105	826
2,468	1,408	1,729	1,731	1,423	1,356	567
1,294	1,258	1,290	1,267	2,126	1,321	607
3,271	5,219	5,191	5,280	5,440	5,393	1,139
1,145	2,566	2,187	2,302	3,469	1,730	N/A
1,441	3,076	2,687	3,167	2,545	3,917	3,253
1,758	2,010	1,966	2,323	1,925	1,872	151
606	504	507	763	910	991	155
4,966	5,469	4,749	4,933	5,626	5,998	1,499
—	—	1,120	1,538	2,111	2,528	2,018
29,498	26,648	36,439	41,947	45,026	44,864	N/A
67	84	105	79	83	72	N/A
7,000	8,178	8,215	1,718	1,923	1,768	N/A

PARK DISTRICT OF OAK PARK, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Function/Program	2011	2012	2013
Park			
Neighborhood Park	11	11	11
Community Park	6	6	6
Sports Fields			
Ball Diamonds	14	14	14
Soccer Fields	12	12	12
Multipurpose	3	3	3
Facilities			
Historic Homes	2	2	2
Conservatory	1	1	1
Ice Skating/Hockey	1	1	1
Multipurpose Centers	7	7	7
Gymnastics	1	1	1
Outdoor Pools	2	2	2
Playgrounds	24	24	24
Off-leash Dog Parks	2	2	1
Picnic Shelters/Area	7	7	7
Skateboard Area	1	1	1
Tennis Courts	23	23	23
Outdoor Basketball Courts	3	3	3
Outdoor Ice Skating	—	—	3
Outdoor Spray Pools	2	2	2

Data Source: District Records

2014	2015	2016	2017	2018	2019	2020
11	11	11	11	11	11	11
6	6	6	6	6	6	6
14	12	12	12	12	12	12
12	12	12	12	12	12	12
3	3	3	3	3	3	3
2	2	2	2	2	2	2
1	1	1	1	1	1	1
1	1	1	1	1	1	1
7	7	7	8	8	8	7
1	1	1	1	1	1	1
2	2	2	2	2	2	2
24	24	24	24	24	24	24
2	2	2	2	2	2	2
8	8	9	9	9	9	9
1	1	1	1	1	1	1
23	23	23	23	23	23	23
3	3	3	3	3	3	3
3	3	3	3	3	3	3
2	2	2	2	2	2	2

PARK DISTRICT OF OAK PARK,
ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020



May 4, 2021

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

In planning and performing our audit of the financial statements of the Park District of Oak Park (the District), Illinois, for the year ended December 31, 2020, 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 of Commissioners, Executive Director and senior management of the Park District of Oak Park, Illinois.

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATIONS

1. FUNDS OVER BUDGET

Comment

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

Fund	12/31/19	12/31/20
Special Facilities	\$ 115,674	—
Capital Projects	1,520,088	273,632
Audit	850	—
Special Recreation	14,289	—
Cheney Mansion	26,978	—

Recommendation

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

Status

This comment has not been implemented and will be repeated in the future.

Management Response

During 2020 the District decided to pursue architectural design of a new facility earlier than anticipated in order to apply for a grant. This did cause the District to exceed the budgeted amount for the Capital Fund, but expenses were still under the appropriation ordinance amount, and the Fund remained in compliance with the Fund Balance Policy.

PRIOR RECOMMENDATIONS - Continued

2. DAILY DEPOSITS

Comment

Previously, we noted that daily cash and check receipts were not being reconciled, reviewed, and deposited on a timely basis during the fiscal year.

The internal controls of the cash receipting function should include timely reconciliation, review, and deposit of daily receipts in order to operate most effectively. Untimely reconciliation, review, and depositing of daily receipts increases the susceptibility of fraud and allows for errors and omissions to go undetected in a timely manner.

Recommendation

We recommended as a means of better control that management ensure timely reconciliation, review, and deposits of daily receipts.

Status

This comment has been implemented and will not be repeated..



May 4, 2021

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Park District of Oak Park, Illinois for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 4, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Significant Audit Findings - Continued

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 4, 2021.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters - Continued

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

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on them.

Restrictions on Use

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



Memo

To: David Wick, Chair, Administration & Finance Committee
Board of Park Commissioners

From: Jan Arnold, Executive Director

Date: June 8, 2021

Re: Bi-Annual Review and Release of Closed Session Minutes



Statement

In accordance with the Open Meetings Act, the Board is required to review closed session minutes semi-annually to determine whether the need for confidentiality still exists as to all or parts of the minutes. The review includes all closed session minutes that have not previously been released for public inspection.

Minutes, or portions of minutes, will be made available for public inspection if the Board determines that confidential treatment is no longer required. It is again time for the Board to review closed session minutes.

Discussion

The Board Secretary, Executive Director, and General Counsel have reviewed the closed session minutes previously not released for August 21, 2014, September 25, 2014, and new closed session minutes since the last review and release date for March 4, 2021, and March 18, 2021, and they have determined that the need for confidentiality still exists for the minutes of March 4, 2021, March 18, 2021, August 21, 2014, and September 25, 2014. Each of the Commissioners may review all of the closed session minutes and pass along their comments about confidentiality by June 9. I will assume that a Commissioner who does not contact me has agreed with the determination of the Board Secretary, myself, and General Counsel.

Conclusion

The Administration and Finance Committee recommends the Park Board continue to hold all the closed session minutes at this time.



Executive Director's Report

From the desk of Jan Arnold

Friday, June 11, 2021

- 1. Upcoming Board Meetings** – The June Regular Board Meeting is scheduled for Thursday, June 17, 2021, to be held at the Oak Park Conservatory. The July Committee of the Whole Meeting is scheduled on Thursday, July 1, 2021, to be held at the Hedges Administrative Center. The July Regular Board Meeting is scheduled for Thursday, July 29, 2021, to be held at the Hedges Administrative Center. All meetings will begin at 7:30pm.
- 2. Board Retreat** – The Board Retreat is scheduled at Cheney Mansion at 2-5pm, on Tuesday, June 15, 2021.
- 3. Community Service Awards** – The Community Service Award is awarded for recognition of ongoing support, outstanding contributions of time, money, services, volunteer work, or the advancement of parks and recreation. Honorees might include a non-member employee, a group, an organization, an individual, an elected official, governing body, local business, church, or school district. The Cheney Mansion garden volunteer group including: Isabel Romero Calvo, Mary O’Kiersey, Donna Makow, Martha Yount, Ann Courter, Mary Ellen Murphy, and Kathie Gillies have been named as the 2020 Community Service Award recipients and the ceremony will take place during the June 17, Regular Board Meeting at the Oak Park Conservatory.
- 4. Gold Medal Finalist** – The Park District of Oak Park was named one of the four finalist for Class V, communities 30,001-75,000. The award winner will be announced at the NRPA Conference in September.
- 5. Pools Opening** – Rehm pool opened on Saturday, May 29. The RCRC pool will open on Friday, June 11. Effective June 11, PDOP will follow state guidance for operations at both pools.
- 6. Splash Pads** – All four splash pads opened on Friday, May 28, for the summer and are being thoroughly enjoyed.
- 7. Camps** – Summer Camps kick off the week of June 14. We have been able to increase capacity with some on the Covid-19 restrictions being relaxed, so we are reaching out to families on the waitlist.
- 8. Summer Hiring** – The Park District has been in full swing for hiring lifeguards, day camp counselors, landscape assistant, etc. Annually the Park District hires over 400 seasonal team members; some positions are proving difficult to fill this year. We are still hiring a variety of positions that are listed on our webpage.
- 9. Fall Brochure** – The fall brochure will be delivered to homes on July 24, and registration will begin on July 31, for residents and August 7, for non-residents.
- 10. Dutch Elm Inoculations** – The Park District currently has a total of 15 trees that we have in an inoculation schedule. This summer, seven of those trees will be inoculated that are located in the following parks: Andersen, Field, Lindberg, Ridgeland Common, and Scoville. This will take place the end of June or the beginning of July for the inoculation to work best.
- 11. Concerts in the Park** – We will launch concerts in the park on Sunday, July 11. They will run through August 29, at Scoville Park. We have a great lineup planned for the community.
- 12. Rehm Park Playground** – Altamanu (Landscape Architect). Integral Construction (Contractor). This project was originally planned for 2020, and due to COVID impacts, the start date was moved to the spring of 2021. The project went out to bid on November 16, 2020, with nine bids received on December 17. This project started on April 1, and is planned to be completed by September 1, 2021. Trains and the playground

will be closed for 2021, due to construction and will stay in place with the new design. All of the site demo has been completed and the site work has been ongoing. The majority of work on the northern side of the project is complete and the sand volleyball courts were re-opened prior to Memorial Day weekend. The site fencing removal and relocation is taking place this week. All utility work has been completed and the Portland Loo is expected to arrive on site this month. About 50% of the concrete work has been completed. The picnic shelter is scheduled to be on site by July 1. The playground equipment is set to ship on June 18, and installation will start. The project is on schedule and is progressing well.

- 13. Pleasant Home Geothermal HVAC - Museum Grant** – Architectural Consulting Engineers, Inc. (Design Engineer). The Park District received the Museum Grant for \$421,500, to assist in the installation of geothermal at Pleasant Home. The Park Board approved a contract with Architectural Consulting Engineers (ACE) on January 21, to serve as the system design professional. ACE will begin working on drawings and specifications for a bid-date in August. On March 17, the Park District completed an air leakage and thermal imaging diagnostic test that will guide the direction for a few in-house improvements to improve on the insulation and air leakage. The drawings and specifications will be completed this month with bidding started in July. This project is expected to start in September and be completed by April 1, 2022.
- 14. Stevenson Solar PV Array** – The Park District has awarded the contract to Windfree Solar for installation of a 9.4 kW solar array on the Stevenson Center flat roof. The install took place in May. ComEd has approved the interconnection and the system is live and producing electricity.
- 15. Kenilworth Property** – The Park District has engaged BlueEarth Deconstruction to repurpose some of the building materials before raising the home and garage. Once the structures are removed, the space will be converted into a green space with benches and baggoss. This project is expected to be completed this summer. A Cook County Demo permit has been submitted and once received, we will apply with the Village for their demo permit.

Calendar of Events

June 15 – Board Retreat, 2:00pm, Cheney Mansion

June 17 – Regular Board Meeting, 7:30pm, Oak Park Conservatory

Please visit the PDOP Website for online activities and programming



June

ADMINISTRATION AND FINANCE

Mitch Bowlin, Director of Finance

- ◆ First review for the Parks Report Card will take place later this month.
- ◆ Staff are finishing work on the 2022-2026 Capital Improvement Plan, which will be brought to the Board in July.
- ◆ A budget training video has been provided to staff on Paycom, with two question and answer sessions scheduled later this month.
- ◆ 2022 Budget goal meetings are scheduled to begin June 25.

Ann Marie Buczek, Communication and Community Engagement Manager

- ◆ Fall 2021 brochure is currently in production, it will be printed and delivered to Oak Park residents July 24-26.
- ◆ Registration for fall programming for residents is on July 31, and non-residents is August 7.
- ◆ General and program specific E-news distribution has been highly successful, with growing open rates, click through rates, and new program registrations.
- ◆ Social media posting schedule is in place and well received.

Scott Sekulich, Registration and Customer Support Manager

- ◆ Scholarships used in April, were \$10,511.07 totaling \$30,389.39 for YTD. A total of 22 additional scholarship applications have been received and five Childcare Discount Membership Applications were received in the month of April, totaling 151 and 73 respectively.
- ◆ 43 dog park memberships were purchased of which eight were renewals.

Paula Bickel, Director of Human Resources

- ◆ Six staff completed CPR/AED and First Aid Training.
- ◆ 18 staff participated in the annual Driver's Challenge.
- ◆ Fire drills were performed at Stevenson and Austin Gardens preschool locations and both classrooms at Carroll Center.
- ◆ Actively recruiting for full-time General Maintenance Worker and a full-time Building Specialist.
- ◆ Actively recruiting for full-time Program Supervisor for Fitness, Dance, and Circus.
- ◆ Actively recruiting for full-time Program Supervisor for Sports and Facility Attendant.

PARKS AND PLANNING

Chris Lindgren, Superintendent of Parks and Planning

- ◆ All AC units for the facilities are up and running.
- ◆ Paver step going into Cheney greenhouse has been rebuilt.
- ◆ West facing fascia and eave at Dole has been painted.
- ◆ 947 roof has been repaired.
- ◆ Anthony Irizarry passed his CDL and completed his six month new hire probation.
- ◆ All splash pads are up and running.
- ◆ Replaced flags and repaired halyards.
- ◆ Six trees from the parking lot were removed due to poor health per the VOP back in 2018.
- ◆ Irrigation systems have been energized and scheduled to water.
- ◆ Water cisterns for the splash pads at Longfellow and Field park are collecting water and will be used to supplement irrigation at those locations.

- ◆ The sand volleyball court at Rehm Park is now open. The sand has been graded, leveled, and groomed to improve the playing surface.

Susan Crane, Historical Properties & Special Events Manager

Cheney Mansion

- ◆ With loosening restrictions, May consisted of a full calendar of private events and programs of which weddings, showers, birthdays, and graduations were all represented.
- ◆ Rentals for 2021, continue to be on pace to exceed budget goals barring any issues later in the fall.
- ◆ Program events also reflected solid participation numbers; Outdoor Yoga from the fitness area resumed every Thursday night at Cheney.
- ◆ Wedding bookings for 2022, have been solid with 20 weddings booked +so far.

Pleasant Home

- ◆ Event rentals kicked in for Pleasant Home in May, with three rentals taking place during the month.
- ◆ Pleasant Home was also the location of more Park District events and programs for May with a Mother's Day Lunch, a Wine Tasting with local partner Anfora Wine Merchants, and nationally known storyteller and Oak Park resident, Chris Fascione holding three performances for pre-schoolers on the front porch.
- ◆ Pleasant Home Foundation continues with their free tour days on Thursdays, averaging about five visitors each week.
- ◆ Winifred Hahn Dance Group performed throughout Mills Park and within Pleasant Home on Sunday, May 16.

Special Events

- ◆ As easing of restrictions with the news of a reopening date of June 11, were announced, we are anticipating the return of Sunday concerts July 11, and movies in the park during July, August, and September.

Patti Staley, Director of Horticulture and Conservatory Operations

- ◆ The Conservatory welcomed 2,237 visitors during the month of May.
- ◆ Story time at the Conservatory, held every Wednesday, has had 135 participants.
- ◆ A new spring Open House was held on May 1, with over 100 in attendance. FOPCON celebrated their 35th anniversary at the Open House giving out wooden boats for children to float in our Discovery Garden runnel as well as take home planting kits.
- ◆ FOPCON's plant sale pickup was held the second week in May, at the Rehm parking lot. Over 600 orders were take with \$46K in revenue, \$32K net.

SPECIAL FACILITIES

Bill Hamilton, Superintendent of Special Facilities

Maintenance

- ◆ Staff have been working hard at Ridgeland Common to be ready for the pool opening for public swim on June 11.
- ◆ Three pool maintenance staff trainings have taken place in late May and early June; a few positions remain open.
- ◆ In the early weeks of the pool season, the facilities and equipment are functioning well and staff have done a good job cleaning and sanitizing.

Customer Service

- ◆ We are actively recruiting for Customer Service with the increased demand summer brings. The phones are busy with questions about pools, camps, and rental opportunities; in-person service still appears to be less popular than pre-Covid.
- ◆ Customer Service is also being crossed trained to work as pool cashiers to add additional higher trained users of the Amilia software where needed.

Kayla Fauria, Aquatics and Rink Manager

Camp

- ◆ Summer camp capacity has been increased allowing for additional campers this summer at Ridgeland.
- ◆ The Ridgeland Camp will enjoy 45 minutes of ice time each day.
- ◆ Our Figure Skating Specialty Camp is returning this summer with great numbers, it is now a half-day camp with the option to add on 12-3 and 3-6.
- ◆ Hockey Camp is going strong and continues to build interest for our travel program.

Hockey/Figure Skating/Ice Arena

- ◆ The Ice Bears are finishing their season June 13. It has been quite the crazy year, but the players, parents, and coaches were finally able to enjoy real league play this spring. We are looking forward to a “normal” season this fall.
- ◆ Adult Hockey is officially bringing back Adult Level 2 this summer for the first time since March 2020. We have fewer participants than normal but once restrictions lift, we feel we will have more players return.
- ◆ Youth Skating and Youth Hockey began the week of June 7. This summer, we set up the lessons so that participants could choose to pay for 8, 9 or 10 weeks of classes to preplan vacations they may take or days they just don't make it. This helps avoid refund requests, while also encourage people to register stress free.

Pools

- ◆ 7,785 pool passes have been sold for summer 2021, this is more than double what we estimated for the budget.
- ◆ The pools have had a successful opening on May 29, after being closed in 2020. Opening weekend was slow, but our second week we served over 3,000 people and have hit capacity every day since.
- ◆ Overall, the community seems happy to be back at the pool, the staffs' biggest hurdle has been mask requirements but we hope for that to alleviate soon.
- ◆ So far 87 lifeguards have been certified to work this summer; we are hosting one last class the week of June 21, and hope to certify 20-30 more guards.
- ◆ The week of June 7, we provided a lifeguard certification class for Fenwick High School Teachers and Swim coaches in order for them to meet their own on deck requirements.
- ◆ Swim Lessons are almost filled for the first session and the remaining of summer has few spots left.
- ◆ The new semi-private and private lesson package set ups have been very popular and seem to be filling a large community need and want.

Jamie Lapke, Program and Operations Manager – Gymnastics

- ◆ Summer registration began for the dual session summer Gymnastics Program; by Monday, May 31, 70% of available spots were filled.
- ◆ Coach Eriel Lockhart and Coach Cecilee Burns joined the GRC staff as part-time coaches and Ryan Michaud joined the GRC staff as a part-time Facility Attendant.
- ◆ Preschool Playtime and Open Gym increased capacity numbers from 25 to 35 participants; 380 participants' pre-registration were taken for the month of May.
- ◆ A full-time coach has been hired and will begin in mid-June.

RECREATION

Mike Loszach, Program Manager

School Age/Day Camp/Teens

- ◆ The last day of the Clubhouse after school program is Thursday, June 10; this was a very challenging year for the staff and students but we are very proud of how resilient and flexible they were throughout the year!
- ◆ We have two exciting E-Sports events coming up this summer: Fortnite on June 26, and Among Us on July 17.

Early Childhood

- ◆ We have a wide range of camps available for our early childhood participants this summer and we're able to add spots and additional camps to meet the demand in the community.
- ◆ We are offering some fun enrichment series classes this summer: Let's Learn Spanish! and Little Picassos.

Arts/Special Interest/Active Adults

- ◆ Our SCAW Summer Camp kicks off on Monday, June 14, with a robust curriculum of classes for campers to enjoy including: Drawing, Creative Movement, Ceramics, Jewelry Making, and Photography among several others.
- ◆ We also have a number of special interest summer camps running this Summer including: Lego, Chess, and Let's Build It options.

Nature/Adventure

- ◆ We are excited for our Nature and Science Camps to return on June 14, after we weren't able to run them in 2020. Our Outdoor Explorers Camps will take place at Dole Center and our Camps for Curious Minds will take place at Austin Gardens.
- ◆ Our Friday Family Nature Night programs are returning this Summer with the first one scheduled for June 18, at Austin Gardens

Chad Drufke, Program Manager

Fitness/Sports/Dance/Races

- ◆ We had 50 participants for the June 3, Fitness in the Parks program at Cheney.
- ◆ The dance recital "There's No Place Like Home" took place on May 22, at Mills Park and was well received by dance families. Although it was a very warm day outside, dancers nailed their routines. It was a great event for all involved!
- ◆ Dance and Circus has surpassed their expected revenue budgets for the 2021, budget year.
- ◆ A new Fitness/Dance Supervisor has been hired and will begin June 21.

Sports/Martial Arts

- ◆ Youth sports programming has generated \$621,057 in revenue this year through May.
- ◆ Our summer soccer classes in partnership with the Chicago Edge filled up so fast that we added a Saturday option to go along with the filled Wednesday offering; we have 104 participants enrolled thus far.
- ◆ Adult summer pickleball started June 7, we have classes on Monday and Wednesday nights at Barrie Center with both nights full.
- ◆ A new Sports Supervisor has been hired and will begin mid-July.

Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Illiana De La Rosa, Finance Manager
Mitch Bowlin, Director of Finance

CC: Jan Arnold, Executive Director

Date: June 10, 2021

Re: May 2021 Revenue Expense Report



Statement

Attached with this memo are the May Revenue and Expense summary charts and reports. New for 2021, are two charts: 2021 Budget vs Actual and the Month Actual 3-Year Comparison. The 2021 Budget vs Actual chart shows total year-to-date (YTD) operating revenues, expenses, and net income compared to the YTD Budget. The Month Actual 3-Year Comparison chart compares the month actuals against the prior two-year monthly actuals for 2019, and 2020.

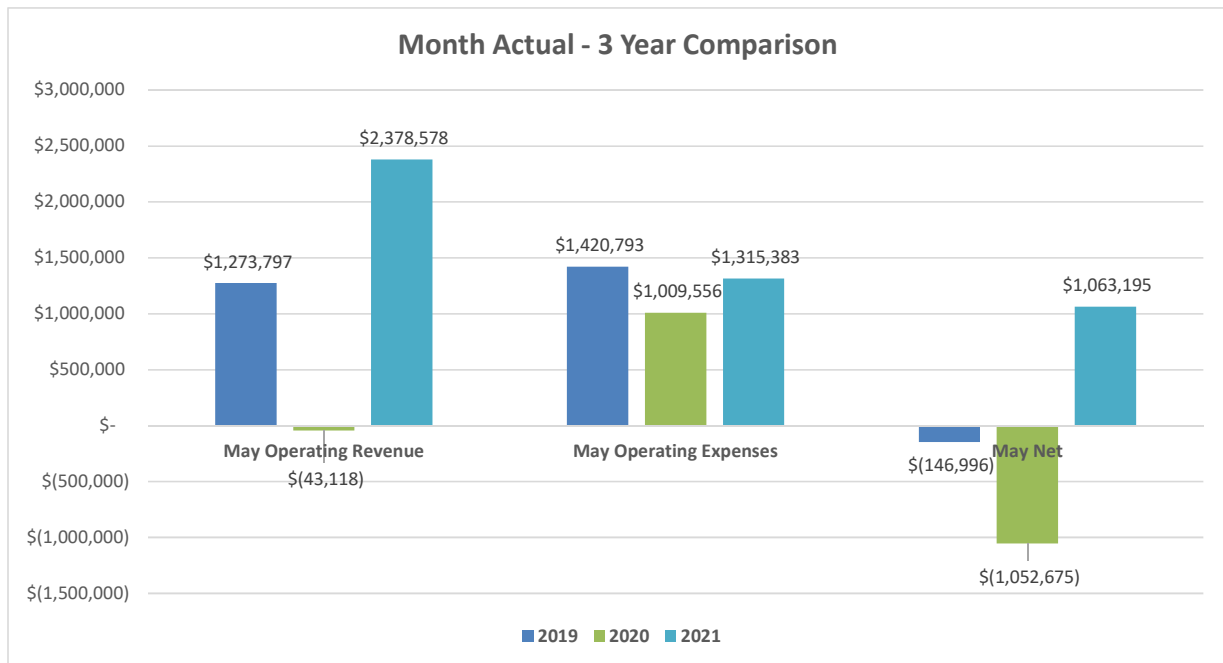
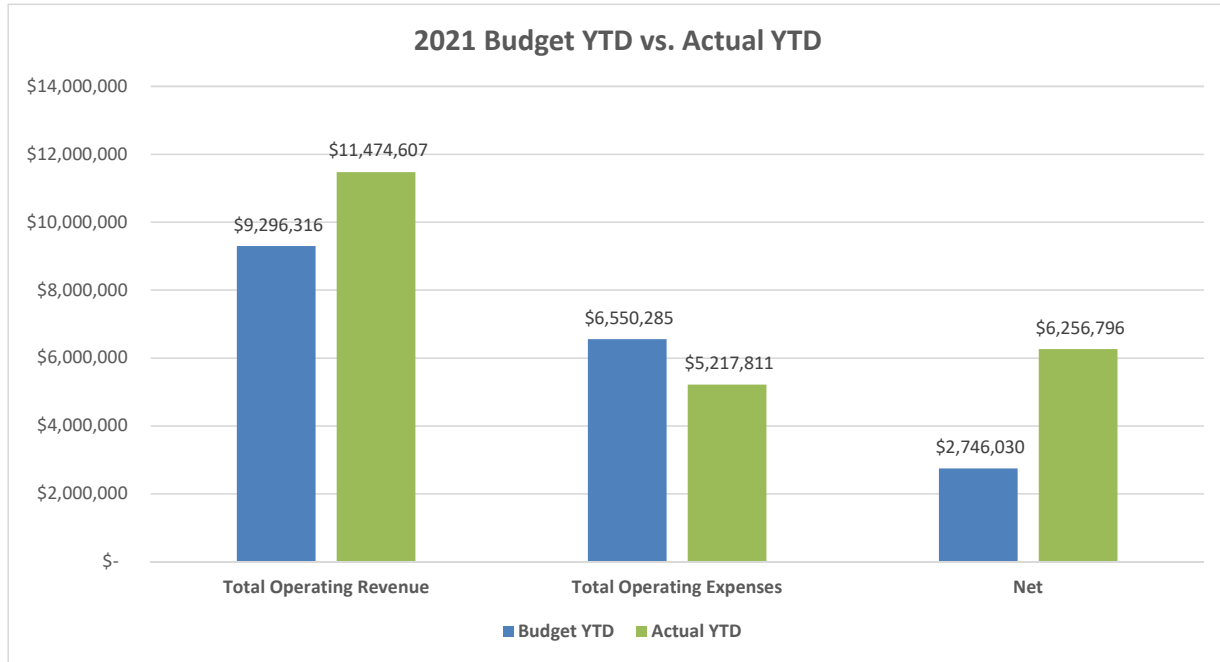
The actual YTD total revenue variance is 23% over budget due to continued better than projected performance in Program Revenue and Fees and Charges. A majority of summer camp payments were made in May, this may be due to payment plan options being clearer in Amilia versus the old registration system. Summer registrations also take place in May. In addition, over \$286,000 in 2020, credits have been used for programs through May.

All expenses continue to track below budgeted with total YTD expenses 20% below budget; due to programming restrictions through May and timing of expenses in the Capital Projects Fund. Utilities payments are normally two months behind and for 2021, are trending lower than 2020.

The May Revenue Expense Reports highlights include:

- Tax receipts have stabilized. The receipt of the second installment payments are expected in July.
- Through the month of May, the following areas have surpassed budgeted revenue:
 - The Recreation Department generated over \$1m in revenue for the month of May with all programs surpassing YTD budgeted.
 - Youth Athletics had exceptional numbers in Day Camps, Clinics, and Skateboarding.
 - Pools: strong pass sales, approximately \$90,000 in sales for May alone; Learn to Swim registrations for the month of May produced \$111,000 in revenue.
 - Rink: Rink Camp generated around \$75,100 in May; Skating Passes, Learn to Skate, Youth Hockey, and Rink Rentals have performed extremely well compared to budget.
 - Cheney: Through May, event rentals have nearly surpassed budgeted revenue for the entire year.
- \$100,000 in unemployment expense is budgeted in the Liability fund for 2021. To-date, the District has not paid any claims.
- Wages, Contractual Services, and Materials and Supplies remain approximately 20% under budget due to programming restrictions because of COVID.
- Capital Projects Fund YTD revenue is over budget because \$200,000 of the Rehm OSLAD grant was received in January, and \$600,000 was received from the Community Mental Health Board in early April.

Revenue and Expense Summary Charts - May 2021





May 2021 Revenue and Expense Report - by Fund

	<u>Operating Funds</u>										May Total	Budget YTD	Actual YTD	Prior YTD
	Corporate	IMRF	Liability	Audit	Recreation	Museum	Special Rec	Special Facilities	Capital Projects	Cheney Mansion				
Taxes	\$ 211,764	\$ 4,264	\$ 22,346	\$ 905	\$ 191,916	\$ 2,227	\$ 16,895	\$ -	\$ -	\$ -	\$ 450,317	\$ 5,479,669	\$ 5,647,816	\$ 5,469,142
Fees and Charges	\$ 17,857	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 113,645	\$ -	\$ 29,925	\$ 161,727	\$ 302,033	\$ 565,771	\$ 231,884
Intergovernmental	\$ 61,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,082	\$ 67,716	\$ 946,698	\$ 65,398
Miscellaneous Income	\$ 2,357	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 6,117	\$ -	\$ -	\$ 9,474	\$ 53,690	\$ 41,916	\$ 196,726
Sponsorship & Donations	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200	\$ 4,200	\$ 9,200	\$ 15,586	\$ 43,996
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,250	\$ -	\$ 252,250	\$ 1,265,909	\$ 1,261,252	\$ 730,842
Program Revenue	\$ 1,269	\$ -	\$ -	\$ -	\$ 1,046,678	\$ 2,393	\$ -	\$ 380,806	\$ -	\$ 8,381	\$ 1,439,528	\$ 2,118,099	\$ 2,995,566	\$ 2,044,847
Total Revenue	\$ 298,529	\$ 4,264	\$ 23,346	\$ 905	\$ 1,238,593	\$ 4,921	\$ 16,895	\$ 500,568	\$ 252,250	\$ 38,306	\$ 2,378,578	\$ 9,296,316	\$ 11,474,607	\$ 8,782,834
Wages	\$ 153,380	\$ -	\$ 4,943	\$ -	\$ 96,329	\$ 526	\$ -	\$ 94,116	\$ -	\$ 7,307	\$ 356,601	\$ 2,064,754	\$ 1,772,006	\$ 2,009,738
Contractual Services	\$ 92,194	\$ -	\$ 168	\$ 2,550	\$ 72,952	\$ 1,160	\$ -	\$ 16,841	\$ -	\$ 858	\$ 186,723	\$ 1,003,787	\$ 760,946	\$ 924,851
Materials and Supplies	\$ 15,456	\$ -	\$ 1,422	\$ -	\$ 4,328	\$ 180	\$ -	\$ 7,373	\$ -	\$ 553	\$ 29,312	\$ 262,668	\$ 134,030	\$ 236,083
Benefits	\$ 35,676	\$ 21,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,872	\$ 310,905	\$ 264,188	\$ 285,886
Miscellaneous Expense	\$ 1,053	\$ -	\$ -	\$ -	\$ 22,791	\$ -	\$ -	\$ (2,770)	\$ -	\$ -	\$ 21,073	\$ 279,899	\$ 114,691	\$ 74,574
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 21,519	\$ -	\$ -	\$ -	\$ 2,758	\$ 823	\$ -	\$ 9,284	\$ -	\$ 928	\$ 35,312	\$ 228,443	\$ 175,930	\$ 232,754
Other Financing Uses	\$ 74,050	\$ -	\$ -	\$ -	\$ 250,250	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 326,299	\$ 1,631,497	\$ 1,631,497	\$ 1,104,600
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303,191	\$ -	\$ 303,191	\$ 768,333	\$ 364,522	\$ 1,415,562
Total Expense	\$ 393,327	\$ 21,195	\$ 6,532	\$ 2,550	\$ 449,407	\$ 2,690	\$ -	\$ 124,844	\$ 303,191	\$ 11,646	\$ 1,315,383	\$ 6,550,285	\$ 5,217,811	\$ 6,284,047
Net	\$ (94,798)	\$ (16,931)	\$ 16,814	\$ (1,645)	\$ 789,186	\$ 2,231	\$ 16,895	\$ 375,724	\$ (50,941)	\$ 26,660	\$ 1,063,195	\$ 2,746,030	\$ 6,256,796	\$ 2,498,786
	<u>Non-Operating Funds</u>													
	<u>Health Insurance</u>	<u>May Total</u>	<u>Budget YTD</u>	<u>Actual YTD</u>	<u>Prior YTD</u>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -									
Fees and Charges	\$ 10,637	\$ 10,637	\$ 64,367	\$ 55,806	\$ 58,942									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -									
Miscellaneous Income	\$ -	\$ -	\$ -	\$ 21,605	\$ 1,000									
Sponsorship & Donations	\$ -	\$ -	\$ -	\$ -	\$ -									
Other Financing Sources	\$ 74,049	\$ 74,049	\$ 370,245	\$ 370,245	\$ 363,267									
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -									
Total Revenue	\$ 84,686	\$ 84,686	\$ 434,611	\$ 447,656	\$ 423,209									
Wages	\$ -	\$ -	\$ -	\$ -	\$ -									
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -									
Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -									
Benefits	\$ 78,745	\$ 78,745	\$ 432,695	\$ 316,593	\$ 336,144									
Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 287									
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -									
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -									
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -									
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -									
Total Expense	\$ 78,745	\$ 78,745	\$ 432,695	\$ 316,593	\$ 336,431									
Net	\$ 5,941	\$ 5,941	\$ 1,917	\$ 131,063	\$ 86,779									

May 2021 Summarized Revenue Expense Report



PARK DISTRICT of OAK PARK

	<u>May-21</u>	<u>Budget YTD</u>	<u>Actual YTD</u>	<u>Prior YTD</u>
<u>Operating Funds</u>				
Corporate Fund				
10-00- Administration				
Revenue	\$274,538	\$2,694,563	\$2,810,232	\$2,551,534
Expense	\$198,580	\$1,109,762	\$935,049	\$937,795
Net	\$75,957	\$1,584,801	\$1,875,183	\$1,613,739
10-35- Conservatory				
Revenue	\$16,470	\$16,750	\$30,451	\$12,661
Expense	\$21,505	\$129,363	\$105,314	\$119,203
Net	(\$5,035)	(\$112,613)	(\$74,863)	(\$106,541)
10-50- Parks and Planning				
Revenue	\$7,521	\$5,717	\$22,419	\$65,023
Expense	\$173,242	\$901,741	\$757,373	\$768,280
Net	(\$165,720)	(\$896,024)	(\$734,954)	(\$703,257)
Total Corporate				
Revenue	\$298,529	\$2,717,030	\$2,863,102	\$2,629,218
Expense	\$393,327	\$2,140,865	\$1,797,736	\$1,825,278
Net	(\$94,798)	\$576,164	\$1,065,366	\$803,941
IMRF Fund				
15-00-				
Revenue	\$4,264	\$51,890	\$53,482	\$196,317
Expense	\$21,195	\$120,555	\$118,655	\$129,598
Net	(\$16,931)	(\$68,665)	(\$65,173)	\$66,719
Liability Fund				
16-00-				
Revenue	\$23,346	\$271,917	\$304,452	\$227,767
Expense	\$6,532	\$160,612	\$36,042	\$46,467
Net	\$16,814	\$111,305	\$268,409	\$181,300
Audit Fund				
17-00-				
Revenue	\$905	\$11,010	\$11,348	\$11,000
Expense	\$2,550	\$17,135	\$19,900	\$14,900
Net	(\$1,645)	(\$6,125)	(\$8,552)	(\$3,900)
Recreation Fund				
20-00- Administration				
Revenues	\$191,916	\$2,335,322	\$2,414,986	\$2,373,760
Expense	\$296,525	\$1,575,844	\$1,473,381	\$959,459
Net	(\$104,609)	\$759,478	\$941,604	\$1,414,301

May 2021 Summarized Revenue Expense Report



PARK DISTRICT of OAK PARK

	May-21	Budget YTD	Actual YTD	Prior YTD
20-05- Communications				
Revenue	\$0	\$1,300	\$0	\$0
Expense	\$32,092	\$165,264	\$144,427	\$170,708
Net	(\$32,092)	(\$163,964)	(\$144,427)	(\$170,708)
20-51- Customer Service				
Revenues	\$0	\$0	\$0	\$0
Expense	\$14,557	\$93,753	\$67,032	\$129,647
Net	(\$14,557)	(\$93,753)	(\$67,032)	(\$129,647)
20-25- Fitness				
Revenue	\$29,207	\$35,288	\$69,208	\$64,277
Expense	\$11,374	\$23,526	\$21,907	\$52,025
Net	\$17,834	\$11,763	\$47,301	\$12,252
20-26- Youth Athletics				
Revenue	\$316,164	\$314,305	\$621,060	\$267,909
Expense	\$48,898	\$39,452	\$60,182	\$27,635
Net	\$267,267	\$274,853	\$560,877	\$240,274
20-27- Adult Athletics				
Revenue	\$26,224	\$37,629	\$52,064	\$13,905
Expense	\$2,354	\$8,866	\$5,148	\$10,670
Net	\$23,870	\$28,763	\$46,916	\$3,235
20-29- Teens				
Revenue	\$22,545	\$27,749	\$29,444	\$10,735
Expense	\$215	\$3,309	\$1,341	\$3,270
Net	\$22,330	\$24,440	\$28,102	\$7,465
20-61- Community Programs				
Revenue	\$358,176	\$704,014	\$786,584	\$604,473
Expense	\$17,990	\$229,896	\$161,299	\$135,841
Net	\$340,186	\$474,118	\$625,285	\$468,632
20-62- Fine Arts				
Revenue	\$260,406	\$309,087	\$473,599	\$188,994
Expense	\$10,696	\$31,779	\$34,641	\$28,722
Net	\$249,710	\$277,308	\$438,958	\$160,272

May 2021 Summarized Revenue Expense Report



PARK DISTRICT of OAK PARK

	May-21	Budget YTD	Actual YTD	Prior YTD
20-63- Early Childhood				
Revenue	\$33,955	\$130,420	\$148,176	\$149,686
Expense	\$14,708	\$65,749	\$65,971	\$75,231
Net	\$19,247	\$64,671	\$82,206	\$74,456
Total Recreation				
Revenue	\$1,238,593	\$3,895,115	\$4,595,121	\$3,673,740
Expense	\$449,407	\$2,237,437	\$2,035,331	\$1,593,207
Net	\$789,186	\$1,657,678	\$2,559,790	\$2,080,533
Museum Fund				
21-00-				
Revenue	\$4,921	\$27,502	\$41,807	\$27,078
Expense	\$2,690	\$12,621	\$13,015	\$33,137
Net	\$2,231	\$14,881	\$28,792	(\$6,059)
Special Recreation Fund				
22-00-				
Revenue	\$16,895	\$205,580	\$211,889	\$321,196
Expense	\$0	\$220,045	\$187,513	\$243,536
Net	\$16,895	(\$14,465)	\$24,376	\$77,660
Special Facilities Fund				
25-00- Administration				
Revenue	\$0	\$0	\$0	\$0
Expense	\$20,209	\$107,001	\$104,324	\$228,492
Net	(\$20,209)	(\$107,001)	(\$104,324)	(\$228,492)
25-19- Pools				
Revenue	\$199,505	\$172,226	\$399,464	\$80,012
Expense	\$8,825	\$29,394	\$17,597	\$46,918
Net	\$190,681	\$142,832	\$381,867	\$33,094
25-20- Rink				
Revenue	\$162,531	\$351,569	\$458,105	\$429,709
Expense	\$14,298	\$134,105	\$70,309	\$137,389
Net	\$148,234	\$217,464	\$387,796	\$292,320

May 2021 Summarized Revenue Expense Report



PARK DISTRICT of OAK PARK

	May-21	Budget YTD	Actual YTD	Prior YTD
25-24- Gymnastics				
Revenue	\$138,189	\$281,215	\$352,333	\$384,787
Expense	\$40,131	\$221,815	\$202,382	\$262,642
Net	\$98,058	\$59,400	\$149,951	\$122,146
25-50- Maintenance				
Revenue	\$330	\$1,125	\$1,751	\$800
Expense	\$41,382	\$316,246	\$196,674	\$239,378
Net	(\$41,052)	(\$315,121)	(\$194,923)	(\$238,578)
25-57- Concessions				
Revenue	\$12	\$3,350	\$70	\$6,085
Expense	\$0	\$0	\$0	\$5,524
Net	\$12	\$3,350	\$70	\$561
Total Special Facilities				
Revenue	\$500,568	\$809,485	\$1,211,723	\$901,394
Expense	\$124,844	\$808,560	\$591,286	\$920,343
Net	\$375,724	\$925	\$620,437	(\$18,949)
Capital Projects Fund				
70-xx-				
Revenue	\$252,250	\$1,265,909	\$2,061,252	\$726,358
Expense	\$303,191	\$768,333	\$364,522	\$1,415,562
Net	(\$50,941)	\$497,576	\$1,696,730	(\$689,204)
Cheney Mansion Fund				
85-00-				
Revenue	\$38,306	\$40,877	\$120,431	\$68,764
Expense	\$11,646	\$64,121	\$53,810	\$62,019
Net	\$26,660	(\$23,244)	\$66,620	\$6,746
<u>Non-Operating Funds</u>				
Health Insurance Fund				
50-00-				
Revenue	\$84,686	\$434,611	\$447,656	\$423,209
Expense	\$78,745	\$432,695	\$316,593	\$336,431
Net	\$5,941	\$1,917	\$131,063	\$86,779



Memo



To: Chris Wollmuth, Chair, Recreation & Facility Program Committee
Board of Park Commissioners

From: Maureen McCarthy, Superintendent of Recreation

Date: June 10, 2021

Re: 2021 Apparel Bid Recommendation

Statement

The Park District Recreation Department and other departments order a large volume of apparel throughout the year. Park District apparel is used to facilitate programs, services, and operations. Items generally include, but are not limited to, participant short and long-sleeve t-shirts, staff collared shirts, pool staff tank tops, and staff sweatshirts. All of these items combined require the Park District to initiate a competitive bidding process.

The Park District of Oak Park began soliciting bids on April 7, 2021, which were publicly posted in local media outlets and sent via email to 30 companies. Bidders were asked to provide unit costs and service charges on all types of apparel that are typically ordered throughout the year. (Vendors were not provided any guarantees of the quantity of items to be ordered in 2021.)

Discussion

Park District staff members Maureen McCarthy, Superintendent of Recreation, and Mitch Bowlin, Director of Finance, were responsible for assembling the bid specifications. The bid was made available to potential vendors via the Park District's website.

The Park District received five (5) bids, all of which met the minimum requirements and were therefore, eligible for the review process. Maureen McCarthy and Mitch Bowlin were both present at the bid opening which took place on April 28, 2021. Price quotes were entered into a pricing matrix and then evaluated for lowest cost. As there were multiple line items in the bid, the low bidder varied on individual line items. However, the clear low bidder for the items purchased most frequently in 2021, was SP Designs & Mfg, Inc.. The staff also took into consideration the following:

- Process to place orders
- Shipping and delivery service
- Artwork service capability (having a graphic artist on staff and the ability to provide artwork)
- Location of the business - Oak Park, regional, state of Illinois, out of State
- Recommendation by other Park Districts

Recommendation

Staff recommends that the Park Board approve the apparel bid with SP Designs & Mfg, Inc., Cape Coral, Florida, for screen printed apparel for a one-year agreement beginning June 2021, through May 2022.

Attachment: Bid Tally Sheet

