



LAKE BLUFF PARK DISTRICT

355 W. WASHINGTON AVENUE * LAKE BLUFF, ILLINOIS 60044 * Phone (847) 234-4150

**REGULAR BOARD MEETING OF JUNE 20, 2022
THE BOARD OF PARK COMMISSIONERS OF
THE LAKE BLUFF PARK DISTRICT, LAKE COUNTY, ILLINOIS**

PUBLIC NOTICE IS HEREBY GIVEN that the Board of Park Commissioners of the Lake Bluff Park District, Lake County, Illinois (the "*Park Board*") will hold a Regular Board Meeting of the Park Board on the 20th day of June 2022, at 6:30 p.m. Meeting will be held in person at Lake Bluff Park District Recreation Center, 355 W. Washington, Lake Bluff, Illinois.

To allow interested members of the public to contemporaneously access and hear discussion and testimony, the public is invited in the following ways:

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81310950254>

Or Telephone:

US: +1 312 626 6799 - Webinar ID: 813 1095 0254

The Agenda for the Meeting is as follows:

I. OPENING ITEMS

- A. Call to Order
- B. Roll Call
- C. Approval of Agenda
- D. Statement of Visitors – The agenda item "Statement of Visitors" is included on all meeting agendas to provide an opportunity for citizens to address the Board. Citizens are provided an opportunity to address the Board regarding items not included under unfinished or continuing business and/or new business/action items agenda as provided in this section. There shall be a three-minute time limit per citizen. After 30 minutes of statements by the public on items which are not otherwise listed on the agenda, the President will close the floor.

II. CONSENT AGENDA

- A. Approve Minutes of May 23, 2022 Regular Board Meeting (page 9)
- B. Approve Minutes of June 13, 2022 Special Board Meeting (page 15)
- C. Approve Invoice Schedule for ACH Payments for May 19, 2022 – June 9, 2022 (page 21)
- D. Approve Invoice Schedule for the period of May 19, 2022 – June 9, 2022
- E. Purchase Cards – Ratification (page 23)

III. FINANCE

- A. MTD and YTD Financial Report – Summary (page 28)

IV. NEW BUSINESS/ACTION ITEMS

- A. 2021 Audit Presentation – Acceptance (page 34)
- B. Community Engagement: PCI Proposed Schedule – Update
- C. Policy Manual Update – Approval (page 168)
- D. Committee Meeting Schedule – Approval (page 195)

V. WRITTEN COMMUNICATIONS

- A. Community Comments
- B. Correspondence

VI. EXECUTIVE SESSION

- A. Discussion of the meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the District of the minutes or semi-annual review of the minutes as mandated by Section 2.06 per 5ILCS 120/(2)(21).
- B. Appointment, employment, compensation, discipline, performance or dismissal of an employee, pursuant to Section 2(c)(1) of the Open Meetings Act.

VII. ACTION, IF ANY, ON MATTERS DISCUSSED IN EXECUTIVE SESSION

- A. Resolution 2022-B – Release of Closed Session Minutes – Approval (page 198)

VIII. ADJOURNMENT

DATED THE 17th OF JUNE 2022

Any person with a disability requiring reasonable accommodations to participate in this meeting should notify John Bealer, Executive Director, Monday through Friday from 9:00 am to 5:00 pm at the Park District Administrative Office, 355 W. Washington Avenue, Lake Bluff, IL 60044
Fax: (847) 234-7275; email jbealer@lakebluffparkdistrict.org; or telephone (847) 234-4150 x7346.
Notice should be given at least 48 hours prior to the meeting. Request for qualified interpreter generally requires 5 days advance notice.

Department of Administration Services
Board Report
June 2022

Executive Director's Report

Administration

- Attended Land Use Citizen Task Force Meeting on May 31.
- Attended Tri-Board Meeting on June 3.
- Attended Foundation Meeting on June 6.
- Attended Active Shooter Training discussion on June 8.
- Attended NSSRA Board of Directors Meeting on June 9.
- Attended Safety Committee Meeting on June 10.
- Attended Sunrise Rocks Foundation event on June 11.
- Met with Lake Bluff Police on June 13.
- Attended Special Board Meeting on June 13.
- Attended Land Use Citizen Task Force Meeting on June 14.
- Attended Finance Committee Meeting on June 16.
- Attended GO Color Run on June 18.
- Attended multiple meetings regarding wetlands and reservoir.

Department of Recreation, Facility and Safety Services
Board Report
June 2022

Recreation Events and News

Preschool

Preschool staff wrapped up a very successful school year, despite all of the pandemic challenges endured. Preparations for next school have already begun including new creative enrichment offerings such as "Workspace". Workspace is a new concept; it is a place where students bring their curiosity to class to imagine, explore, create, tinker, play, generate, produce, design, manufacture, manipulate, invent, and construct. An array of materials and tools are readily available for the students' picking. Staff anticipates that our ever-popular enrichments are sure to be a hit next school year!

Another new concept to be presented to the preschoolers is "Motion Lab". Motion Lab is a program that all preschool classes will individually participate in once per month where the instructor discusses nutrition and teaches physical strength. This "Lab" is designed to be a fun way for the children to understand body awareness, their health and that physical challenges are fun. Staff looks forward to launching this new concept with the children.

Recreation Programs

Lake Bluff School of Dance concluded the Spring session with the annual recital on Saturday, June 11th. Approximately 238 spectators were at the Gorton Theater enjoying the show!

The Daddy Daughter Pool Luau event will take place on Saturday, June 18th from 5:00-7:00 pm. This event is anticipated to have about 200 guests in attendance.

Lake Bluff Park District will be participating in the annual 4th of July parade. The parade theme for this year is "Go 4th and March on!"

Summer Camps

Summer Camp Season 2022 is near full capacity and staff is excited to get a fun summer of camp going! Please see Facebook and Instagram for the many camp photos posted daily.

Summer Camps began on Monday, June 13th, welcoming approximately 308 campers total for session 1.

Pool

Package Name	Total	Sales	Sales
2022 Pool - Individual	45	45	\$7,150.00
2022 Pool Family of 02	138	66	\$12,265.00
2022 Pool Family of 03	288	99	\$22,455.00
2022 Pool Family of 04	536	136	\$35,150.00
2022 Pool Family of 05	272	55	\$16,070.00
2022 Pool Family of 06	138	24	\$7,530.00
2022 Pool Family of 07	28	4	\$1,335.00
2022 Pool Family of 08	8	1	\$490.00
2022 Pool Family of 09	9	0	\$0.00
Grand Total:	1,462	430	\$102,445.00

Fitness Center Updates

The Fitness Center offered a KAYAK Raffle promotion for any NEW Annual Memberships sold April 1 to May 15. Current members are also able to participate by attending a minimum of 10 times during the promo period. The Raffle drawing was held Monday May 16. Katie Bowler won! We had over 150 entered in the drawing. We sold 14 NEW Fitness annual Memberships Through May 15 for this promotion.

The Fitness Center also offered a popular 3-month Summer Membership promotion for \$150. 34 Memberships were sold. The Membership promotion will be offered through the end of June.

The Fitness Center added 2 GroupX classes to the schedule. A SILVER-Yoga and a WERQ class. SILVER Yoga is taught by Elaine Long, a former Park District Yoga teacher from 2005. The WERQ Class is a cardio dance style class. Both classes add new styles of classes to the schedule.

The very popular Beach Yoga Classes began June 1st. It is held 3 times a week at 7:30 am at the South Beach.

Lake Bluff Health & Fitness Center Report May 2022

Membership Type	3/2022	4/2022	5/2022
Annual Plan	183	183	179
Annual Plan 10%	44	45	46
Annual Plan Senior	102	103	101
Annual Plan Senior 10%	25	23	24
Total Monthly Recurring (Min.12 Month)	354	354	350
Annual Pass	42	41	48
Annual Pass 10%	8	11	11
Annual Pass Senior	52	51	60
Annual Pass Senior 10%	10	11	13
Total Annual Pass (12 Month and Expires)	112	114	132
Track Only	5	5	5
Track Only Senior	30	29	30
Total Track	35	34	35
Quarterly	70	69	55
Quarterly Senior	13	13	13
May Summer Quarterly Promo			34
Monthly	50	46	16
Monthly Senior	10	7	4
Daily Membership (including Senior)	34	54	51
Total Short-Term memberships	177	189	173
TOTAL	678	691	690

Breakdown of Promotions Sold (numbers included in above totals)

May Summer 3 Month Special			34
April Kayak Promo (until May 15)		24	14
March Spring Break – 1 Week Special	12		
Total Promotions	12	24	48

Cancelled Fitness Memberships May 2022

May
6

Annual Memberships on Hold

March	April	May
22	18	20

Membership Usage May 2022

The weekday daily attendance has averaged well over 100.

March	April	May
3,038	3,115	2,841

Group X Classes

The Fitness Center offered 14 classes per week. And one (1) class that is a Video only (from the Video Library) in the GroupX Studio.

March Zoom + In Person	April In Person	May In Person
295	321	295

Group X Library Add-On Memberships

This provides the members access to the video library of the classes for an additional \$10 monthly fee.

March	April	May
12	11	11

Personal Training

The Fitness Center has 3 personal Trainers on staff.

March	April	May
\$770.00	\$2,308.00	\$1,600.00

Lake Bluff Racquet Sports May 2022

Tennis

Spring Tennis was offered in May; Staff continued the walk-over program from Lake Bluff Elementary School to Blair Park Courts. There were 52 kids enrolled for Youth Tennis.

Paddle Tennis

The 2021/2022 Men's and Women's Paddle Leagues have officially ended for the season. Staff offered additional Spring programming in May, sessions include Into to Paddle, Beginner COED, and Ladies drills.

Pickleball

Pickleball offered Ladies Leagues, Intermediate, Advanced, and Advanced Beginner. Staff also ran Intro classes, Private and Semi-Private lessons, and Pickleball Open play. Staff introduced a NEW Pickleball Membership effective June 1. Memberships are not required to use outdoor or indoor pickleball courts. This would give patrons access to reserve a court, no drop-in fee for indoor usage, use of the Paddle Hut, discounted rentals, and a 10% off on their Fitness Membership.

<p style="text-align: center;">Department of Park and Facility Maintenance Board Report June 2022</p>

Superintendent of Park & Facility Maintenance Report

Parks & Facilities

- The Lake Bluff Youth Baseball House league has concluded for the season and the District prepped for approximately 181 games this season. Baseball Travel league and the Lake Bluff Park District Adult CoRec Softball league have started.
- Being slightly understaffed, the Park District made the decision to outsource the cleaning of the Artesian Tennis courts and the Blair Pool deck to a third party. Sidney's Services have been retained and both areas have been pressure washed and cleaned for the season.
- The Lake Bluff Maintenance staff has been working hard to make sure both the Pool and Beach opened successfully for Memorial Day weekend. While the weather has not been conducive for either area to see excessive use, both areas looked great for opening weekend.
- Guy Scopelitti Landscaping has completed the work on the upper staircase leading to North Shelter and the improvement has turned out very well, adding safety and a beautiful aesthetic to that section so of pathway.
- Staff is preparing for another wonderful weekend of community events with the 5K GO Color run with the Friends Foundation and the Daddy Daughter Luau at the pool.



LAKE BLUFF PARK DISTRICT

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CONSENT AGENDA

Approval of Minutes

May 23, 2022 Regular Board Meeting

June 13, 2022 Special Board Meeting

ACH Payments of May 2022

May 19 – June 9, 2022 Payables

Motion: To approve Meeting Minutes
the ACH payments for May, 2022 and
May 19, 2022 – June 9, 2022 Payables

**LAKE BLUFF PARK DISTRICT
BOARD OF COMMISSIONERS
MINUTES OF REGULAR BOARD MEETING
MAY 23, 2022**

The Regular Meeting of the Board of Commissioners of the Lake Bluff Park District, Lake County, Illinois, was held at the Lake Bluff Park District Recreation Center, 355 W. Washington Avenue, Lake Bluff, Illinois.

The meeting was called to order at 6:34 p.m. by President J. Beeler.

The following Commissioners were present when the roll was called: P. Greenfield, E. Lane, S. Raymoure, N. Walsh, S. Weber, and J. Beeler.

Commissioner A. Rieder was absent.

Staff members present were John Bealer, Board Secretary & Executive Director; Jim Lakeman, Superintendent of Recreation, Facility & Safety Services; Noah Mach, Superintendent of Park & Facility Maintenance; Wolf Peddinghaus, Superintendent of Business Services; Jeff Spillman, Communications and Promotions Manager; and Marcia Jendreas, Recording Secretary.

Also present were Park District Attorney Megan Mack, and residents Gail Gamrath, Bob Gamrath, Connie McCabe, Paul Dunlop, Erin Joslin, and Andrew Hunt.

Approval of Agenda

President Beeler said she was removing Section II. Minutes – A & B because they are already listed in Section IV. Consent Agenda.

Commissioner Walsh moved, seconded by Commissioner Greenfield, to approve the May 23, 2022 Agenda, as amended.

On the roll call, the vote was as follows:

AYE: P. Greenfield, E. Lane, S. Raymoure, N. Walsh, S. Weber. J. Beeler

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

Statement of Visitors

Regular Board Meeting of May 23, 2022

Resident Gail Gamrath expressed her comments about the stormwater proposal for the golf course and asked what will happen to the Task Force report and will the Board be the only decision maker. She said the proposal could give the land back to the people and possibly save the beach and pool at the same time.

Resident Bob Gamrath commented that he has been golfing for 70 years and was not happy with the management of the Lake Bluff Golf Course, the fact that there are no concessions, some of the holes flood and others are poorly designed, and it cannot (and never will be able to compete) with other courses.

A resident said she appreciated all the efforts being put in studying the stormwater storage proposal and said the Task Force should be broader in their thinking and realize that there is an opportunity that we are missing as a community, and they and the Board need to build trust in the community.

A resident said there are a lot of emotions involved in the stormwater storage proposal and he felt the issue should go to referendum because the community needs a voice in the final decision.

Resident Connie McCabe questioned why the golf course is losing money if there are 30,000 visits per year. She noted that she lives by the Middlefork Savanna and she felt this proposal would be a great opportunity for students and sports teams and open a world of opportunities. She felt the issue should go to referendum, and she thanked the Board and Task Force for all their time and efforts.

A resident said he would like to show his support for the golf course and said it is Lake Bluff's greatest asset.

Resident Rich presented his comments on the May 9, 2022 Board Meeting and said the agenda item about the Lakota Group and PCI had no reasonable description and he would like to see the discussion opened again.

Resident Gary Doyle said he was troubled by PCI's point of view in their proposal about keeping the golf course. He commented that Sandy Hart's (Lake County District 13) meeting last week was crowded and most people don't know details of what is going on. He felt the Board should be impartial.

UNFINISHED AND CONTINUING BUSINESS

Staff: Executive Director Bealer thanked all the volunteers who helped at the Beach Clean-Up last week.

Finance, Administration and Future Planning Committee: Commissioner Weber reported that there has been no recent meeting.

Regular Board Meeting of May 23, 2022

Parks and Beach Committee: President Beeler reported that a meeting was held on May 2, 2022 and they discussed the North Shore Water Reclamation District (NSWRD) basin project and continued discussion on the rock debris clean-up at the beach.

Facilities and Programs Committee: Commissioner Lane reported that a meeting was held on May 12, 2022 and discussions included pool, camp and preschool updates, pickleball update, pool repair review, and possible new software and phone application for the pool.

Friends of Lake Bluff Parks: Commissioner Walsh reported that a meeting was held on May 2, 2022 and discussion included the upcoming Sunrise Rocks event, the Color Run, and the Donation Appeal Letter that was recently sent out.

Commissioner Comments: None

Presidents Report: President Beeler thanked the Land Use Citizen Task Force for the amazing amount of work they are putting into a very complex and detailed analysis. She said V3, a wetlands specialist, is now working on the range of financial impact and PCI will work with staff and the Board on getting factual information out to the community and receiving community input. President Beeler also thanked Tanya Sharman for inviting her to attend the Friends of the Preserves meeting, Todd Porter and Susan Rider for hosting the Sunrise Rocks event, the Friends of Lake Bluff Parks for raising a phenomenal amount of money for the Park District, the entire Park District staff for all their hard work, all the citizens serving on Park District committees, and the Board of Commissioners for all their time and efforts.

Business of the 2021-2022 Board

President Beeler said that as President of the Lake Bluff Park District Board of Park Commissioners, she declared the 2021-2022 Board now complete.

Call to Order the 2022-2023 Board

Executive Director Beeler stated that as Secretary to the Board, he declared the first meeting of the 2022-2023 Board now called to order.

Attendance Roll Call

AYE: J. Beeler, P. Greenfield, E. Lane, S. Raymoure, N. Walsh, S. Weber

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

Election of President

Regular Board Meeting of May 23, 2022

Secretary Bealer said that officially, the Park District Code requires the President and Vice President to be elected annually. He requested a motion to nominate a Commissioner to be cast for the President of the Board from 2022-2023. He also requested any other nominations.

Commissioner Lane moved, seconded by Commissioner Walsh, that Commissioner Beeler be cast for the President of the Board from 2022-2023, and that nominations be closed.

On the roll call, the vote was as follows:

AYE: J. Beeler, P. Greenfield, E. Lane, S. Raymoure, N. Walsh, S. Weber

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

Secretary Bealer declared that Commissioner Beeler has been duly elected to serve as President of the Board of Park Commissioners.

Election of Vice President

President Beeler requested a motion for a Commissioner to be cast for the Vice President. of the Board from 2022-2023. She also requested any other nominations.

President Beeler moved, seconded by Commissioner Greenfield, to cast Commissioner Walsh for Vice President of the Board from 2022-2023, and that nominations be closed.

On the roll call, the vote was as follows:

AYE: J. Beeler, E. Lane, S. Raymoure, N. Walsh, S. Weber, P. Greenfield

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

President Beeler stated that Commissioner Walsh has been duly elected to serve as Vice President of the Board of Park Commissioners.

Appointment of Legal Counsel, Ethics Officer, Treasurer, Board Secretary, NSSRA and ADA Representative – Approval

President Beeler offered appointments for the following advisory positions for the 2022-2023 Board Year:

Legal Counsel – Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer

Regular Board Meeting of May 23, 2022

Treasurer – Commissioner Weber

Alternate Treasurer – Commissioner Greenfield

Secretary to the Board – Executive Director

Alternate Secretary to the Board – Superintendent of Recreation, Facility & Safety Services

NSSRA & ADA Representative – Executive Director

Alternate NSSRA & ADA Representative – Superintendent of Recreation, Facility & Safety Services

Commissioner Raymoure moved, seconded by Commissioner Weber, that the aforementioned appointments be accepted and ratified for May 23, 2022 to May 22, 2023.

On the roll call, the vote was as follows:

AYE: J. Beeler, E. Lane, S. Raymoure, N. Walsh, S. Weber, P. Greenfield

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

CONSENT AGENDA

Approve Minutes of April 25, 2022 Regular Board Meeting

Approve Minutes of May 9, 2022 Special Board Meeting

Approve Invoice Schedule for ACH Payments for April 2022

Approve Invoice Schedule for the period of April 21, 2022 – May 18, 2022

Purchase Cards – Ratification

Commissioner Greenfield moved, seconded by Commissioner Raymoure, to accept the items on the Consent Agenda as presented.

On the roll call, the vote was as follows:

AYE: P. Greenfield, E. Lane, S. Raymoure, N. Walsh, S. Weber, J. Beeler

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

FINANCE

MTD and YTD Financial Report - Summary

Superintendent Peddinghaus reviewed the funds and answered Commissioners questions. He reported that in all funds, year-to-date, revenues exceed budget by \$194,813 and year-to-date expenditures are under budget by \$161,250.

Regular Board Meeting of May 23, 2022

Commissioner Walsh moved, seconded by Commissioner Weber, to accept the April 2022 Summary Financial Report.

On the roll call, the vote was as follows:

AYE: P. Greenfield, E. Lane, S. Raymoure, N. Walsh, S. Weber. J. Beeler

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

NEW BUSINESS/ACTION ITEMS

Resolution 2022-B – Authorizing the Appointment of an Authorized Agent for the Illinois Municipal Retirement Fund – Approval

Commissioner Weber moved, seconded by Commissioner Raymoure, to approve Resolution 2022-B, Authorizing the Appointment of Wolf Peddinghaus as the Authorized Agent for the Illinois Municipal Retirement Fund.

On the roll call, the vote was as follows:

AYE: P. Greenfield, E. Lane, S. Raymoure, N. Walsh, S. Weber. J. Beeler

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

Board Committee Appointments – Approval

President Beeler recommended the following Board Committee appointments:

Finance, Administration & Future Planning Committee: Scott Weber, Chair; Jennifer Beeler, Board Member; Noelle Beckman and JP Graziano, Citizen Committee Members

Parks and Beach Committee: Jennifer Beeler, Chair; Sue Raymoure and Niki Walsh, Board Members; George Russell and Heather Kerr, Citizen Committee Members

Facilities & Programs Committee: Emily Lane, Chair; Ann Rieder, Board Member; Amy Connell-Donohue, Citizen Committee Member, one open Citizen Committee Member

Tri-Board/Intergovernmental Committee: Paul Greenfield and Jennifer Beeler, Board Members

Friends of Lake Bluff Park District Foundation – Niki Walsh, Trustee; Jennifer Beeler, Alternate

Regular Board Meeting of May 23, 2022

Commissioner Weber moved, seconded by Commissioner Greenfield, to approve the appointments, as discussed, be accepted and ratified from May 23, 2022 to May 22, 2023.

On the roll call, the vote was as follows:

AYE: J. Beeler, E. Lane, S. Raymoure, N. Walsh, S. Weber, P. Greenfield

NAY: None

ABSTAIN: None

ABSENT: A. Rieder

Motion carried.

President Beeler asked all Committee Chairs to work with Executive Director Bealer to discuss all days and/or dates of meetings, so there will be a plan for the entire year.

WRITTEN COMMUNICATIONS

Community Comments/Correspondence

Written information was provided to Commissioners and placed on file by Executive Director Bealer.

ADJOURNMENT

There being no further business, motion was made by Commissioner Lane, seconded by Commissioner Weber, to adjourn the meeting at 7:17 p.m. The motion carried by unanimous voice vote.

Respectfully submitted,

President Jennifer Beeler

John Bealer, Secretary

Marcia Jendreas, Recording Secretary

Approved this 20th day of June 2022
Board of Commissioners
Lake Bluff Park District

**LAKE BLUFF PARK DISTRICT
BOARD OF COMMISSIONERS
MINUTES OF SPECIAL BOARD MEETING
JUNE 13, 2022**

The Special Meeting of the Board of Commissioners of the Lake Bluff Park District, Lake County, Illinois, was held in person at the Lake Bluff Park District Recreation Center, 355 W. Washington Avenue, Lake Bluff, Illinois. The meeting was also available virtually on Zoom.

The meeting was called to order at 6:32 p.m. by President J. Beeler.

The following Commissioners were present when the roll was called: E. Lane, S. Raymoure, A. Rieder, and J. Beeler.

Commissioners P. Greenfield, N. Walsh (present at 6:40 p.m.), and S. Weber were absent.

Staff members present were John Bealer, Executive Director; Jim Lakeman, Superintendent of Recreation, Facility and Safety Services; Noah Mach, Superintendent of Park and Facility Maintenance; Wolf Peddinghaus, Superintendent of Business Services; Jeff Spillman, Communications and Promotions Manager; and Marcia Jendreas, Recording Secretary.

Also present were residents Gary Doyle, Gail Gamrath, Joe Grandu, Ellen Grandu, Jim Costello, Mike Quinlan, Douglas Simpson, Jeff Holway, Rich Martin, and Todd Porter.

Approval of Agenda

Commissioner Lane moved, seconded by Commissioner Raymoure, to approve the agenda as submitted.

On the roll call, the vote was as follows:

AYE: E. Lane, S. Raymoure, A. Rieder, J. Beeler

NAY: None

ABSTAIN: None

ABSENT: P. Greenfield, N. Walsh, S. Weber

Motion carried.

Statement of Visitors

President Beeler explained that the Statement of Visitors provides an opportunity for citizens to address the Board regarding items not included under unfinished or continuing business and/or new business/action items. She said there shall be a three-minute time limit per citizen and after

Regular Board Meeting of June 13, 2022

30 minutes of statements by the public on items which are not otherwise listed on the agenda, the President will close the floor.

Resident Gary Doyle expressed his comments about the new nature preserve at Highland Park, Beyond Your Base consultants, raising additional funds for a nature preserve, and questionable language in the PCI contract.

Resident Ellen Grandu expressed her thanks for the new pickleball courts, but was not pleased about Park District plans to charge membership and reservation fees.

Commissioner Walsh now present at 6:40 p.m.

VERBAL COMMUNICATIONS

Board President Report: President Beeler stated that everything looks wonderful with the pool opening and camps starting up. She reported that Sunrise Rocks on June 11 was a great event.

President Beeler explained that although the correct agenda for tonight was posted on the website, the packet that was posted was the wrong one. Because of this error, she said the Board will not be voting on Items B. Policy Manual Update and C. Committee Meeting Schedule, under Section III. New Business/Action Items. She noted that discussion on these items will occur, however, vote will be at the next Regular Board Meeting.

NEW BUSINESS/ACTION ITEMS

Community Engagement – PCI Proposed Schedule – Update

President Beeler said that PCI is now in place and they have already assisted in writing and publishing the article about the SMC proposal in “The Bluff”. In addition, they have planned a question-and-answer session with the Task Force and will be setting up two community forums. She further noted that a special website will be created with a portal for people to make comments or ask questions, along with a direct email address, and the emails will be published in the Board meeting packets.

Commissioner Raymoure said she was concerned with some of the language in the PCI Contract and she wanted to be assured that all the information released would be neutral. Also, she wanted to make sure that all information is provided to every Commissioner.

Commissioner Walsh said that she will be reviewing and editing all information prepared by PCI. Executive Director Beeler noted that PCI information will also be sent to the Task Force members and Commissioners for review.

Commissioner Rieder asked about timing of events and how much notice will be given to the public. She felt residents should have at least a two-week notice of a meeting. Commissioner

Regular Board Meeting of June 13, 2022

Walsh said that PCI discussed sending out postcard notifications, as well as notifications on social media, website, e-blasts, etc.

Commissioner Raymoure asked when the final decision will be made, and Executive Director Bealer answered that SMC needs an answer by the end of 2023.

Commissioner Rieder said that the Board also needs to have discussion on a public referendum regarding SMC's proposal. She noted that the decision is very important to many residents and she was concerned whether it is appropriate for the Board to make the final decision. President Bealer noted this concern and it can be discussed at a future date.

Policy Manual Update – Discussion

President Bealer reviewed legal counsel comments regarding Policy Manual updates as follows:

COVID issues – This would only apply if the Governor's disaster declaration is in place, and as was discussed before, there should be consistency between the Park Board and the committees so that either they all meet remotely or in person.

Robert's Rule of Order -The Board "may rely" on this, if there is no Park District policy that covers the subject at hand.

Motions - the policy has been to make a motion and have a roll call for every agenda item except for adjournment, and that will remain.

After discussion on an agenda item, a motion is made and then a vote is taken. Commissioners agreed that there should always be information about each agenda item in the packet, along with suggested wording for a motion, if a vote is required. Executive Bealer noted that once a motion is made and seconded, it needs to be voted on; a new motion can then be made if the original motion fails.

Public Comments - The change regarding public comment has already been incorporated into the Draft Board Policy Manual, and states that public comment can be made on both non-agenda and agenda items, with limit of three minutes per speaker, and 30 minutes total. Public comment is also taken during each agenda item, except for the Consent Agenda. President Bealer noted that comments made by the public are statements and should not be construed as a question-and answer-session.

Emails – There was past discussion about having a dedicated email for all public comments and questions, which would go to all Commissioners. These emails would be published in Board meeting packets, unless the person writing the email chooses to opt out of publishing. This email address would be shared on meeting agendas, website, and social media.

Regular Board Meeting of June 13, 2022

Committee Size and Conflict of Participating on Another Board – The Attorney did not feel that the size of committees was a problem, and if there is a concern about conflict of interest when participating on another board/committee, that person can abstain from discussion and a vote.

Special Meetings – Two Board members can call a special meeting. There was no concern about this policy.

Remote Attendance – It is necessary for a commissioner to give a reason for the absence, according to the Attorney. According to the Policy Manual, remote attendance is not limited, but voting rights are. There needs to be further clarification from the Attorney about voting when participating remotely. Also, the Board needs to vote, at each meeting, as to whether a commissioner can participate remotely.

Committee of the Whole Meetings – There was previous discussion about holding Committee of the Whole meetings before the Regular Board meeting. Executive Director Bealer noted that if any changes are made, the ideal time would be during the next yearly calendar approval in November or December. He also noted that any meeting can be canceled if there are no agenda items. Some members felt that it should remain as a separate meeting on a different date and not before the Regular Meeting in order to gather more information on the topic. President Bealer suggested keeping it as is now, and discussing this matter again in October.

Setting the Agenda – All agreed that if a Board Member has a suggested agenda item, the information should be sent to Executive Director Bealer.

Commissioner Raymoure suggested the idea of changing the Board Meetings to a different day as to not conflict with Village board meetings. Commissioner Lane suggested discussing meeting days with the Tri-Board, all agreed.

President Bealer advised that the Policy Manual Updates will be placed on the next Regular Board meeting agenda for review and final approval.

Committee Meeting Schedule – Discussion

Executive Director Bealer advised that some Commissioners and staff have discussed creating a regular schedule for Committee meetings. He said it was suggested to schedule them in the third week of the month (between Board meetings) and rotating each month. In order to avoid conflicts with Village or other meetings, Wednesdays or Thursdays was suggested. He said the meetings could possibly be held at 5:00 or 6:30 p.m.

A discussion ensued and some Commissioners felt that there should be some flexibility, especially with the time of the meeting. The Chairperson of each Committee should pick the time that best accommodated all members. Also, meetings should be recorded and posted on the website so residents would have access to information presented if they could not attend the meeting.

Regular Board Meeting of June 13, 2022

President Beeler said there was consensus for a rotating Committee meeting schedule, with time decided by each Chairperson, on a Wednesday or Thursday in the third week of the month. She said this item will be placed on the next Regular Board meeting agenda for final approval.

ADJOURNMENT

There being no further business, motion was made by Commissioner Walsh, seconded by Commissioner Lane, to adjourn the meeting at 8:00 p.m. The motion carried by unanimous voice vote.

Respectfully submitted,

President Jennifer Beeler

John Bealer, Secretary

Marcia Jendreas, Recording Secretary

Approved this 20th day of June, 2022
Board of Commissioners/Lake Bluff Park District

DRAFT



Lake Bluff Park District ACH & Payables Report 5/19/2022-6/9/2022

Vendor Name	Payment Number	Payable Number	Account Number	Description (Item)	Amount
Advanced Tree Care	51999	13765	01-20-10-00-641227	Tree Removal/Stump/Cleanup	\$ 7,895.00
BSN Sports	52000	916974874	01-20-10-00-621154	Baseball Field Upgrade	\$ 4,263.28
Celebration Authority	52019	39516 #2	02-50-20-09-641227	DJ for 2022 Daddy daughter dance remaining payment	\$ 497.00
Comcast	52001	14633	02-10-10-00-641224	Internet	\$ 314.90
ComEd	52002	0597081144 April2022	01-10-10-00-641232	Electric Services Gen, Rec, Fit, Paddle 4/5-5/4	\$ 2,553.97
ComEd	52002	0597081144 April2022	02-10-10-00-641232	Electric Services Gen, Rec, Fit, Paddle 4/5-5/4	\$ 2,553.97
ComEd	52002	0597081144 April2022	02-60-10-00-641232	Electric Services Gen, Rec, Fit, Paddle 4/5-5/4	\$ 2,553.97
ComEd	52002	0597081144 April2022	02-70-10-00-641232	Electric Services Gen, Rec, Fit, Paddle 4/5-5/4	\$ 946.99
ComEd	52002	2613644001	01-55-10-00-641232	Sunrise South Shelter	\$ 42.67
ComEd	52002	2643495008 April2022	01-55-10-00-641232	Sunrise North Shelter	\$ 68.76
Conserv FS	52003	65137220	01-20-10-00-621156	Park Turf Treatment materials	\$ 2,300.84
Craftwood Lumber & Hardware	52004	297021	01-20-10-00-621152	Splitrail Fencing - Dog Beach	\$ 1,120.58
Delta Dental of IL - Vision	52020	INV0014811	01-210900	Medical	\$ 10.30
Delta Dental of IL - Vision	52020	INV0014812	01-210900	Medical	\$ 3.27
Delta Dental of IL - Vision	52020	INV0014813	01-210900	Medical	\$ 30.41
Delta Dental of IL - Vision	52020	INV0014866	01-210900	Medical	\$ 10.30
Delta Dental of IL - Vision	52020	INV0014867	01-210900	Medical	\$ 3.27
Delta Dental of IL - Vision	52020	INV0014868	01-210900	Medical	\$ 30.41
Delta Dental of IL - Vision	52020	1563392 Adj 2022	01-10-10-00-601076	Delta Dental Adj May 2022	\$ 9.56
Excalibur Technology	52021	124547, 123841, 123841	01-10-10-00-641224	Monthly Billing,Fitness membership desktop, laptop	\$ 5,057.89
Excalibur Technology	52021	124547, 123841, 123841	02-10-10-00-621126	Monthly Billing,Fitness membership desktop, laptop	\$ 974.62
Excalibur Technology	52021	124547, 123841, 123841	02-10-10-00-621126	Monthly Billing,Fitness membership desktop, laptop	\$ 2,509.27
Francesca Campobasso	52022	BSE-73168	02-50-20-09-641260	Band on the beach July 4, 2022 student body	\$ 2,250.00
Home Depot Credit Services	52005	4024161, 5020085	02-10-75-00-621150	Paddle door Handles, Gymnastics wall hooks	\$ 7.12
Home Depot Credit Services	52005	4024161, 5020085	02-70-75-16-621150	Paddle door Handles, Gymnastics wall hooks	\$ 195.70
HR Source	52024	FY23-72371	02-10-10-00-641227	HR Source Renewal through 6/30/2022	\$ 2,150.00
IAPD	52006	Dues2022	01-10-10-00-641240	Annual Membership	\$ 6,326.90
Invex Design	52007	2009	02-10-10-00-641220	Annual Web Service contract	\$ 3,823.00
Lake Bluff Park District	52008	beach yoga bags 2022	02-100130	Beach Yoga Banks 2022	\$ 90.00
Lake County Door Co.	52009	102233	01-20-30-00-621150	Garage Door Repair	\$ 391.60
Mahrukh Kahn	52025	Costco 1074	02-50-20-01-621158	Party Supplies	\$ 50.99
Natare Corporation	52026	25939	02-80-75-00-641227	Pool Liner repair Final	\$ 2,139.66
Native Restoration Services	52010	20220071	01-55-80-00-641227	Sunrise Bluff Stewardship	\$ 2,227.75
NFRONT	52027	1089	02-50-20-04-641258	Track & Field Class Spring Session 2 4/13-5/18	\$ 497.70
North Suburban Employee Benefit Cooperative	52028	INV0014800	01-210900	Dental	\$ 452.00
North Suburban Employee Benefit Cooperative	52028	INV0014801	01-210900	Dental	\$ 82.00
North Suburban Employee Benefit Cooperative	52028	INV0014802	01-210900	Dental	\$ 82.00
North Suburban Employee Benefit Cooperative	52028	INV0014803	01-210900	Dental	\$ 28.50
North Suburban Employee Benefit Cooperative	52028	INV0014814	01-210900	Medical	\$ 5,737.79
North Suburban Employee Benefit Cooperative	52028	INV0014815	01-210900	Medical	\$ 1,295.61
North Suburban Employee Benefit Cooperative	52028	INV0014817	01-210900	Medical	\$ 1,153.14
North Suburban Employee Benefit Cooperative	52028	INV0014818	01-210900	Medical	\$ 433.23
North Suburban Employee Benefit Cooperative	52028	INV0014855	01-210900	Dental	\$ 452.00
North Suburban Employee Benefit Cooperative	52028	INV0014856	01-210900	Dental	\$ 82.00
North Suburban Employee Benefit Cooperative	52028	INV0014857	01-210900	Dental	\$ 82.00
North Suburban Employee Benefit Cooperative	52028	INV0014858	01-210900	Dental	\$ 28.50
North Suburban Employee Benefit Cooperative	52028	INV0014869	01-210900	Medical	\$ 5,737.79
North Suburban Employee Benefit Cooperative	52028	INV0014870	01-210900	Medical	\$ 1,295.61
North Suburban Employee Benefit Cooperative	52028	INV0014872	01-210900	Medical	\$ 1,153.14



Lake Bluff Park District ACH & Payables Report 5/19/2022-6/9/2022

Vendor Name	Payment Number	Payable Number	Account Number	Description (Item)	Amount
North Suburban Employee Benefit Cooperative	52028	INV0014873	01-210900	Medical	\$ 433.23
North Suburban Employee Benefit Cooperative	52028	0522D Adj	01-10-10-00-601076	May NSEBC Adj Dental	\$ (57.00)
North Suburban Employee Benefit Cooperative	52028	0522M Adj	01-10-10-00-601076	Health NSEBC Adj	\$ (1,568.52)
North Suburban Employee Benefit Cooperative	52028	Schweda May Dental	01-10-10-00-601076	Schweda Dental Paid thru IMRF	\$ 111.00
NSSRA	52030	652	06-10-10-00-641207	2nd Installment 2022 MAC Contribution	\$ 43,180.62
NuToys Leisure Products	52011	52800	01-20-10-00-621154	Memorial Bench Plaque	\$ 191.00
NuToys Leisure Products	52011	52847	01-20-10-00-621154	Memorial Bench	\$ 2,023.00
Olson Transportation, Inc	52031	29187	02-50-20-08-641264	Bad Weather Bus	\$ 75.00
Olson Transportation, Inc	52031	29231	02-50-20-08-641264	Bad Weather Bus	\$ 75.00
Olson Transportation, Inc	52031	29278	02-50-20-08-641264	Special Day Chuck E Cheese	\$ 280.00
Olson Transportation, Inc	52031	29291	02-50-20-08-641264	Special Day Chuck E Cheese	\$ 280.00
Olson Transportation, Inc	52031	29337	02-50-20-08-641264	Bad Weather	\$ 37.50
Olson Transportation, Inc	52031	29613	02-50-20-08-641264	Special Day lakeside Rec. Center	\$ 280.00
Peerless Network, Inc.	52032	501252	01-10-10-00-641224	Phone Equipment	\$ 229.16
Peerless Network, Inc.	52012	528450	01-10-10-00-641234	Mitigation Project Evaluation	\$ 349.89
Perfect Promotions	52033	RJB220601A	02-50-20-09-621158	4th of July Parade giveaway items	\$ 3,350.00
Robert Frederick	52014	Safety Boots Reimb.	01-20-10-00-621168	Safety Boot/Shoe Reimbursement	\$ 100.00
Sam's Club	52034	6988	02-50-20-08-621158	Supplies	\$ 609.01
Sandy Lawrence	52035	June Reimbursement	02-10-10-00-641218	Mileage Reimbursement	\$ 36.86
Seldin Security	52036	LBPark-50	01-55-10-00-641227	Beach Security	\$ 1,196.00
Serendipity Band LLC	52037	BSE-73168	02-50-20-09-641260	Bluffinia Band 7/10/22	\$ 1,000.00
Share Corporation	52015	200444	01-20-30-00-621140	Supplies	\$ 379.62
Staples Credit Plan	52016	6035517862226015 April 2022	01-10-10-00-621120	Supplies	\$ 795.20



BOARD MEMORANDUM

June 20, 2022 Regular Board Meeting Agenda Item

To: Board of Commissioners

From: John Bealer, Executive Director
Tina Brewer, Human Resources Generalist
Jim Lakeman, Superintendent
Noah Mach, Superintendent
Wolf Peddinghaus, Superintendent of Business Services

Date: June 20, 2022

Subject: Purchase Cards – Ratification

Background

In order to properly reconcile, staff submits the monthly statement and receipts to his/her supervisor for approval. Executive Director Bealer, Human Resources Generalist Brewer, and Superintendents Lakeman and Mach and Wolf Peddinghaus, Superintendent of Business Services all review the p-card statements and discuss with staff.

Analysis/Considerations

Executive Director Bealer, Human Resources Generalist Brewer, and Superintendents Lakeman and Mach and Wolf Peddinghaus, Superintendent of Business Services have reviewed all the purchase card expenses totaling \$37,044.39. Receipts were properly attached and there were no concerns with the expenses.

Recommendation

Staff recommends ratifying the purchase cards.

Action and Motion Requested

Move to ratify the Purchase Card payment of \$37,044.39.



Lake Bluff Park District Pcard Detail Report - 6/5/2022

Last Name	Account #	Account Description	Post Date	Company	Item Description	Amount
Spillman - May 2022 -1	02-10-10-00-621126	Technology Equipment/Supplies	6/5/2022	alphacard	refund tax exempt	\$ (17.06)
Spillman - May 2022 -2	02-10-10-00-621126	Technology Equipment/Supplies	6/5/2022	alphacard	refund tax exempt	\$ (4.00)
Spillman - May 2022 -3	02-10-10-00-641220	Advertising/Display	6/5/2022	zoom	monthly meeting account	\$ 93.99
Spillman - May 2022 -4	02-10-10-00-641220	Advertising/Display	6/5/2022	Dropbox	annual file storage	\$ 199.00
Spillman - May 2022 -5	02-10-10-00-641220	Advertising/Display	6/5/2022	Facebook	ads	\$ 9.88
Spillman - May 2022 -6	02-10-10-00-641220	Advertising/Display	6/5/2022	Facebook	ads	\$ 10.00
Spillman - May 2022 -7	02-10-10-00-641220	Advertising/Display	6/5/2022	Facebook	ads	\$ 10.00
Spillman - May 2022 -8	02-10-10-00-641224	Communications Equipment/Service	6/5/2022	Comcast bill late	internet rec ceter	\$ 649.80
Spillman - May 2022 -9	02-10-10-00-641220	Advertising/Display	6/5/2022	Facebook	ads	\$ 15.15
Spillman - May 2022 -10	02-10-10-00-641220	Advertising/Display	6/5/2022	Facebook	ads	\$ 25.00
Spillman - May 2022 -11	02-10-10-00-641220	Advertising/Display	6/5/2022	Dreamstime	monthly image subscription	\$ 25.00
Spillman - May 2022 -12	02-10-10-00-641220	Advertising/Display	6/5/2022	Facebook	ads	\$ 35.00
Spillman - May 2022 -13	02-10-10-00-641220	Advertising/Display	6/5/2022	Facebook	ads	\$ 50.00
Spillman - May 2022 -14	02-10-10-00-641220	Advertising/Display	6/5/2022	Survey Monkey	Monthly survey subscription	\$ 56.00
Spillman - May 2022 -15	02-10-10-00-641220	Advertising/Display	6/5/2022	Go Daddy	SSL annual	\$ 249.99
Spillman - May 2022 -16	02-10-10-00-641220	Advertising/Display	6/5/2022	Facebook	ads	\$ 50.00
Spillman - May 2022 -17	02-10-10-00-641220	Advertising/Display	6/5/2022	Go Daddy	Reund SSL annual	\$ (249.99)
Lakeman - May 2022 - 1	02-10-10-00-641242	Meeting	6/5/2022	Ferentino's	Meeting	\$ 35.99
Lakeman - May 2022 - 2	02-50-20-09-621158	Supplies (Special Events)	6/5/2022	Whole Sale Color Powder	Color Run	\$ 2,099.80
Lakeman - May 2022 - 3	02-10-10-00-641227	Contractual Services	6/5/2022	ASCAP	Music License	\$ 395.75
Lakeman - May 2022 - 4	01-55-10-00-641227	Contractual Services	6/5/2022	Stat Pads	AED Software	\$ 1,050.00
Lakeman - May 2022 - 5	01-10-10-00-641210	Equipment Service Agreement	6/5/2022	ProvenIt	Copier Lease	\$ 1,360.07
Lakeman - May 2022 - 6	02-50-20-09-621158	Program Supplies	6/5/2022	Walmart	Water - Beach Clean-UP	\$ 10.91
Lakeman - May 2022 - 7	02-50-20-09-621158	Program Supplies	6/5/2022	Meijer	Ice- Beach Clean-UP	\$ 4.67
Lakeman - May 2022 - 8	02-50-20-09-621158	Program Supplies	6/5/2022	Dunkin Donuts	Beach-Clean-UP	\$ 35.67
Lakeman - May 2022 - 9	02-70-10-00-641224	Communications Equipment	6/5/2022	DirecTv	Television	\$ 149.99
Lakeman - May 2022 - 10	02-70-10-00-641224	Communications Equipment	6/5/2022	DirecTv	Television	\$ 149.99
Lakeman - May 2022 - 11	02-10-10-00-641242	Continuing Education	6/5/2022	Portillos	Guest Services	\$ 197.14
Ehlert - May 2022 -1	01-20-30-00-621140	Shop Materials	6/5/2022	grainger	zip ties	\$ 144.10
Ehlert - May 2022 -2	01-20-30-00-621140	Shop Materials	6/5/2022	napa	degreaser, curb, brake clean	\$ 132.54
Ehlert - May 2022 -3	01-20-10-00-621168	Facility Equipment	6/5/2022	amazon	pens, paper towels, key holder	\$ 158.53
Ehlert - May 2022 -4	01-20-10-00-621168	Facility Equipment	6/5/2022	JR lock	keys	\$ 89.90
Ehlert - May 2022 -5	01-20-10-00-621156	Grounds Supplies	6/5/2022	amazon	drag mat	\$ 384.50
Ehlert - May 2022 -6	01-20-10-00-621142	Gasoline, Oil, Anti-Freeze	6/5/2022	napa	motor oil	\$ 71.88
Ehlert - May 2022 -7	01-20-10-00-621146	Parts/Fitting Mowing/Equipment	6/5/2022	amazon	d rings, hooks	\$ 53.65
Ehlert - May 2022 -8	01-20-10-00-621146	Parts/Fitting Mowing/Equipment	6/5/2022	amazon	mower keys	\$ 11.99
Ehlert - May 2022 -9	01-20-30-00-621150	Parts/Fittings Buildings	6/5/2022	grainger	furnace blower motor	\$ 119.50
Ehlert - May 2022 -10	01-20-30-00-621150	Parts/Fittings Buildings	6/5/2022	grainger	furnace gas valve	\$ 337.44
Ehlert - May 2022 -11	01-20-30-00-621150	Parts/Fittings Buildings	6/5/2022	menards	wall a/c unit, wall sleeve	\$ 489.98
Ehlert - May 2022 -12	01-20-30-00-621150	Parts/Fittings Buildings	6/5/2022	home depot	pipe tape	\$ 3.40
Ehlert - May 2022 -13	01-20-30-00-621150	Parts/Fittings Buildings	6/5/2022	menards	trim, caulk, nails	\$ 49.03

Ehlert - May 2022 -14	01-20-10-00-621154	Park Enhancements	6/5/2022	brogans	memorial plaque	\$ 181.00
Ehlert - May 2022 -15	01-20-10-00-621152	Parts/Fittings Outdoor Properties	6/5/2022	menards	concrete mix, chain, shackles	\$ 204.02
Mach - May 2022-1	01-20-10-00-621156	Grounds Supplies	6/5/2022	Beacon Athletics	Baseball Supplies	\$ 846.06
Mach - May 2022-2	01-20-10-00-621156	Grounds Supplies	6/5/2022	Beacon Athletics	Pitching Rubber	\$ 162.84
Mach - May 2022-3	01-10-10-00-641235	Refuse	6/5/2022	Groot	Garbage - Pool	\$ 80.98
Mach - May 2022-4	02-10-10-00-641235	Refuse	6/5/2022	Groot	Garbage - Rec Center	\$ 128.27
Mach - May 2022-5	01-20-30-00-641235	Refuse	6/5/2022	Groot	Garbage - Park Building	\$ 175.65
Mach - May 2022-6	01-55-75-00-641235	Refuse	6/5/2022	Groot	Garbage - Beach	\$ 97.19
Mach - May 2022-7	01-20-10-00-621156	Grounds Supplies	6/5/2022	Site One	Chemicals/ Black Dirt	\$ 3,393.68
Mach - May 2022-8	01-20-30-00-621140	Shop Materials	6/5/2022	Amazon	Notepads	\$ 5.48
Mach - May 2022-9	01-20-10-00-621156	Grounds Supplies	6/5/2022	Amazon	Rope	\$ 22.44
Mach - May 2022-10	01-20-10-00-621156	Grounds Supplies	6/5/2022	Amazon	Rope	\$ 22.44
Mach - May 2022-11	01-20-10-00-641242	Continuing Education/Meetings	6/5/2022	Jimmy Johns	Staff Working Lunch	\$ 50.95
Mach - May 2022-12	01-20-10-00-641242	Continuing Education/Meetings	6/5/2022	Target	Staff Recognition Lunch	\$ 95.11
Mach - May 2022-13	01-20-10-00-641224	Communications Equipment/Service	6/5/2022	Comcast	Internet	\$ 320.79
Mach - May 2022-14	01-20-10-00-641227	Contractual Services-Other	6/5/2022	Pit Stop	ADA Restroom - Sanctuary	\$ 104.18
Mach - May 2022-15	01-20-10-00-641227	Contractual Services-Other	6/5/2022	Pit Stop	ADA Restroom - West Park	\$ 104.18
Mach - May 2022-16	01-55-10-00-641227	Contractual Services-Other	6/5/2022	Pit Stop	ADA Restroom - Beach	\$ 784.79
Mach - May 2022-17	01-20-10-00-641227	Contractual Services-Other	6/5/2022	Pit Stop	ADA Restroom - Mawman	\$ 104.18
Mach - May 2022-18	01-20-10-00-621154	Park Enhancements	6/5/2022	Fast Signs	Signage	\$ 1,138.06
Mach - May 2022-19	01-20-30-00-621140	Shop Materials	6/5/2022	Amazon	Printer ink	\$ 79.90
Mach - May 2022-20	01-20-10-00-621130	Janitorial Supplies	6/5/2022	Peterson Products	Garbage Bags	\$ 549.00
Mach - May 2022-21	01-20-25-00-621130	Janitorial Supplies	6/5/2022	Peterson Products	Bathroom Supplies	\$ 172.92
Mach - May 2022-22	01-20-10-00-641227	Contractual Services-Other	6/5/2022	Burriss Equipment	Ride On Aerator Rental	\$ 262.65
Mach - May 2022-23	02-80-75-00-621134	Landscape Materials	6/5/2022	Menards	Pool Flowers	\$ 343.69
Mach - May 2022-24	01-20-10-00-621152	Parts/Fittings Outdoor Properties	6/5/2022	Menards	Dog Beach Fence Parts	\$ 182.77
Mach - May 2022-25	01-20-30-00-621140	Shop Materials	6/5/2022	Amazon	Combination Locks	\$ 23.00
Mach - May 2022-26	01-20-10-00-641227	Contractual Services-Other	6/5/2022	Pit Stop	ADA Restroom - Knollwood	\$ 104.18
Mach - May 2022-27	01-20-10-00-621156	Grounds Supplies	6/5/2022	Menoni & Mocogni, inc	Baseball Infield Mix	\$ 863.95
Hansen - May 2022-1	02-50-20-09-621158	Program Supplies	6/5/2022	Panera	Lunch Amilia Smart Rec	\$ 97.99
Hansen - May 2022-2	02-50-20-03-621158	Camp Supplies	6/5/2022	Amazon	General Supplies	\$ 57.93
Hansen - May 2022-3	02-50-20-03-621158	Camp Supplies	6/5/2022	Discount School Supply	Art Supplies	\$ 9.54
Hansen - May 2022-4	02-50-20-02-621158	Enrichment Supplies	6/5/2022	Target	Engineering Supplies	\$ 14.04
Hansen - May 2022-5	02-50-20-02-621158	Enrichment Supplies	6/5/2022	Amazon	Pop up class	\$ 26.84
Hansen - May 2022-6	02-50-20-01-641260	Program Entertainment	6/5/2022	Jewel	Popscicles for Picnic	\$ 29.23
Hansen - May 2022-7	02-50-20-01-641260	Program Entertainment	6/5/2022	Ectothermal	Reptile Show for Picnic	\$ 450.00
Hansen - May 2022-8	02-50-20-01-621158	Program Supplies	6/5/2022	Panera Bread	Last day of school lunch	\$ 178.00
Hansen - May 2022-9	02-50-20-01-621158	Program Supplies	6/5/2022	Target	Art Supplies	\$ 21.57
Hansen - May 2022-10	02-50-20-01-621158	Program Supplies	6/5/2022	Mystery Science	Science annual sub., all school	\$ 849.00
Hansen - May 2022-11	02-50-20-01-621158	Program Supplies	6/5/2022	Walmart	General Supplies	\$ 37.56
Hansen - May 2022-12	02-50-20-01-621158	Program Supplies	6/5/2022	Donatis	Class lunch	\$ 40.50
Hansen - May 2022-13	02-50-20-01-621158	Program Supplies	6/5/2022	Donatis	Class lunch	\$ 20.00
Hansen - May 2022-14	02-50-20-01-621158	Program Supplies	6/5/2022	Donatis	Class lunch	\$ 24.90
Hansen - May 2022-15	02-50-20-01-621158	Program Supplies	6/5/2022	Donatis	Class lunch	\$ 75.05
Hansen - May 2022-16	02-50-20-01-621158	Program Supplies	6/5/2022	Donatis	Class lunch	\$ 73.60
Hansen - May 2022-17	02-50-20-01-621158	Program Supplies	6/5/2022	Scholastic	Books for classroom	\$ 222.91
Hansen - May 2022-18	02-50-20-01-621158	Program Supplies	6/5/2022	Scholastic	Books for classroom	\$ 74.28
Hansen - May 2022-19	02-50-20-01-621158	Program Supplies	6/5/2022	Scholastic	Books for classroom	\$ 27.60

Hansen - May 2022-20	02-50-20-01-621158	Program Supplies	6/5/2022	Scholastic	Cash accepted at Book Fair*	\$ 201.80
Hansen - May 2022-21	02-50-20-01-621158	Program Supplies	6/5/2022	Fast Signs	Signs for graduates	\$ 454.50
Hansen - May 2022-22	02-50-20-01-621158	Program Supplies	6/5/2022	Discount School Supply	Office Supplies	\$ 7.81
Hansen - May 2022-23	02-50-20-01-621158	Program Supplies	6/5/2022	Discount School Supply	Art Supplies	\$ 91.94
Hansen - May 2022-24	02-50-20-01-621158	Program Supplies	6/5/2022	Amazon	End of year student gifts	\$ 16.55
Hansen - May 2022-25	02-50-20-01-621158	Program Supplies	6/5/2022	Tacos El Norte	Teacher Appreciation	\$ 233.85
Hansen - May 2022-26	02-50-20-01-621158	Program Supplies	6/5/2022	Tacos El Norte	Teacher Appreciation	\$ 18.30
Montgomery - May 2022 - 1	02-70-10-16-621172	Hard Goods	6/5/2022	Paypal	Paddle Supplies	\$ 255.97
Montgomery - May 2022 - 2	02-60-10-00-641224	Communications Equipment/Service	6/5/2022	Zoom	Online Group X	\$ 14.99
Montgomery - May 2022 - 3	01-55-10-00-621132	Uniforms	6/5/2022	Kiefer Aquatics	Beach Uniform	\$ 259.00
Montgomery - May 2022 - 4	02-80-10-00-621132	Uniforms	6/5/2022	Kiefer Aquatics	Pool Uniform	\$ 258.75
Montgomery - May 2022 - 5	02-80-10-00-621132	Facility Equipment	6/5/2022	Amazon	Beach Ring Buoy's	\$ (81.69)
Montgomery - May 2022 - 6	02-80-10-00-621168	Facility Equipment	6/5/2022	Amazon	Digital Clock	\$ 251.06
Montgomery - May 2022 - 7	02-60-10-00-621171	Facility Supplies	6/5/2022	Amazon	Fitness Center Supplies	\$ 38.98
Montgomery - May 2022 - 8	01-55-10-00-621168	Facility Equipment	6/5/2022	American Red Cross	Aquatic Training Equipment	\$ 583.00
Montgomery - May 2022 - 9	02-80-10-00-621168	Facility Equipment	6/5/2022	American Red Cross	Aquatic Training Equipment	\$ 584.51
Montgomery - May 2022 - 10	01-55-10-00-621168	Facility Equipment	6/5/2022	Amazon	Beach Ring Buoy's	\$ 260.97
Montgomery - May 2022 - 11	02-80-10-00-621168	Facility Equipment	6/5/2022	Target	Pool Tablet Charger	\$ 29.99
Montgomery - May 2022 - 12	02-10-10-00-641242	Continuing Education/Meetings	6/5/2022	American Red Cross	CPR Training	\$ 210.00
Montgomery - May 2022 - 13	02-80-10-00-621168	Facility Equipment	6/5/2022	Target	Replacement Batteries	\$ 19.59
Montgomery - May 2022 - 14	02-60-10-00-621168	Facility Equipment	6/5/2022	Power Systems	Fitness Center Equipment	\$ 22.81
Montgomery - May 2022 - 15	02-80-10-00-621161	Concession Food	6/5/2022	Amazon	Concession	\$ 64.03
Montgomery - May 2022 - 16	02-80-10-00-621161	Concession Food	6/5/2022	Amazon	Concession	\$ 33.00
Montgomery - May 2022 - 17	02-80-10-00-621161	Concession Food	6/5/2022	Sam's Club	Concession	\$ 81.94
Montgomery - May 2022 - 18	02-80-10-00-621161	Concession Food	6/5/2022	Sam's Club	Concession	\$ 617.46
Montgomery - May 2022 - 19	02-80-10-00-621161	Concession Food	6/5/2022	Amazon	Concession	\$ 279.19
Montgomery - May 2022 - 20	02-80-10-00-621161	Concession Food	6/5/2022	Walmart	Concession	\$ 217.56
Montgomery - May 2022 - 21	02-80-10-00-621161	Concession Food	6/5/2022	Amazon	Concession	\$ 22.98
Montgomery - May 2022 - 22	02-80-10-00-621161	Concession Food	6/5/2022	Amazon	Concession	\$ 14.78
Aliperta - May 2022 - 1	02-50-20-08-621158	Program Supplies	6/5/2022	Michael's Craft Store	Supplies for ARC	\$ 79.40
Aliperta - May 2022 - 2	02-50-20-08-641266	Field Trips	6/5/2022	Ferentinos Pizzeria	Pizza for ARC Special Day	\$ 155.43
Aliperta - May 2022 - 3	02-50-20-08-641266	Field Trips	6/5/2022	Lakeside Lanes	ARC Special Day Field Trip	\$ 240.00
Aliperta - May 2022 - 4	02-50-20-06-621158	Program Supplies	6/5/2022	Grosh Backdrops	Backdrop for dance recital	\$ 422.72
Kamin - May 2022 - 1	01-10-10-00-621126	Technology Equipment/Supplies	6/5/2022	Amazon	HDMI to t.v cables	\$ (12.99)
Kamin - May 2022 - 2	01-55-75-00-621150	Parts/fittings Buildings	6/5/2022	Meyer Co.	Parts for beach bathroom fixtures	\$ 162.20
Kamin - May 2022 - 3	02-10-75-00-621150	Parts/Fittings Buildings	6/5/2022	All Partitions	Bathroom stall parts	\$ 29.50
Kamin - May 2022 - 4	02-10-75-00-621140	Shop Materials	6/5/2022	Amazon	Coution Tape	\$ 23.98
Kamin - May 2022 - 5	02-10-75-00-621138	Small Tools/Equipment	6/5/2022	Menards	Tools	\$ 41.41
Kamin - May 2022 - 6	02-60-75-00-621150	Parts/Fittings Buildings	6/5/2022	City Electric	Bulbs for Group 'X'	\$ 238.75
Kamin - May 2022 - 7	01-55-75-00-641227	Contractual Services-Other	6/5/2022	Alarm Detection system	Alarm Monitoring	\$ 205.50
Kamin - May 2022 - 8	01-55-75-00-641227	Contractual Services-Other	6/5/2022	Alarm Detection system	Alarm Monitoring	\$ 210.00
Kamin - May 2022 - 9	02-70-75-16-641211	Facility Services Agreements	6/5/2022	Alarm Detection system	Alarm Monitoring	\$ 210.48
Kamin - May 2022 - 10	01-20-30-00-641211	Facility Service Agreements	6/5/2022	Alarm Detection system	Alarm Monitoring	\$ 297.21
Kamin - May 2022 - 11	01-20-25-00-641211	Facility Service Agreements	6/5/2022	Alarm Detection system	Alarm Monitoring	\$ 300.00
Kamin - May 2022 - 12	02-10-75-00-641211	Facility Service Agreements	6/5/2022	Alarm Detection system	Alarm Monitoring	\$ 1,655.13
Kamin - May 2022 - 13	02-80-75-00-621150	Parts/Fittings Buildings	6/5/2022	Meyer Co.	Pump parts	\$ 10.94
Kamin - May 2022 - 14	02-10-75-00-621130	Janitorial Supplies	6/5/2022	Amazon	For 5 gal jerry cans	\$ 10.83
Kamin - May 2022 - 15	02-80-75-00-621150	Parts/Fittings Buildings	6/5/2022	Amazon	Pool sump pump	\$ 237.59

Kamin - May 2022 - 16	01-10-10-00-621126	Technology Equipment/Supplies	6/5/2022	Amazon	Cords VGA to USB	\$ 18.09
Kamin - May 2022 - 17	01-10-10-00-621126	Technology Equipment/Supplies	6/5/2022	Amazon	Cords for pool cash drwaer	\$ 28.77
Kamin - May 2022 - 18	02-80-75-00-621152	Parts/Fittings Outdoor Properties	6/5/2022	Amazon	Hydrostatic valve tot pool	\$ 15.13
Kamin - May 2022 - 19	02-50-20-06-621158	Program Supplies	6/5/2022	Amazon	Marley floor tape	\$ 99.85
Kamin - May 2022 - 20	02-10-75-00-621130	Janitorial Supplies	6/5/2022	Peterson products	Janotirial supllies	\$ 84.00
Kamin - May 2022 - 21	02-10-75-00-621130	Janitorial Supplies	6/5/2022	Peterson products	Janotirial supllies	\$ 377.96
Kamin - May 2022 - 22	02-80-75-00-621152	Parts/Fittings Outdoor Properties	6/5/2022	Home Depot	Prep for Tot pool slide pads	\$ 51.44
Kamin - May 2022 - 23	02-80-75-00-621159	Water Supplies	6/5/2022	Halogen	Pool chemicals	\$ 1,745.28
Kamin - May 2022 - 24	02-80-75-00-621150	Parts/Fittings Buildings	6/5/2022	Halogen	Solenoid for water fill	\$ 977.38
Kamin - May 2022 - 25	02-10-75-00-641211	Facility Service Agreements	6/5/2022	Aerex	Pest control	\$ 374.00
Kamin - May 2022 - 26	02-10-75-00-641227	Contractual Services-Other	6/5/2022	Pella windows	Dposit for window repair	\$ 195.00
Kamin - May 2022 - 27	01-20-10-00-621152	Parts/Fittings Outdoor Properties	6/5/2022	Mcamster Carr	Washers for MDF fountians	\$ 34.91
Kamin - May 2022 - 28	02-10-75-00-621149	Parts/Fittings HVAC	6/5/2022	Pella windows	Parts for pella window repairs	\$ 672.02
Kamin - May 2022 - 29	01-55-75-00-621150	Parts/fittings Buildings	6/5/2022	J&R Locks	Gilly keys	\$ 16.00
Kamin - May 2022 - 30	02-80-75-00-641227	Contractual Services-Other	6/5/2022	J&R Locks	Cylinder change for F pool	\$ 31.00
Kamin - May 2022 - 31	02-80-75-00-621150	Parts/Fittings Buildings	6/5/2022	Amazon	Tot pool heater relief valve	\$ 7.99
Kamin - May 2022 - 32	01-55-75-00-621150	Parts/fittings Buildings	6/5/2022	The Faucett shop	Cartridge beach	\$ 118.05
Kamin - May 2022 - 33	02-80-75-00-621150	Parts/Fittings Buildings	6/5/2022	Amazon	Tot pool pump	\$ 116.76
Kamin - May 2022 - 34	02-10-75-00-621138	Small Tools/Equipment	6/5/2022	Amazon	Tools	\$ 40.54
Kamin - May 2022 - 35	02-80-75-00-621150	Parts/Fittings Buildings	6/5/2022	Amazon	Toilet parts for pool	\$ 22.60
Kamin - May 2022 - 36	02-80-75-00-621130	Janitorial Supplies	6/5/2022	Amazon	Spray bottles for pool cleaning	\$ 131.94
Kamin - May 2022 - 37	01-20-10-00-621154	Park Enhancements	6/5/2022	Amazon	Sandwich board sign holders	\$ 467.96
Bealer - May 2022 -1	01-10-10-00-641222	Advertising	6/5/2022	Indeed	Post Job Opening	\$ 115.75
Bealer - May 2022 -2	01-10-10-00-641244	Continuing Ed/Meetings	6/5/2022	Silo	Lunch Rothmann	\$ 41.20
						\$ 37,044.39



BOARD MEMORANDUM

June 20, 2022 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Wolf Peddinghaus, Superintendent of Business Services
Date: June 20, 2022
Subject: MTD and YTD Financial Report – Summary

Analysis/Considerations

After reviewing and analyzing the MTD and YTD Financial Report, a summary is provided below.

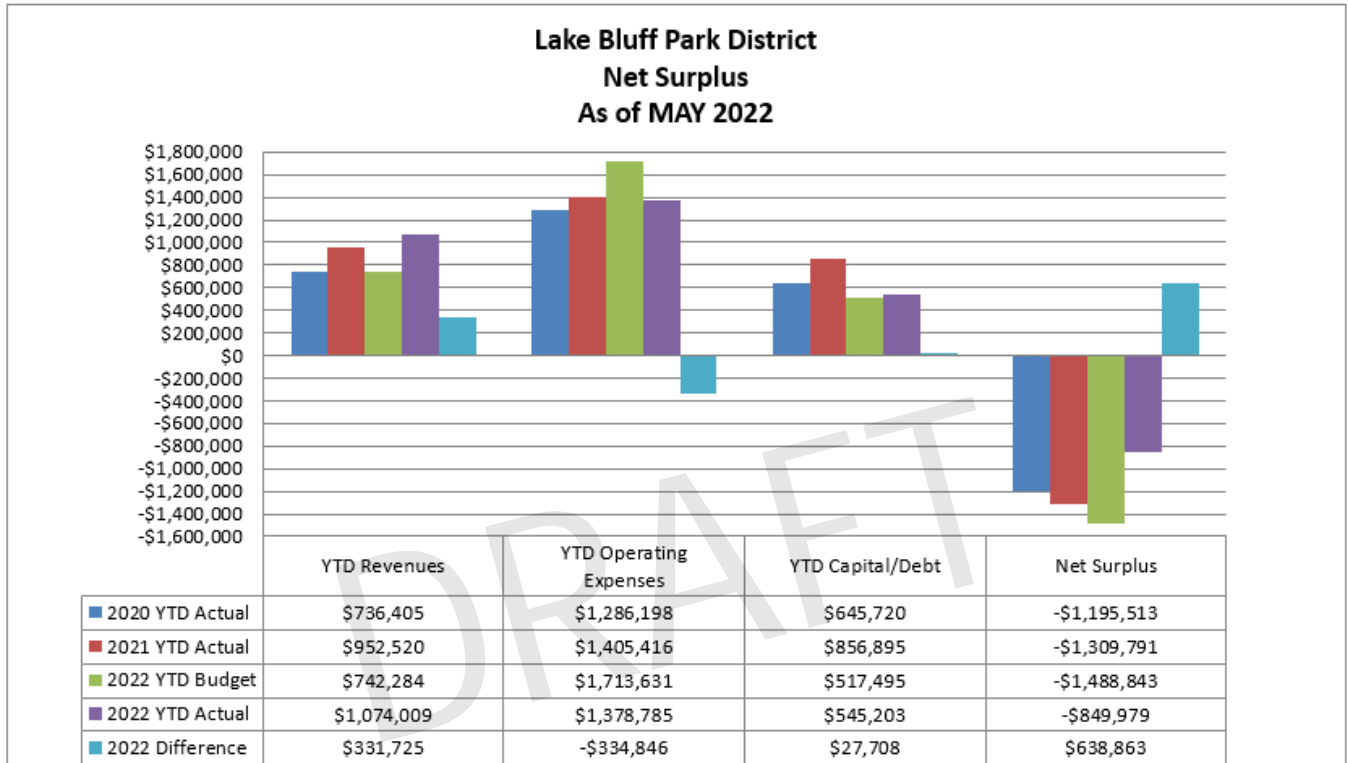
Month to Date/Year-to Date

- In All-Funds, MTD Revenue exceeds budget by \$160,251, due to:
 - higher collections for replacement taxes
 - higher collections of last year's property taxes
 - programs
- MTD Expenditures are under budget by \$160,141.
- YTD, All-Fund Revenues are over budget by \$355,064 and YTD Expenditures are under budget by \$307,138.
- Expense savings are still being realized due to the timing difference between when staff leave and when replacement staff is hired. However, this expense will increase over time as turnover subsides.

Action or Motion Requested

Move to accept the Financial Reports as presented.

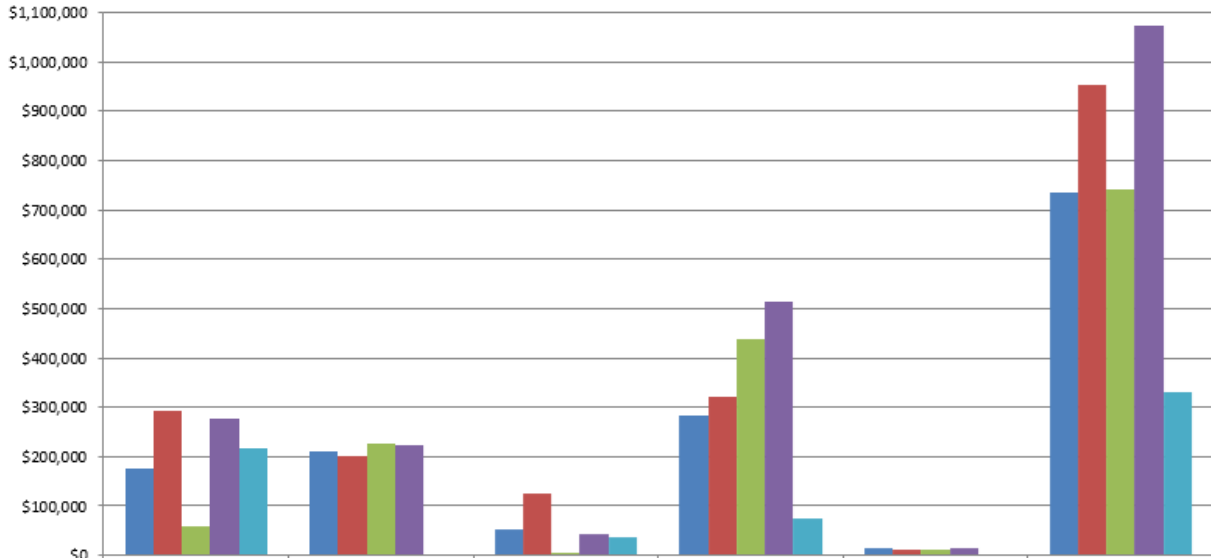
MAY 2022 FINANCIAL SUMMARY
FOR ALL FUNDS COMBINED - UNAUDITED



Net Surplus/(Deficit) is \$301,486 above year-to-date budget:

- May revenues exceed May budget by \$160,251
- May expenses are \$160,141 below May budget
- Year-to-date revenues exceed YTD revenue budget \$355,064
- Year-to-date expenses are below budgeted YTD expenses by \$307,138

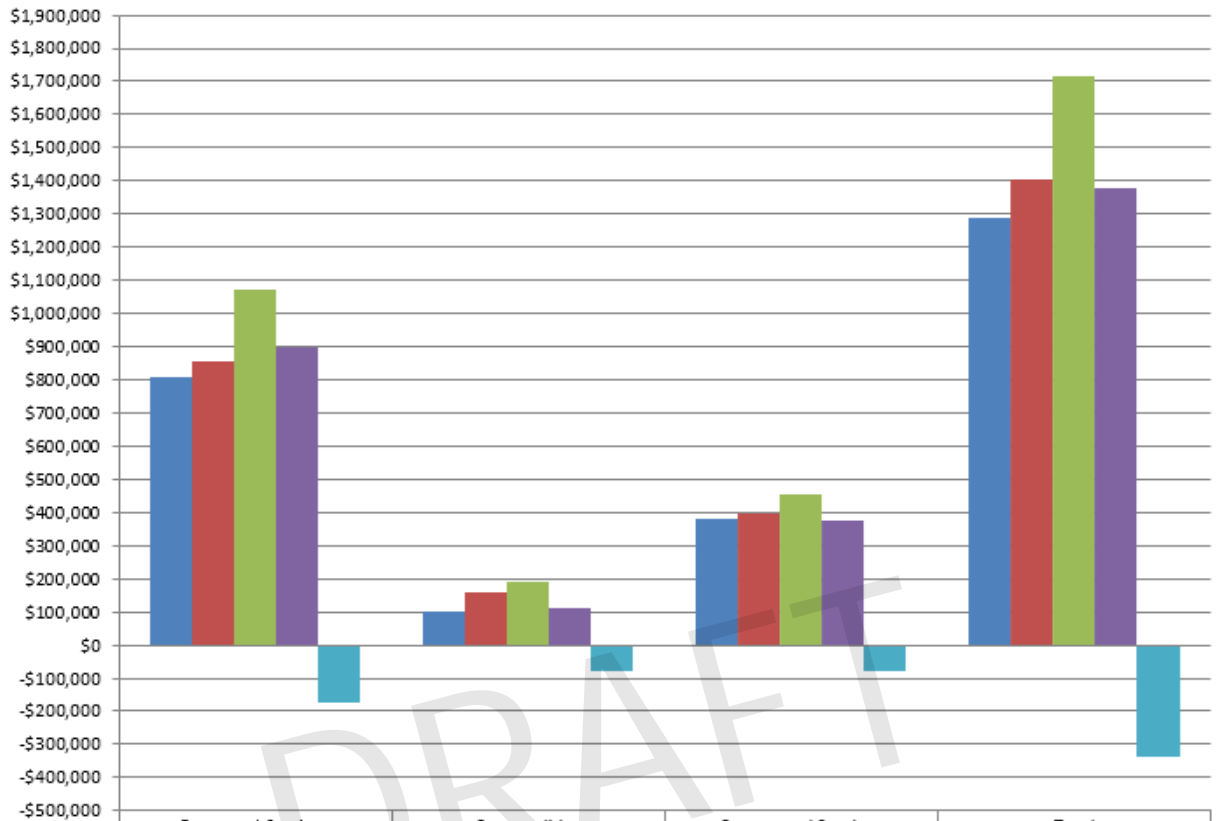
**Lake Bluff Park District
Revenues
As of MAY 2022**



	Taxes	Fees & Admissions	Miscellaneous	Programs & Lessons	Other Revenue	Total
2020 YTD Actual	\$175,321	\$211,580	\$52,413	\$282,849	\$14,243	\$736,405
2021 YTD Actual	\$293,207	\$201,887	\$125,132	\$319,940	\$12,355	\$952,520
2022 YTD Budget	\$59,459	\$224,904	\$6,600	\$439,158	\$12,163	\$742,284
2022 YTD Actual	\$277,104	\$223,844	\$42,745	\$515,295	\$15,021	\$1,074,009
2022 Difference	\$217,645	-\$1,060	\$36,145	\$76,137	\$2,857	\$331,725

Year-to-date revenues exceed budget by \$355,064

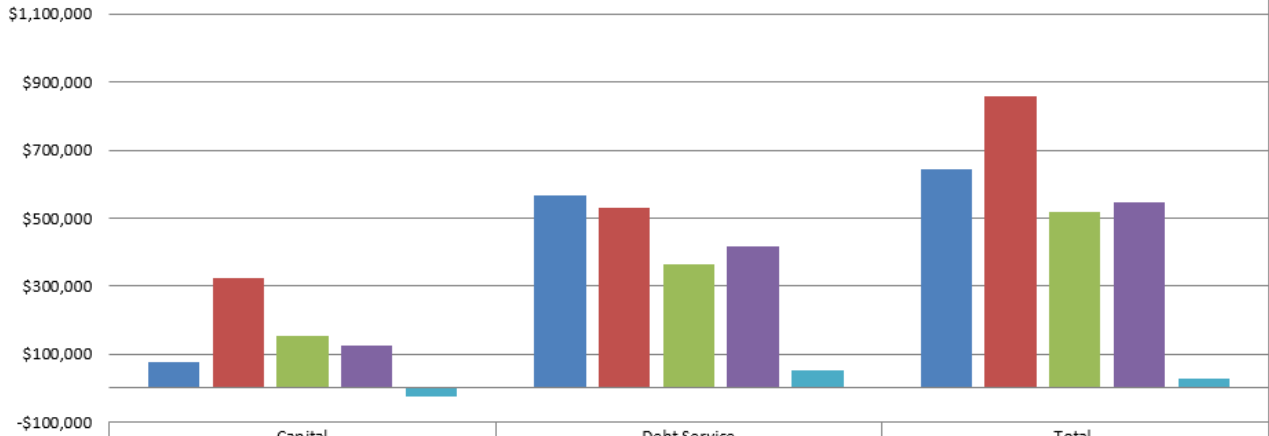
**Lake Bluff Park District
Operating Expenses
As of March 2022**



Year-to-date Operating Expenses are \$334,846 below year-to-date budget:

- Year-to-date personnel services are \$173,614 below year-to-date budget
- Year-to-date commodities are \$81,140 below year-to-date budget
- Year-to-date contractual services are \$80,092 below year-to-date budget

**Lake Bluff Park District
Capital / Debt Service
As of MAY 2022**



	Capital	Debt Service	Total
2020 YTD Actual	\$77,854	\$567,866	\$645,720
2021 YTD Actual	\$325,103	\$531,793	\$856,895
2022 YTD Budget	\$152,926	\$364,569	\$517,495
2022 YTD Actual	\$126,688	\$418,515	\$545,203
2022 Difference	-\$26,239	\$53,947	\$27,708

Capital and Debt Service are \$27,708 above year-to-date budget

DRAFT



LAKE BLUFF PARK DISTRICT

355 W. WASHINGTON AVENUE * LAKE BLUFF, ILLINOIS 60044 * Phone (847) 234-4150

AUDIT

DRAFT



COMMITTEE MEMORANDUM

June 20, 2022 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Wolf Peddinghaus, Superintendent of Business Services
Date: June 20, 2022
Subject: 2021 Audit – Lauterbach & Amen, LLP – Acceptance

Background

Lauterbach & Amen, LLP, Auditor, has completed the audit for the fiscal year ending December 31, 2021. The draft of the audit report, SAS letter and management letter are included in the packet.

The General Fund reported a surplus of \$71,456, resulting in an ending balance of \$586,718. The Recreation Fund reported a surplus of \$193,719, resulting in an ending balance of \$494,731.

Analysis/Considerations

Don Shaw, Audit Principal at Lauterbach & Amen, LLP., is expected to present the audit report at the June 20, 2022 Regular Board Meeting and answer questions.

State law requires every park district to have an audit performed by a licensed public accountant. Following the acceptance of the audit by the board, the audit report is then filed with the State/County Comptroller.

Recommendation

To accept and place on file the fiscal-year 2021 acceptance at the June 20 Regular Board Meeting.

Action and Motion Requested

To accept the audit report submitted by the District's auditor, Lauterbach & Amen, LLP, for the fiscal year ending December 31, 2021.

**LAKE BLUFF PARK DISTRICT,
ILLINOIS**

ANNUAL COMPREHENSIVE FINANCIAL REPORT



**FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021**

LAKE BLUFF PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

DRAFT

Prepared by:

Department of Administration Services

LAKE BLUFF PARK DISTRICT, ILLINOIS

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LAKE BLUFF PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including: Principal Officials, Organizational Chart, Letter of Transmittal, and Certificate of Achievement for Excellence in Financial Reporting.

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LAKE BLUFF PARK DISTRICT, ILLINOIS

Principal Officials

December 31, 2021

LEGISLATIVE

BOARD OF PARK DISTRICT COMMISSIONERS

Paul Greenfield, President

Jennifer Beeler, Vice President

Scott Weber, Treasurer

Emily Lane, Commissioner

Sue Raymoure, Commissioner

Ann Rieder, Commissioner

Niki Walsh, Commissioner

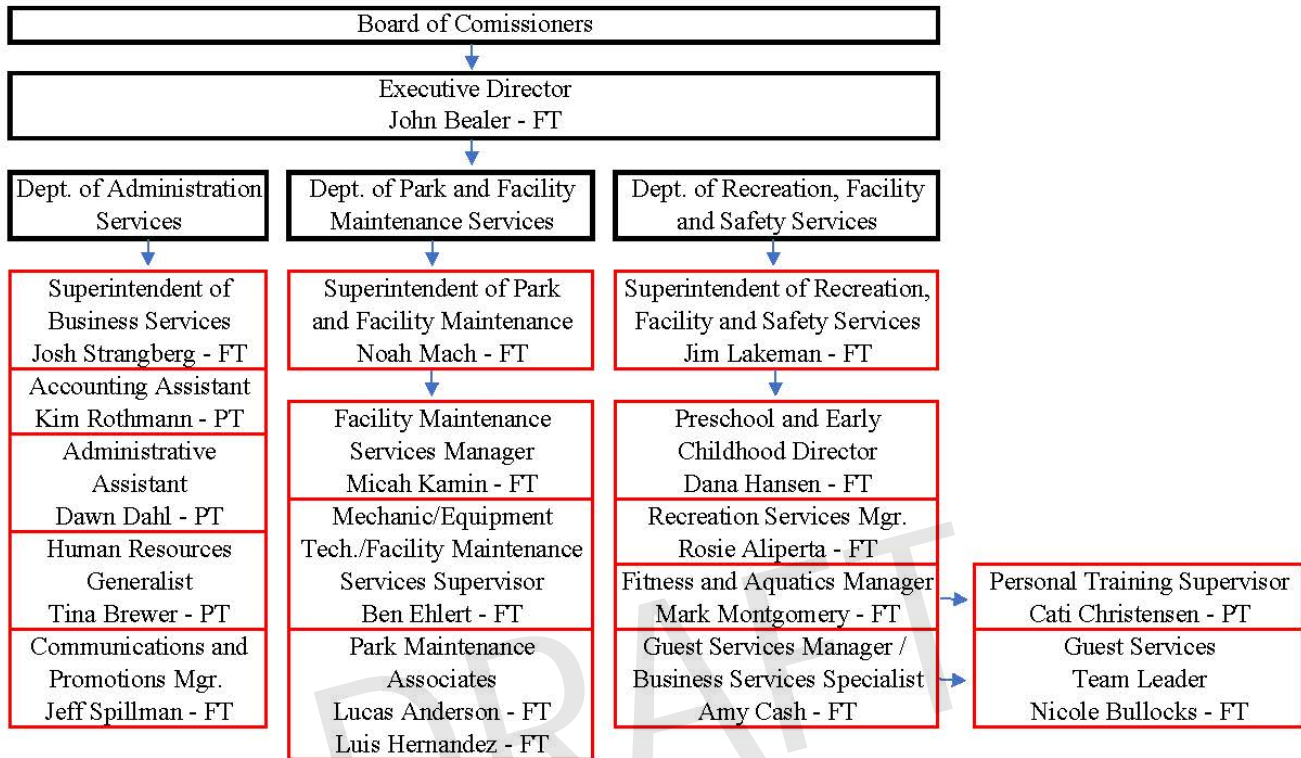
ATTORNEY

Ancel, Glink, Diamond, Bush, Dicianni, & Krafthefer

ADMINISTRATIVE

John Bealer, Executive Director

LAKE BLUFF PARK DISTRICT 2021 ORGANIZATIONAL CHART





LAKE BLUFF PARK DISTRICT

355 W. WASHINGTON AVENUE * LAKE BLUFF, ILLINOIS 60044 * Phone (847) 234-4150

June 16, 2022

To the Board of Commissioners and Residents of the Lake Bluff Park District:

State law requires that every general-purpose local government publish within six months of the close of their fiscal year, a complete set of audited financial statements. These statements are presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year ending December 31, 2021.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds of the Lake Bluff Park District. All disclosures necessary to enable the reader to gain an understanding of the District's activities have been included.

GAAP 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 letter of transmittal is designed to complement the MD&A and is meant to be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

THE REPORTING ENTITY AND ITS SERVICES

The Lake Bluff Park District is in eastern Lake County approximately 32 miles north of the City of Chicago and seven miles south of the City of Waukegan. and encompasses an area of approximately 217 acres. The District serves all of the Village of Lake Bluff, and small sections of the City of North Chicago, Illinois to the north and adjoining unincorporated portions of the County.

Organized in 1925, the District is governed by a Commissioner-Director form of government and provides park district related services and opportunities to all residents of the District. To facilitate this, the District follows a written mission statement as follows, **“As responsible stewards of community resources, the District will enhance the community through recreational experiences in a fun, safe, and healthy environment.”**

Following this mission, the District provides a full range of services that include preservation of open spaces and park management, recreational programs and capital development. The District operates and maintains twelve parks, open space, or natural areas for use in both unstructured recreation and programmed events. The facilities of the District include an outdoor aquatic facility, a recreation building, fitness center, gymnasium, platform tennis, an 18-hole golf course, an ice-skating rink, seven playgrounds, and two beach areas on Lake Michigan. Also, as costs and demands for District services increase over time, the District continuously searches for financially prudent ways to minimize costs while increasing services.

District Administration

The day-to-day affairs of the District are conducted by a full-time staff including the following central administrative position.

<u>Official</u>	<u>Title</u>	<u>Held Position Since</u>
John Bealer	Executive Director and Secretary	2020

The Board appoints the administration. The staff is chosen by the administration with the approval of the Board. In general, policy decisions are made by the Board while specific program decisions are made by the administration.

BOARD OF PARK COMMISSIONERS

<u>Official</u>	<u>Position</u>	<u>First Elected to the Board</u>	<u>Term Expires</u>
Jennifer Beeler	President	2019	2023
Niki Walsh	Vice President	2021	2025
Scott Weber	Treasurer	2021	2025
Emily Lane	Commissioner	2019	2023
Susan Raymoure	Commissioner	2021	2025
Paul Greenfield	Commissioner	2019	2021
Ann Rieder	Commissioner	2021	2025

FACTORS AFFECTING FINANCIAL CONDITION

The financial health of the District is in part dependent on the strength of the local economy. Many factors affect the local economy, including rates of employment, economic growth, and the level of residential and commercial development. It is not possible to predict to what extent any changes in economic conditions, demographic characteristics, population, or commercial and industrial activity will occur and what impact such changes would have on the finances of the District.

The amount of property taxes extended for the District is determined by applying the various operating tax rates and the bond and interest tax rate levied by the District to the District’s Equalized Assessed Valuation (“EAV”). The District’s EAV will change over time including the impact of economic factors outside of the District’s control including, but not limited to, a major decline in property values or large taxpayers moving into or out of the District.

The District’s EAV decreased in 2021.

Calendar Year	EAV	Increase (Decrease)
2010	\$668,136,143	-\$53,474,558
2011	\$629,148,772	-\$38,987,371
2012	\$629,048,772	-\$100,000
2013	\$579,978,383	-\$49,070,389
2014	\$554,099,457	-\$25,878,926
2015	\$549,141,155	-\$4,958,302
2016	\$589,129,584	\$39,988,429
2017	\$626,013,788	\$36,884,204
2018	\$649,458,149	\$23,444,361
2019	\$660,237,497	\$10,779,348
2020	\$677,184,866	\$16,947,369
2021	\$668,743,727	-\$8,441,139

Financial Policies

The District has positioned itself well by approving policies, procedures, guidelines and accepting recommendations from citizen groups and professional firms.

While the economy, growth and consumer spending continue to recover, the District has positioned itself to manage risk, future expenses, and growth through planning. The Park District has adopted a cost of services model and outlined capital needs for the next 12 years which meets our strategic plan's financial sustainability core area.

Planning

Since 2011, the District established a Comprehensive Master Plan ensuring the District has positioned itself well for the future. The Master Plan consists of 16 sub-plans and continues to add additional sub-plans as needed. Due to its extensive planning efforts, the Park District was awarded the Illinois Association of Park District and Illinois Park and Recreation Association Distinguished Accreditation.

Budget Process

The Park District maintains budgetary control to ensure compliance with legal provisions embodied in the annual appropriation ordinance approved by the governing body. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Activities of the general, special revenue, debt service and capital project funds are included in the annual appropriation ordinance.

As demonstrated by the statements and schedules included in the financial section of this report, the Park District continues to meet its responsibility for sound financial management.

Major Initiatives

In 2021, the District took on many major projects:

- Sunrise Beach Access Improvement Project (Secretary of State Grant)
- South Beach Revetment Improvement
- Preschool Playground Replacement
- West Park Playground Replacement
- Blair Park Pickleball Court Resurfacing
- Artesian Park Basketball Court Resurfacing.

And in 2021, the District obtained the following achievements:

- Improved operational efficiencies resulting in revenue over expenditures of \$72,094 in the General Fund and \$193,721 in the Recreation Fund.
- The Park District's license agreement with GolfVisions performed well generating \$39,073 in revenue for the Park District.
- Achieved GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2020 ACFR.
- Successfully navigated and reorganized programs offered throughout the Park District to fit the gradual easing of COVID-19 restrictions.


Independent Audit

State statutes require an annual audit by independent certified public accountants. The firm of Lauterbach & Amen, LLP was selected by the Park Board of Commissioners to conduct the 2021 fiscal year audit. The auditor's report on the basic financial statements is included in the financial section of this report.

Awards and Acknowledgements

In 2014, the District initially 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. The District is again applying to the GFOA for the Certificate of Achievement Award for 2021. A Certificate of Achievement is valid for a period of one year only.

In closing, we thank the Board of Commissioners for their continued leadership and support of the efforts of the entire staff of the Lake Bluff Park District.

Sincerely,

John Bealer
Executive Director

DRAFT



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lake Bluff Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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

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INDEPENDENT AUDITORS' REPORT

June 16, 2022

Members of the Board of Commissioners
Lake Bluff Park District
Lake Bluff, Illinois

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake Bluff Park District, Illinois, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Discretely Presented Component Unit	Qualified
Governmental Funds	Unmodified

Basis for Qualified Opinion on the Discretely Presented Component Unit

The financial statements of the Friends of the Lake Bluff Parks were not audited, and we were not engaged to audit the Friends of the Lake Bluff Parks financial statements as part of our audit of the District's financial statements. The Friends of the Lake Bluff Parks's financial activities are included in the District's basic financial statements as a discretely presented component unit.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake Bluff Park District, Illinois, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lake Bluff Park District, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

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LAKE BLUFF PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2021

Our discussion and analysis of the Lake Bluff Park District's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the financial statements, which can be found in the financial section and the transmittal letter which can be found in the introductory section.

FINANCIAL HIGHLIGHTS

- The District's net position increased as a result of this year's operations. Net position of the governmental activities increased by \$1,536,359, or 24.9 percent.
- During the year, government-wide revenues totaled \$5,594,831 while expenses totaled \$4,058,472, resulting in an increase to net position of \$1,536,359.
- The District's net position totaled \$7,705,465 on December 31, 2021, which includes \$5,250,079 net investment in capital assets, \$186,280 subject to external restrictions, and \$2,269,106 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported a surplus this year of \$71,456, resulting in ending fund balance of \$586,718. The Recreation Fund reported a surplus this year of \$193,719, resulting in an ending balance of \$494,731.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business.

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

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2021

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The District only reports governmental activities, which include general government and recreation activities.

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Special Recreation Fund, Bond and Interest Fund, and Master Plan Fund, all of which are reported as major funds.

The District adopts an annual Budget and Appropriation Ordinance for all of the governmental funds. Budgetary comparison schedules for the budgeted governmental funds have been provided to demonstrate compliance with the budget.

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. and Retiree Benefits Plan employee pension obligation as well as budgetary comparison schedules for the General Fund, Recreation Fund, and Special Recreation Fund.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2021

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 \$7,705,465.

	Net Position	
	2021	2020
Current and Other Assets	\$ 7,852,627	6,787,015
Capital Assets	11,030,617	10,696,315
Total Assets	18,883,244	17,483,330
Deferred Outflows	237,543	209,707
Total Assets/Deferred Outflows	19,120,787	17,693,037
Long-Term Debt	5,185,730	6,113,351
Other Liabilities	1,705,114	1,392,615
Total Liabilities	6,890,844	7,505,966
Deferred Inflows	4,524,478	4,017,965
Total Liabilities/Deferred Inflows	11,415,322	11,523,931
Net Position		
Net Investment in Capital Assets	5,250,079	4,595,338
Restricted	186,280	103,513
Unrestricted	2,269,106	1,470,255
Total Net Position	7,705,465	6,169,106

A large portion of the District's net position, \$5,250,079 or 68.1 percent, reflects its investment in capital assets (for example, land, construction in progress, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$186,280 or 2.4 percent, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining 29.4 percent, or \$2,269,106, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	<u>Changes in Net Position</u>	
	<u>2021</u>	<u>2020</u>
Revenues		
Program Revenues		
Charges for Services	\$ 1,964,444	1,364,825
Operating Grants/Contributions	66,433	54,746
General Revenues		
Property Taxes	3,339,416	3,141,915
Replacement Taxes	55,649	41,182
Interest	354	4,659
Miscellaneous	168,535	146,408
Total Revenues	<u>5,594,831</u>	<u>4,753,735</u>
Expenses		
General Government	1,678,456	1,875,917
Recreation	2,179,382	1,873,478
Interest on Long-Term Debt	200,634	251,226
Total Expenses	<u>4,058,472</u>	<u>4,000,621</u>
Change in Net Position	1,536,359	753,114
Net Position - Beginning	<u>6,169,106</u>	<u>5,415,992</u>
Net Position - Ending	<u><u>7,705,465</u></u>	<u><u>6,169,106</u></u>

Net position of the District's governmental activities increased by 24.9 percent in 2021 as compared to 2020. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$2,269,106 at December 31, 2021.

Management's Discussion and Analysis

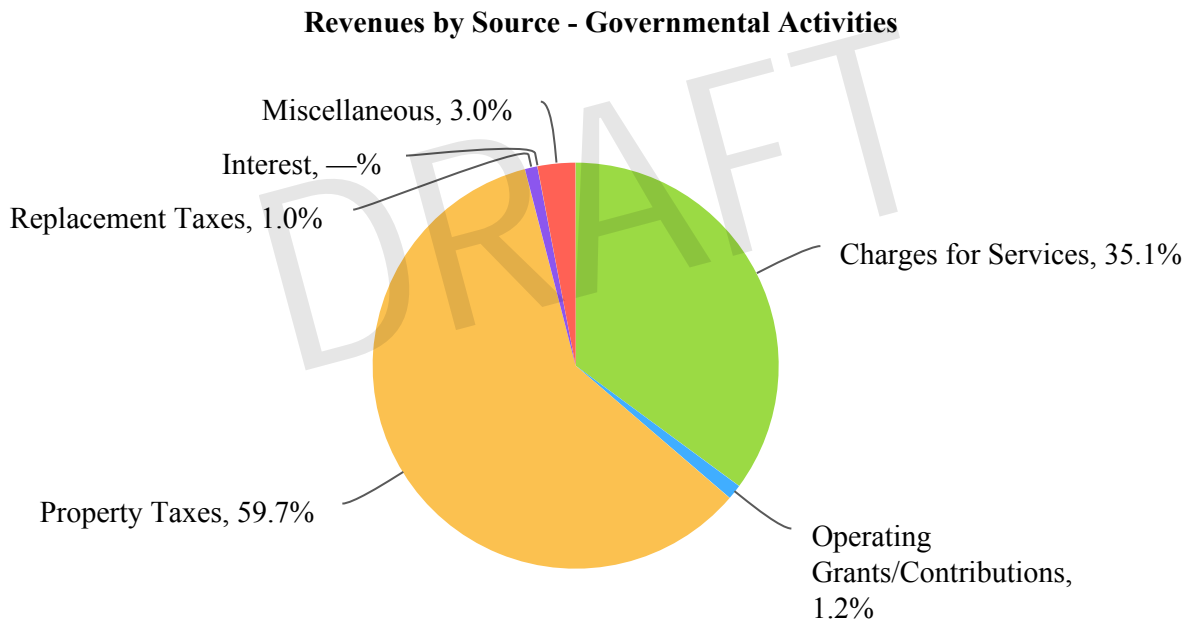
December 31, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

Governmental activity revenue totaled \$5,594,831. Property tax revenues and replacement taxes increased from the prior year; property taxes increased \$197,501 or 6.3 percent and replacement taxes increased \$14,467 or 35.1 percent. Total expenses decreased \$57,851 from the prior year. This decrease was due to net pension liability for IMRF decreasing \$815,536 and total fund level expenses being less in the current fiscal year compared to the prior year.

The following table graphically depicts the major revenue sources of the District. It depicts very clearly the reliance of property taxes and charges for services to fund governmental activities. It also clearly identifies the less significant percentage the District receives from replacement taxes.



LAKE BLUFF PARK DISTRICT, ILLINOIS

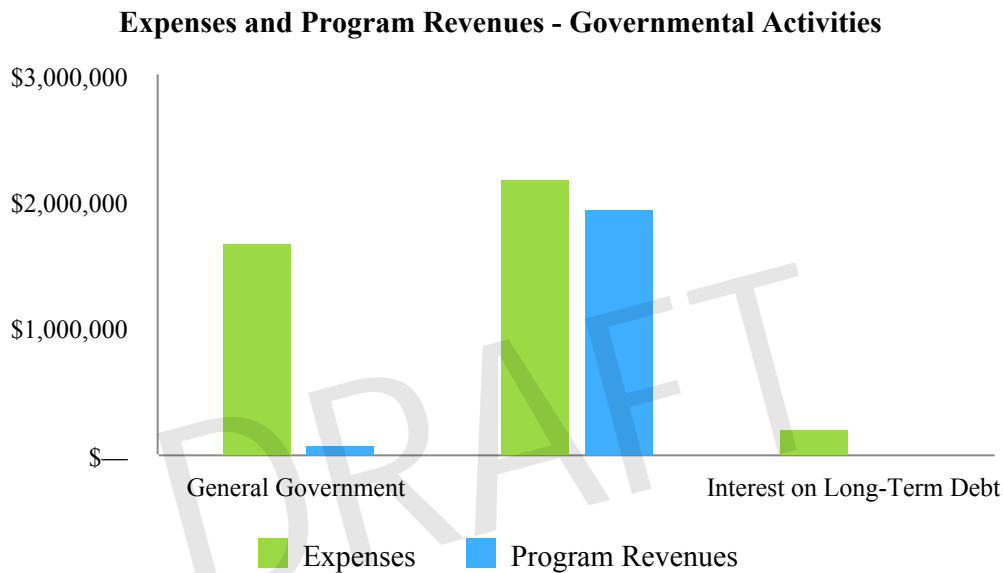
Management's Discussion and Analysis

December 31, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.



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, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The District's governmental funds reported combining ending fund balances of \$2,407,068, which is \$241,612, or 9.1 percent, lower than last year's total of \$2,648,680. The \$241,612 decrease is mainly attributed to the Master Plan Fund's decrease of \$647,189 offset by the increases seen in the remaining four funds.

The General Fund is the chief operating fund of the District. At December 31, 2021, unassigned fund balance in the General Fund was \$488,544.

The General Fund reported an increase in fund balance for the year of \$71,456 which was better than planned by \$144,240. This was due in large part to increased revenue in property taxes and personal property replacement tax.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2021

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

The Recreation Fund reported a surplus of \$193,719. This was primarily due to a large increase in charges for services as COVID-19 restrictions were lifted and programs began running again at closer to normal levels. This was offset by a decrease in grants and donations and an increase in overall recreation expenses related to increased program-related purchases.

The Special Recreation Fund reported a surplus of \$16,400. This was primarily due to increases in property taxes and miscellaneous revenues.

The Bond and Interest Fund reported a surplus of revenues over expenditures of \$124,002. The surplus is due to an increase in property taxes and the receipt of transfers in from the General and Recreation Funds totaling \$470,407.

The Master Plan Fund reported a decrease of \$647,189, due to an increase in capital outlay expenses of \$493,976 as previously held capital projects resumed.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's Board made no budget amendments during the year to the General Fund.

The General Fund actual revenues for the year totaled \$2,050,032, compared to budgeted revenues of \$1,956,214. Revenues for personal property replacement tax were higher than budget by \$15,596, and property taxes, charges for services, and grants and donations revenues collected were higher than budget by \$91,624, \$9,199 and \$24,720, respectively. The General Fund actual expenditures for the year totaled \$1,794,213, compared to budgeted expenditures of \$1,811,974. All of the expenditures were lower than budget in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2021 was \$11,030,617 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, and machinery and equipment.

	<u>Capital Assets - Net of Depreciation</u>	
	<u>2021</u>	<u>2020</u>
Land	\$ 2,582,646	2,582,646
Construction in Progress	475,097	107,670
Land Improvements	2,194,837	1,944,411
Buildings	5,534,386	5,797,483
Machinery and Equipment	243,651	264,105
Totals	<u>11,030,617</u>	<u>10,696,315</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Capital Assets - Continued

This year's major additions included:

Construction in Progress	\$	367,427
Land Improvements		431,669
Machinery and Equipment		<u>36,882</u>
Totals		<u><u>835,978</u></u>

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

Debt Administration

At year-end, the District had total outstanding debt of \$5,852,106 as compared to \$6,760,607 the previous year, a decrease of 13.4 percent, as a result of issuing two general obligation limited tax park bonds and paying debt principal payments in the fiscal year. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2021	2020
Installment Contracts	\$ 29,106	99,607
General Obligation Bonds	4,971,000	5,564,000
Debt Certificates	852,000	1,097,000
Totals	<u><u>5,852,106</u></u>	<u><u>6,760,607</u></u>

In early 2018, Standard & Poor's ("S&P") downgraded the District's rating from AA+ to AA- for its General Obligation Debt. The rating change specifically noted the negative impact that the golf course has had on the District in recent years. In response to both its own concerns and S&P's comments, the Board of Commissioners entered into a license agreement with Golf Vision in late 2018 for the management and operations of the golf course. Under the license agreement, Golf Vision has undertaken the full financial risk for the golf course's operations. State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 2.875 percent of its total assessed valuation. The current debt limit for the District is \$19,226,382.

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2021

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many economic factors when setting the fiscal-year 2022 budget, tax rates, and fees that will be charged for its governmental activities. One of those factors is the economy. Although these factors were considered, the District does not feel they have significant effects on the 2022 Budget. No material effect to the 2022 budget is anticipated due to the significant increase in inflation.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Office of the Executive Director, Lake Bluff Park District, 355 W. Washington Ave., Lake Bluff, Illinois 60044.

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BASIC FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2021

See Following Page

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LAKE BLUFF PARK DISTRICT, ILLINOIS**Statement of Net Position
December 31, 2021**

		Component Unit
	Governmental Activities	Friends of the Lake Bluff Parks
ASSETS		
Current Assets		
Cash and Investments	\$ 2,833,008	150,429
Receivables - Net of Allowances	3,646,347	—
Due from Other Governments	3,934	—
Prepays	29,587	—
Total Current Assets	<u>6,512,876</u>	<u>150,429</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable	3,057,743	—
Depreciable	16,756,736	—
Accumulated Depreciation	<u>(8,783,862)</u>	<u>—</u>
Total Capital Assets	11,030,617	—
Other Assets		
Net Pension Asset - IMRF	<u>1,339,751</u>	<u>—</u>
Total Noncurrent Assets	<u>12,370,368</u>	<u>—</u>
Total Assets	<u>18,883,244</u>	<u>150,429</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	90,478	—
Unamortized Loss on Refunding	147,065	—
Total Deferred Outflows of Resources	<u>237,543</u>	<u>—</u>
Total Assets and Deferred Outflows of Resources	<u>19,120,787</u>	<u>150,429</u>

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

	Governmental Activities	Component Unit Friends of the Lake Bluff Parks
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 167,234	—
Retainage Payable	46,000	—
Accrued Payroll	30,573	—
Other Payables	528,132	—
Accrued Interest Payable	22,177	—
Current Portion of Long-Term Debt	910,998	—
Total Current Liabilities	<u>1,705,114</u>	<u>—</u>
Noncurrent Liabilities		
Compensated Absences Payable	11,758	—
Total OPEB Liability - RBP	154,427	—
Installment Contracts Payable	3,048	—
General Obligation Bonds Payable - Net	4,324,497	—
Debt Certificates Payable	692,000	—
Total Noncurrent Liabilities	<u>5,185,730</u>	<u>—</u>
Total Liabilities	<u>6,890,844</u>	<u>—</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	3,333,869	—
Deferred Items - IMRF	1,190,609	—
Total Deferred Inflows of Resources	<u>4,524,478</u>	<u>—</u>
Total Liabilities and Deferred Inflows of Resources	<u>11,415,322</u>	<u>—</u>
NET POSITION		
Net Investment in Capital Assets	5,250,079	—
Restricted - Special Levies		
Illinois Municipal Retirement	13,283	—
Liability Insurance	77,048	—
Audit	7,843	—
Debt Service	65,454	—
Special Recreation	22,652	—
Foundation	—	150,429
Unrestricted	<u>2,269,106</u>	<u>—</u>
Total Net Position	<u>7,705,465</u>	<u>150,429</u>

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2021

				Net Revenues / (Expenses)	
	Expenses	Program Revenues		Governmental Activities	Component Unit
		Charges for Services	Operating Grants/ Contributions		Friends of the Lake Bluff Parks
Governmental Activities					
General Government	\$ 1,678,456	83,309	—	(1,595,147)	—
Recreation	2,179,382	1,881,135	66,433	(231,814)	—
Interest on Long-Term Debt	200,634	—	—	(200,634)	—
Total Governmental Activities	<u>4,058,472</u>	<u>1,964,444</u>	<u>66,433</u>	<u>(2,027,595)</u>	—
Component Unit					
Friends of the Lake Bluff Parks	<u>58,785</u>	—	<u>100,243</u>	—	<u>41,458</u>
General Revenues					
Taxes					
Property Taxes				3,339,416	—
Intergovernmental - Unrestricted					
Replacement Taxes				55,649	—
Interest Income				354	2
Miscellaneous				168,535	—
				<u>3,563,954</u>	<u>2</u>
Change in Net Position				1,536,359	41,460
Net Position - Beginning				<u>6,169,106</u>	<u>108,969</u>
Net Position - Ending				<u>7,705,465</u>	<u>150,429</u>

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2021

See Following Page

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LAKE BLUFF PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2021

	<u>General</u>
ASSETS	
Cash and Investments	\$ 592,830
Receivables - Net of Allowances	
Taxes	1,887,725
Accounts	49,381
Due from Other Governments	3,934
Prepays	<u>—</u>
 Total Assets	 <u><u>2,533,870</u></u>
LIABILITIES	
Accounts Payable	41,416
Retainage Payable	—
Accrued Payroll	18,011
Other Payables	<u>—</u>
Total Liabilities	59,427
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>1,887,725</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>1,947,152</u></u>
FUND BALANCES	
Nonspendable	—
Restricted	98,174
Committed	—
Assigned	—
Unassigned	488,544
Total Fund Balances	<u><u>586,718</u></u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u><u>2,533,870</u></u>

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

<u>Special Revenue</u>		<u>Debt Service</u>	<u>Capital Projects</u>	
<u>Recreation</u>	<u>Special Recreation</u>	<u>Bond and Interest</u>	<u>Master Plan</u>	<u>Totals</u>
819,259	8,949	78,390	1,333,580	2,833,008
509,902	271,522	664,720	—	3,333,869
239,760	14,096	9,241	—	312,478
—	—	—	—	3,934
29,587	—	—	—	29,587
<u>1,598,508</u>	<u>294,567</u>	<u>752,351</u>	<u>1,333,580</u>	<u>6,512,876</u>
53,574	—	—	72,244	167,234
—	—	—	46,000	46,000
12,169	393	—	—	30,573
528,132	—	—	—	528,132
593,875	393	—	118,244	771,939
509,902	271,522	664,720	—	3,333,869
<u>1,103,777</u>	<u>271,915</u>	<u>664,720</u>	<u>118,244</u>	<u>4,105,808</u>
29,587	—	—	—	29,587
—	22,652	87,631	—	208,457
465,144	—	—	—	465,144
—	—	—	1,215,336	1,215,336
—	—	—	—	488,544
<u>494,731</u>	<u>22,652</u>	<u>87,631</u>	<u>1,215,336</u>	<u>2,407,068</u>
<u>1,598,508</u>	<u>294,567</u>	<u>752,351</u>	<u>1,333,580</u>	<u>6,512,876</u>

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

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

December 31, 2021

Total Governmental Fund Balances	\$ 2,407,068
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.	11,030,617
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(1,100,131)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(14,698)
Net Pension Asset - IMRF	1,339,751
Total OPEB Liability - RBP	(154,427)
Installment Contracts Payable	(29,106)
General Obligation Bonds Payable - Net	(5,046,497)
Debt Certificates Payable	(852,000)
Unamortized Loss on Refunding	147,065
Accrued Interest Payable	(22,177)
Net Position of Governmental Activities	<u>7,705,465</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2021**

See Following Page

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LAKE BLUFF PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2021

	<u>General</u>
Revenues	
Taxes	\$ 1,888,549
Intergovernmental	55,649
Charges for Services	83,309
Grants and Donations	—
Interest Income	9
Miscellaneous	22,516
Total Revenues	<u>2,050,032</u>
Expenditures	
Current	
General Government	1,743,055
Recreation	—
Capital Outlay	49,908
Debt Service	
Principal Retirement	1,250
Interest and Fiscal Charges	—
Total Expenditures	<u>1,794,213</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>255,819</u>
Other Financing Sources (Uses)	
Disposal of Capital Assets	—
Transfers In	—
Transfers Out	(184,363)
	<u>(184,363)</u>
Net Change in Fund Balances	71,456
Fund Balances - Beginning	<u>515,262</u>
Fund Balances - Ending	<u><u>586,718</u></u>

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

<u>Special Revenue</u>		<u>Debt Service</u>	<u>Capital Projects</u>	
Recreation	Special Recreation	Bond and Interest	Master Plan	Totals
510,087	266,931	673,849	—	3,339,416
—	—	—	—	55,649
1,822,847	—	—	58,288	1,964,444
2,895	—	—	63,538	66,433
—	—	—	345	354
121,056	10,435	—	14,528	168,535
2,456,885	277,366	673,849	136,699	5,594,831
466,695	—	—	14,305	2,224,055
1,406,994	118,382	—	—	1,525,376
26,233	127,584	—	821,943	1,025,668
69,251	—	838,000	—	908,501
7,949	—	182,254	—	190,203
1,977,122	245,966	1,020,254	836,248	5,873,803
479,763	31,400	(346,405)	(699,549)	(278,972)
—	—	—	37,360	37,360
—	—	470,407	15,000	485,407
(286,044)	(15,000)	—	—	(485,407)
(286,044)	(15,000)	470,407	52,360	37,360
193,719	16,400	124,002	(647,189)	(241,612)
301,012	6,252	(36,371)	1,862,525	2,648,680
494,731	22,652	87,631	1,215,336	2,407,068

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2021**

Net Change in Fund Balances - Total Governmental Funds \$ (241,612)

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	835,978
Depreciation Expense	(501,676)

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

Change in Deferred Items - IMRF	(278,049)
---------------------------------	-----------

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

Change in Compensated Absences Payable	(1,113)
Change in Net Pension (Asset) - IMRF	815,536
Change in Total OPEB Liability - RBP	9,225
Retirement of Debt	908,501
Amortization of Loss on Refunding	(34,966)
Amortization of Bond Premium	10,785

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

	<u>13,750</u>
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Changes in Net Position of Governmental Activities

	<u><u>1,536,359</u></u>
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LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lake Bluff Park District (District) of Illinois is duly organized and existing under the laws of the State of Illinois, and is operating under the provisions of the Park District Code. The District operates under the Commissioner-Director form of government and provides a variety of 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:	Lake Bluff Park District
Discretely Presented Component Unit:	Friends of the Lake Bluff Parks

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.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 but do not meet the criteria for blending.

Friends of the Lake Bluff Parks

The Friends of the Lake Bluff Parks (the Foundation) is being reported as a discretely presented component unit of the District as it is legally separate from the District. The Foundation is a discretely presented component unit because the resources received and held by the Foundation are entirely for the direct benefit of the District, the District has the ability to access those resources, and those resources are significant to the District. Separate financial statements of the Foundation are available by contacting the Administrative Office of the Friends of the Lake Bluff Parks, 355 W. Washington, Lake Bluff, Illinois 60044.

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 preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

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

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

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, charges for services, interest income, etc.).

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

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. All of the District funds are reported as governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is a primary operating fund of the District or meets the following criteria:

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

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

Governmental Funds

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditures for specified purposes. The District maintains two special revenue funds. The Recreation Fund, a major fund, accounts for the operations of the recreation programs. Financing is provided primarily from an annual property tax levy (restricted), and from fees charged for programs and activities (committed). The Special Recreation Fund, accounted for as a major fund, accounts for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northern Illinois Special Recreation Association to provide special recreation programs for the physically and mentally challenged.

Debt Service Funds are used to account for the accumulation of resources, and the payment of, general long-term debt principal and interest. The Bond and Interest Fund, a major fund, accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds are used to account for all resources used for the acquisition or construction of major capital assets. The District maintains one capital projects fund. The Master Plan Fund, a major fund, is used to account for revenues from a specific property tax levy, bond issues and expenditures related to capital projects.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

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

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

Basis of Accounting

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

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

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Cash and Investments

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

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

Interfund Receivables, Payables and Activity

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

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.

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

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

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

Land Improvements	20 Years
Buildings	40 Years
Machinery and Equipment	3 - 20 Years

Deferred Outflows/Inflows of Resources

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

Compensated Absences

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

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

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Long-Term Obligations

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

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

Net Position

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

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

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

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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

- The District Director submits to the Board of Park Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- A public hearing is held at the District’s office to obtain taxpayer comments.
- The appropriated budget is legally enacted through passage of a Budget and Appropriation Ordinance, which sets forth all proposed expenditures by fund and function for the year. The legal level of budgetary control is generally considered to be the total expenditures for each fund. Therefore, it is the District’s position that management may overspend a line item or a function so long as expenditures do not exceed the total appropriation for the fund.
- The Board of Commissioners may:
 - Amend the budget by filing an amended Budget and Appropriation Ordinance with the County Clerk.
 - Transfer between line items of any fund not exceeding in the aggregate ten percent (10%) of the total amount appropriated in such fund.
- All appropriations lapse at year end. Expenditures legally may not exceed the total of appropriation and beginning fund balance at the fund level.
- The administrative staff of the District has no authority to amend the budget without first seeking approval from the Board of Commissioners.
- Budgets for the general, special revenue, debt service and capital projects funds are adopted on a basis consistent with generally accepted accounting principles. All budgets are prepared based on the annual fiscal year of the District.
- The Budget and Appropriation Ordinance was passed on March 15, 2021.
- During the year, no supplementary appropriations were made.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

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

Fund	Excess
Bond and Interest	\$ 160,398
Master Plan	340,748

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

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

Deposits. At year-end, the carrying amount of the District's deposits totaled \$2,833,008 and the bank balances totaled \$2,558,244.

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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses rising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations. As of December 31, 2021, the District does not have any investments.

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

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy does not address custodial credit risk for deposits. At year-end, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

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

PROPERTY TAXES

Property taxes for 2020 attach as an enforceable lien on January 1 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments on or about June 1 and September 1. The County collects such taxes and remits them periodically.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Bond and Interest	General	\$ 184,363 (1)
Bond and Interest	Recreation	286,044 (1)
Master Plan	Special Recreation	<u>15,000 (2)</u>
		<u><u>485,407</u></u>

Transfers are used to (1) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and (2) move funds from the Special Recreation Fund to Master Plan Fund for future capital purchases.

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,582,646	—	—	2,582,646
Construction in Progress	107,670	367,427	—	475,097
	<u>2,690,316</u>	<u>367,427</u>	<u>—</u>	<u>3,057,743</u>
Depreciable Capital Assets				
Land Improvements	4,228,103	431,669	—	4,659,772
Buildings	10,831,899	—	—	10,831,899
Machinery and Equipment	1,228,183	36,882	—	1,265,065
	<u>16,288,185</u>	<u>468,551</u>	<u>—</u>	<u>16,756,736</u>
Less Accumulated Depreciation				
Land Improvements	2,283,692	181,243	—	2,464,935
Buildings	5,034,416	263,097	—	5,297,513
Machinery and Equipment	964,078	57,336	—	1,021,414
	<u>8,282,186</u>	<u>501,676</u>	<u>—</u>	<u>8,783,862</u>
Total Net Depreciable Capital Assets	<u>8,005,999</u>	<u>(33,125)</u>	<u>—</u>	<u>7,972,874</u>
Total Net Capital Assets	<u><u>10,696,315</u></u>	<u><u>334,302</u></u>	<u><u>—</u></u>	<u><u>11,030,617</u></u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Governmental Activities - Continued

Depreciation expense was charged to governmental activities as follows:

Recreation	<u>\$ 501,676</u>
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LONG-TERM DEBT

Installment Contracts

The District enters into installment contracts to provide funds for the acquisition of capital assets. Installment contracts currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$83,915 Installment Contract of 2016 - Due in monthly installments of \$1,527 including interest at 0.30% through July 24, 2021.	\$ 10,558	—	10,558	—
\$182,246 Installment Contract of 2017 - Due in monthly installments of \$3,423 including interest at 4.75% through February 10, 2022.	46,516	—	39,711	6,805
\$45,869 Installment Contract of 2018 - Due in monthly installments of \$1,068 including interest at 5.50% through October 1, 2022.	22,281	—	11,880	10,401
\$33,145 Installment Contract of 2019 - Due in monthly installments of \$776 including interest at 5.75% through April 2, 2023.	20,252	—	8,352	11,900
	<u>99,607</u>	<u>—</u>	<u>70,501</u>	<u>29,106</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Bonds

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

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,515,000 General Obligation Park Bonds of 2015B - Due in annual installments of \$180,000 to \$240,000 plus interest at 2.00% to 4.00% through December 30, 2029.	\$ 1,950,000	—	195,000	1,755,000
\$1,200,000 General Obligation Limited Tax Park Bonds of 2016 - Due in annual installments of \$185,000 to \$260,000 plus interest at 1.15% to 1.75% through January 1, 2022.	445,000	—	260,000	185,000
\$2,365,000 General Obligation Limited Tax Refunding Park Bonds of 2020 - Due in annual installments of \$5,000 to \$325,000 plus interest at 2.19% through December 15, 2032.	2,280,000	—	25,000	2,255,000
\$889,000 General Obligation Limited Tax Park Bonds of 2020A - Due in annual installments of \$113,000 to \$339,000 plus interest at 1.70% through December 15, 2024.	889,000	—	113,000	776,000
	<u>5,564,000</u>	<u>—</u>	<u>593,000</u>	<u>4,971,000</u>
Plus: Unamortized Premium on Debt Issuance				<u>75,497</u>
Total General Obligation Bonds				<u><u>5,046,497</u></u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Certificates

The District enters into debt certificates to provide funds for the acquisition of capital assets. Debt certificates currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,020,000 Taxable Refunding Debt Certificates of 2010B - Due in annual installments of \$30,000 to \$180,000 plus interest at 2.00% to 3.80% through January 1, 2026.	\$ 345,000	—	50,000	295,000
\$932,000 Taxable Refunding Debt Certificates of 2018 - Due in annual installments of \$105,000 to \$195,000 plus interest at 4.25% through January 1, 2026.	752,000	—	195,000	557,000
	<u>1,097,000</u>	<u>—</u>	<u>245,000</u>	<u>852,000</u>

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	\$ 13,585	2,226	1,113	14,698	2,940
Total OPEB Liability - RBP	163,652	—	9,225	154,427	—
Installment Contracts	99,607	—	70,501	29,106	26,058
General Obligation Bonds	5,564,000	—	593,000	4,971,000	722,000
Plus: Unamortized Premium	86,282	—	10,785	75,497	—
Debt Certificates	1,097,000	—	245,000	852,000	160,000
	<u>7,024,126</u>	<u>2,226</u>	<u>929,624</u>	<u>6,096,728</u>	<u>910,998</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity

For governmental activities, the compensated absences, the net pension (asset), and the total OPEB liability are liquidated by the General Fund or Recreation Fund. Payments on the installment contracts are made by the Recreation and the General Funds. Payments on the general obligation bonds and the debt certificates are made by the Debt Service Fund.

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities							
	Installment Contracts		General Obligation Bonds		Debt Certificates		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 26,058	787	722,000	122,757	160,000	32,569	908,058	156,113
2023	3,048	36	544,000	109,287	160,000	25,878	707,048	135,201
2024	—	—	555,000	97,415	170,000	18,951	725,000	116,366
2025	—	—	450,000	84,212	179,000	11,581	629,000	95,793
2026	—	—	460,000	72,616	183,000	3,889	643,000	76,505
2027	—	—	460,000	60,157	—	—	460,000	60,157
2028	—	—	465,000	47,070	—	—	465,000	47,070
2029	—	—	565,000	33,142	—	—	565,000	33,142
2030	—	—	315,000	16,425	—	—	315,000	16,425
2031	—	—	310,000	9,526	—	—	310,000	9,526
2032	—	—	125,000	2,738	—	—	125,000	2,738
Totals	29,106	823	4,971,000	655,345	852,000	92,868	5,852,106	749,036

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Defeased Debt

In prior years, the District defeased general obligation limited tax park bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payment on the old bonds. Since the requirements which 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. Defeased bonds of \$2,185,000 remain outstanding as of the date of this report.

Legal Debt Margin

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

Assessed Valuation - 2020	<u>\$ 668,743,727</u>
Legal Debt Limit - 2.875% of Assessed Value	19,226,382
Amount of Debt Applicable to Limit	<u>5,823,000</u>
Legal Debt Margin	<u>13,403,382</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	3,845,276
Amount of Debt Applicable to Debt Limit	<u>3,216,000</u>
Non-Referendum Legal Debt Margin	<u>629,276</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2021:

Governmental Activities

Capital Assets - Net of Accumulated Depreciation \$ 11,030,617

Less Capital Related Debt:

Installment Contract of 2017	(6,805)	
Installment Contract of 2018	(10,401)	
Installment Contract of 2019	(11,900)	
General Obligation Park Bonds of 2015B	(1,755,000)	
General Obligation Limited Tax Park Bonds of 2016	(185,000)	
General Obligation Limited Tax Refunding Park Bonds of 2020	(2,255,000)	
General Obligation Limited Tax Park Bonds of 2020A	(776,000)	
Taxable Refunding Debt Certificates of 2010B	(295,000)	
Taxable Refunding Debt Certificates of 2018	(557,000)	
Unamortized Loss on Refunding	147,065	
Unamortized Premium on Debt Issuance	(75,497)	(5,780,538)

Net Investment in Capital Assets 5,250,079

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

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

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

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

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

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

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

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

	Special Revenue		Debt	Capital	Totals
	General	Recreation	Service	Projects	
		Recreation	Bond and	Master	
			Interest	Plan	
Fund Balances					
Nonspendable					
Prepays	\$ —	29,587	—	—	29,587
Restricted					
Property Tax Levies					
Illinois Municipal Retirement	13,283	—	—	—	13,283
Liability Insurance	77,048	—	—	—	77,048
Audit	7,843	—	—	—	7,843
Special Recreation	—	—	22,652	—	22,652
Debt Service	—	—	—	87,631	87,631
	98,174	—	22,652	87,631	208,457
Committed					
Recreational Programming, Facility Maintenance, and Future Recreation Capital	—	465,144	—	—	465,144
Assigned					
Capital Projects	—	—	—	1,215,336	1,215,336
Unassigned	488,544	—	—	—	488,544
Total Fund Balances	586,718	494,731	22,652	1,215,336	2,407,068

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1992, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect as of January 1, 2021 to January 1, 2022:

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	\$100,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$50,000,000/Occurrence/Annual Aggregate
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annual Aggregate
Auto Physical Damage			
Comprehensive and Collision	\$1,000	\$1,000,000	Included
Course of Construction	\$1,000	Included	\$25,000,000
Tax Revenue Interruption	\$1,000	\$1,000,000	\$3,000,000/Reported Values
			\$1,000,000/Non-Reported Values
Business Interruption, Rental Income	\$1,000		\$100,000,000/Reported Values
			\$500,000/\$2,500,000/Non-Reported Values
Off Premises Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery			\$100,000,000 Equipment Breakdown
Property Damage	\$1,000	\$9,000	Property Damage - Included
Business Income	48 Hours	N/A	Included
Fidelity and Crime	\$1,000	\$24,000	\$2,000,000/Occurrence
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/Occurrence
Blanket Bond	\$1,000	\$24,000	\$2,000,000/Occurrence
WORKERS COMPENSATION			
Employers Liability	N/A	\$500,000	Statutory
		\$500,000	\$3,500,000 Employers Liability

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

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
Communicable Disease	\$1,000/\$5,000	\$5,000,000	\$250,000/Claim/Aggregate; \$5,000,000 Aggregate All Members
POLLUTION LIABILITY			
Liability - Third Party	None	\$25,000	\$5,000,000/Occurrence
Property - First Party	\$1,000	\$24,000	\$30,000,000 3 Year Aggregate
OUTBREAK EXPENSE			
Outbreak Suspension	24 Hours	N/A	\$5,000/\$25,000/Day All Locations \$150,000/\$500,000 Aggregate
Workplace Violence Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum
Fungus Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum
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 Loss	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Liability	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
eCrime	\$1,000	\$100,000	\$50,000/Occurrence/Annual Aggregate
Criminal Reward	\$1,000	\$100,000	\$50,000/Occurrence/Annual Aggregate
DEADLY WEAPON RESPONSE			
Liability	\$1,000	\$9,000	\$500,000/Occurrence/\$2,500,000 Annual Aggregate
First Party Property	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Crisis Management Services	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Counseling/Funeral Expenses	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Medical Expenses	\$1,000	\$9,000	\$25,000/person/\$500,000 Annual Aggregate
AD&D	\$1,000	\$9,000	\$50,000/person/\$500,000 Annual Aggregate
VOLUNTEER MEDICAL ACCIDENT			
Volunteer Medical Accident	None	\$5,000	\$5,000 Medical Expense Excess of any other Collectible Insurance

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
UNDERGROUND STORAGE TANK LIABILITY			
Underground Storage Tank Liability	None	N/A	\$10,000, Follows Illinois Leaking
			Underground Tank Fund
UNEMPLOYMENT COMPENSATION			
Unemployment Compensation	N/A	N/A	Statutory

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

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

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

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

The following represents a summary of PDRMA’s Property/Casualty Program balance sheet at December 31, 2020 and the statement of revenues and expenses for the period ending December 31, 2020. The District’s portion of the overall equity of the pool is 0.255% or \$144,763.

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Since 89.98% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

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 VENTURE

Northern Suburban Special Recreation Association (NSSRA)

The District, along with nine other park districts, two Cities, and one Village, has entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in the Association and generally provides funding based on up to .0400 cents per \$100 of its equalized assessed valuation. The District contributed \$93,930 to NSSRA during the current fiscal year. The District does not have a direct financial interest in the NSSRA and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of NSSRA, the assets, if any, shall be divided among the members in accordance with an equitable formula as determined by a unanimous vote of the Board of Directors of the Association.

A complete, separate financial statement for the Association can be obtained from the Association's administrative offices at 1221 County Line Road, Highland Park, IL 60035.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

Benefits Provided. IMRF 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.

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:

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

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.

- 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, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	29
Inactive Plan Members Entitled to but not yet Receiving Benefits	99
Active Plan Members	<u>30</u>
Total	<u>158</u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2021, the District's contribution was 9.66% of covered payroll.

Net Pension (Asset). The District's net pension (asset) was measured as of December 31, 2021. The total pension liability used to calculate the net pension (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2021, using the following actuarial methods and assumptions:

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	25.00%	2.00%
Domestic Equities	39.00%	4.50%
International Equities	15.00%	5.75%
Real Estate	10.00%	5.90%
Blended	10.00%	4.30% - 8.10%
Cash and Cash Equivalents	1.00%	1.70%

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.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension (Asset)	\$ (360,405)	(1,339,751)	(2,090,597)
Changes in the Net Pension (Asset)			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A) - (B)
Balances at December 31, 2020	\$ 8,832,585	9,356,800	(524,215)
Changes for the Year:			
Service Cost	109,832	—	109,832
Interest on the Total Pension Liability	629,092	—	629,092
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	185,960	—	185,960
Changes of Assumptions	—	—	—
Contributions - Employer	—	128,191	(128,191)
Contributions - Employees	—	61,635	(61,635)
Net Investment Income	—	1,533,589	(1,533,589)
Benefit Payments, Including Refunds of Employee Contributions	(420,749)	(420,749)	—
Other (Net Transfer)	—	17,005	(17,005)
Net Changes	504,135	1,319,671	(815,536)
Balances at December 31, 2021	9,336,720	10,676,471	(1,339,751)

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

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

For the year ended December 31, 2021, the District recognized pension revenue of \$409,296. At December 31, 2021, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 90,478	(16,139)	74,339
Change in Assumptions	—	(4,409)	(4,409)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(1,170,061)	(1,170,061)
Total Deferred Amounts Related to IMRF	<u>90,478</u>	<u>(1,190,609)</u>	<u>(1,100,131)</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
2022	\$ (188,255)
2023	(451,374)
2024	(287,906)
2025	(172,596)
2026	—
Thereafter	—
Total	<u>(1,100,131)</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Lake Bluff Park District's Retiree Benefit 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, and vision benefits for retirees and their dependents. Retirees and spousal/dependent may continue these benefits through COBRA provisions until the Medicare age. Retirees may not continue on the healthcare plan once Medicare eligible.

Plan Membership. As of December 31, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	—
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>13</u>
Total	<u><u>13</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2021, and was determined by an actuarial valuation as of December 31, 2020.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	2.06%
Healthcare Cost Trend Rates	The initial trend is based on the 2021 Segal Health Plan Cost Trend Survey. The Grading period and ultimate trend rates selected fall within a generally accepted range.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

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

Mortality rates were based on the PubG-2010(B) study improved generationally using MP-2020 improvement rates, weighter per IMRF experience study dated December 14, 2020.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2020	\$ 163,652
Changes for the Year:	
Service Cost	5,044
Interest on the Total OPEB Liability	3,469
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(17,738)
Benefit Payments	—
Other Changes	—
Net Changes	(9,225)
Balance at December 31, 2021	154,427

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

The discount rate used to measure the total pension liability was 2.06%, while the prior valuation used 2.12%. 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 (1.06%)	Current Discount Rate (2.06%)	1% Increase (3.06%)
Total OPEB Liability	\$ 179,253	154,427	134,220

LAKE BLUFF PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

		Healthcare Cost Trend Rates		
		1% Decrease (Varies)	decreasing to (Varies)	1% Increase (Varies)
Total OPEB Liability	\$	132,270	154,427	181,391

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, 2021, the District recognized OPEB revenue of \$9,225.

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

Notes to the Required Supplementary Information

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

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Illinois Municipal Retirement Fund
Required Supplementary Information
Schedule of Employer Contributions
December 31, 2021**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 195,746	\$ 195,746	\$ —	\$ 1,633,947	11.98%
2016	187,049	187,049	—	1,701,999	10.99%
2017	168,958	168,958	—	1,706,653	9.90%
2018	172,652	172,652	—	1,761,760	9.80%
2019	113,709	113,709	—	1,441,184	7.89%
2020	107,857	107,857	—	1,241,166	8.69%
2021	128,191	128,191	—	1,327,027	9.66%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 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.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

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

December 31, 2021

	<u>2015</u>
Total Pension Liability	
Service Cost	\$ 155,293
Interest	511,034
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	147,775
Change of Assumptions	—
Benefit Payments, Including Refunds of Member Contributions	<u>(358,141)</u>
Net Change in Total Pension Liability	455,961
Total Pension Liability - Beginning	<u>6,924,310</u>
 Total Pension Liability - Ending	 <u><u>7,380,271</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 195,746
Contributions - Members	73,527
Net Investment Income	31,074
Benefit Payments, Including Refunds of Member Contributions	<u>(358,141)</u>
Other (Net Transfer)	144,879
Net Change in Plan Fiduciary Net Position	<u>87,085</u>
Plan Net Position - Beginning	<u>6,259,210</u>
 Plan Net Position - Ending	 <u><u>6,346,295</u></u>
 Employer's Net Pension Liability/(Asset)	 <u><u>\$ 1,033,976</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 85.99%
 Covered Payroll	 \$ 1,633,947
 Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	 63.28%

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

2016	2017	2018	2019	2020	2021
181,851	163,138	165,427	122,477	133,874	109,832
544,970	560,532	573,326	577,604	623,152	629,092
—	—	—	—	—	—
(132,358)	71,818	(213,753)	318,413	(197,075)	185,960
(9,177)	(253,985)	202,365	—	(53,829)	—
(390,462)	(365,810)	(378,304)	(388,267)	(403,613)	(420,749)
194,824	175,693	349,061	630,227	102,509	504,135
7,380,271	7,575,095	7,750,788	8,099,849	8,730,076	8,832,585
7,575,095	7,750,788	8,099,849	8,730,076	8,832,585	9,336,720
187,049	168,958	172,652	113,709	107,857	128,191
78,790	76,799	79,324	65,642	55,852	61,635
437,704	1,179,432	(397,115)	1,332,319	1,175,716	1,533,589
(390,462)	(365,810)	(378,304)	(388,267)	(403,613)	(420,749)
(20,955)	(117,124)	133,755	33,221	73,376	17,005
292,126	942,255	(389,688)	1,156,624	1,009,188	1,319,671
6,346,295	6,638,421	7,580,676	7,190,988	8,347,612	9,356,800
6,638,421	7,580,676	7,190,988	8,347,612	9,356,800	10,676,471
936,674	170,112	908,861	382,464	(524,215)	(1,339,751)
87.63%	97.81%	88.78%	95.62%	105.94%	114.35%
1,701,999	1,706,653	1,761,760	1,441,184	1,241,166	1,327,028
55.03%	9.97%	51.59%	26.54%	(42.24%)	(100.96%)

LAKE BLUFF PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2021

	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 1,570	1,504	621	5,044
Interest	3,590	3,858	3,008	3,469
Changes of Benefit Terms	—	—	—	—
Difference Between Expected and Actual Experience	—	—	29,308	—
Change of Assumptions or Other Inputs	(6,966)	14,635	20,919	(17,738)
Benefit Payments	(8,106)	(8,631)	—	—
Net Change in Total OPEB Liability	(9,912)	11,366	53,856	(9,225)
Total OPEB Liability - Beginning	108,342	98,430	109,796	163,652
Total OPEB Liability - Ending	98,430	109,796	163,652	154,427
Covered-Employee Payroll	\$ 1,242,095	948,144	725,046	945,784
Total OPEB Liability as a Percentage of Covered-Employee Payroll	7.92%	11.58%	22.57%	16.33%

Notes:

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made from 2018 through 2021.

LAKE BLUFF PARK DISTRICT, ILLINOIS

General Fund

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

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,796,925	1,796,925	1,888,549
Intergovernmental			
Replacement Taxes	40,053	40,053	55,649
Charges for Services			
Fees and Admissions	36,700	36,700	33,260
Rentals	10,410	10,410	15,490
Programs	27,000	27,000	34,559
Grants and Donations	24,720	24,720	—
Interest Income	16	16	9
Miscellaneous	20,390	20,390	22,516
Total Revenues	<u>1,956,214</u>	<u>1,956,214</u>	<u>2,050,032</u>
Expenditures			
General Government			
Administration	1,053,491	1,053,491	1,036,799
Park Maintenance	702,312	702,312	706,256
Capital Outlay	53,671	53,671	49,908
Debt Service			
Principal Retirement	2,500	2,500	1,250
Total Expenditures	<u>1,811,974</u>	<u>1,811,974</u>	<u>1,794,213</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	144,240	144,240	255,819
Other Financing (Uses)			
Transfers Out	—	—	(184,363)
Net Change In Fund Balance	<u>144,240</u>	<u>144,240</u>	71,456
Fund Balance - Beginning			<u>515,262</u>
Fund Balance - Ending			<u><u>586,718</u></u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 485,379	485,379	510,087
Charges for Services			
Fees and Admissions	599,220	599,220	596,876
Rentals	41,658	41,658	36,557
Programs	1,048,480	1,048,480	1,145,333
Private Lessons	37,825	37,825	32,526
Concessions	2,250	2,250	10,922
Pro Shop Merchandise	5,000	5,000	633
Grants and Donations	—	—	2,895
Miscellaneous	69,381	69,381	121,056
Total Revenues	<u>2,289,193</u>	<u>2,289,193</u>	<u>2,456,885</u>
Expenditures			
General Government	487,221	487,221	466,695
Recreation	1,402,181	1,402,181	1,406,994
Capital Outlay	21,100	21,100	26,233
Debt Service			
Principal Retirement	76,679	76,679	69,251
Interest and Fiscal Charges	—	—	7,949
Total Expenditures	<u>1,987,181</u>	<u>1,987,181</u>	<u>1,977,122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	302,012	302,012	479,763
Other Financing (Uses)			
Transfers Out	<u>(297,669)</u>	<u>(297,669)</u>	<u>(286,044)</u>
Net Change in Fund Balance	<u>4,343</u>	<u>4,343</u>	193,719
Fund Balance - Beginning			<u>301,012</u>
Fund Balance - Ending			<u>494,731</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Special Recreation - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 252,480	252,480	266,931
Miscellaneous	—	—	10,435
Total Revenues	<u>252,480</u>	<u>252,480</u>	<u>277,366</u>
Expenditures			
Recreation			
Personal Services			
Administration	22,875	22,875	23,337
Contractual Services			
Insurance - Employees	1,222	1,222	1,115
Professional Planning Services	500	500	—
Contributions for NSSRA	94,125	94,125	86,521
Inclusion Fees	11,994	11,994	7,409
Continuing Education	500	500	—
Capital Outlay			
Building Improvements	127,584	127,584	127,584
Total Expenditures	<u>258,800</u>	<u>258,800</u>	<u>245,966</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,320)	(6,320)	31,400
Other Financing (Uses)			
Transfers Out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(15,000)</u>
Net Change in Fund Balance	<u>(16,320)</u>	<u>(16,320)</u>	16,400
Fund Balance - Beginning			<u>6,252</u>
Fund Balance - Ending			<u><u>22,652</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

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INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Recreation Fund

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

Special Recreation Fund

The Special Recreation Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northern Illinois Special Recreation Association to provide special recreation programs for the physically and mentally challenged.

DEBT SERVICE FUND

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

Bond and Interest Fund

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

CAPITAL PROJECTS FUND

The Capital Projects Funds are used to account for all resources used for the acquisition of capital assets.

Master Plan Fund

The Master Plan Fund is used to account for revenues from a specific annual property tax levy, bond issues and expenditures related to capital projects.

LAKE BLUFF PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government			
Administration			
Personal Services			
Executive Director	\$ 110,500	110,500	113,168
Business & HR Manager	40,331	40,331	42,975
Finance and Accounting Specialist	78,000	78,000	76,528
Communication & Promotions Manager	69,932	69,932	70,539
Recording Secretary	34,611	34,611	38,137
Superintendent of Community Recreation	120,356	120,356	120,805
Guest Services Manager	58,995	58,995	61,574
Guest Services Associate - Part-Time	63,345	63,345	53,106
Bookkeeper	27,456	27,456	25,667
Guest Services Team Leader	35,006	35,006	33,911
	<u>638,532</u>	<u>638,532</u>	<u>636,410</u>
Contractual Services			
Insurance - Employees	79,721	79,721	96,765
Illinois Municipal Retirement	53,800	53,800	52,453
Social Security and Medicare	48,848	48,848	46,546
Legal Services	21,600	21,600	15,326
Professional Planning Services	5,000	5,000	4,436
Accounting and Bookkeeping Services	26,300	26,300	5,309
Audit	—	—	19,200
Equipment Service Agreements	5,356	5,356	10,150
Postage	2,000	2,000	59
Marketing Professional Services	2,500	2,500	—
Transportation and Conferences	7,875	7,875	4,505
Advertising, Legal Notices	1,950	1,950	3,278
Communications Equipment Services	82,907	82,907	70,268
Bank Service Charges	3,500	3,500	1,407
Contractual Services - Other	9,250	9,250	12,135
Utility and Water	34,032	34,032	31,550
Telephone	7,750	7,750	6,553
Refuse	432	432	972
Dues and Subscriptions	12,075	12,075	11,525
Staff Recognition	940	940	754
	<u>405,836</u>	<u>405,836</u>	<u>393,191</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government - Continued			
Administration - Continued			
Materials and Supplies			
Office Supplies	\$ 7,923	7,923	7,198
Technology Equipment/Supplies	1,200	1,200	—
	<u>9,123</u>	<u>9,123</u>	<u>7,198</u>
Total Administration	<u>1,053,491</u>	<u>1,053,491</u>	<u>1,036,799</u>
Park Maintenance			
Personal Services			
Superintendent of Parks & Facility Maintenance	87,511	87,511	88,058
Maintenance Services Associates - Full-Time	90,167	90,167	87,300
Maintenance - Part-Time	97,000	97,000	76,602
Outside Guest Services Associate	24,420	24,420	21,675
Assistant Waterfront Manager	18,280	18,280	28,972
Waterfront Manager - Part-Time	12,875	12,875	11,116
Lifeguards	36,300	36,300	51,465
Facility Services Manager	16,830	16,830	18,289
Group Instructor	15,000	15,000	17,518
Overtime	4,500	4,500	3,937
Morning Mechanic, Technical & Facilities	16,975	16,975	17,034
	<u>419,858</u>	<u>419,858</u>	<u>421,966</u>
Contractual Services			
Insurance - Employees	57,265	57,265	40,717
Illinois Municipal Retirement	20,049	20,049	24,335
Social Security and Medicare	32,119	32,119	30,052
Transportation and Conferences	2,924	2,924	2,054
Professional Planning Services	500	500	—
Communications Equipment/Service	1,932	1,932	1,393
Active Network Fees	1,900	1,900	2,827

LAKE BLUFF PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government - Continued			
Park Maintenance - Continued			
Contractual Services - Continued			
Contractual Services - Other	\$ 61,986	61,986	64,576
Utilities	11,541	11,541	12,332
Water/Sewer	6,310	6,310	4,561
Telephone	8,772	8,772	7,092
Dues and Subscriptions	1,135	1,135	289
Facility Service Agreements	4,531	4,531	4,181
Refuse Collection	3,780	3,780	4,391
	<u>214,744</u>	<u>214,744</u>	<u>198,800</u>
Materials and Supplies			
Green Initiatives	800	800	6
Supplies - Janitorial	3,457	3,457	4,160
Supplies - Office	50	50	678
Uniforms	5,998	5,998	5,506
Supplies - Grounds	33,228	33,228	49,177
Supplies - Equipment	2,100	2,100	2,763
Gasoline, Oil, Anti-Freeze	8,310	8,310	11,410
Facility Equipment	6,877	6,877	5,802
Facility Supplies	2,890	2,890	2,276
Shop Materials	4,000	4,000	3,712
	<u>67,710</u>	<u>67,710</u>	<u>85,490</u>
Total Park Maintenance	<u>702,312</u>	<u>702,312</u>	<u>706,256</u>
Total General Government	<u>1,755,803</u>	<u>1,755,803</u>	<u>1,743,055</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Capital Outlay			
Parts/Fitting Vehicle/Equipment	\$ 9,032	9,032	11,628
Parts/Fitting Mowing/Equipment	13,000	13,000	13,402
Parts/Fitting Outdoor Properties	10,000	10,000	6,408
Parts/Fitting Buildings	3,250	3,250	4,415
Park Enhancements	18,389	18,389	14,055
Total Capital Outlay	53,671	53,671	49,908
Debt Service			
Principal Retirement	2,500	2,500	1,250
Total Expenditures	1,811,974	1,811,974	1,794,213

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LAKE BLUFF PARK DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government			
Administration			
Personal Services			
Facility Maintenance Services Manager - Full-Time	\$ 51,023	51,023	51,371
Facility Repair Services Associate - Part-Time	72,646	72,646	63,415
Overtime	2,500	2,500	2,527
Morning Mechanic, Technical & Facilities	39,608	39,608	39,745
	<u>165,777</u>	<u>165,777</u>	<u>157,058</u>
Contractual Services			
Insurance - Employees	48,433	48,433	48,316
Illinois Municipal Retirement	12,530	12,530	16,203
Social Security and Medicare	12,682	12,682	11,249
Professional Employee Services	500	500	—
Program Scholarships	5,000	5,000	426
Postage	5,305	5,305	4,068
Marketing	1,000	1,000	—
Printing/Design/Publishing	36,900	36,900	33,465
Transportation and Conferences	3,850	3,850	2,592
Advertising, Legal Notices	9,987	9,987	11,750
Communications Equipment Services	13,680	13,680	15,919
Active Network Fees	35,000	35,000	37,399
Contractual Services - Other	15,515	15,515	9,980
Bank Service Charges	—	—	126
Utilities	34,074	34,074	31,527
Telephone	12,600	12,600	9,158
Refuse	1,727	1,727	1,688
Dues/Memberships and Subscriptions	1,620	1,620	2,053
Staff Recognition	460	460	460
Facility Service Agreements	36,242	36,242	32,418
	<u>287,105</u>	<u>287,105</u>	<u>268,797</u>
Materials and Supplies			
Office Supplies	3,404	3,404	2,472
Technology Equipment/Supplies	4,950	4,950	12,728
Uniforms	3,286	3,286	828
Janitorial Supplies	11,389	11,389	8,344

LAKE BLUFF PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government - Continued			
Administration - Continued			
Materials and Supplies -Continued			
Small Tools/Equipment	\$ 700	700	344
Shop Materials	1,600	1,600	898
Parts/Fitting Vehicle/Equipment	1,250	1,250	1,240
Parts/Fittings HVAC	1,440	1,440	1,354
Parts/Fittings Buildings	2,500	2,500	7,688
Facility Equipment	2,320	2,320	1,904
Facility Supplies	1,500	1,500	1,881
	<u>34,339</u>	<u>34,339</u>	<u>39,681</u>
Total Administration	<u>487,221</u>	<u>487,221</u>	<u>465,536</u>
Facility Services			
Materials and Supplies			
Vending Supplies	—	—	1,159
	<u>—</u>	<u>—</u>	<u>1,159</u>
Total General Government	<u>487,221</u>	<u>487,221</u>	<u>466,695</u>
Recreation			
Recreation Programs			
Personal Services			
Recreation Services Manager	46,576	46,576	51,191
Coordinator - Part-Time	132,133	132,133	131,090
Teacher - Part-Time	65,920	65,920	91,871
Teacher Aide - Part-Time	29,098	29,098	47,506
Counselor - Part-Time	64,849	64,849	85,507
In-House Instructor	2,500	2,500	1,004
Program Instructor - Part-Time	106,908	106,908	95,829
	<u>447,984</u>	<u>447,984</u>	<u>503,998</u>
Contractual Services			
Insurance - Employees	45,740	45,740	39,037
Illinois Municipal Retirement	27,536	27,536	26,292
Social Security and Medicare	33,984	33,984	37,304
Program Provider	18,390	18,390	18,626

LAKE BLUFF PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Recreation Programs - Continued			
Contractual Services - Continued			
Program Officials	\$ 6,415	6,415	3,375
Transportation	3,930	3,930	518
Field Trips	6,300	6,300	6,369
Contractual Services - Other	10,120	10,120	7,424
Program Entertainment	6,750	6,750	9,718
	<u>159,165</u>	<u>159,165</u>	<u>148,663</u>
Materials and Supplies			
Supplies and Services	49,879	49,879	36,554
Program Equipment	5,500	5,500	9,708
Concession Food	8,800	8,800	11,609
	<u>64,179</u>	<u>64,179</u>	<u>57,871</u>
Total Recreation Programs	<u>671,328</u>	<u>671,328</u>	<u>710,532</u>
Health and Fitness Center			
Personal Services			
Facility Services Manager	22,440	22,440	22,208
Facility Maintenance Services Manager - Full-Time	4,252	4,252	4,281
Guest Services Associate	69,910	69,910	79,213
Personal Trainers	11,000	11,000	5,210
Program Instructor	1,800	1,800	—
Group Instructor	31,200	31,200	20,126
	<u>140,602</u>	<u>140,602</u>	<u>131,038</u>
Contractual Services			
Insurance - Employees	17,376	17,376	11,182
Illinois Municipal Retirement	6,344	6,344	4,763
Social Security and Medicare	9,669	9,669	9,921
Equipment Service Agreements	2,760	2,760	1,754
Printing/Design/Publishing	2,500	2,500	—
Active Network Fees	10,800	10,800	9,988
Communications Equipment Services	2,184	2,184	2,169
Contractual Services - Other	1,000	1,000	1,339

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual - Continued
 For the Fiscal Year Ended December 31, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Health and Fitness Center - Continued			
Contractual Services - Continued			
Utilities	\$ 35,468	35,468	31,687
Telephone	3,410	3,410	3,291
Dues/Memberships and Subscriptions	250	250	—
Transportation and Conferences	950	950	1,082
Facility Service Agreements	19,765	19,765	19,598
	<u>112,476</u>	<u>112,476</u>	<u>96,774</u>
Materials and Supplies			
Office Supplies	2,500	2,500	76
Uniforms	600	600	604
Promotions	3,480	3,480	810
Parts/Fittings/Repair Equipment	2,000	2,000	882
Facility Equipment	2,000	2,000	1,775
Facility Supplies	6,000	6,000	673
Program Supplies	1,000	1,000	—
Janitorial Supplies	5,000	5,000	1,715
Parts/Fittings Buildings	900	900	1,462
	<u>23,480</u>	<u>23,480</u>	<u>7,997</u>
Total Health and Fitness Center	<u>276,558</u>	<u>276,558</u>	<u>235,809</u>
Paddle Club			
Personal Services			
Racquet Sports Manager	11,600	11,600	9,447
Facility Services Manager	—	—	6,532
Facility Maintenance Manager	12,756	12,756	12,843
Pickleball Program Instructor	8,160	8,160	6,272
Facility Repair Services - Part-Time	4,998	4,998	—
Inside Facility Associate - Part-Time	1,040	1,040	845
Club Coordinator	4,800	4,800	10,485
Private Instructor	2,655	2,655	709
Team Drills Instructor	35,000	35,000	46,874
Group Instructor	40,000	40,000	13,206
	<u>121,009</u>	<u>121,009</u>	<u>107,213</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Paddle Club - Continued			
Contractual Services			
Insurance - Employees	\$ 12,800	12,800	7,706
Illinois Municipal Retirement	—	—	604
Social Security and Medicare	9,859	9,859	8,206
Transportation and Conferences	—	—	152
Facility Service Agreements	11,706	11,706	10,869
Active Network Fees	8,618	8,618	9,678
Communications Equipment/Service	1,100	1,100	2,166
Sales Tax	325	325	102
Contractual Services - Other	15,664	15,664	13,977
Utilities	5,092	5,092	8,429
Telephone	312	312	—
Dues/Memberships and Subscriptions	2,250	2,250	244
	<u>67,726</u>	<u>67,726</u>	<u>62,133</u>
Materials and Supplies			
Facility Equipment	4,503	4,503	1,604
Facility Supplies	2,000	2,000	42
Hard Goods	3,000	3,000	5,089
Program Supplies	1,500	1,500	613
Janitorial Supplies	1,100	1,100	516
Parts/Fittings Buildings	1,200	1,200	1,424
Parts/Fittings Outdoor Properties	5,000	5,000	1,045
	<u>18,303</u>	<u>18,303</u>	<u>10,333</u>
Total Paddle Club	<u>207,038</u>	<u>207,038</u>	<u>179,679</u>
Aquatic Facility			
Personal Services			
Guest Services Associate	10,223	10,223	12,436
Private Instructor	4,000	4,000	5,518
Aquatic Manager	7,964	7,964	7,141
Assistant Aquatic Manager	15,561	15,561	20,397
Lifeguards	61,375	61,375	80,469
Concession Associate	—	—	3,107

LAKE BLUFF PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Aquatic Facility - Continued			
Personal Services - Continued			
LGI Trainer	\$ —	—	6,594
Diving Instructor	552	552	—
Swim Coach	4,500	4,500	2,013
Swim Aide	5,125	5,125	—
Group Instructor	5,500	5,500	110
Facility Service Manager	16,830	16,830	18,289
Facility Maintenance Services Manager	17,008	17,008	17,124
Facility Repair Services Associate - Part-Time	9,996	9,996	—
	<u>158,634</u>	<u>158,634</u>	<u>173,198</u>
Contractual Services			
Insurance - Employees	14,766	14,766	7,278
Illinois Municipal Retirement	2,993	2,993	1,671
Social Security and Medicare	14,744	14,744	14,659
Active Network Fees	4,000	4,000	7,879
Contractual Services - Other	10,412	10,412	23,451
Utilities	7,571	7,571	10,419
Staff Recognition	880	880	141
	<u>55,366</u>	<u>55,366</u>	<u>65,498</u>
Materials and Supplies			
Office Supplies	250	250	547
Uniforms	2,955	2,955	3,349
Concessions	—	—	3,605
Facility Equipment	2,655	2,655	3,036
Facility Supplies	1,510	1,510	1,606
Program Supplies	—	—	46
Janitorial Supplies	1,800	1,800	1,999
Landscape Materials	750	750	785
Parts/Fittings Buildings	3,000	3,000	1,917
Parts/Fittings Outdoor Properties	4,000	4,000	3,043
Water Supplies	9,500	9,500	10,419
	<u>26,420</u>	<u>26,420</u>	<u>30,352</u>
Total Aquatic Facility	<u>240,420</u>	<u>240,420</u>	<u>269,048</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual - Continued
 For the Fiscal Year Ended December 31, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Golf Club			
Contractual Services			
Insurance - Employees	\$ 6,837	6,837	3,913
Materials and Supplies			
Parts/Fitting Vehicle/Equipment	—	—	8,013
Total Golf Club	6,837	6,837	11,926
Total Recreation	1,402,181	1,402,181	1,406,994
Capital Outlay			
Small Cap Equipment & Projects	21,100	21,100	26,233
Debt Service			
Principal Retirement	76,679	76,679	69,251
Interest and Fiscal Charges	—	—	7,949
Total Debt Service	76,679	76,679	77,200
Total Expenditures	1,987,181	1,987,181	1,977,122

LAKE BLUFF PARK DISTRICT, ILLINOIS

Bond and Interest - Debt Service Fund

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

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 635,971	635,971	673,849
Expenditures			
Debt Service			
Principal Retirement	838,000	838,000	838,000
Interest and Fiscal Charges	21,856	21,856	182,254
Total Expenditures	859,856	859,856	1,020,254
Excess (Deficiency) of Revenues Over (Under) Expenditures	(223,885)	(223,885)	(346,405)
Other Financing Sources			
Transfers In	286,044	286,044	470,407
Net Change in Fund Balance	62,159	62,159	124,002
Fund Balance - Beginning			(36,371)
Fund Balance - Ending			87,631

LAKE BLUFF PARK DISTRICT, ILLINOIS

Master Plan - Capital Projects Fund

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

For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Charges for Services	\$ —	—	58,288
Grants and Donations	—	—	63,538
Interest Income	5,000	5,000	345
Miscellaneous	11,625	11,625	14,528
Total Revenues	<u>16,625</u>	<u>16,625</u>	<u>136,699</u>
Expenditures			
General Government			
Contractual Services	7,500	7,500	14,305
Capital Outlay	488,000	488,000	821,943
Total Expenditures	<u>495,500</u>	<u>495,500</u>	<u>836,248</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(478,875)</u>	<u>(478,875)</u>	<u>(699,549)</u>
Other Financing Sources			
Disposal of Capital Assets	—	—	37,360
Transfers In	10,000	10,000	15,000
	<u>10,000</u>	<u>10,000</u>	<u>52,360</u>
Net Change in Fund Balance	<u>(468,875)</u>	<u>(468,875)</u>	(647,189)
Fund Balance - Beginning			<u>1,862,525</u>
Fund Balance - Ending			<u><u>1,215,336</u></u>

SUPPLEMENTAL SCHEDULES

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LAKE BLUFF PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Installment Contract of 2017

December 31, 2021

Date of Issue	February 10, 2017
Date of Maturity	February 10, 2022
Authorized Issue	\$182,246
Interest Rate	4.75%
Interest Dates	Monthly
Principal Maturity Date	Monthly
Payable at	Lake Forest Bank & Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 6,805	42	6,847

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LAKE BLUFF PARK DISTRICT, ILLINOIS

**Long-Term Debt Requirements
Installment Contract of 2018
December 31, 2021**

Date of Issue	October 1, 2018
Date of Maturity	October 1, 2022
Authorized Issue	\$45,869
Interest Rate	5.50%
Interest Dates	Monthly
Principal Maturity Date	Monthly
Payable at	Lake Forest Bank & Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	\$ 10,401	285	10,686

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Long-Term Debt Requirements
Installment Contract of 2019
December 31, 2021**

Date of Issue	April 2, 2019
Date of Maturity	April 2, 2023
Authorized Issue	\$33,145
Interest Rate	5.75%
Interest Dates	Monthly
Principal Maturity Date	Monthly
Payable at	Lake Forest Bank & Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2022	\$ 8,852	460	9,312
2023	3,048	36	3,084
	11,900	496	12,396

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Long-Term Debt Requirements
General Obligation Park Bonds of 2015B
December 31, 2021**

Date of Issue	January 30, 2015
Date of Maturity	December 30, 2029
Authorized Issue	\$2,515,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	UMB Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2022	\$ 200,000	58,562	258,562	2022	29,281	2022	29,281
2023	200,000	52,562	252,562	2023	26,281	2023	26,281
2024	205,000	46,562	251,562	2024	23,281	2024	23,281
2025	215,000	40,412	255,412	2025	20,206	2025	20,206
2026	225,000	33,962	258,962	2026	16,981	2026	16,981
2027	230,000	26,650	256,650	2027	13,325	2027	13,325
2028	240,000	18,600	258,600	2028	9,300	2028	9,300
2029	240,000	9,600	249,600	2029	4,800	2029	4,800
	<u>1,755,000</u>	<u>286,910</u>	<u>2,041,910</u>		<u>143,455</u>		<u>143,455</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2016

December 31, 2021

Date of Issue	November 3, 2016
Date of Maturity	January 1, 2022
Authorized Issue	\$1,200,000
Denomination of Bonds	\$5,000
Interest Rates	1.15% - 1.75%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	UMB Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	Jan. 1	Amount	Jul. 1	Amount
2022	\$ 185,000	1,619	186,619	2022	1,619	2022	—

LAKE BLUFF PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Refunding Park Bonds of 2020

December 31, 2021

Date of Issue	March 17, 2020
Date of Maturity	December 15, 2032
Authorized Issue	\$2,365,000
Denomination of Bonds	\$5,000
Interest Rate	2.19%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	JP Morgan Chase

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2022	\$ 25,000	49,384	74,384	2022	24,692	2022	24,692
2023	5,000	48,837	53,837	2023	24,418	2023	24,419
2024	225,000	48,728	273,728	2024	24,364	2024	24,364
2025	235,000	43,800	278,800	2025	21,900	2025	21,900
2026	235,000	38,654	273,654	2026	19,327	2026	19,327
2027	230,000	33,507	263,507	2027	16,753	2027	16,754
2028	225,000	28,470	253,470	2028	14,235	2028	14,235
2029	325,000	23,542	348,542	2029	11,771	2029	11,771
2030	315,000	16,425	331,425	2030	8,212	2030	8,213
2031	310,000	9,526	319,526	2031	4,763	2031	4,763
2032	125,000	2,738	127,738	2032	1,369	2032	1,369
	<u>2,255,000</u>	<u>343,611</u>	<u>2,598,611</u>		<u>171,804</u>		<u>171,807</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2020A

December 31, 2021

Date of Issue	July 9, 2020
Date of Maturity	December 15, 2024
Authorized Issue	\$889,000
Denomination of Bonds	\$5,000
Interest Rate	1.70%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Lake Forest Bank & Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2022	\$ 312,000	13,192	325,192	2022	6,596	2022	6,596
2023	339,000	7,888	346,888	2023	3,944	2023	3,944
2024	125,000	2,125	127,125	2024	1,062	2024	1,063
	<u>776,000</u>	<u>23,205</u>	<u>799,205</u>		<u>11,602</u>		<u>11,603</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Long-Term Debt Requirements
Taxable Refunding Debt Certificates of 2010B
December 31, 2021**

Date of Issue	February 1, 2010
Date of Maturity	January 1, 2026
Authorized Issue	\$2,020,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 3.80%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	The Bank of New York, NY

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	Jan. 1	Amount	Jul. 1	Amount
2022	\$ 55,000	11,128	66,128	2022	6,114	2022	5,014
2023	55,000	8,900	63,900	2023	5,014	2023	3,886
2024	60,000	6,542	66,542	2024	3,886	2024	2,656
2025	60,000	4,037	64,037	2025	2,656	2025	1,381
2026	65,000	1,381	66,381	2026	1,381	2026	—
	<u>295,000</u>	<u>31,988</u>	<u>326,988</u>		<u>19,051</u>		<u>12,937</u>

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Long-Term Debt Requirements
Taxable Refunding Debt Certificates of 2018
December 31, 2021**

Date of Issue	December 19, 2018
Date of Maturity	January 1, 2026
Authorized Issue	\$932,000
Denomination of Bonds	\$5,000
Interest Rate	4.25%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Lake Forest Bank & Trust

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	Jan. 1	Amount	Jul. 1	Amount
2022	\$ 105,000	21,441	126,441	2022	11,836	2022	9,605
2023	105,000	16,978	121,978	2023	9,605	2023	7,373
2024	110,000	12,409	122,409	2024	7,373	2024	5,036
2025	119,000	7,544	126,544	2025	5,036	2025	2,508
2026	118,000	2,508	120,508	2026	2,508	2026	—
	<u>557,000</u>	<u>60,880</u>	<u>617,880</u>		<u>36,358</u>		<u>24,522</u>

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive 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.

LAKE BLUFF PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

See Following Page

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LAKE BLUFF PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

	2012	2013	2014
Governmental Activities			
Net Investment in Capital Assets	\$ 3,325,484	3,223,941	3,073,179
Restricted	378,445	290,338	352,467
Unrestricted	661,626	1,627,581	1,655,650
	<hr/>		
Total Governmental Activities Net Position	4,365,555	5,141,860	5,081,296

* Accrual Basis of Accounting

Data Source: District Records

DRAFT

2015	2016	2017	2018	2019	2020	2021
3,129,110	3,715,193	3,778,454	3,898,347	4,323,279	4,595,338	5,250,079
384,397	194,987	167,444	206,280	115,750	103,513	186,280
1,216,622	756,082	450,762	140,701	976,963	1,470,255	2,269,106
4,730,129	4,666,262	4,396,660	4,245,328	5,415,992	6,169,106	7,705,465

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LAKE BLUFF PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
General Government	\$ 1,959,173	1,820,328	2,144,342	2,481,810	2,575,189	2,641,857	2,504,411	2,321,999	1,875,917	1,678,456
Recreation	2,970,105	3,161,075	3,459,275	3,268,334	3,513,922	3,563,264	3,410,121	2,463,795	1,873,478	2,179,382
Interest on Long-Term Debt	266,893	426,231	257,531	329,295	266,395	283,871	292,274	260,685	251,226	200,634
Total Governmental Activities Expenses	5,196,171	5,407,634	5,861,148	6,079,439	6,355,506	6,488,992	6,206,806	5,046,479	4,000,621	4,058,472
Program Revenues										
Governmental Activities										
Charges for Services										
General	—	—	—	—	—	—	—	67,553	66,256	83,309
Recreation	2,808,098	2,903,939	3,001,816	2,940,217	2,756,237	2,987,232	2,962,462	2,341,045	1,298,569	1,881,135
Grants/Contributions	3,095	479	238	—	400,000	—	—	508,951	54,746	66,433
Total Governmental Activities Program Revenues	2,811,193	2,904,418	3,002,054	2,940,217	3,156,237	2,987,232	2,962,462	2,917,549	1,419,571	2,030,877
Net (Expenses) Revenues	(2,384,978)	(2,503,216)	(2,859,094)	(3,139,222)	(3,199,269)	(3,501,760)	(3,244,344)	(2,128,930)	(2,581,050)	(2,027,595)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	2,441,986	2,545,701	2,659,161	2,937,163	2,970,420	3,007,417	3,081,490	3,140,941	3,141,915	3,339,416
Intergovernmental - Unrestricted										
Replacement Taxes	30,542	33,918	35,324	37,169	32,935	34,781	31,620	39,312	41,182	55,649
Interest Income	1,696	2,047	2,045	2,413	4,616	5,374	9,461	10,930	4,659	354
Miscellaneous	59,527	60,932	102,000	36,394	127,431	184,586	78,783	108,411	146,408	168,535
Total Governmental Activities	2,533,751	2,642,598	2,798,530	3,013,139	3,135,402	3,232,158	3,201,354	3,299,594	3,334,164	3,563,954
Changes in Net Position	148,773	139,382	(60,564)	(126,083)	(63,867)	(269,602)	(42,990)	1,170,664	753,114	1,536,359

* Accrual Basis of Accounting

Data Source: District Records

LAKE BLUFF PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

See Following Page

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LAKE BLUFF PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

	2012	2013	2014
General Fund			
Nonspendable	\$ —	—	—
Restricted	—	—	—
Unassigned	183,128	188,118	182,921
Total General Fund	183,128	188,118	182,921
All Other Governmental Funds			
Nonspendable	28,841	36,341	38,355
Restricted	443,145	296,472	449,124
Committed	264,962	452,450	476,351
Assigned	268,327	1,016,083	972,835
Unassigned	—	—	—
Total All Other Governmental Funds	1,005,275	1,801,346	1,936,665
Total Governmental Funds	1,188,403	1,989,464	2,119,586

* Modified Accrual Basis of Accounting

Data Source: District Records

2015	2016	2017	2018	2019	2020	2021
8,446	—	—	—	—	—	—
—	—	—	103,823	94,306	97,261	98,174
183,103	207,603	198,206	(35,843)	157,673	418,001	488,544
191,549	207,603	198,206	67,980	251,979	515,262	586,718
42,903	46,481	36,598	23,480	46,527	30,437	29,587
482,659	281,819	252,840	185,975	21,444	6,252	110,283
431,112	16,535	—	—	340,212	270,575	465,144
2,042,204	1,573,280	1,338,547	1,188,021	1,346,252	1,862,525	1,215,336
—	(119,557)	(362,896)	(362,625)	(131,323)	(36,371)	—
2,998,878	1,798,558	1,265,089	1,034,851	1,623,112	2,133,418	1,820,350
3,190,427	2,006,161	1,463,295	1,102,831	1,875,091	2,648,680	2,407,068

LAKE BLUFF PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

	2012	2013	2014
Revenues			
Taxes	\$ 2,472,528	2,579,619	2,694,485
Intergovernmental	—	—	—
Charges for Services	2,808,098	2,903,939	3,001,816
Grants and Donations	3,095	479	238
Interest Income	1,696	2,047	2,045
Miscellaneous Revenue	59,527	60,932	102,000
Total Revenues	5,344,944	5,547,016	5,800,584
Expenditures			
General Government	1,954,074	2,026,440	2,164,671
Recreation	2,398,642	2,564,539	2,786,224
Capital Outlay	104,468	277,589	399,961
Debt Service			
Principal Retirement	790,228	560,938	226,163
Interest and Fiscal Charges	235,591	225,921	197,278
Total Expenditures	5,483,003	5,655,427	5,774,297
Excess of Revenues Over (Under) Expenditures	(138,059)	(108,411)	26,287
Other Financing Sources (Uses)			
Debt Issuance	348,000	3,025,000	103,835
Premium on Debt Issuance	—	—	—
Disposal of Capital Assets	—	202,122	—
Payment to Escrow Agent	—	(2,317,650)	—
Transfers In	1,243,791	74,000	121,867
Transfers Out	(1,243,791)	(74,000)	(121,867)
	348,000	909,472	103,835
Net Change in Fund Balances	209,941	801,061	130,122
Debt Service as a Percentage of Noncapital Expenditures	19.06%	13.92%	7.51%

* Modified Accrual Basis of Accounting

Data Source: District Records

2015	2016	2017	2018	2019	2020	2021
2,974,332	3,003,355	3,042,198	3,113,110	3,180,253	3,141,915	3,339,416
—	—	—	—	—	41,182	55,649
2,940,217	2,756,237	2,987,232	2,962,462	2,408,598	1,364,825	1,964,444
—	450,000	110,444	—	508,951	54,746	66,433
2,413	4,616	5,374	9,461	10,930	4,659	354
36,394	77,431	74,142	78,783	108,411	146,408	168,535
5,953,356	6,291,639	6,219,390	6,163,816	6,217,143	4,753,735	5,594,831
2,278,581	2,372,316	2,594,227	2,647,928	2,280,941	2,100,324	2,224,055
2,642,411	2,673,848	2,667,949	2,695,421	1,877,838	1,303,214	1,525,376
2,210,719	1,572,883	688,769	274,999	429,637	378,616	1,025,668
598,323	682,913	743,072	692,619	646,606	847,279	908,501
338,475	288,610	272,335	279,632	248,364	273,986	190,203
8,068,509	7,590,570	6,966,352	6,590,599	5,483,386	4,903,419	5,873,803
(2,115,153)	(1,298,931)	(746,962)	(426,783)	733,757	(149,684)	(278,972)
3,035,000	1,283,915	197,896	977,869	33,145	3,254,000	—
150,994	—	—	—	—	—	—
—	13,290	6,200	—	5,358	—	37,360
—	(1,182,540)	—	(911,550)	—	(2,330,727)	—
15,000	703,626	826,946	116,494	138,200	280,963	485,407
(15,000)	(703,626)	(826,946)	(116,494)	(138,200)	(280,963)	(485,407)
3,185,994	114,665	204,096	66,319	38,503	923,273	37,360
1,070,841	(1,184,266)	(542,866)	(360,464)	772,260	773,589	(241,612)
15.39%	15.17%	15.13%	14.87%	17.39%	24.41%	21.81%

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Totals
2012	\$ 546,879,792	\$ 53,128,796	\$ 25,379,187	\$ 625,387,775
2013	501,484,053	52,134,316	22,901,332	576,519,701
2014	476,707,640	51,518,249	22,170,610	550,396,499
2015	471,639,745	50,813,800	21,286,154	543,739,699
2016	513,321,238	50,566,604	19,261,000	583,148,842
2017	544,235,890	55,196,376	20,287,078	619,719,344
2018	564,295,630	57,708,621	20,990,847	642,995,098
2019	570,146,983	60,998,601	22,469,895	653,615,479
2020	574,888,727	68,907,646	27,002,574	670,798,947
2021	568,440,559	67,641,779	26,021,007	662,103,345

(1) Assessed value is set by the County Assessor on an annual basis. The assessment level is then adjusted by the State with a County Multiplier based on the factor needed to bring the average prior years' level up to 33-1/3% of market value. All property is reassessed on a repeating triennial cycle.

Data Source: Lake County Clerk's office

Railroad	Farms	Total Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
\$ 791,504	\$ 2,869,493	\$ 629,048,772	\$ 1,887,146,316	33.33	0.3890
838,024	2,620,658	579,978,383	1,739,935,149	33.33	0.4370
1,171,909	2,531,049	554,099,457	1,662,298,371	33.33	0.4810
1,261,643	4,139,813	549,141,155	1,647,423,465	33.33	0.5358
1,516,138	4,464,604	589,129,584	1,767,388,752	33.33	0.5044
1,580,810	4,713,634	626,013,788	1,878,041,364	33.33	0.4813
1,518,737	4,944,314	649,458,149	1,948,374,447	33.33	0.4751
1,623,017	4,999,001	660,237,497	1,980,712,491	33.33	0.4762
1,736,248	4,649,671	677,184,866	2,031,554,598	33.33	0.4768
1,786,835	4,853,547	668,743,727	2,006,231,181	33.33	0.4922

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)**

	2012	2013	2014
Direct Rate			
Corporate	0.1540	0.1350	0.1480
IMRF	0.0230	0.0310	0.0310
Social Security	0.0270	0.0250	0.0290
Tort	0.0170	0.0230	0.0270
Audit	0.0030	0.0030	0.0010
Recreation	0.0880	0.1330	0.1390
Recreation for Handicapped	0.0220	0.0250	0.0400
Bonds	0.0550	0.0620	0.0660
Total Lake Bluff Park District	0.3890	0.4370	0.4810
Overlapping Rates			
Village of Lake Bluff	0.5980	0.6420	0.8379
Lake Bluff Elementary School District #65	0.0000	0.0000	2.5323
Lake Forest High School District #115	1.3220	1.4200	1.2790
College of Lake County #532	0.2400	0.2720	0.2960
Mosquito Abatement	0.0140	0.0150	0.0160
Central LC Water Agency	0.0520	0.0550	0.0560
Rockland Fire Protection	0.6410	0.7030	0.7180
North Chicago Unit School Dist #187	N/A	N/A	N/A
City of North Chicago	N/A	N/A	N/A
Arden Shore North Fire Protection District	N/A	N/A	N/A
Arden Shore South Fire Protection District	N/A	N/A	N/A
North Shore Water Reclamation Dist	N/A	N/A	N/A
Village of Green Oaks	N/A	N/A	N/A
Lake County	0.6080	0.6630	0.6865
Forest Preserve	0.2120	0.2180	0.1168
Shields Township	0.4370	0.4810	0.0506
Total Overlapping Rates	4.1240	4.4690	6.5891
Total Direct and Overlapping Rates	4.5130	4.9060	7.0701

Data Source: Lake County Clerk's office

* Rates are per \$100 of Assessed Value

N/A - Not Applicable

2015	2016	2017	2018	2019	2020	2021
0.1495	0.1395	0.1329	0.1254	0.2160	0.2419	0.2521
0.0317	0.0299	0.0288	0.0292	0.0089	0.0088	0.0091
0.0348	0.0326	0.0304	0.0292	0.0098	0.0096	0.0098
0.0320	0.0299	0.0240	0.0262	0.0043	0.0043	0.0043
0.0010	0.0015	0.0032	0.0031	0.0030	0.0030	0.0031
0.1362	0.1273	0.1246	0.1269	0.1001	0.0721	0.0752
0.0400	0.0388	0.0380	0.0380	0.0389	0.0387	0.0393
0.1106	0.1049	0.0996	0.0971	0.0952	0.0983	0.0993
0.5358	0.5044	0.4813	0.4751	0.4762	0.4768	0.4922
0.8420	0.9140	0.7432	0.7374	0.6899	0.7356	0.7077
2.7766	2.7450	2.6123	2.5803	2.5984	2.5081	2.6977
1.4481	1.4090	1.3287	1.3138	1.3365	0.3010	1.4453
0.3061	0.2990	0.2854	0.2806	0.2819	0.0073	0.2897
0.0153	0.0150	0.0140	0.0140	0.0140	0.0122	0.0000
0.0559	0.0540	0.0458	0.0408	0.0000	0.0000	0.0000
0.7180	0.7150	0.6834	0.6782	0.6843	0.6249	0.6811
N/A	N/A	N/A	N/A	N/A	0.2970	6.5698
N/A	N/A	N/A	N/A	N/A	0.2481	4.4900
N/A	N/A	N/A	N/A	N/A	0.1441	0.1775
N/A	N/A	N/A	N/A	N/A	0.1403	0.1441
N/A	N/A	N/A	N/A	N/A	0.0119	0.1571
N/A	N/A	N/A	N/A	N/A	0.0001	0.0982
0.6825	0.6620	0.6320	0.6218	0.6117	0.0000	0.5980
0.2100	0.2080	0.1929	0.1873	0.1820	0.0000	0.1818
0.0394	0.0700	0.0359	0.0354	0.0353	0.0000	0.0366
7.0939	7.0910	6.5736	6.4896	6.4340	5.0306	18.2746
7.6297	7.5954	7.0549	6.9647	6.9102	5.5074	18.7668

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Tax Extension	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Grand Total Fiscal Year	Amount	Percent of Levy		Amount	Percentage of Levy
2012	\$ 2,447,000	\$ 2,096,666	85.68%	—	\$ 2,096,666	85.68%
2013	2,534,506	2,534,506	100.00%	—	2,534,506	100.00%
2014	2,677,565	2,659,160	99.31%	—	2,659,160	99.31%
2015	2,947,048	2,937,162	99.66%	—	2,937,162	99.66%
2016	2,971,894	2,970,420	99.95%	—	2,970,420	99.95%
2017	3,013,079	3,007,417	99.81%	—	3,007,417	99.81%
2018	3,086,030	3,081,490	99.85%	—	3,081,490	99.85%
2019	3,143,827	3,140,940	99.91%	—	3,140,940	99.91%
2020	3,228,614	3,214,955	99.58%	—	3,214,955	99.58%
2021	3,291,349	3,266,227	99.24%	—	3,266,227	99.24%

Data Source: Office of the County Clerk

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Population	Per Capita
	Installment Contracts	Notes Payable	General Obligation Bonds	Debt Certificates				
2012	\$ 1,724,136	\$ —	\$ 2,113,267	\$ 2,190,000	\$ 6,027,403	1.50%	5,722	\$ 1,053
2013	1,181,922	—	3,225,000	2,040,000	6,446,922	1.49%	5,722	1,127
2014	1,234,594	—	3,185,000	1,905,000	6,324,594	1.60%	5,722	1,105
2015	1,171,271	—	5,960,209	1,770,000	8,901,480	2.34%	5,722	1,556
2016	142,273	—	6,679,424	1,630,000	8,451,697	2.21%	5,722	1,477
2017	237,097	—	6,178,639	1,480,000	7,895,736	1.94%	5,722	1,380
2018	176,205	44,142	5,582,853	1,457,000	7,260,200	1.81%	5,722	1,269
2019	176,886	—	5,132,068	1,327,000	6,635,954	1.48%	5,722	1,160
2020	99,607	—	5,650,282	1,097,000	6,846,889	1.52%	5,562	1,231
2021	29,106	—	5,046,497	852,000	5,927,603	1.30%	5,562	1,066

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

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

Data Source: District Records

LAKE BLUFF PARK DISTRICT, ILLINOIS

Ratio of Net General Obligation Debt to Equalized Assessed Value and Net General Obligation Bonded Debt Per Capital - Last Ten Fiscal Years

December 31, 2021 (Unaudited)

Fiscal Year	Net General Obligations Bonds	Amounts Available for Debt Sources	Net General Obligation Bonds	Assessed Value of Property	Percentage of Total Taxable Assessed Value of Property (1)	Population	Per Capita
2012	\$ 2,113,267	\$ —	\$ 2,113,267	\$ 629,048,772	0.336%	5,722	\$ 369
2013	3,225,000	—	3,225,000	579,978,383	0.556%	5,722	564
2014	3,185,000	129,020	3,055,980	554,099,457	0.552%	5,722	534
2015	5,960,209	140,952	5,819,257	549,141,155	1.060%	5,722	1,017
2016	6,679,424	137,211	6,542,213	589,129,584	1.110%	5,722	1,143
2017	6,178,639	92,585	6,086,054	626,013,788	0.972%	5,722	1,064
2018	5,582,853	102,457	5,480,396	649,458,149	0.844%	5,722	958
2019	5,132,068	21,444	5,110,624	660,237,497	0.774%	5,722	893
2020	5,650,282	—	5,650,282	677,184,866	0.834%	5,562	1,016
2021	5,046,497	65,454	4,981,043	668,743,727	0.745%	5,562	896

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

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

Data Source: United States Department of Commerce, Census Bureau

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2021 (Unaudited)**

Governmental Unit	Gross Debt	*Percentage to Debt Applicable to District	District's Share of Debt
Lake Bluff Park District	\$ 5,927,603	100.000%	\$ 5,927,603
Village of Lake Bluff	2,616,870	97.944%	2,563,067
School District #65	17,220,000	96.508%	16,618,678
High School District #115	22,465,000	21.887%	4,916,915
City of North Chicago	13,870,000	5.047%	700,019
Community College District #532	48,815,000	2.609%	1,273,583
North Chicago District #187	35,229,219	4.455%	1,569,462
Subtotal Overlapping Debt	140,216,089		27,641,724
Totals	146,143,692		33,569,327

*Determined by the ratio of assessed value of property subject in the District to valuation property subject to taxation in overlapping unit.

Data Sources: Office of the County Clerk and Village of Lake Bluff

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

See Following Page

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LAKE BLUFF PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

	2012	2013	2014	2015
Equalized Assessed Valuation	\$ 629,048,772	579,978,383	554,099,457	549,141,155
Bonded Debt Limit - 2.875% of Assessed Value	18,085,152	16,674,379	15,930,359	15,787,808
Amount of Debt Applicable to Limit	4,228,000	6,305,000	6,130,000	8,630,000
Legal Debt Margin	13,857,152	10,369,379	9,800,359	7,157,808
Percentage of Legal Debt Margin to Bonded Debt Limit	76.62%	62.19%	61.52%	45.34%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	3,617,030	3,334,876	3,186,072	3,157,562
Amount of Debt Applicable to Limit	348,000	2,890,000	2,890,000	2,700,000
Legal Debt Margin	3,269,030	444,876	296,072	457,562
Percentage of Legal Debt Margin to Bonded Debt Limit	90.38%	13.34%	9.29%	14.49%

Data Source: District Records

2016	2017	2018	2019	2020	2021
589,129,584	626,013,788	649,458,149	660,237,497	677,184,866	668,743,727
16,937,476	17,997,896	18,671,922	18,981,828	19,469,065	19,226,382
8,180,000	7,540,000	6,932,000	6,362,000	6,661,000	5,823,000
8,757,476	10,457,896	11,739,922	12,619,828	12,808,065	13,403,382
51.70%	58.11%	62.87%	66.48%	65.79%	69.71%
3,387,495	3,599,579	3,734,384	3,796,366	3,893,813	3,845,276
3,385,000	3,385,000	3,140,000	2,885,000	3,614,000	3,216,000
2,495	214,579	594,384	911,366	279,813	629,276
0.07%	5.96%	15.92%	24.01%	7.19%	16.36%

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2012	5,722	\$ 402,402,000	\$ 70,352	5.20%
2013	5,722	433,271,000	75,720	5.00%
2014	5,722	394,262,000	68,903	4.80%
2015	5,722	379,931,000	66,398	4.50%
2016	5,722	382,580,000	66,861	3.30%
2017	5,722	406,264,000	71,000	2.50%
2018	5,722	401,177,000	70,111	2.30%
2019	5,722	447,340,238	78,179	1.80%
2020	5,562	450,383,000	81,670	1.70%
2021	5,562	454,249,000	81,670	1.90%

Data Source: Village of Lake Bluff

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2021 (Unaudited)**

Employer	2021			2012		
	Employees	Rank	Employees as a Percentage of District Population	Employees	Rank	Employees as a Percentage of District Population
Knauz Motors, Inc	300	1	5.39%	N/A	N/A	N/A
Mariani Landscaping	300	2	5.39%	N/A	N/A	N/A
Liquid Controls Corp	150	3	2.70%	N/A	N/A	N/A
Target	150	4	2.70%	N/A	N/A	N/A
Lake Bluff School District 65	111	5	2.00%	N/A	N/A	N/A
Heinen's	110	6	1.98%	N/A	N/A	N/A
Fresenius Medical Care	100	7	1.80%	N/A	N/A	N/A
Profile Plastics	70	8	1.26%	N/A	N/A	N/A
Lindemann Chimney Service	50	9	0.90%	N/A	N/A	N/A
Dormakaba	50	10	0.90%	N/A	N/A	N/A
Totals	<u>1,391</u>		<u>25.02%</u>	<u>N/A</u>		<u>N/A</u>
Total Population			<u>5,562</u>			<u>5,772</u>

Data Source: Village of Lake Bluff

N/A - Not Available

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Number of District Employees - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Type of Employee	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	13	14	13	14	14	14	14	13	13	14
Part Time	89	95	74	76	104	105	98	100	70	96
Seasonal Part Time	197	188	237	235	199	211	189	156	146	148
	299	297	324	325	317	330	301	269	229	258

Data Source: District Records

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LAKE BLUFF PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

See Following Page

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LAKE BLUFF PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014
Program Registration			
Preschool Program	116	170	116
Early Childhood	911	1,057	822
Camps	1,232	1,173	1,196
Youth Programs	1,520	1,535	1,707
Adult Programs	767	564	617
Dance	472	601	654
Before and Afterschool	1,184	1,103	900
Golf Rounds	28,352	24,881	24,550
Aquatic Center	1,331	1,333	1,251
Membership			
Fitness Center	902	1,092	1,006
Paddle Club	162	154	153

Data Source: District Records

2015	2016	2017	2018	2019	2020	2021
117	112	111	112	119	101	120
615	556	677	718	912	393	584
1,268	1,289	1,373	1,383	1,456	617	1,351
1,808	1,810	1,876	1,979	1,994	588	842
639	457	575	520	644	465	744
632	630	620	518	546	365	484
895	856	943	856	766	296	451
24,484	26,715	25,764	21,022	17,429	26,890	30,754
1,136	1,724	2,008	1,873	1,932	900	1,573
995	1,009	964	995	1,045	728	721
166	156	160	184	187	179	209

LAKE BLUFF PARK DISTRICT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014
Parks and Recreation			
Parks			
Total Acreage	94	94	94
Number of Parks	12	12	12
Facilities (Number)			
Playground	8	8	8
Outdoor Swimming Facilities	1	1	1
Outdoor Skating Area	1	1	1
Community Center	1	1	1
Football/Soccer Fields	5	5	5
Ball Diamonds	8	8	8
Tennis Courts-Outdoor	7	7	7
Picnic Areas	5	5	5
Outdoor Basketball Courts	3	3	3
Sled Hill	1	1	1
Café/Concession Stands	3	3	3
Skateboard Park	1	1	1
Health and Fitness Center	1	1	1
Walking/Biking Trails	3	3	3
Maintenance Buildings	4	4	4
Paddle Tennis Courts	3	3	3
Paddle Tennis Building	1	1	1
Beach	1	1	1
Park Shelters	5	5	5
Golf Club House	1	1	1
Golf Course	1	1	1
Golf Driving Range	1	1	1

Data Source: District Records

2015	2016	2017	2018	2019	2020	2021
94	94	94	94	94	94	94
12	12	12	12	12	12	12
8	8	8	8	8	8	8
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
5	5	5	5	5	5	5
8	8	8	8	8	8	8
7	7	7	7	7	7	7
5	5	5	5	5	5	5
3	3	3	3	3	3	3
1	1	1	1	1	1	1
3	3	3	3	3	3	3
1	1	1	1	1	—	—
1	1	1	1	1	1	1
3	3	3	3	3	3	3
4	4	4	4	4	4	4
1	1	1	1	1	4	4
1	1	1	1	1	1	1
1	1	1	1	1	1	1
5	5	5	5	5	5	5
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1

Board Policy Manual

Adopted by the Board of Commissioners on April 20, 2009

Revised March 15, 2010

Revised May 17, 2010

Revised September 19, 2011

Revised March 18, 2013

Revised August 19, 2013

Revised August 17, 2015

Revised November 16, 2015

Revised May 16, 2016

Revised August 15, 2016

Revised February 27, 2017

Revised February 5, 2018

Revised April 16, 2018

Revised January 28, 2019

Revised May 20, 2019

Revised August 26, 2019

Revised January 27, 2020

Revised August 23, 2021

Revised January 17, 2022

Revised January 24, 2022

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1.1 INTRODUCTION

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A park district is a municipal corporation created for the purpose of acquiring and maintaining parks, and is separate and distinct from the city, county, or any other body politic. It is an agency through which, in part, the people of the state carry on government. It is not purely local in function, for the courts have ruled that certain park property is held in trust for the use of the people of the state at large and not for the exclusive use of the people of the district.

1.2 PURPOSE

This policy manual is intended to describe existing policies as they apply to the Board of Park Commissioners.

1.3 LEGAL AUTHORITY OF THIS MANUAL

In particular, the legal authority of this policy manual is 70 ILCS 1205/8-1(d) of the Park District Code, which reads as follows: “(d) To pass all necessary ordinances, rules and regulations for the proper management and conduct of the business of the board and district and to establish by ordinance all needful rules and regulations for the government and protection of parks, boulevards and driveways and other property under its jurisdiction, and to effect the objects for which such districts are formed.”

The statutes of the State of Illinois or any final court decision that is in conflict with the provisions of the policy manual shall supersede the provisions of this policy manual.

1.4 STATUTORY AUTHORITY

A park district is purely a creation of the legislature, and has no inherent powers, but only such powers as have been granted to it by the legislature, or as are necessarily implied to give effect to the powers specifically granted.

The District is governed by numerous statutes of the State of Illinois. However, the principle statutory authority is the Park District Code (70 ILCS 1205/1-1, et seq.), which is the codification of the general law relating to park districts in Illinois. References and excerpts from the Park District Code and other related laws are made in the manual.

2.1 BOARD OF COMMISSIONERS

The Lake Bluff Park District is a separate unit of municipal government established in 1925. The district is governed by a Board of seven publicly elected or duly appointed Commissioners who serve for four-year terms and without compensation. The Board of Commissioners acts as the legislative and policymaking body of the District.

2.2 BOARD AND ADMINISTRATION

Governance

The governance of the District is vested in the Board. The members of the Board constitute the corporate authority.

Number

The Board shall be comprised of seven (7) Commissioners.

Term of Office

Each term of office for a Commissioner shall be four (4) years. Terms are designated to expire on a staggered system. Commissioners shall serve until their successors are duly elected and qualified.

Inauguration

Newly elected or re-elected Commissioners shall be inaugurated at the Board's annual meeting. At this time, the seated Board shall meet, conduct any unfinished business and then adjourn. The Secretary of the District shall then inaugurate the newly elected Commissioners and the new Board shall then reconvene the meeting.

Oath of Office

All elected and appointed Board ~~or~~ and Committee members, before entering upon the duties of office, shall take and subscribe to the Oath of Office.

Removal of Non-Elected Officers, Community Representative or Employees

Any non-elected officer, community representative, Committee member or employee appointed or employed by the Lake Bluff Park District may be removed by the Board whenever, in its judgment, it would be in the best interest of the ~~D~~District. Should said individual be an employee, the written sections of the Lake Bluff Park District Personnel Policies shall govern.

Qualifications

Any person who is a qualified elector, and who has resided within the District for at least one year, is qualified to be a candidate for the Office of Commissioner.

Nomination

A candidate for the Office of Commissioner must file a nominating petition with the Secretary of the District, signed by qualified voters of the District equal in number to not less than 2% of the number who voted at the last preceding election for Commissioners in the District, but in no case by less than 25 registered voters.

The Secretary of the District shall make available nominating petition forms and the required number of signatures to any prospective candidate for the office of Commissioner and shall publicize the first and last day for filing such nominating petitions well in advance of those dates.

Election

Commissioners shall be elected biennially to take the place of those whose terms expire. Such elections shall take place at the election provided for by the general election law (10 ILCS 5/1-1).

Applying for Lake Bluff Park District Open Staff Position

If a Board Member is interested in applying for an open staff position, the Board Member shall resign from the Board first by submitting a resignation letter before submitting any application and/or being considered for an interview.

Vacancies in Office

Whenever any member of the governing board of the Park District dies, resigns, becomes under legal disability (such that said Commissioner becomes unable to fulfill the duties of the office), ceases to be a legal voter in the District, is convicted of any infamous crime, refuses or neglects to take his or her oath of office, neglects to perform the duties of his or her office or attend meetings of the Board for the length of time as the Board fixes by ordinance, or for any other reason specified by law, that office may be declared vacant.

Once a resignation is received, the Board has 30-45 days to fill the vacancy by posting the vacancy on the website, newspaper and throughout the Recreation Center. The Board shall request interested candidates

to fill out an application and answer questions. The Board President shall call a Special Board Meeting in which interviews will be conducted.

Vacancies shall be filled by appointment by a majority of the remaining members of the Board. Any person so appointed shall hold his or her office until the next regular election for this office, at which a member shall be elected to fill the vacancy for the unexpired term, subject to the following conditions:

- **A.** If the vacancy occurs with less than 28 months remaining in the term, the person appointed to fill the vacancy shall hold his or her office until the expiration of the term for which he or she has been appointed, and no election to fill the vacancy shall be held.
- **B.** If the vacancy occurs with more than 28 months left in the term, but less than 88 days before the next regularly scheduled election for this office, the person appointed to fill the vacancy shall hold his or her office until the second regularly scheduled election for the office following the appointment, at which a member shall be elected to fill the vacancy for the unexpired term (70 ILCS 1205/2-25).

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Compensation

In accordance with statute, the Board serves without compensation (70 ILCS 1205/4-1).

2.3 BOARD RESPONSIBILITIES Revised 8-15-16

Leadership

- A.** Select an Executive Director to be the chief administrator and professional advisor for the District.
- B.** Establish an effective working relationship with the Executive Director and provide timely and effective feedback on District progress.
- C.** Formulate, review and adopt effective policies for the District.
- D.** Develop succession planning for future Board members and officers.
- E.** Ensure ethical behavior of Board members and Executive Director, pursuant to applicable Illinois laws pertaining to ethics and the Park District's ethics ordinances.
- F.** Provide leadership in decisions affecting the District, including acquisitions, intergovernmental relationships, partnerships, etc.
- G.** Serve on committees, commissions, or boards representing the District as appointed pursuant to this Policy.
- H.** Communicate direction and the District's mission throughout the community.
- I.** Develop a legislative advocacy plan that enables the District to benefit from local, state and federal initiatives.
- J.** Cultivate strong relationships with legislators, community leaders and governing bodies of other agencies to further the District's strategic mission and vision.

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Community Relationships

- A.** Maintain visibility at community and District events.
- B.** Work to build public trust and confidence.
- C.** Network with strategic partners, legislators, and community leaders.
- D.** Review District and community needs and ensure service delivery is aligned with those needs.
- E.** Develop ways to ensure community focus.

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Financial Strategies

- A.** Review and approve the annual budget in support of the District's mission.

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- B. Analyze financial reports and authorize expenditures that have been created through a sound fiscal program.
- C. Approve and issue bonds, referenda and grants that have been identified as appropriate means of increasing revenue.
- D. Review revenue growth for recreation and enterprise services.
- E. Order, review and accept an annual audit of the District's financial performance.

Processes and Systems

- A. Support federal, state and local ordinances, laws and policies for the benefit of the District.
- B. Approve contracts, leases, annexations and agreements that will enhance and further the mission of the District.
- C. Review processes that measure and analyzes organizational performance.
- D. Approve plans for parks and facilities and recreation areas with an emphasis on geographical, historical, economical or ecological relationships indigenous or significant to the community.
- E. Review and provide feedback from guests and internal support processes.
- F. Conduct a professional evaluation of the Executive Director's performance on an annual basis.
- G. Approve and review all salary ranges for all staff.

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Continuous Learning

- A. Develop a culture that promotes positive relations among Board members and between Board and staff.
- B. Support employee innovation, participation and agility.
- C. Develop open and ongoing communication with the Executive Director.
- D. Utilize professional development dollars to educate and improve understanding of recreation and leadership practices.
- E. Execute a self-evaluation on at least a yearly basis.

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2.4 BOARD OFFICERS' RESPONSIBILITIES – Revised April 16, 2018.

According to Park District Code, the President and Vice-President shall be elected annually. In order to provide for continuity of practices and policies, the Board shall determine whether the president, vice-president and committee member positions shall be elected for two consecutive annual terms.

President

Preside at all meetings of the Board of Commissioners, except committee meetings where the appointed chair will preside. The President is considered to be a member of the full Board and therefore, able to vote on all matters. The President shall have the following responsibilities:

- A. Call special Board meetings in accordance with the Illinois Open Meetings Act.
- B. Establish an effective working relationship with the Executive Director.
- C. Actively communicate with the Executive Director about special issues and problems affecting the District.
- D. Effectively communicate with the Board of Commissioners to ensure all members are kept abreast of important issues affecting the District.
- E. Work with the Executive Director to prepare Board meeting agendas.
- F. Schedule an annual Board Evaluation.
- G. Schedule an annual performance evaluation of the Executive Director.
- H. Serve on committees, commissions, or boards representing the District.
- I. Serve as spokesperson for the Board.
- J. Represent the Board at community and District events.
- K. Appoint committees as needed, subject to Board approval.

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- L. Appoint Board representatives to outside organizations, subject to Board approval.
- M. Serve as the official District representative to the Illinois Association of Park Districts and any other official legislative committee that will enhance the goals of the District.
- N. Shall be elected by the Board and serve a term for one (1) year, or until a successor is elected.

Vice President

In the absence of the President, the Vice-President assumes all the duties of the President. The Vice-President shall be elected by the Board and serve for one (1) year, or until a successor is elected.

Secretary

- 1. Compile and maintain a complete record of all meetings and proceedings of the Board.
- 2. Serve as official custodian of Board minutes, records and legal documents.
- 3. Work with the Superintendent of Finance and Human Resources to ensure a comprehensive records management system is in place so that the Board is in compliance with all federal, state and local reporting laws and requirements, including Local Records Act.
- 4. Administer oaths and affirmations as required.
- 5. Sign all official documents of the Board as needed.
- 6. Shall be appointed by the President with the approval of the Board.

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Treasurer

- 1. Report to the Board all receipts and disbursements.
- 2. Submit such financial statements and detailed information as may be required by the Board.
- 3. Advise the Board on financial policies, practices and investments.
- 4. Provide such bonds as the Board deems necessary in connection with the office of Treasurer.
- 5. Shall be appointed by the President with the approval of the Board.

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Executive Director

- Responsible to the Lake Bluff Park District Board of Commissioners.
- Serve as the administrator for the Board on matters pertaining to all Park District operations.
- Function as executive officer of all departments of the District in regards to parks and recreation services, human resources, facilities, land acquisition, planning and financial matters.
- Act as official medium of communication between the employees of the District and the Board of Commissioners.
- Establish and maintain an effective working relationship with the Board and provide timely and effective feedback.
- Cultivate leadership skills of direct reports and create an environment that supports and demonstrates organizational values.
- Serve on committees, commissions or boards representing the Park District.
- Perform such other duties as required by the Board.

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Legal Counsel

- 1. Act as advisor to the Board and Executive Director in all Park District legal matters.
- 2. Manage the prosecution and defense of all litigation in which the District is interested.
- 3. Establish an effective working relationship with the Executive Director and Board of Commissioners.
- 4. Review Board, Personnel and Administrative policies for compliance with current laws and statutes.
- 5. As directed by the Executive Director, draft and/or review District ordinances prior to adoption by the Board.

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- 6. Participate in contract review and negotiations, as directed by the Executive Director or the Board.
- 7. Draft and/or review intergovernmental agreements prior to Board approval.
- 8. Serve as Ethics Advisor for the Park District.

Auditor

- 1. Audit the Park District’s financial records in accordance with the laws of the State of Illinois using generally accepted auditing and accounting practices.
- 2. Conduct an annual audit of the Park District’s revenues and expenses and prepare and present an annual report to the Board of Commissioners.

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2.5 BOARD COMMITTEES - Revised 5/20/19, 8/19/19 and 8/23/21

Committee of the Whole, Standing Committees and Appointments

The Board will approve a regular~~ly~~ scheduled of Committee of the Whole meetings. The Committee of the Whole consists of all Commissioners and shall conform to the Illinois Open Meeting Act.

At the Annual Meeting after his/her election as President, the President shall, with the approval of the Board of Park Commissioners, appoint up to three Board members to the following standing committees: Finance, Administration and Future Planning, Tri-Board/Intergovernmental, Facilities and Programs and Parks and Beach. The Board shall establish, from time to time, a limited number of additional committees for specific purposes, as designated by the Board, and have a specific date for concluding their duties. A committee is not authorized to take any action but is responsible for submitting reports to the Board containing recommendations for action the Board shall take. The Committee possesses no authority to expend District funds.

Committee meetings shall conform to the Illinois Open Meeting Act. Each committee shall consist of up to three members of the Board, and the ~~first named shall be~~ president shall designate the chairperson, subject to the approval of the Board. The President shall serve as an ex-officio member of each committee. Each member of a committee shall hold office for one year or until his/her successor is appointed. In order to provide for continuity of practices and policies, the Board shall determine whether the committee member positions shall be ~~eleeted~~ for two consecutive annual terms. All Board members are encouraged, but not required, to attend all meetings of the standing committees. All vacancies shall be filled by the President and approved by the Board for the unexpired term.

Committee of the Whole

The Committee of the Whole shall consist of all Commissioners. This committee is charged with the consideration of recommendations on all issues related to any Committee.

Standing Committees

There will be up to three (3) Board members and up to three citizen community representatives appointed to each standing committee. One of the three Board Members will become Chair determined by the Board President and approved by the Board.

The Park District will advertise and accept applications for the one to three community representative positions. The Committee will interview and recommend an appointment to the Board at the next Regular Board meeting.

Community representatives appointed to standing committees shall reside within Park District boundaries. Employees of the Park District, including full-time, part-time and contractual employees are not eligible to serve on standing committees of the Board. The President, or in his/her place, the Vice

President, shall sit in on each Committee and serve as a non-voting member if a quorum of Committee members is present. If a quorum of Committee members is not present, Commissioners may serve as voting members of the Committee as required to obtain a quorum. The order of determining which commissioner(s) shall serve on the Committee to obtain a quorum is as follows: President, Vice President and Treasurer.

Each member of a committee shall hold office for one year or until his/her successor is appointed. In order to provide for continuity of practices and policies, the Board shall determine whether the committee member positions shall be ~~elected~~ for two consecutive annual terms. All Board members are encouraged, but not required, to attend all meetings of the standing committees. All vacancies shall be filled by the President and approved by the Board for the unexpired ~~term~~.

Finance, Administration and Future Planning Committee

This committee is charged with the consideration of recommendations on all issues relating to administration and finance ~~issues~~. Committee involvement includes, but is not limited to:

1. The Committee Chair shall review and approve all bills prior to Board approval.
2. Review and participate in development and revisions of the Board Policy Manual.
3. Review of proposed revisions to the Personnel Policy Manual.
4. Review of proposed revisions to the Administrative Policy Manual.
5. Review of proposed revisions to the Conduct Ordinance and Policies.
6. Review of all policy-related staff recommendations.
7. Participate in developing revenue policies.
8. Participate in developing cost recovery policies.
9. Review annual audit.
10. Review of miscellaneous administrative issues impacting the overall District.
11. Provide monthly committee reports during the Regular Board Meeting.
12. Support committee recommendations when presented to the Board.
1. Participate in long-range planning.
2. Participate in establishing and working with community focus groups.
3. Participate in developing methods to solicit resident input into planning process.
4. Review results of resident input to formulate recommended plans.
5. Review feasibility studies and development plans.
6. Review District-wide Comprehensive Plan and recommend updates to the Plan.
7. Provide input when establishing recommendations regarding the capital development budget.
8. Review developer donation requirements.

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Facilities & Programs Committee

This committee is charged with the consideration of recommendations on all topics and issues relating to recreation and facility programs and services (Recreation Center, Fitness Center, Swimming Pool, Golf, Platform Tennis, Open Gym, Kidzone) for the District. Committee involvement includes, but is not limited to:

1. Participate in developing revenue policies.
2. Participate in developing cost recovery policies.
3. Review pricing.
4. Review program and membership statistics.
5. Review of miscellaneous issues impacting the parks, programs and facilities.
6. Provide monthly committee reports during the Regular Board Meeting.
7. Support committee recommendations when presented to the Board.

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Parks & Beach Committee

This committee is charged with the consideration of recommendations on all issues relating to the parks and Beach for the District. Committee involvement includes, but is not limited to:

8. Participate in Parking and Lighting designs and plans.
9. Review the Property and Public Land Use Advisory Committee report and recommendations.
10. Participate in developing specific Park Master Plans.
11. Participate in developing policies specific to parks and beach.
12. Participate in developing revenue policies.
13. Participate in developing cost recovery policies.
14. Review pricing.
15. Review program and membership statistics.
16. Review of miscellaneous maintenance issues impacting the parks, programs and facilities.
17. Provide monthly committee reports during the Regular Board Meeting.
18. Support committee recommendations when presented to the Board.

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Tri-Board/Intergovernmental Committee

The Tri-Board/Intergovernmental Committee shall consist of up to three Commissioners only (with one of the Commissioners being appointed chair by the President). This committee shall have charge of developing and maintaining strong liaisons with the elected boards of the general and special purpose units of local government who provide services to the residents of the Lake Bluff Park District. Committee involvement includes, but is not limited to:

19. Obtain Regular Meeting minutes and review for information relative to the community as a whole.
20. Attend the quarterly Tri-Board meetings.
21. Communicate back to the committee issues pertaining to intergovernmental relationships/agencies.
22. Review intergovernmental agreements.
23. Develop and maintain strong relationships with community groups, such as homeowner groups, clubs and organizations.
24. Provide monthly committee reports during the Regular Board Meeting.
25. Support committee recommendations when presented to the Board.

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In order to be knowledgeable of budgets, policies and operations, Committee Members are encouraged to provide written and verbal feedback on facilities, programs and services. Therefore, Committee Members are encouraged to tour, participate and/or visit programs, golf, paddle, tennis, pickleball, pool and fitness.

Each Committee Member is encouraged to effectively evaluate the operations, instructors, staff and Executive Director through limited participation. Each quarter, the President and/or Executive Director will provide each Committee Member a maximum of three areas to participate:

1. Golf – 3 rounds (programs are not included)
2. Driving Range – 3 tokens
3. Fitness Center – 3 days per week (classes are included)
4. Pool – 3 days per week
5. Paddle – one League Play roster spot (drills and league fees are not included)
6. Pickleball – 3 open play visits
7. Tennis – 1 session per year per person on an annual basis

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8. Softball – one league play roster spot

Each quarter, the Board President will determine whether to rotate the Committee Members to experience different programs and facilities. At the end of the quarter, each Committee Member will be responsible for filling out a five minute short survey that is returned to the Executive Director and shared with Board President.

Residents have priority in registration and participation.

2.6 DEFINING BOARD POLICY AND STANDARD OPERATING PROCEDURES. Approved by the Board May 16, 2016

A policy is any written document approved by the Board of Commissioners that provides guidance, direction, planning or a course of action. Policy reflects value judgments on issues related to the mission, vision and goals of the Park District, provides guidelines for the operation of the Park District and gives positive direction to the Executive Director and staff in the discharge of their duties. Policy is formally adopted by the Board of Commissioners and recorded into the meeting minutes. Only those written statements so adopted should be regarded as official Board policy. All Board policies should be documented and included in the official Board Policy Manual.

A procedure is any written document approved by the Executive Director or delegate that provides guidelines for the day-to-day operations of the Park District with respect to Board policies. Procedures are interpretation of Board policy and must be consistent with the policies adopted by the Board of Commissioners. Procedures are formally adopted by the Director or delegate.

A delegate is usually a Department Head who has authority to implement procedures when only applicable to that Department's operations. Procedures should be documented and included in the official Employee Policies, procedure manuals or guideline manuals. Interpretation of Board policy and implementation of staff procedures is the responsibility of the Executive Director.

2.7 DEVELOPMENT OF POLICIES AND PROCEDURES. Approved by the Board May 16, 2016.

It is the policy of Lake Bluff Park District to develop policies that guide the Commissioners and employees of the Park District to best serve the public. It is the responsibility of the Board of Commissioners to develop and approve policies. All policies developed will identify the anticipated end results in the policy statement. Each policy will also identify any specific guidelines associated with that policy.

1.A. Board policies shall be ~~adopted~~ incorporated into the Board Policy Manual with the adoption date noted.

2.B. Each policy will identify the end result that the Board of Commissioners desires to be achieved in the policy statement.

3.C. Each policy must be adopted by the Board of Commissioners at a scheduled Board meeting before being recognized as official Park District policy. The Board President shall sign an original document for copying and distribution.

4.D. Commissioners, staff and the public are encouraged to submit proposed policy recommendations to the Executive Director for drafting, development and direction for consideration by the Board.

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~~5.E.~~ New policies shall become effective immediately unless otherwise stated.

~~6.F.~~ The Finance, Administration and Future Planning Committee of the Board shall review and update the Board Policy Manual on a regular basis, but at least no frequently than every two years.

It is the policy of Lake Bluff Park District to authorize the Executive Director to establish and enact operating procedures to assure successful implementation and compliance with Board policies.

~~1.A.~~ The Board may direct the Director to include specific operation procedures as developed in the policy review process. The Board shall not otherwise develop operating procedures for the Park District operations.

~~2.B.~~ The Executive Director shall approve all operating procedures developed for the Park District.

~~3.C.~~ The Executive Director or assigned delegate shall maintain all operating procedures in an organized and accessible format for employees, Board members, or public review.

~~4.D.~~ The Executive Director or assigned delegate shall train employees and hold them responsible for implementation of all approved operating procedures.

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3.1 BOARD OF COMMISSIONERS MEETINGS. Revised May 16, 2016, February 5, 2018, January 17, 2022, January 24, 2022.

Annual Meeting

The Annual Meeting of the Board shall be held each year in May. This shall be the organizational meeting of the Board where new Commissioners are generally inaugurated. The Board shall elect annually a President and Vice-President according to the Open Meetings Act. A motion and second is required for each nomination.

Other business may be transacted at the May-annual meeting.

Regular Meetings

Regular meetings of the Board shall be held on the fourth Monday of each month at 6:30 p.m. unless otherwise stipulated by the Board. If the day of any meeting falls on a legal holiday, the meeting shall be held when designated by the Board. In December of each year, the Board shall establish a calendar of workshops and regular meetings for the next year and shall give public notice of same in accordance with Section 2.02 of the Open Meetings Act.

Special Meetings

Special meetings of the Board may be called by the President whenever it shall be deemed necessary or shall be called by the President at the request of any two Commissioners. Notice of any such special meetings shall be given as required by the Open Meetings Act (5 ILCS 120/1, et seq.).

Place of Meetings

The meetings of the Board shall be held at the Lake Bluff Park District Recreation Center, 355 W. Washington Avenue, Lake Bluff, IL, unless otherwise determined by the Board.

Open Meetings

All regular, annual, special and committee meetings of the Board shall be held in accordance with the Open Meetings Act (5 ILCS 120/1, et seq.).

Closed Meeting

The Board may hold a meeting closed to the public, or close a portion of the meeting to the public for any reason authorized by the Open Meetings Act. Any such closed meeting shall be held in accordance with the Open Meetings Act (5 ILCS 120/1, et seq.). No final action on any Board matter may be taken at a closed meeting.

Schedule and Notice

The schedule and public notice of all regular, rescheduled, or reconvened Board meetings for each calendar year shall be made available in accordance with the Open Meetings Act (5 ILCS 120/1, et seq.).

Quorum

A majority of the duly elected and qualified Commissioners shall constitute a quorum for the transaction of business; provided, however, that if no quorum is present, the Commissioners attending may adjourn the meeting from time to time until a quorum is obtained.

Order of Business

The agenda at regular and special meetings of the Board may include any or all of the following items: Roll Call, Approval of Agenda, Statement of Visitors, Approval of Minutes, Approval of Voucher List, Treasurer Report, Recognition/Presentation, Consent Agenda, Unfinished or Continuing Business, New Business or Action Items, Written Communications, Staff Reports, Committee Reports, Verbal Communications (Staff and Board), Executive Session, Action on Matters Discussed in Executive Session, and Adjournment. Only items requiring the attention of the Board at a designated meeting shall actually appear on the agenda.

Agenda

The Executive Director, with suggestions from the Board President and Board members, shall be charged with responsibility for the preparation of the agenda and the subject matter thereof. Any Board member may request that a particular item of business be placed on the agenda before a Board meeting. Items ~~should~~ shall be listed on the Agenda [in order for the Board](#) to act on them.

Preparation of the Agenda and Board Packet

The Executive Director, with the input of the Board President and his/her Department Heads, is responsible for the preparation of the agenda for all Board meetings including committee meetings. A Commissioner may also ask that an issue be included on a meeting agenda. A Board packet for the regular Board meeting including the meeting agenda, the monthly bills to be approved and paid, an up-to-date account of all of the income and expenditures listed by fund, as well as an overall summary of the (unaudited) financial condition of the District, all monthly staff reports and necessary support information will be provided to all Commissioners, as well as to the Park District Attorney, if necessary, in a timely manner. The agenda and Board packet will be distributed to Board members no later than Thursday preceding the regular meeting. The complete packet for all Board meetings will be posted online with certain items being marked as "draft."

Consent Agenda

The consent agenda may appear as a designated portion of the regular Board agenda. All items placed on the consent agenda and not asked by a Board member to be removed shall constitute the Final Consent Agenda and shall be approved with a motion, a second, and a roll call vote. There is no discussion on items that are on the final consent agenda.

Before the motion to approve the consent agenda is made, any Board member can request an item be removed from the consent agenda and placed under new, or unfinished or continuing business. This will enable discussion to take place on the item and a vote will be taken under a separate motion if necessary.

The regular order of business may be suspended or modified, as the President shall direct.

Petitions Submitted by Residents

All petitions concerning the Park District shall be brought to the attention of the Board at the earliest opportunity.

The petition shall be placed on the agenda of a regular or special meeting and be discussed by the Board of Commissioners. The individuals responsible for the petition shall be notified at the earliest possible date that the Board of Commissioners has received the petition, when the Board will discuss the petition, if applicable, as well as any action that has been decided upon.

Public Participation at Board Meetings

The agenda item "Statement of Visitors" is included on all meeting agendas to provide an opportunity for citizens to address the Board. Citizens are provided an opportunity to address the Board regarding items not included under unfinished or continuing business and/or new business/action items agenda as provided in this section. There shall be a three-minute time limit per citizen. After 30 minutes of statements by the public on items which are not otherwise listed on the agenda, the President should close the floor for communication from citizens unless the Board agrees to extend the time for such public comments. Any person who was not able to address the Board will be encouraged to attend a subsequent board meeting to provide comments or to submit written comments to the Board.

Under each unfinished or continuing business and new business/action item agenda item, citizens shall be provided the opportunity to provide comments to the Board regarding the specific agenda item. There shall be a three-minute time limit, per citizen per item. The amount of time may be increased by the President in his or her reasonable discretion with the consent of the Board. Additional discussion from citizens shall be left to the discretion of the President. However, the justification for permitting a second opportunity for citizens to address the Board at the same meeting on the same topic should be based on the premise that new information will be presented to the Board by the subsequent comment. After 120 minutes of statements by the public on items which are listed on the agenda, the President should close the floor for communications from citizens, unless the Board agrees to extend the time for such public comments. Any person who was not able to address the Board will be encouraged to attend a subsequent board meeting to provide comments or to submit written comments to the Board.

If numerous people want to speak on a single topic, the Board may recognize a specified number of individuals who wish to speak in favor and against the matter and also allow those who wish to make general comments on the issue to do so. The Board shall not be required to allow every person who desires to address an issue to do so, but as many views as possible are encouraged to be heard.

All discussions after the floor has been closed for public participation should be between Board members and with staff as requested. Citizens should not be recognized after that time in order that the Board members may deliberate without additional comments or discussion with citizens.

The Statement of Visitors or other public comment time shall not be used by citizens to make personal attacks upon Board Members, staff or District consultants. Interrogation of the Park District Staff, Board Members or Legal Counsel-District consultants will not be allowed at this time, nor will any comment from the Park Board, Staff or Legal Counsel-District consultants. Personal invectives against Park District Staff, Legal Counsel-District consultants, or Elected Officials are not permitted. The President

and Board reserve the right to stop a citizen from speaking at a meeting or to prohibit a citizen from speaking at future meetings.

This policy shall apply to all Committee meetings of the District.

Members of the public attending meetings of the task force shall be allowed to address the task force only during the opening Statement of Visitors, for a period not exceeding 3 minutes per individual, for a total of 30 minutes. There shall be no discussion or debate by the Board or any committee or task force on any item raised during this period.

Manner of Voting

The President shall be empowered to call for questions pertaining to any and all properly presented and seconded motions. A voice vote may be used if deemed appropriate by the President. On all matters that require an ordinance, resolution, proposition creating any liability or calling for the expenditure or appropriation of money, and in all cases at the request of any Commissioner, a roll call vote shall be taken.

All roll call votes shall be recorded in the official minutes of the meeting. The act of a majority of Commissioners present at a meeting for which there is a quorum shall be the act of the Board. The President is a member of the Board and has the right to vote upon all questions.

Rules of Order

Except as provided in this Policy Manual and when circumstances warrant, Robert's Rules of Order shall may govern questions or procedures in all cases not herein provided.

Motions, Resolutions, Ordinances and Records

The law provides that the Board shall have power "to pass all necessary ordinances, rules and regulations for the proper management and conduct of the business of the Board and District and to establish by ordinance all needful rules and regulations for the government and protection of parks, greenways, open space, and other property under its jurisdiction and to effect the objects for which such districts are formed."

The Board usually acts by way of a motion, resolution, or ordinance. Motions are an informal method of Board action made orally and noted in the minutes. A motion may be auxiliary to the more formal resolution or ordinance, as, for example, a motion that an ordinance be passed. Resolutions and ordinances are submitted in writing, and there is no clear distinction between them. An ordinance usually enacts permanent regulations of a general character and generally imports a command or prohibition to all inhabitants of, or to certain classes, in the District.

Resolutions are actions that are temporary only, that grant a special privilege or express the opinion of the Board, such as expressing sympathy or requesting action by governmental units, etc. The Park District Code, in many instances, directs that an action must be carried out by ordinance, and in those cases, such matters can be acted upon only by ordinance.

An ordinance can be repealed or amended only by another ordinance, not by resolution. The distinguishing feature of the ordinance is that it must contain the words: "Be it ordained by..." The ordinance need not have a title.

Official Minutes

All final action taken by the Board of Commissioners shall be taken in an open meeting and recorded by the Secretary. The Secretary is charged with keeping an accurate and true record of all motions, resolutions and ordinances, as well as a summary of the discussion on any matter proposed, deliberated or decided and of any votes taken in an official minute book. All minutes will be considered "unofficial" until ~~adopted~~ approved by the Board at a subsequent meeting.

Board meeting minutes will be available for public inspection within seven days of approval during regular office hours at the administrative office located at the Recreation Center, as well as posted on the Park District website, www.lakebluffparkdistrict.org.

The Recording Secretary shall be responsible for the taking and preparation of minutes of each meeting. Executive session minutes will be kept in a separate book and not made part of the official minute book of the District.

In accordance with the requirements of the Open Meetings Act, 5 ILCS 120/1, et seq., the Recording Secretary shall be responsible for arranging the recording of closed sessions. The Secretary of the Board shall ensure that the verbatim recordings of all closed sessions of meetings of the Board of Commissioners are securely maintained.

The Board of Commissioners shall meet at least twice each year to review the minutes of all prior ~~Executive~~ Executive sessions. This review will take place in Executive Session; the Board must determine whether the need for confidentiality still exists with regard to all or part of the minutes, or whether all or part of the minutes no longer require confidential treatment and therefore should be made available for public inspection. The approval process shall be determined in Executive Session.

The audio tape recordings of closed sessions shall be maintained for 18 months after the closed session and shall not be released to the public unless such release is required by court order or specifically authorized for release by a vote of the Board of Commissioners. Members of the Board may listen to the closed session recordings in the presence of the Secretary of the Board, or his or her designee. Copies of such ~~tapes~~ recordings will not be made or provided to anyone unless specifically authorized by vote of the Board of Commissioners.

Disposal of Closed Session Tapes

The Secretary of the Board, or his or her designee, is authorized to destroy the audio recordings of those closed sessions for which:

1. The Board of Commissioners has approved the minutes of the closed sessions as to accurate content, regardless of whether the minutes have been released for public review;
2. More than 18 months have elapsed since the date of the closed session;
3. There is no court order requiring the preservation of such recording; and
4. The Board of Commissioners has not passed a motion requiring the preservation of the verbatim recording of that meeting.

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4.1 BOARD MEMBER ETHICS AND CONDUCT

Board members of the Lake Bluff Park District are expected to be of high moral and ethical character and work together as a team to serve the community. Each Board member is expected to act in the best interests of the District and be free of outside influence and self interests. In accordance with this policy, Board members will educate themselves about, and comply with, all other federal, state and local laws, regulations, and ordinances applicable to the conduct of the Park District's elected officials. These include, but are not limited to, the Lake Bluff Park District Ordinances, Ethics Ordinance, Public Officers Prohibited Activities Act, and the Illinois Human Rights Act.

Accordingly, Board members must:

1. On a yearly basis, file a Statement of Economic Interests with the County Clerk of Lake County.
2. Always keep the best interests of the Lake Bluff Park District in mind.
3. Understand and respect the separation of Board responsibilities and functions from those of the Executive Director and staff.
4. Be available and responsive to the residents of the District.
5. Represent all the residents of the District and avoid partisanship based on special interests.
6. Communicate with fellow Board members and the Executive Director.
7. Understand and follow all provisions of the Illinois Open Meetings Act.
8. Be properly prepared for Board deliberation.
9. Avoid public promises or statements regarding a vote or position on an issue prior to an official meeting.
10. Publicly accept and endorse majority decisions of the Board.
11. Make decisions regarding District policies and operations based upon reports, facts, and study, and not upon personal interest or bias.
12. Respect the confidentiality appropriate to issues of a sensitive nature.
13. Recognize that an individual Commissioner has no legal authority to determine policy, give directions to District personnel, or to act or speak for the Board unless specifically authorized to do so by official Board action.
14. When the Board must decide upon an issue about which a Commissioner may have an unavoidable conflict of interest, that Commissioner must disclose the interest, and recuse him/herself from all discussion, deliberation and vote regarding the issue, as required by applicable state and federal law.
15. Develop productive relationships with other elected officials at the federal, state, and local level.
16. Participate in Board development opportunities.

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4.2 SEXUAL HARASSMENT OF ELECTED OFFICIALS Approved by the Board January 27, 2020

Any allegation of sexual harassment made by a Commissioner against another Commissioner may be reported to the Park Board President. If the Park Board President is the person making the allegation or is the person alleged to have committed the harassment, then the report may be made to any other Commissioner. The preference is that such complaints be submitted in writing with as much detail as possible regarding the nature of the incident(s) and who is responsible for the alleged harassment, when the incident(s) occurred, where they occurred, whether or not they were witnessed and by whom and whether or not there is any physical evidence (video, audio, text, email, social media etc.) that needs to be identified and preserved. While there is a preference for complete and detailed written complaints, all complaints, including verbal complaints, will be thoroughly investigated. Upon receipt of an allegation of harassment pursuant to this policy, the person to whom the report has been made shall immediately refer the complaint to the Park District's legal counsel for review. The Park District's legal counsel shall then appoint a qualified independent attorney or consultant to review and investigate all allegations set forth in the complaint.

5.1 REMOTE ATTENDANCE POLICY

It is the policy of the Lake Bluff Park District that any member of the Board of Commissioners may attend and participate in any open or closed meeting of the Board of Commissioners from a remote location via telephone, video or internet connection; not to exceed one (1) meeting date within any consecutive twelve (12) month period effective upon Board adoption, provided that such attendance and participation is in compliance with this policy and any other applicable laws.

Prerequisites

A member of the Board of Commissioners may attend a meeting from a remote location if the member meets the following conditions, a quorum is physically present throughout the meeting, and a majority of a quorum of the Board of Commissioners votes to approve the remote attendance:

- 1.A. The member should notify the Board Secretary at least 24 hours before the meeting so that necessary communications equipment can be arranged. Inability to make the necessary technical arrangements will result in denial of a request for remote attendance.
- 2.B. The member must assert one of the following three reasons why he or she is unable to physically attend the meeting:
 1. The member cannot attend because of personal illness or disability; or
 2. The member cannot attend because of employment purposes or the business of the Lake Bluff Park District; or
 3. The member cannot attend because of a family or other emergency.

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Voting Procedures

After a roll call establishing that quorum is physically present, any member present may move that a member be permitted to participate remotely, specifying the reason entitling the absent member to participate remotely. All of the members physically present are permitted to vote on whether remote participation will be allowed, pursuant to the terms and conditions of the prerequisites as outlined in this policy. The motion must be approved by a vote of a majority of the quorum.

Adequate Equipment Required

The member participating remotely and other members of the Board of Commissioners must be able to communicate effectively, and members of the audience must be able to hear all communications. Before approving remote attendance at any meeting, the Board of Commissioners shall provide equipment for the meeting room adequate to accomplish this objective.

Minutes

Any member participating remotely shall be considered an off-site participant and counted as present by means of video or audio conference, for that meeting if the member is allowed to participate. The meeting minutes shall also reflect and state specifically whether each member is physically present, present by video, or present by audio means.

Rights of Remote Member

A member permitted to participate remotely will be able to express his or her comments during the meeting and participate in the same capacity as those members physically present, subject to all general meeting guidelines and procedures previously adopted and adhered to. The remote member shall be heard, considered, and counted as to any vote taken. Accordingly, the name of any remote member shall be called during any roll call vote taken, and his or her vote counted and recorded by the Recording Secretary and placed in the minutes for the corresponding meeting. A member participating remotely may leave a meeting and return as in the case of any member.

Meetings

The term meeting as used herein refers to any gathering, whether in person or by video or audio conference, telephone call, electronic means (such as, without limitation, electronic mail, electronic chat, and instant messaging), or other means of contemporaneous interactive communication, of a majority of a quorum of the members of a public body held for the purposes of discussing public business.

Closed Meeting

A quorum of the Board of Commissioners must be physically present at any closed meeting. Members participating remotely shall otherwise be entitled to participate in closed meetings by video or audio conference, in the same manner as at an open meeting.

Committees and Boards

This policy shall apply to all committees and boards established by authority of the Board of Commissioners. However, when remote attendance is possible only by audio connection and an off-site member will be unable to view visual exhibits or demonstrations which may influence a decision by the committee or board, remote attendance should not be approved.

6.1 BOARD MEMBER ATTENDANCE REQUIREMENTS

Lake Bluff Park District Board members are subject to an attendance policy that is prescribed in Ordinance entitled "An Ordinance Fixing the Length of Time a Park Commissioner May Fail to Attend Regular Meetings of the Park Board in Order for Such Commissioner's Office to be Declared Vacant and Providing a Procedure for Declaring Such a Vacancy," which was enacted by the Board.

7.1 NEW BOARD MEMBER ORIENTATION

The Board recognizes its responsibility to assist a newly elected or appointed Board member to understand the operation of the District, as well as Board member roles and responsibilities. The Executive Director will direct the creation of an Orientation Guide which will be given to a new member. This guide will include a variety of materials related to the operations and policies of the Park District. This guide will also include materials such as: Park District Code of the State of Illinois, Illinois Park District Law Handbook, Board Policies and Procedure Manual, Land Cash Ordinance, Open Meetings Act.

Additionally, the Executive Director may set up a tour of parks and recreation facilities, and meetings with the leadership team of the District, in order for new Commissioners to become more familiar with the operations of each department. The Executive Director can also determine if an executive session is warranted to bring new members up to date on land acquisition, pending litigation and personnel issues.

New members are encouraged to take IAPD orientation classes and attend conferences to quickly increase their knowledge of Park District and Board operations.

8.1 BOARD BUDGET

The Board recognizes the need to properly educate, orient, and train Commissioners to the mission and goals of the District. The Board will allocate sufficient funds in the budget for these purposes and it will be simply referred to as the "Board Budget." The draft of the Board Budget will be developed by staff and approved by the Board as part of the total annual budget.

8.2 BOARD DEVELOPMENT

The Board recognizes the benefit derived from attendance at park and recreation conferences, leadership seminars and other educational opportunities that will enhance a Commissioner's ability to govern effectively. Therefore, Commissioners may attend national, state and local conferences, seminars or activities at Park District expense, provided sufficient funds have been budgeted and are available. The Board also recognizes the importance of productive evaluation so sufficient funds will be allocated for the Board to conduct at a minimum an annual Board self-evaluation

8.3 BOARD MEMBER PER DIEM

Board Members are eligible for Per Diem, as established by the current Federal IRS guideline based on the location of the business travel, if the Board Member is on approved business travel and away from home for meals.

8.4 ALLOWABLE EXPENSES Revised February 27, 2017

Policy Governing Reimbursement of Board of Commissioners (Elected Officials)

Travel, Meal and Lodging Expenses

+A. Purpose.

The Board of Commissioners of the Lake Bluff Park District will reimburse or pay for Commissioner travel, meal, and lodging expenses incurred in connection with pre-approved travel, meal, and lodging expenses incurred on behalf of the Park District. Commissioners are expected to exercise the same care in incurring expenses for official business as a prudent person would in spending personal funds.

B. Definitions.

"Entertainment" includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.

"Travel" means any expenditure directly incident to official travel by Commissioners of the Park District or by wards or charges of the Park District involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

C. Authorized Types of Official Business.

Travel, meal and lodging expenses shall be paid or reimbursed for Commissioners of the Park District only for purposes of official business conducted on behalf of the Park District, which includes but is not limited to off-site or out-of-town meetings related to official business and pre-approved seminars, conferences and other educational events related to the Commissioners official duties. If you are unsure whether an expense is reimbursable, please contact the Executive Director.

D. Categories of Expenses.

1. **Airfare** – Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least thirty (30) days in advance to avoid premium airfare pricing. Only coach or economy tickets will be paid or reimbursed. The traveler will pay for the difference between higher priced tickets and coach or economy tickets with his or her personal funds.

+2. Personal Automobiles –Mileage reimbursement will be based on mileage from the work location office to the off-site location of the official business, not from the Commissioner's residence. When attending a training event or other off-site official business directly from a Commissioner's residence, no reimbursement will be made if the distance is less than the mileage of a normal commute to the workplace. If the distance is longer than the Commissioners normal commute, reimbursement will be paid based on the differential of the commute less the mileage of a normal commute to the workplace. A Commissioner will be reimbursed at the prevailing IRS mileage rate. The traveler will only be reimbursed up to the price of a coach airfare ticket if they drive to a location for which airfare, parking and ground transportation would have been less expensive.

+3. Automobile Rentals – Travelers will be reimbursed for the cost of renting an automobile including gasoline expense only as provided in this section. Travelers using rental cars to

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conduct official business are required to purchase insurance through the rental agency. Car rental insurance will cover the vehicle during personal use, e.g., using the vehicle after the conference has ended. Compact or mid-size cars are required for two or fewer Commissioners traveling together and a full-size vehicle may be used for three or more travelers. The traveler must refuel the vehicle before returning it to the rental company.

+4. Public Transportation – In the case of local training or official business where a Commissioner chooses to use public transportation, reimbursement for use of public transportation shall be the cost of the public transportation plus any mileage in accordance with this policy.

+5. Other Transportation – The traveler should utilize hotel shuttle service or other shuttle services, if available. If none are offered, the use of the most economic transportation is encouraged.

+6. Hotel/Motel Accommodations – The traveler will be reimbursed for a standard single-room at locations convenient to the business activity. Hotel/motel accommodations are to be reserved in advance and secured at a moderate or conference rate. Reimbursement for lodging shall be limited to the number of nights required to conduct the assigned Park District business. If a conference, for example, opens on a Sunday evening and closes Thursday noon, reimbursement for Sunday through Wednesday night would be allowed. In the event of a change in plans or a cancellation, the traveler must cancel the hotel/motel reservation so as not to incur cancellation charges. Cancellation charges will not be reimbursed by the Park District unless approved by a vote of the Board of Commissioners.

+7. Meals- Meal expenses and reimbursements are limited to the current U.S. General Services Administration (GSA) per diem rate for the location of travel at the time the expense is incurred. Receipts shall be submitted to substantiate all expenses within 14 days after expenses are incurred. Any amount of the per diem allowance which was not spent by the traveler shall be returned to the Park District at the time receipts are submitted. Meals provided by a conference or seminar should be deducted from the per diem allowance. Partial reimbursement may be made for departure and return days based on time. Meals during in-state travel that are not part of an overnight stay will be reimbursed at the actual cost not to exceed the GSA meal rate.

+8. Vacation in Conjunction with Business Travel – In cases where vacation time is added to a business trip, any cost variance in airfare, car rental, lodging and/or any other expenses must be clearly identified on the Travel, Meal, and Lodging Expense Report form and paid by the traveler.

+9. Accompanied Travel – Family members may accompany the traveler when traveling on official Park District business. However, no expenses attributable to any family member will be reimbursable. All expenses will be calculated as if the traveler were traveling alone, using the minimum costs to the Park District for lodging, meals, and transportation.

+10. Parking – Parking fees at a hotel/motel will be reimbursed only with a receipt.

+11. Entertainment Expenses - No Commissioner of the Park District shall be reimbursed for any entertainment expense, unless ancillary to the purpose of the program, event or other official business.

E. **Approval of Expenses.**

1. **Expenses for Members of the Board of Commissioners.** Travel, meal, and lodging expenses to be reimbursed to any member of the Board of Commissioners ~~or any Commissioner~~ must be approved by roll-call vote at an open meeting of the Board of

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Commissioners. Travel, meal and lodging expenses which are included in the annual budget and which are paid directly by the Park District or are advanced as a per diem allowance are not subject to this requirement. Documentation of expenses must be provided in accordance with Sections C, D and F of this policy. The expenses may be included on the list of bills presented to the Board for approval. Any excess from the per diem allowance must be repaid as provided in this policy.

~~1.2.~~ **Other Expenses.** All other expenses that do not fall within paragraph E.1, are subject to the Executive Director's approval.

F. Documentation of Expenses.

Before an expense for travel, meals, or lodging may be reimbursed under Section E of this Policy, the following minimum documentation must first be submitted, in writing, to the Executive Director on a Travel, Meal, and Lodging Expense form:

1. an estimate of the cost of travel, meals, or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals, or lodging if the expenses have already been incurred;
2. the name of the individual who received or is requesting the travel, meal, or lodging expense;
3. the office of the individual who received or is requesting the travel, meal, or lodging expense; and
4. the date or dates and nature of the official business for which the travel, meal, or lodging expense was or will be expended.

All documents and information submitted under this Section are public records subject to disclosure under the Freedom of Information Act.

G. Travel, Meal, and Lodging Expense Report Form.

The Park District ~~hereby adopts~~ has adopted as its official standardized form for the submission of travel, meal, and

lodging expenses, ~~the a~~ Travel, Meal, and Lodging Expense Report form ~~attached hereto and incorporated~~

herein as Attachment 1, which shall be used by Commissioners in accordance with this section.

H. Maximum Reimbursement.

The maximum total amount the Park District will reimburse a traveler for a single trip is \$5,000.00. The maximum amount may be increased because of emergency or other extraordinary circumstances when approved by the Board of Commissioners by a roll call vote at a meeting.

8.5 PROFESSIONAL AND CIVIC MEMBERSHIPS

The Board shall subscribe to memberships for the District in the following organizations:

1. National Recreation and Park Association
2. Illinois Association of Park Districts
3. Lake Bluff/Lake Forest Chamber of Commerce
4. Other organizations which provide benefits to the District as approved by the Board

When the membership allows, the Board shall designate a representative of the District who shall, if applicable, be authorized to cast ballots for any action to be voted upon by the District as it relates to membership in these organizations. Each District representative will keep the Board fully informed of all activities and actions taken by said organizations.

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9.1 REQUESTS FOR INFORMATION

The Board recognizes and respects the delegation of authority and responsibility to the Executive Director. Therefore, Board members shall work directly with the Executive Director rather than individual staff members and shall not participate in the day-to-day operations of the Park District. Requests for information concerning Park District operations and programs shall be directed to the Executive Director. When a Board member receives a written request or concern from a resident, all Board members will receive a copy of the same information. Electronic means will be used whenever possible to disseminate the information, within the parameters of the Park District's Electronic Communication Policy.

10.1 ELECTRONIC COMMUNICATION

Forms and Use of Electronic Communications

The Lake Bluff Park District provides and maintains messaging agents and electronic facilities as follows: internal and external electronic mail (e-mail), cell phone, telephone voice mail, Internet access, paging system, fax machines, and computer hardware and software. Use of these forms of communication is limited to staff, Board, and authorized volunteers.

General Guidelines and Principles

Ownership – All electronic communications, as well as the equipment and stored information transmitted, received, or archived, are, and remain at all times, the property of the Lake Bluff Park District. Accordingly, all messages and files created, sent, received, or stored within the system shall be related to the District business and are, and shall remain, the property of the District.

Anonymity Prohibited – No person shall use any electronic communication anonymously or use pseudonyms to attempt to escape from prosecution of laws or regulations, or otherwise escape responsibility for their actions.

Privacy – Commissioners shall not have any right of personal privacy in any matter stored in, created, received, or sent over the Park District e-mail system. The District reserves the right to retrieve and review any message or file composed, sent or received. It should be noted that although a message or file is deleted or erased, it is still possible to recreate the message. Although electronic mail and voice mail may allow the use of passwords for security, confidentiality cannot be guaranteed. It is possible for messages to be retrieved and viewed by someone other than the intended recipient. Furthermore, the District may remove or change passwords, as it seems fit.

Public Records – All electronic mail messages sent or received by Commissioners from, or at, any source pertaining to the business of the Park District are “public records” under the Illinois Freedom of Information Act. As such, all messages are available to the public to inspect and copy, subject to the [explicit-express](#) exceptions contained in the law. In order to ensure that such messages comply with this policy, all electronic mail messages are subject to review by authorized Park District staff or authorized Commissioners.

Confidentiality – The confidentiality of electronic mail is not guaranteed. Electronic messages may be monitored by service providers and authorized Park District officials and may be compromised by unauthorized or unintended distribution. E-mails may be subject to public release under FOIA. Confidentiality may also be compromised because of inadequacy of current technology to protect against unauthorized access. All electronic messages should therefore be limited to non-confidential matters.

Non-Public Prohibitions – Commissioners are also prohibited from using electronic means to seek out personal or confidential information regarding Park District employees, contracts, finances, or other non-public matters.

Harassment – Harassment of any kind is prohibited. Harassment policies apply equally to all electronic media. No messages with derogatory or inflammatory remarks about an individual or group’s race, religion, age, national origin, physical attributes, or sexual preference shall be transmitted.

Network Use – The safety and security of the Park District’s computer systems and resources must be considered at all times. Users may not share any passwords, nor obtain any other users’ password by any unauthorized means.

Backup Guidelines – For the protection of the Park District’s computer users, all data, documents, and email messages will be stored on the Park District’s computer network. If the user desires to store documents on diskette, tape, local hard disks, or any other media attached to a personal computer, it is the user’s sole responsibility to make backup copies of the data, documents or e-mail messages.

Violations – Violations of this policy may result in corrective action. If necessary, the District may advise appropriate legal officials of any violations.

Administration – The Executive Director is responsible for administering this policy. The system manager may be designated as the administrator.

E-Mail Prohibitions – Use of E-Mail provided by the District expressly prohibits the following:

1. Disseminating or printing copyrighted materials, including articles and software, in violation of copyright laws.
2. Sending, receiving, printing or otherwise disseminating proprietary data, trade secrets or other confidential information of the District in violation of District policy of proprietary agreements;
3. Sending or soliciting sexually oriented or harassing statements, messages, images or language;
4. Operating a business, taking advantage of business opportunities or soliciting money for personal gain;
5. Sending or circulating chain letters, jokes, comics, or non-related computer graphics;
6. Gambling or engaging in any other activity in violation of local state or federal law.
7. Any use of e-mail in violation of the Open Meetings Act.

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This list is not intended to be an exhaustive list.

E-mail Awareness – All users should be aware that the action to delete data, documents or e-mail messages does not mean that the data, document, or e-mail message has been eliminated from the system. All users must password protect their e-mail.

Strategies for Effective E-Mail Communication

Keep your “in” and “sent” boxes clean. It is recommended that the Board members keep important messages in their archive directory. “Trash,” which includes all deleted mail, tasks, appointments and notes, should be emptied every seven days;
Use professional and business etiquette

Receipt of E-Mail – Users who receive mail from an unknown or suspicious source must delete the message right away and must not try to open the file attachment. The user shall then notify the systems manager.

Copying of Records – Upon receipt of a request for copies of electronic mail messages, the Executive Director shall review the archive of stored messages to determine if any documents exist which are responsive to such request. No requests for “All Electronic Mail” will be complied with, but the Executive Director or his/her designee shall attempt to assist the person making such request to narrow the scope of the request. If responsive documents are found, the Executive Director shall review the exceptions to the Freedom of Information Act and shall consult with the Park District attorney if necessary, to determine if any exceptions to disclosure apply to the requested records. Documents which are not exempt shall be disclosed as required by the Freedom of Information Act. If exempt documents are requested, the Executive Director shall notify the requesting party in accordance with the Freedom of Information Act, and all applicable Park District FOIA ordinances.

Destruction of Records – The electronic mail messages stored by the Park District shall be destroyed in accordance with the State Records Act.

Provisions Applicable for Commissioners Only – Cell Phone Use and the Open Meetings Act

Members of the Park Board are prohibited from sending electronic messages, including emails, text messages, chat and instant messages, communications via social networking sites, and other electronic communications that relate to the discussion of public business, defined to include communications about business or community interests as opposed to private affairs, whether from a District-provided device or a privately-owned device, in the following circumstances:

- 1.A. To any one or more members of the Park Board during a meeting of the Park Board.
- 1.B. To a majority of a quorum of the members of the Park Board at any time, except as provided herein.

Park Board members should be aware that any electronic communication relating to the discussion of public business that is sent from or received by a District-provided device may be subject to release under the Illinois Freedom of Information Act, regardless of the circumstances of the communication.

Electronic communications sent in violation of this Policy may be subject to release under the Illinois Freedom of Information Act and could subject the violator to an enforcement action that might result in criminal penalties under the Illinois Open Meetings Act.

Provisions Applicable for Commissioners Only – E-Mail Use and the Open Meetings Act

The Illinois Open Meetings Act defines “Meeting” as “any gathering whether in person or by video or audio conference, telephone call, electronic means (such as without limitation, electronic mail, electronic chat, and instant messaging), or other means of contemporaneous interactive communication, of a majority of a quorum of the members of a public body held for the purpose of discussing public business.” Electronic mail may be used to discuss public business by less than a majority of a quorum, subject to the restrictions contained in this policy. Electronic mail may also be used to communicate in any other manner that does not constitute deliberation under applicable Illinois law.

The following are examples of permitted use of e-mail by Commissioners to discuss business of the Board:

- 1. E-mails between two Commissioners not copied to a third Commissioner;
- 2. One email from a Commissioner to all other Commissioners provided it is not responded to;
- 3. E-mails between any number of Commissioners not addressing public business of the Board or any sub-body of committee established by the Board.

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The following are examples of impermissible use of e-mail and text messages:-

1. Instant messaging involving a discussion of public business by more than two Board members;
2. Chat rooms where more than two Commissioners may view written exchanges on matters of public business;
3. E-mails Communications between two Board members with e-mails communications pertaining to the same subject from a third Board member copied or attached;
4. Any e-mail communication by a third Commissioner in response to any e-mail communication between two Commissioners;
5. Any other e-mail communication or sequence of ~~e-mails or other electronic~~ communications through which more than two Commissioners weigh and examine the reasons for or against a matter now before the Board, or a matter that is reasonably likely to come before the Board in the future.

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11.1 OBLIGATIONS - Revised March 18, 2013, revised January 28, 2019

For Commissioners only (family members are not included), he/she will receive the following individual benefits while serving on the Board:

1. 20% discount applied to memberships and programs only.
2. Commissioners shall pay full price for daily fees, daily rounds, golf carts and all rentals.

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12.1 AUTHORITY TO MODIFY POLICY - AMENDMENT

This Policy may be amended from time to time by the Board of Commissioners in its sole discretion.

13.1 OPEN MEETINGS ACT – TRAINING FOR OFFICIALS – Board Approved November 16, 2015

Training for Officials

The Illinois General Assembly has amended the Open Meetings Act, effective January 1, 2012. The amendment requires all elected and appointed members of a public body to complete a training program about the OMA.

Officials holding office on January 1, 2012, have one year in which to complete the training. Officials taking office after that date have 90 days to complete the training. Officials who have already completed an OMA training program are not required to do so again.

The training program is administered by the Public Access Counselor. Upon completion of the training, each official must submit a certificate of completion to the PAC. A certificate of completion covers the official for any committee or subcommittee of the public body and for every other public body of which the official may be a member. Instructions to public officials are not yet published by the PAC, but certification as an OMA officer under the current law will satisfy the new requirements.

Failure of an official to satisfy the OMA training requirement is a Class C misdemeanor but does not affect the validity of any action taken by the public body.

Legal Counsel can assist any public body in complying with the new training requirements.

14.1 GOVERNANCE – ORGANIZATIONAL STRUCTURE CHANGES.

Approved by the Board May 16, 2016.

The Park Board will approve changes to the organizational structure that involves the creation of a new full time position, changes to a positions level of supervision and when a new direct report is added to the

Executive Directors responsibility. The Park Board will be notified of staff movement from position to position within the organizational structure but will have no powers of approval of staff movement.

15.1 PROSPECTIVE PARK BOARD CANDIDATE INFORMATION

PACKET. Approved by the Board May 16, 2016

Any resident of the Lake Bluff Park District that files for candidacy for a seat on the Lake Bluff Park District Board of Commissioners shall receive from staff the following essential information about the agency within one (1) week of filing their petition. Candidate may receive the information in hard copy or electronic copy

- +A. Park District Historical Information
- +B. Mission and Vision Statements
- +C. Meeting Minutes for the Previous 6 Months
- +D. Staff Reports for the Previous 6 Months
- +E. Organizational Chart
- +F. Administration Policy Manual
- +G. Comprehensive Master Plan Documents – Access
- +H. Budget
- +I. Last 3 Park District Brochures
- +J. Board Policy Manual

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BOARD MEMORANDUM

June 20, 2022 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: John Bealer, Executive Director
Date: June 17, 2022
Subject: Future Meetings – Approval

Background

Some Commissioners and staff have discussed creating a regular schedule for Committee meetings, especially the main three standing Committees. We considered scheduling them in the third week of the month (between Board meetings) and rotating each month. To avoid conflicts with Village or other meetings, we suggest Wednesdays or Thursdays. These Committee meetings could be held at 6:30 pm or 5:00 pm. Here is an example of that schedule using Thursdays.

Parks & Beach Committee	July 21
Facilities & Programs Committee	August 18
Finance, Administration & Future Planning Committee	September 22

The rotation would start over with Parks and Beach Committee meeting in October. These meetings can be canceled if they are not needed, or additional meetings can be scheduled, as needed.

Action and Motion Requested

Move to approve a set schedule for Committee Meetings as discussed.



LAKE BLUFF PARK DISTRICT

355 W. WASHINGTON AVENUE * LAKE BLUFF, ILLINOIS 60044 * Phone (847) 234-4150

EXECUTIVE SESSION

Minutes, Memorandum and Documents

DRAFT



LAKE BLUFF PARK DISTRICT

355 W. WASHINGTON AVENUE * LAKE BLUFF, ILLINOIS 60044 * Phone (847) 234-4150

ACTION ITEMS AFTER EXECUTIVE SESSION

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BOARD MEMORANDUM

June 20, 2022 Board Meeting Agenda Item

To: Board of Commissioners
From: John Bealer, Executive Director
Date: June 20, 2022
Subject: Resolution 2022-D – Release of Closed Session Minutes – Approval

Background

The Park District is required by law to review and approve minutes every six months and if minutes are not pertinent to the Park District, the Board of Commissioners can release the closed session minutes and disposing of the tape by passing a resolution. Typically, closed session minutes are released after the statute of limitations, two years, only if legal action is not pending.

Recommendation

Staff recommends approving Resolution 2022-D – Release of Closed Session Minutes.

Action and Motion Requested

Move to approve Resolution 2022-D – Release of Closed Session Minutes.

RESOLUTION 2022-D

A RESOLUTION REGARDING THE RELEASE OF CLOSED SESSION MINUTES

WHEREAS, the Board of Commissioners of the Lake Bluff Park District, Lake Bluff, Illinois has met from time to time in closed session for purposes authorized by the Illinois Open Meetings Act; and

WHEREAS, pursuant to the requirements of 5 ILCS 120/2.06, the Board of Commissioners has met in closed session to review all closed session minutes; and

WHEREAS, the Board of Commissioners has determined that the closed session minutes of the meetings listed on Exhibit A, attached hereto, no longer require confidential treatment and should be made available for public inspection; and

WHEREAS, the Board of Commissioners has further determined that a need for confidentiality still exists for the balance of the closed session minutes that are in the Park District's possession but not yet released.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Lake Bluff Park District, Lake Bluff, Illinois, as follows:

Section 1. The above stated recitals are incorporated herein by reference.

Section 2: The closed session minutes from those meetings set forth on Exhibit A, are hereby released.

Section 3. The said minutes shall be available for inspection and copying in accordance with the standing procedures of the Park District.

Section 4. This Resolution shall be in full force and effect from and after its passage and approval.

Dated this 20th day of June 2022.

AYES:

NAYS:

ABSENT:

APPROVED:

Jennifer Beeler, President

ATTEST:

John Bealer, Secretary

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Exhibit A

July 16, 2018 – Executive Session – Regular Board Meeting
August 13, 2018 – Executive Session – Special Board Meeting
August 20, 2018 – Executive Session – Regular Board Meeting
September 17, 2018 – Executive Session – Regular Board Meeting
October 15, 2018 – Executive Session – Regular Board Meeting
April 15, 2019 – Executive Session – Regular Board Meeting
May 6, 2019 – Executive Session – Special Board Meeting
June 5, 2019 – Executive Session – Facilities and Programs Committee
June 17, 2019 – Executive Session – Regular Board Meeting
July 11, 2019 – Executive Session – Facilities and Programs Committee
July 27, 2020 – Executive Session – Regular Board Meeting

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