



MT. PROSPECT PARK DISTRICT

1000 W. CENTRAL ROAD

MOUNT PROSPECT, ILLINOIS 60056

MT. PROSPECT BOARD OF PARK COMMISSIONERS REGULAR MEETING SCHEDULE 2020

The Regular Board Meetings are held at Central Community Center, at
1000 W. Central Road in the Boardroom in Mount Prospect, Illinois at 7:00 p.m.

January 22, 2020

February 12, 2020

March 18, 2020

April 22, 2020

May 20, 2020

June 24, 2020

July 22, 2020

August 19, 2020

September 23, 2020

*October 21, 2020

*November 18, 2020

December 16, 2020

***Denotes start time at 6:30 p.m.**

Approved: 11-13-19

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REGULAR BOARD MEETING

August 19, 2020

AGENDA

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MT. PROSPECT PARK DISTRICT
1000 W. CENTRAL ROAD
MOUNT PROSPECT, ILLINOIS 60056

REGULAR BOARD MEETING

MEMO TO: MT. PROSPECT PARK DISTRICT
BOARD OF COMMISSIONERS
PRESS
PUBLIC

FROM: STEVE KURKA, PRESIDENT

DATE: August 14, 2020

RE: REGULAR PARK BOARD MEETING (Remote/Brd Room)
August 19, 2020 - 7 pm
CENTRAL COMMUNITY CENTER
1000 W. CENTRAL, MOUNT PROSPECT, IL

Join Zoom Meeting
<https://us02web.zoom.us/j/89605153854?pwd=V1ZwcnhtcXhoaVI3TWRZTXVtZWZXdz09>
Meeting ID: 896 0515 3854
Passcode: 857686
Phone: +1 312 626 6799

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

CHANGES OR ADDITIONS TO REGULAR MEETING AGENDA

APPROVAL OF AGENDA

APPROVAL OF CONSENT AGENDA

All items identified may be considered routine by the Board of Commissioners and be enacted by one motion. There will be no separate discussion of these items unless a Commissioner so requests, in which event the item will be removed from the Consent Agenda and approved under its normal sequence on the regular meeting agenda.

- *Approval Of Minutes: Regular Board Meeting: July 22, 2020
- *Ratification Of Accounts Payable for July 2020 (\$452,895.08)
- *Ratification Of Payroll for July 2020 (\$249,614.96)

***APPROVAL OF MINUTES REGULAR BOARD MEETING: July 22,2020**
(PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA)

NEW BUSINESS

- A. 2020 Bond Sale – Speer Financial (Presentation / Discussion)

PUBLIC HEARING

Bond Issue Notification Act (BINA) – Public Hearing concerning the intent of the Board of Park Commissioners of the Mt. Prospect Park District, Cook County, Illinois to sell \$3,750,000 General Obligation Limited Tax Park Bonds, the proceeds of which will be used for the building, maintaining, improving and protecting of District land and facilities, to provide for the payment of certain outstanding obligations of the District and for the payment of expenses incident thereto.

PUBLIC COMMENT

APPROVAL ITEMS

- A. Acceptance of the Comprehensive Annual Financial Report - FY 2019
- B. Recommendation to Revise the Mt. Prospect Park District Personnel Policy Manual

ADOPTION ITEMS

- A. Resolution 786-Resolution Ratifying the Assessment for Calendar Year 2021 as Recommended by the Board of Trustees of the Northwest Special Recreation Association

FINANCIAL ADVISOR'S REPORT

***RATIFICATION OF ACCOUNTS PAYABLE- JULY 2020**
(PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA)

***RATIFICATION OF PAYROLL JULY 2020**
(PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA)

EXECUTIVE REPORT

PUBLIC COMMENT

COMMENTS/MATTERS FROM COMMISSIONERS

ADJOURNMENT



CONSENT AGENDA

August 19, 2020

Statement by the Chair:

All items identified on the consent agenda may be considered routine by the Board of Commissioners and may be enacted by one motion. There will be no separate discussion of these items unless a Commissioner so requests, in which event the item will be removed from the Consent Agenda and remain for consideration under their normal sequence on the regular meeting agenda.

This Month's Consent Agenda Items are as follows:

- A. Approval of Minutes: REGULAR BOARD MEETING: **July 22, 2020**
- B. Ratification of Accounts Payable, July 2020 Checks and EFT's in the amount of **\$452,895.08**
- C. Ratification of Payroll, July 2020 Checks and Direct Deposits in the amount of **\$249,614.96**

SUGGESTED MOTION (Requested by Chair)

-Motion "I move to approve the Consent Agenda as presented"

-Second

-Roll Call vote (Call the Roll on the pending motion)

*Prior to asking for the vote to be taken any Commissioner may request the removal of any Consent Agenda item(s). e.g., "I'd like to request the removal of item A. from the Consent Agenda". Any such item will be automatically removed without further discussion or action.

Remote Regular Board Meeting July 22, 2020

A Remote Regular Board Meeting of the Mt. Prospect Park District, Cook County, Illinois, was held on Wednesday, July 22, 2020, as a remote call-in Regular Park Board Meeting.

Call to Order

President Kurka called to order the Remote Regular Park Board Meeting of the Mt. Prospect Board of Commissioners, on Wednesday, July 22, 2020 at 7 p.m.

President Kurka reads the following statement:

"As President of the Park Board and due to the recent changes to the Open Meetings Act, it falls upon me to make a determination as to the reason tonight's Park Board meeting is being held remotely and not "in-person"". It is my determination that it is neither practical nor prudent to have tonight's Board meeting "in-person", my reasoning being the continuing pandemic and its attendant health risks as well as the current restrictions on gatherings imposed by the Gubernatorial Executive Orders and the existing health-related disaster declarations. For these reasons I have also concluded that it is also unfeasible to hold tonight's Board meeting on an in-person basis at the regular location for Board meetings, Central Community Center (CCC).

Therefore tonight's Board meeting is being held by remote virtual means, and specifically through the use of the audio capacities of the Zoom platform.

I wish to note for the record that I reasonably expect to make the same determination at the beginning of each subsequent remote-means meeting of the Park Board while the disaster declaration remains in effect. I invite any Commissioner who might instead wish to resume "in-person Park Board meetings sooner than I am suggesting, to contact me between Board meetings to inform me of such.

Thank you very much.

Commissioner Starr calls Roll Call for the Board:

On roll call, the following commissioners were present by phone:

<u>Roll Call Vote</u>	<u>Present</u>	<u>Absent</u>
Commissioner Kurka	X	
Commissioner Tenuta		X
Commissioner Starr	X	
Commissioner Klicka	X	
Commissioner Doherty	X	
Commissioner Massie	X	
Commissioner Murphy		X

Identification of Attendees online by IT monitor, Jon Zgoda

Administrative Staff/Recreation Staff

Jim Jarog, Executive Director
Teri Wirkus, Executive Compliance Officer
Mary Kiaupa, Human Resource & Risk Manager
Ruth Yueill Director of Community Relations and Marketing
Brett Barcel, Director of Golf Operations
Scott Elman, Director of Parks & Planning
George Giese, Superintendent of Business & IT Services
Nick Troy, Director of Recreation
Kevin O'Donnell, Athletic Coordinator
Kristina Winans, Early Childhood Youth Coordinator
Nancy Prosser, Facility Manager
Ann Zimmerman, Cultural Arts Manager
Brian Hecker, CCC Facility Coordinator
Mike Azzaretto, Aquatic & Fitness Manager
Jason Hickman, Athletic Manager
Linda Zalewski, Aquatics Coordinator
Jon Zgoda, IT / Remote Meeting Moderator

Professionals

Tom Hoffman, District Attorney
Lee Howard, GAI-District Financial Advisor

Visitors

None

Commissioner Starr led the Pledge of Allegiance.

CHANGES OR ADDITIONS TO REGULAR MEETING AGENDA

None

APPROVAL OF AGENDA

President Kurka motion to approve the agenda:

Commissioner Starr called Roll Call

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	

APPROVAL OF CONSENT AGENDA

President Kurka asked for a motion for approval of the Consent Agenda as follows:

- *Approval of Minutes: Remote Special Board Meeting, June 17, 2020
- *Approval of Minutes: Remote Regular Board Minutes, June 24, 2020
- *Ratification of Accounts Payable, June 2020 Checks and EFT's in the amount of \$327,479.80 as listed on check register
- *Ratification of Payroll, June 2020 Checks and Direct Deposits in the amount of \$223,222.09 listed on this report
- *Amendment to Agreement on Previously Approved RecPlex Playground Project

MOTION

Commissioner Starr moved to approve the Consent Agenda as presented; seconded by Commissioner Massie

Commissioner Starr called for a Roll Call vote:

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	
Motion Passed			

PUBLIC COMMENT

None

ADOPTION ITEMS

- A. Ordinance No. 785- An Ordinance authorizing and directing the destruction of verbatim audio recordings of certain closed session meetings of the Board of Park Commissioners of the Mt. Prospect Park District.
Teri Wirkus, Executive Compliance Officer presented a brief history under the Act of 5 ILCS 120/2.06 for the approval consideration of Ordinance No. 785.

MOTION

Commissioner Starr moved to approve Ordinance No. 785- An Ordinance authorizing and directing the destruction of verbatim audio recordings of certain closed session meetings of the Board of Park Commissioners of the Mt. Prospect Park District; seconded by Commissioner Massie.

Discussion: None

Commissioner Starr called Roll Call

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	
Motion Passed			

APPROVAL ITEM

- A. Recommendation to Approve Suggested Revisions from IDHR to the Mt. Prospect Park District Personnel Manual

Mary Kiaupa, Human Resource & Risk Manager explained that the Illinois Department of Human Rights (IDHR) periodically asks for information from organizations in order to determine the compliance with the IDHR department rules. On June 8, 2020, the Park District received the acknowledgement of receipt and request that the District update its personnel policy and in addition to the IDHR changes staff would like to update contact and reporting information from the District.

MOTION

Commissioner Doherty moved to approve staff's recommendation that the Mt. Prospect Park District's Personnel Policy be changed to (1) Include contact information for agencies where employees may report sexual harassment complaints, (2) to update the contact and reporting information for Human Resources to reflect changes at the District since the last Personnel Policy update, and (3) to formally add information regarding pregnancy rights to the Personnel Policy Manual; seconded by Commissioner Starr.

Discussion: None

Commissioner Starr called for a Roll Call vote:

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	
Motion Passed			

B. Recommendation to Revise the Mt. Prospect Park District Personnel Policy Manual

Mary Kiaupa, Human Resource & Risk Manager reviewed the following:

Section 20 of the Park District Personnel Policy Manual states that employees may request a personal conference with the Executive Director to review within seven days following the notification of dismissal, the situation leading to the recommendation for dismissal. For an employee reporting directly to the Executive Director, the employee may currently request a review by the Board of Commissioners. Thinking that the Board wanted to change the process it was suggested to change the process for employees directly responsible to the Executive Director, to give such employees the right to appeal and to have a review of a disciplinary dismissal by the head of Human Resources. Human Resources would inform Park District Legal Counsel of any request received for such an appeal and review and seek advice from Legal Counsel in the review process. In the case where a dismissed employee was the head of Human Resources and dismissed for disciplinary reasons, the right of appeal and review would be to legal counsel referred by MRMA but not involved in the initial decision making process, and whose contact information for purposes of such appeal and review shall be provided to the dismissed employee upon request .

Discussion:

Commissioner Starr asked why these changes have suddenly come up and the reason/thinking for the suggested revisions of the personnel policy manual. Attorney Tom Hoffman said the matter came up now because the subject of making changes to the personnel policy manual per the previous motion had served to remind of a prior appeal to the Board and his recollection (apparently incorrect) that a change to the appeal process for the dismissal of an employee accountable directly to the Executive Director was desired by the Board. Discussion ensued and it became clear that the suggested changes lacked solid support from the Board. Commissioner Doherty remarked that he asked last month for the revision of the personnel manual to be tabled and didn't agree with the changes. He feels that the personnel policy manual in general allows for park district employees when terminated to go to the next level with the option to meet with the Executive Director. He doesn't think it would be fair for the executive level (employees who report directly to the Executive Director) not to have the option to go to the next level which would be the Board. The Board only oversees one employee and that is the Executive Director. He understands that it might not be comfortable for the Board but it is their responsibility to give the executive level employees the respect to be able to come to the Board. Commissioner Doherty is fine with tabling this again and coming back with new language that would clarify that upon request of an executive level employee his or her dismissal would be reviewed by the Board as the last level of appeal.

MOTION

Commissioner Starr moved to table the subject regarding the appeal rights of executive level employees who upon dismissal; seconded by Commissioner Massie.

Commissioner Starr called for a Roll Call vote:

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	
Motion Passed			

- C. Amendment to Agreement on Previously Approved RecPlex Playground Project was Approved under the Consent Agenda.

D. Proposed Increase to the Internal Service Fund

George Giese, Superintendent of Business & IT Services and Lee Howard, GAI reviewed the proposed increase to the Internal Service Fund. The Park District annually identifies eligible and necessary park improvements and projects with in house staff and resources. The widespread disruption of operations caused by the COVID resulted in an opportunity for staff to focus their efforts on these projects that were previously deferred.

Discussion: Lee Howard, GAI discussed with President Kurka the reasoning behind the proposed increase to the Internal Service Fund and how the internal construction company can be done in house instead of contracting projects out. We do have limits of funding and amount of staff that the park carries on a limited basis-so with the closing of the facilities the staff has time to devote to the projects and get caught up on deferred projects. Executive Director Jarog explained that during normal circumstances we would budget for an anticipated amount for this fund and staff would only accomplish some of the many projects due to other daily responsibilities. This year, due to recreation programming being limited, due to COVID -19 related restrictions, staff had the opportunity to complete many of the previously deferred projects now making it appropriate to increase the ISF fund balance to allow those projects to be paid for. Lee Howard also explained where the additional funds would be coming from.

MOTION

Commissioner Starr moved to approve Internal Service Fund Billings completed through June 2020, plus additional (deferred) projects for 2020 in the combined amount of \$474,092, and to approve and direct the payment of not-to-exceed \$324,092 from the Series 2019A Capital Improvement Fund and not-to-exceed \$150,000 from the Non-Bond Capital Improvement Fund; seconded by Commissioner Doherty.

Commissioner Starr called for a Roll Call vote:

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	

Commissioner Starr	X	
Commissioner Klicka		X
Commissioner Doherty	X	
Commissioner Massie	X	
Commissioner Murphy		X
Motion passed		

FINANCIAL ADVISOR'S REPORT

Lee Howard, Financial Advisor-GAI, summary of all funds; attached the year- to- date departmental expenditures analysis, revenue and the District's key revenue facilities in the packet and the impact of COVID 19 and projections/look for year end.

Mr. Howard and Executive Director Jarog answered questions from the Board.

EXECUTIVE REPORT

Executive Director Jarog reported on the following:

- Staff is doing their best to provide programming opportunities wherever possible- July 9th was a very successful concert at Lions Park in a safe manner using the circle concept. Participants abided by the requirements. Staff is considering one more concert at the end of July.
- Sikich will be coming before the board on August 19, 2020 remotely to present the annual financial audit for the Board's review.
- The RecPlex Playground project is in compliance with the IDOL new state law that requires the workforce on all public work projects to be composed of a minimum of 90% Illinois residents.
- Next Board Meeting will be held on August 19, 2020.

Commissioner Massie asked if they will be opening the CCC facility on Sunday. Executive Director Jarog stated that there aren't enough patrons to support opening at this time for Sunday. Director Troy also stated that they might increase the hours first and wait to see, since some patrons still have their membership frozen.

Public Comments:

None

COMMISSIONER COMMENTS/MATTERS FROM THE COMMISSIONERS

President Kurka would like to have the August 19, 2020 Board of Commissioners Meeting in-person with all accommodations.

Commissioner Doherty remarked the Park District has had to make tough decisions regarding the budget and employee decisions and as a Board whether they agreed or not have supported the District. One key to keep this park district moving forward is doing more with less, how we treat and work with our employees. Once we lose employee morale as a district we are done. Our growth, our potential -we made decisions with staff changes, decisions that had to happen for the good of this district and how the conversations and discussions with employees happened. I hope the Leadership Team realizes the

situation and corrects it in the future. We always said this district is like a family and we shouldn't treat family like that. Hopefully the Leadership Team will discuss going forward on how to make changes in the future if more difficult decisions need to be made.

Commissioner Starr, having read all the department reports, thanked the staff for all their details of snapshot of the efforts of what is going on and that he appreciates the staff and the people of the Village also appreciates the park district as well.

ADJOURNMENT TO CLOSED SESSION

Commissioner Doherty moved to adjourn to Closed Session at 8:29 pm for discussion of:

SECTION 2(c) (5): The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

SECTION 2(c) (21): Discussion of Minutes of Meetings Lawfully Closed Under this Act, whether for Purposes of Approval of the Body of Minutes of Semi-Annual Review of the Minutes as Mandated by Section 2.06.

Seconded by Commissioner Klicka

Commissioner Starr called Roll Call

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	

RECONVENE open session at 8:53pm

Commissioner Starr called the Roll:

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	

TAKE ACTION, IF ANY ON MATTERS DISCUSSED IN CLOSED SESSION

The following minutes were recommended for approval by Commissioner Doherty:

January 22, 2020, February 12, 2020, April 30, 2020, May 20, 2020.

Commissioner Starr called the Roll:

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	
Motion passed			

The following minutes were recommended for release by Commissioner Starr and seconded by Commissioner Doherty:

January 22, 2020, February 12, 2020, February 25, 2015, March 18, 2015, April 29, 2015, September 23, 2015, October 21, 2015, June 28, 2017, January 17, 2018, March 21, 2018
April 25, 2018, May 23, 2018 Part 1, May 23, 2018 Part 2, May 29, 2018, May 30, 2018,
June 06, 2018, July 25, 2018, December 19, 2018

Commissioner Starr called the Roll:

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	
Motion passed			

Commissioner Klicka moved to adjourn the meeting; seconded by Commissioner Starr at 8:59 pm.

<u>Roll Call Vote</u>	Ayes	Absent	Nays
Commissioner Kurka	X		
Commissioner Tenuta		X	
Commissioner Starr	X		
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	
Motion passed			

Respectfully submitted,

William J. Starr, Secretary

ACCOUNTS PAYABLE/PAYROLL DISBURSEMENT
July-20

ACCOUNTS PAYABLE

Suggested Motion: I move to ratify July Accounts Payable Checks and EFT's in the amount of \$ 452,895.08 as listed on the Check Register.

<u>CHECK DATE</u>			<u>CHECK #'S</u>	
7/1-7/5/2020	\$	139,315.30	196355-196384	Checks
7/6-7/12/2020	\$	80,345.58	196385-196410	Checks
7/13-7/19/2020	\$	34,658.21	196411-196456	Checks
7/20-7/31/2020	\$	198,575.99	196457-196516	Checks

TOTAL AP \$ 452,895.08 Checks and EFT's

PAYROLL

Suggested Motion: I move to ratify July Payroll Checks and Direct Deposits in the amount of \$ 249,614.96 as listed on this report.

<u>CHECK DATE</u>			<u>CHECK #'S</u>	
7/10/2020	\$	116,123.98	32678-32842	DD Notification
	\$	3,639.61	1023392917-1023392921	Checks
			32843-32847	Taxes, Transfers & Garnishments
7/24/2020	\$	126,635.71	32848-33034	DD Notification
	\$	3,215.66	1023513196-1023513199	Checks
			33035-33039	Taxes, Transfers & Garnishments

TOTAL P/R \$ 249,614.96 Checks and Direct Deposits

****Paper check numbers will not be sequential between check runs; account managed by payroll service provider.**

Mt. Prospect Park District **Payroll Summary**

Pay Period Ending 7/5/2020
Check Date 7/10/2020

	# Hours	# Employees	Gross Pay	Avg Hrs/Emp	Avg Hrly Rate
Total	7,479	170	171,352	44	23
	Full Time	53			

Pay Period Ending 7/19/2020
Check Date 7/24/2020

	# Hours	# Employees	Gross Pay	Avg Hrs/Emp	Avg Hrly Rate
Total	8,808	191	180,636	46	21
	Full Time	53			



MEMORANDUM

To: Board of Park Commissioners

From: Jim Jarog, Executive Director

Date: August 19, 2020

Re: 2020 Bond Issuance Review and Discussion

SUMMARY & BACKGROUND:

Aaron Gold from Speer Financial will be attending our August 19th, 2020 Regular Board Meeting to review the General Obligation Limited Tax Bond information for our District's upcoming 2020 bond issuance. Aaron will also be available to answer any questions regarding this year's sale as well as the District's existing long-term debt. A copy of Speer's financial planning packet for the upcoming 2020 Bond Issuance has been included for review within the August Board Packet.

DOCUMENTS ATTACHED:

- Speer Financial 2020 Bond Issuance Planning Information



Mt. Prospect Park District, Cook County, Illinois

Tax-Exempt General Obligation Limited Tax Park Bonds, Series 2020A and
Taxable General Obligation Limited Tax Park Bonds, Series 2020B
(the “Rollover Bonds”)

PLANNING PACKET - JULY 29, 2020



Speer Financial, Inc.

- Independent municipal advisor to the District since 1988
- Financial planning, refunding analysis and debt modeling services
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230 W. Monroe Street, Suite 2630

Chicago, Illinois 60606

(312) 346-3700

www.speerfinancial.com

**Based on Speer Financial, Inc. Records*

*** Source: Thomson Reuters*

Mr. Jim Jarag
Executive Director
Mt. Prospect Park District
1000 West Central Road
Mt. Prospect, Illinois 60056

Dear Jim:

General Obligation Limited Tax Park bonds, or the Rollover Bonds, are payable from a direct property tax that is limited by the District's Debt Service Extension Base. The District has annually issued rollover bonds to fully utilize this levying capacity and has used the proceeds from these bonds to pay other prior obligations of the District and to provide additional funding to support the capital improvement program of the District.

This planning packet is structured to provide you with the preliminary details of the proposed issuance and is designed to aid the decision making process. Current and future market conditions and interest rates are subject to change and any information based on such market conditions and interest rates is not guaranteed.

Speer Financial, Inc. is not affiliated with any broker-dealer nor do we serve in any capacity other than municipal advisor. This enables Speer to offer unbiased advice solely in the District's best interests and avoid any conflicts of interest. Should you have any questions regarding any information presented in this planning packet please don't hesitate to reach out to me. I look forward to assisting you through this process.

Sincerely,

Assistant Vice President
Speer Financial, Inc.
(847) 533-2154
agold@speerfinancial.com

Distribution list

CONTACT	PARTY	ORGANIZATION	EMAIL	PHONE
Jim Jarog	Executive Director	Mt. Prospect Park District	jjarog@mppd.org	(847) 255-5380
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Tom Hoffman	Local Counsel	Law Office of Thomas G. Hoffman	parklaw7@gmail.com	(312)-213-8793
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Sharone Levy	Bond Counsel	Chapman & Cutler, LLC	sharone_levy@chapman.com	(312) 845-3703
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Aaron Gold	Municipal Advisor	Speer Financial, Inc.	agold@speerfinancial.com	(847) 533-2154

Financing Timetable

TASK	PARTY RESPONSIBLE	DATE
BINA Publication Deadline	District	8/12/2020
BINA Public Hearing	District	8/19/2020
Bids Received	All Parties	9/22/2020
Adopt Bond Ordinance	District	9/23/2020
Closing	All Parties	10/7/2020

Newspaper Publication Event

Board Action

Prohibition of Tax Exempt Advanced Refundings

The Tax Cuts and Jobs Act (the “Act”) was adopted effective December of 2017. One of the sections prohibits units of local government from issuing tax-exempt bonds to advance refund other tax-exempt bonds.

Many issuers annually issue short term non-referendum general obligation bonds to make the payments of long term debt due, usually in November and then the subsequent May. The issuer can make the principal and interest payment due in November as that is considered a current refunding as the rollover bonds are issued within 90 days of the November payment date. The Act now does not permit tax-exempt bonds issued in the Fall of 2020 to be used to retire the interest due in May of 2021.

This prohibition to the issuance of tax-exempt bonds to make the May 2021 interest payments forces one of three decisions:

1. The issuer can substitute and utilize other available resources to make the May interest payment.
2. The issuer can issue a taxable series of bonds sized to make the May interest payment and cover the costs of issuance for the taxable series.
3. The issuer could issue a separate series of tax-exempt bonds within 90 days of the mid-year interest payment date but issuance costs would make this very inefficient as well as time consuming and cumbersome.

The District’s financing model was revised in previous years to issue a taxable series of bonds (which are in turn purchased by the District’s Corporate Fund) to make the May 1, 2021 interest payments on the District’s outstanding obligations, in the amount of \$169,709.88.

Bond Issue Notification Act (BINA)

Definition:

- The BINA requires a Board to hold a public hearing concerning the District's intent to sell General Obligation Bonds prior to adopting a bond ordinance.

Exemptions:

- Proceeds that are used to refund other obligations.
- The District is issuing general obligation bonds that have been approved via a referendum.

Expiration:

- The authority to issue is security specific and remains in effect for three years after the date of the BINA hearing.

Requirements:

- A notice of the public hearing must be published not less than seven and not more than thirty days before the public hearing.
- The notice of the public hearing must be posted at the principal office of the Park Board at least two days before the public hearing.
- The Park Board is required to wait seven days following the BINA Hearing before adopting the bond ordinance.

Date	BINA Amount	Amount Utilized	Remaining Capacity	Expires
9/24/2014	2,850,000	2,815,000	35,000	2017
8/26/2015	2,850,000	2,635,000	250,000	2018
8/24/2016	2,850,000	2,740,000	360,000	2019
8/23/2017	2,850,000	2,850,000	360,000	2020
8/22/2018	2,400,000	2,322,255	437,745	2021
8/21/2019	2,300,000	2,517,780	219,965	2022
8/19/2020	3,750,000	3,506,525 *	463,440	2023

*Preliminary subject to change

The Rollover Bonds: Sizing Constraints

Debt Capacity

		Non-Referendum Debt Capacity	Total Debt Capacity
		0.575% of EAV	2.875% of EAV
District EAV of Taxable Property, 2019	1,945,499,549		
Statutory Non-Referendum Authority (0.575% of EAV)		\$11,186,622	
Statutory Debt Limitation (2.875% of EAV)			\$55,933,112
<u>General Obligation Bonded Debt:</u>	<u>Final Maturity Date:</u>		
General Obligation Park (Alternate Revenue Source) Bonds, Series 2014A	11/1/2034	\$7,715,000	\$0
Debt Certificates, Series 2014B	11/1/2027	815,000	0
General Obligation Limited Tax Park Bonds, Series 2016	12/15/2020	943,788	943,788
General Obligation Limited Tax Park Bonds, Series 2017A	12/15/2020	771,000	771,000
General Obligation Park Refunding Bonds (Alternate Revenue Source), Series 2017B	11/1/2023	2,175,000	0
General Obligation Limited Tax Park Bonds, Series 2018A	12/15/2021	1,383,000	1,383,000
General Obligation Limited Tax Park Bonds, Series 2019A	12/15/2021	2,360,000	2,360,000
General Obligation Limited Tax Park Bonds, Series 2019B	12/15/2020	157,780	157,780
General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019C	11/1/2025	3,060,000	0
General Obligation Limited Tax Park Bonds, Series 2020A ¹	12/15/2022	3,334,465	3,334,465
General Obligation Limited Tax Park Bonds, Series 2020B ¹	12/15/2021	172,060	172,060
Total		<u>\$22,887,093</u>	<u>\$9,937,093</u>
Legal Debt Margin ²		\$2,064,529	\$45,996,019

¹ Preliminary, subject to change

² Preliminary, as of 10/7/2020

Debt Service Extension Base (DSEB)

Year	DSEB	CPI Increase	Increase
Base	2,648,128.75		
2009	2,650,776.87	0.10%	2,648.12
2010	2,722,347.84	2.70%	74,219.09
2011	2,763,183.05	1.50%	115,054.30
2012	2,846,078.54	3.00%	197,949.79
2013	2,894,461.87	1.70%	246,333.12
2014	2,937,878.79	1.50%	289,750.04
2015	2,961,381.82	0.80%	313,253.07
2016	2,982,111.49	0.70%	333,982.74
2017	3,044,735.83	2.10%	396,607.08
2018	3,108,675.28	2.10%	460,546.53
2019	3,167,740.11	1.90%	519,611.36
2020	3,240,598.13	2.30%	592,469.38

The Rollover Bonds: Preliminary Model

Mt. Prospect Park District, Cook County, Illinois

Tax-Exempt General Obligation Limited Tax Park Bonds, Series 2020A

Preliminary

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Levy	DSEB Total
10/07/2020	-	-	-	-	-	-
06/15/2021	-	-	34,456.14	34,456.14	-	-
12/15/2021	429,355.00	1.500%	25,008.49	454,363.49	2020	488,819.63
06/15/2022	-	-	21,788.33	21,788.33	-	-
12/15/2022	2,905,110.00	1.500%	21,788.33	2,926,898.33	2021	2,948,686.66
Total	\$3,334,465.00	-	\$103,041.29	\$3,437,506.29		-

Yield Statistics

Bond Year Dollars	\$6,869.42
Average Life	2.060 Years
Average Coupon	1.5000002%
DV01	723.99
Net Interest Cost (NIC)	1.5000002%
True Interest Cost (TIC)	1.4992845%
Bond Yield for Arbitrage Purposes	1.4992845%
All Inclusive Cost (AIC)	2.1229618%

IRS Form 8038

Net Interest Cost	1.5000002%
Weighted Average Maturity	2.060 Years

			General Obligation Limited Tax Park Bonds								Current DSEB Margin
			Debt Service								
Levy Year	Bond Year	DSEB	Series 2016	Series 2017A	Series 2018A	Series 2019A	Series 2019B	Series 2020A ¹	Series 2020B ¹	Total	
2019	2020	3,167,740.11	955,302.22	782,333.70	887,005.70	381,182.19	161,700.83			3,167,524.64	215.47
2020	2021	3,240,598.13			533,407.70	2,041,195.00		488,819.63	177,174.01	3,240,596.34	1.79
2021	2022	3,240,598.13						2,948,686.66		2,948,686.66	291,911.47
Total			955,302.22	782,333.70	1,420,413.40	2,422,377.19	161,700.83	3,437,506.29	177,174.01		

¹ Preliminary, subject to change.

Mt. Prospect Park District, Cook County, Illinois

Taxable General Obligation Limited Tax Park Bonds, Series 2020B

Preliminary - Corporate Fund Self-Purchase

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Levy	DSEB Total
10/07/2020	-	-	-	-		-
12/15/2021	172,060.00	2.500%	5,114.01	177,174.01	2020	177,174.01
Total	\$172,060.00	-	\$5,114.01	\$177,174.01		-

Yield Statistics

Bond Year Dollars	\$204.56
Average Life	1.189 Years
Average Coupon	2.5000022%
Net Interest Cost (NIC)	2.5000022%
True Interest Cost (TIC)	2.4788049%
Bond Yield for Arbitrage Purposes	2.4788049%
All Inclusive Cost (AIC)	3.6532577%

IRS Form 8038

Net Interest Cost	2.5000022%
Weighted Average Maturity	1.189 Years

			General Obligation Limited Tax Park Bonds								Current DSEB Margin
			Debt Service								
Levy Year	Bond Year	DSEB	Series 2016	Series 2017A	Series 2018A	Series 2019A	Series 2019B	Series 2020A ¹	Series 2020B ¹	Total	
2019	2020	3,167,740.11	955,302.22	782,333.70	887,005.70	381,182.19	161,700.83			3,167,524.64	215.47
2020	2021	3,240,598.13			533,407.70	2,041,195.00		488,819.63	177,174.01	3,240,596.34	1.79
2021	2022	3,240,598.13						2,948,686.66		2,948,686.66	291,911.47
Total			955,302.22	782,333.70	1,420,413.40	2,422,377.19	161,700.83	3,437,506.29	177,174.01		

¹ Preliminary, subject to change.

Mt. Prospect Park District, Cook County, Illinois
Tax-Exempt General Obligation Limited Tax Park Bonds, Series 2020A
Taxable General Obligation Limited Tax Park Bonds, Series 2020B
Preliminary **Costs of Issuance/Allocation of Proceeds**

Security:	GO LTD	GO LTD	
Tax Status:	Tax-Exempt	Taxable	
Issue:	Series 2020A	Series 2020B	Total
Issue Size:	\$3,334,465.00	\$172,060.00	\$3,506,525.00
Allocation:	95.09%	4.91%	100.00%

Costs of Issuance	Vendor	Series 2019A	Series 2019B	Total
Financial Advisor Fee	Speer Financial Inc.	\$14,000.00	\$1,000.00	\$15,000.00
Bond Counsel Fee	Chapman and Cutler LLP	15,000.00	1,000.00	16,000.00
Local Counsel Fee	Tom Hoffman	12,000.00	0.00	12,000.00
Term Sheet Preparation Fee	Speer Financial Inc.	350.00	350.00	700.00
SpeerBids.com	Speer Financial Inc.	350.00	0.00	350.00
Total Costs of Issuance		\$41,700.00	\$2,350.00	\$44,050.00

Prior Obligations	Payment Date	Series 2019A	Series 2019B	Total
Series 2014A	11/1/2020	278,978.13	0.00	\$278,978.13
Series 2014A	5/1/2021	0.00	137,403.13	137,403.13
Series 2014B	11/1/2020	111,300.00	0.00	111,300.00
Series 2014B	5/1/2021	0.00	14,400.00	14,400.00
Series 2017B	11/1/2020	557,743.50	0.00	557,743.50
Series 2019C	11/1/2020	544,740.16	0.00	544,740.16
Series 2019C	5/1/2021	0.00	17,906.75	17,906.75
Total Debt Payments		\$1,492,761.79	\$169,709.88	\$1,662,471.67

Capital Proceeds	Series 2019A	Series 2019B	Total
Total Capital Proceeds (Including Rounding)	\$1,800,003.21	\$0.12	\$1,800,003.33
Rounding	\$0.00	\$0.00	\$0.00

Method of Sale	Series 2019A	Series 2019B
	Competitive Term Sheet Sale	Corporate Fund Purchase

Outstanding General Obligation Limited Tax Park Bonds

Mt. Prospect Park District, Cook County, Illinois

Tax-Exempt General Obligation Limited Tax Park Bonds, Series 2019A

Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Levy Year	DSEB Total
10/09/2019	-	-	-	-		-
06/15/2020	-	-	20,893.94	20,893.94		-
12/15/2020	345,000.00	1.270%	15,288.25	360,288.25	2019	381,182.19
06/15/2021	-	-	13,097.50	13,097.50		-
12/15/2021	2,015,000.00	1.300%	13,097.50	2,028,097.50	2020	2,041,195.00
Total	\$2,360,000.00	-	\$62,377.19	\$2,422,377.19		-

Yield Statistics

Bond Year Dollars	\$4,807.67
Average Life	2.037 Years
Average Coupon	1.2974525%
Net Interest Cost (NIC)	1.2974525%
True Interest Cost (TIC)	1.2969173%
Bond Yield for Arbitrage Purposes	1.2969173%
All Inclusive Cost (AIC)	2.2074826%

IRS Form 8038

Net Interest Cost	1.2974525%
Weighted Average Maturity	2.037 Years

Mt. Prospect Park District, Cook County, Illinois

Taxable General Obligation Limited Tax Park Bonds, Series 2019B

Final - Corporate Fund Self-Purchase

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Levy Year	DSEB Total
10/09/2019	-	-	-	-		-
12/15/2020	157,780.00	2.100%	3,920.83	161,700.83	2019	161,700.83
Total	\$157,780.00	-	\$3,920.83	\$161,700.83		-

Yield Statistics

Bond Year Dollars	\$186.71
Average Life	1.183 Years
Average Coupon	2.0999984%
Net Interest Cost (NIC)	2.0999984%
True Interest Cost (TIC)	2.0851247%
Bond Yield for Arbitrage Purposes	2.0851247%
All Inclusive Cost (AIC)	3.4535313%

IRS Form 8038

Net Interest Cost	2.0999984%
Weighted Average Maturity	1.183 Years

Mt. Prospect Park District, Cook County, Illinois

General Obligation Limited Tax Park Bonds, Series 2018A

Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	DSEB Total
10/17/2018	-	-	-	-	-
06/15/2019	-	-	26,433.47	26,433.47	-
12/15/2019	717,000.00	1.810%	19,991.70	736,991.70	763,425.17
06/15/2020	-	-	13,502.85	13,502.85	-
12/15/2020	860,000.00	1.930%	13,502.85	873,502.85	887,005.70
06/15/2021	-	-	5,203.85	5,203.85	-
12/15/2021	523,000.00	1.990%	5,203.85	528,203.85	533,407.70
Total	\$2,100,000.00	-	\$83,838.57	\$2,183,838.57	-

Yield Statistics

Bond Year Dollars	\$4,344.33
Average Life	2.069 Years
Average Coupon	1.9298374%
Net Interest Cost (NIC)	1.9298374%
True Interest Cost (TIC)	1.9284426%
Bond Yield for Arbitrage Purposes	1.9284426%
All Inclusive Cost (AIC)	1.9284426%

IRS Form 8038

Net Interest Cost	1.9298374%
Weighted Average Maturity	2.069 Years

Mt. Prospect Park District, Cook County, Illinois

General Obligation Limited Tax Park Bonds, Series 2017A

Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	DSEB Total
10/12/2017	-	-	-	-	-
06/15/2018	-	-	23,826.49	23,826.49	-
12/15/2018	1,679,000.00	1.120%	17,649.25	1,696,649.25	1,720,475.74
06/15/2019	-	-	8,246.85	8,246.85	-
12/15/2019	400,000.00	1.290%	8,246.85	408,246.85	416,493.70
06/15/2020	-	-	5,666.85	5,666.85	-
12/15/2020	771,000.00	1.470%	5,666.85	776,666.85	782,333.70
Total	\$2,850,000.00	-	\$69,303.14	\$2,919,303.14	-

Yield Statistics

Bond Year Dollars	\$5,290.75
Average Life	1.856 Years
Average Coupon	1.3098925%
Net Interest Cost (NIC)	1.3098925%
True Interest Cost (TIC)	1.3084322%
Bond Yield for Arbitrage Purposes	1.3084322%
All Inclusive Cost (AIC)	2.1968401%

IRS Form 8038

Net Interest Cost	1.3098925%
Weighted Average Maturity	1.856 Years

Mt. Prospect Park District, Cook County, Illinois

General Obligation Limited Tax Park Bonds, Series 2016

FINAL

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	DSEB Total
10/12/2016	-	-	-	-	-
06/15/2017	-	-	19,401.63	19,401.63	-
12/15/2017	646,212.00	0.820%	14,371.58	660,583.58	679,985.21
06/15/2018	-	-	11,722.11	11,722.11	-
12/15/2018	400,000.00	0.920%	11,722.11	411,722.11	423,444.22
06/15/2019	-	-	9,882.11	9,882.11	-
12/15/2019	750,000.00	1.100%	9,882.11	759,882.11	769,764.22
06/15/2020	-	-	5,757.11	5,757.11	-
12/15/2020	943,788.00	1.220%	5,757.11	949,545.11	955,302.22
Total	\$2,740,000.00	-	\$88,495.87	\$2,828,495.87	-

Yield Statistics

Bond Year Dollars	\$7,950.86
Average Life	2.902 Years
Average Coupon	1.1130346%
Net Interest Cost (NIC)	1.1130346%
True Interest Cost (TIC)	1.1120746%
Bond Yield for Arbitrage Purposes	1.1120746%
All Inclusive Cost (AIC)	1.7744717%

IRS Form 8038

Net Interest Cost	1.1130346%
Weighted Average Maturity	2.902 Years



Alternate Revenue Source Bonds and Debt Certificates

Preliminary Financing Model

DSEB ^{1,2}	The Rollover Bonds Proceeds (Net of COI) ^{1,3}	Prior Obligations				Total ¹	Capital Improvement Program Funding Target ¹	Projected Annual Capital ¹
		\$8,000,000	\$1,000,000	\$4,000,000	\$3,060,000			
		Alternate Revenue Source Bonds, Series 2014A (Due 11/1 & 5/1)	Debt Certificates, Series 2014B (Due 11/1 & 5/1)	Alternate Revenue Source Bonds, Series 2017B (Due 11/1)	Alternate Revenue Source Bonds, Series 2019C (Due 11/1 & 5/1)			
3,240,598	3,462,475	416,381	125,700	557,744	562,647	1,662,472	1,800,000	1,800,003
3,240,598	3,115,195	585,869	121,900	569,892	537,531	1,815,191	1,300,000	1,300,004
3,273,004	2,791,918	266,931	123,000	571,144	530,840	1,491,915	1,300,000	1,300,003
3,305,734	2,904,169	380,063	119,000	576,244	528,861	1,604,167	1,300,000	1,300,002
3,338,791	2,696,654	755,069	115,000		526,583	1,396,652	1,300,000	1,300,002
3,372,179	2,688,577	743,738	115,900		528,938	1,388,575	1,300,000	1,300,002
3,405,901	2,536,296	1,119,694	116,600			1,236,294	1,300,000	1,300,002
3,439,960	2,499,654	1,087,453	112,200			1,199,653	1,300,000	1,300,001
3,474,360	3,122,391	1,039,363				1,039,363	NA	2,083,029
3,509,103	3,337,430	1,005,988				1,005,988	NA	2,331,443
3,544,194	3,370,804	624,269				624,269	NA	2,746,536
3,579,636	3,404,512	614,019				614,019	NA	2,790,494
3,615,433	3,438,557	607,600				607,600	NA	2,830,957
3,651,587	3,472,943	604,800				604,800	NA	2,868,143
3,688,103	3,507,672	336,600				336,600	NA	3,171,072
3,724,984	3,542,749					0	NA	3,542,749
3,762,234	3,578,177					0	NA	3,578,177
3,799,856	3,613,958					0	NA	3,613,958
		10,187,834	949,300	2,275,022	3,215,399	16,627,556		
		Callabe 11/1/22	Callabe 11/1/22	Non-Callable	Non-Callable			

¹ Preliminary, Subject to change.

² The DSEB is estimated to grow at a rate of 1.0% per year.

³ Future rollover bonds are estimated assuming a 3.0% net interest cost and costs of issuance equal to 1.5% of par.

Mt. Prospect Park District, Cook County, Illinois

General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019C

FINAL

Callable: NA

Rating: S&P...AA/Stable

Purpose: Currently refund the GO Park Bonds (ARS), Series 2011B

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
10/09/2019	-	-	-	-	-
11/01/2020	500,000.00	1.270%	44,740.16	544,740.16	-
05/01/2021	-	-	17,906.75	17,906.75	562,646.91
11/01/2021	505,000.00	1.300%	17,906.75	522,906.75	-
05/01/2022	-	-	14,624.25	14,624.25	537,531.00
11/01/2022	505,000.00	1.350%	14,624.25	519,624.25	-
05/01/2023	-	-	11,215.50	11,215.50	530,839.75
11/01/2023	510,000.00	1.400%	11,215.50	521,215.50	-
05/01/2024	-	-	7,645.50	7,645.50	528,861.00
11/01/2024	515,000.00	1.440%	7,645.50	522,645.50	-
05/01/2025	-	-	3,937.50	3,937.50	526,583.00
11/01/2025	525,000.00	1.500%	3,937.50	528,937.50	-
05/01/2026	-	-	-	-	528,937.50
Total	\$3,060,000.00	-	\$155,399.16	\$3,215,399.16	-

Yield Statistics

Bond Year Dollars	\$10,977.00
Average Life	3.587 Years
Average Coupon	1.4156797%
Net Interest Cost (NIC)	1.4156797%
True Interest Cost (TIC)	1.4132833%
Bond Yield for Arbitrage Purposes	1.4132833%
All Inclusive Cost (AIC)	1.9551228%

IRS Form 8038

Net Interest Cost	1.4156797%
Weighted Average Maturity	3.587 Years

Mt. Prospect Park District, Cook County, Illinois

General Obligation Park Refunding Bonds (Alternate Revenue Source), Series 2017B

FINAL

Callable: NA

Rating: S&P...AA/Stable

Purpose: Currently refund the GO Park Bonds (ARS), Series 2009A (general park and facility improvements)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Bond Year
					Total
11/14/2017	-	-	-	-	-
11/01/2018	500,000.00	1.160%	48,473.97	548,473.97	-
05/01/2019	-	-	-	-	548,473.97
11/01/2019	515,000.00	1.310%	44,490.00	559,490.00	-
05/01/2020	-	-	-	-	559,490.00
11/01/2020	520,000.00	1.510%	37,743.50	557,743.50	-
05/01/2021	-	-	-	-	557,743.50
11/01/2021	540,000.00	1.620%	29,891.50	569,891.50	-
05/01/2022	-	-	-	-	569,891.50
11/01/2022	550,000.00	1.800%	21,143.50	571,143.50	-
05/01/2023	-	-	-	-	571,143.50
11/01/2023	565,000.00	1.990%	11,243.50	576,243.50	-
05/01/2024	-	-	-	-	576,243.50
Total	\$3,190,000.00	-	\$192,985.97	\$3,382,985.97	-

Yield Statistics

Bond Year Dollars	\$11,274.81
Average Life	3.534 Years
Average Coupon	1.7116567%
Net Interest Cost (NIC)	1.7116567%
True Interest Cost (TIC)	1.7015429%
Bond Yield for Arbitrage Purposes	1.7015429%
All Inclusive Cost (AIC)	2.1187981%

IRS Form 8038

Net Interest Cost	1.7116567%
Weighted Average Maturity	3.534 Years

Mt. Prospect Park District, Cook County, Illinois

General Obligation Park (Alternate Revenue Source) Bonds, Series 2014A

Final

Callable: November 1, 2022

Rating: S&P...AA/Stable

Purpose: Improvements to the Mt. Prospect Golf Club golf course and improvements to existing playgrounds

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Bond Year Total
07/01/2014	-	-	-	-	-
05/01/2015	-	-	236,380.21	236,380.21	236,380.21
11/01/2015	-	-	141,828.13	141,828.13	-
05/01/2016	-	-	141,828.13	141,828.13	283,656.26
11/01/2016	-	-	141,828.13	141,828.13	-
05/01/2017	-	-	141,828.13	141,828.13	283,656.26
11/01/2017	-	-	141,828.13	141,828.13	-
05/01/2018	-	-	141,828.13	141,828.13	283,656.26
11/01/2018	145,000.00	2.000%	141,828.13	286,828.13	-
05/01/2019	-	-	140,378.13	140,378.13	427,206.26
11/01/2019	140,000.00	2.000%	140,378.13	280,378.13	-
05/01/2020	-	-	138,978.13	138,978.13	419,356.26
11/01/2020	140,000.00	2.250%	138,978.13	278,978.13	-
05/01/2021	-	-	137,403.13	137,403.13	416,381.26
11/01/2021	315,000.00	2.500%	137,403.13	452,403.13	-
05/01/2022	-	-	133,465.63	133,465.63	585,868.76
11/01/2022	-	-	133,465.63	133,465.63	-
05/01/2023	-	-	133,465.63	133,465.63	266,931.26
11/01/2023	115,000.00	3.250%	133,465.63	248,465.63	-
05/01/2024	-	-	131,596.88	131,596.88	380,062.51
11/01/2024	500,000.00	3.250%	131,596.88	631,596.88	-
05/01/2025	-	-	123,471.88	123,471.88	755,068.76
11/01/2025	505,000.00	3.250%	123,471.88	628,471.88	-
05/01/2026	-	-	115,265.63	115,265.63	743,737.51
11/01/2026	905,000.00	3.500%	115,265.63	1,020,265.63	-
05/01/2027	-	-	99,428.13	99,428.13	1,119,693.76
11/01/2027	905,000.00	3.625%	99,428.13	1,004,428.13	-
05/01/2028	-	-	83,025.00	83,025.00	1,087,453.13
11/01/2028	890,000.00	3.750%	83,025.00	973,025.00	-
05/01/2029	-	-	66,337.50	66,337.50	1,039,362.50
11/01/2029	890,000.00	3.750%	66,337.50	956,337.50	-
05/01/2030	-	-	49,650.00	49,650.00	1,005,987.50
11/01/2030	535,000.00	3.750%	49,650.00	584,650.00	-
05/01/2031	-	-	39,618.75	39,618.75	624,268.75
11/01/2031	545,000.00	3.750%	39,618.75	584,618.75	-
05/01/2032	-	-	29,400.00	29,400.00	614,018.75
11/01/2032	560,000.00	4.000%	29,400.00	589,400.00	-
05/01/2033	-	-	18,200.00	18,200.00	607,600.00
11/01/2033	580,000.00	4.000%	18,200.00	598,200.00	-
05/01/2034	-	-	6,600.00	6,600.00	604,800.00
11/01/2034	330,000.00	4.000%	6,600.00	336,600.00	-
05/01/2035	-	-	-	-	336,600.00
Total	\$8,000,000.00	-	\$4,121,745.96	\$12,121,745.96	-

Yield Statistics

Bond Year Dollars	\$112,541.67
Average Life	14.068 Years
Average Coupon	3.6624177%
Net Interest Cost (NIC)	3.7179681%
True Interest Cost (TIC)	3.7144513%
Bond Yield for Arbitrage Purposes	3.5548131%
All Inclusive Cost (AIC)	3.8191533%

Mt. Prospect Park District, Cook County, Illinois

Debt Certificates, Series 2014B

Final

Callable: November 1, 2022

Rating: S&P...AA/Stable

Purpose: Improvements to the Mt. Prospect Golf Club golf course

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Bond Year
					Total
07/01/2014	-	-	-	-	-
05/01/2015	-	-	33,333.33	33,333.33	33,333.33
11/01/2015	-	-	20,000.00	20,000.00	-
05/01/2016	-	-	20,000.00	20,000.00	40,000.00
11/01/2016	-	-	20,000.00	20,000.00	-
05/01/2017	-	-	20,000.00	20,000.00	40,000.00
11/01/2017	-	-	20,000.00	20,000.00	-
05/01/2018	-	-	20,000.00	20,000.00	40,000.00
11/01/2018	90,000.00	4.000%	20,000.00	110,000.00	-
05/01/2019	-	-	18,200.00	18,200.00	128,200.00
11/01/2019	95,000.00	4.000%	18,200.00	113,200.00	-
05/01/2020	-	-	16,300.00	16,300.00	129,500.00
11/01/2020	95,000.00	4.000%	16,300.00	111,300.00	-
05/01/2021	-	-	14,400.00	14,400.00	125,700.00
11/01/2021	95,000.00	4.000%	14,400.00	109,400.00	-
05/01/2022	-	-	12,500.00	12,500.00	121,900.00
11/01/2022	100,000.00	4.000%	12,500.00	112,500.00	-
05/01/2023	-	-	10,500.00	10,500.00	123,000.00
11/01/2023	100,000.00	4.000%	10,500.00	110,500.00	-
05/01/2024	-	-	8,500.00	8,500.00	119,000.00
11/01/2024	100,000.00	4.000%	8,500.00	108,500.00	-
05/01/2025	-	-	6,500.00	6,500.00	115,000.00
11/01/2025	105,000.00	4.000%	6,500.00	111,500.00	-
05/01/2026	-	-	4,400.00	4,400.00	115,900.00
11/01/2026	110,000.00	4.000%	4,400.00	114,400.00	-
05/01/2027	-	-	2,200.00	2,200.00	116,600.00
11/01/2027	110,000.00	4.000%	2,200.00	112,200.00	-
05/01/2028	-	-	-	-	112,200.00
Total	\$1,000,000.00	-	\$360,333.33	\$1,360,333.33	-

Yield Statistics

Bond Year Dollars	\$9,008.33
Average Life	9.008 Years
Average Coupon	4.0000000%
Net Interest Cost (NIC)	3.8294706%
True Interest Cost (TIC)	3.7913730%
Bond Yield for Arbitrage Purposes	3.3442035%
All Inclusive Cost (AIC)	4.1329550%



Memorandum

To: Board of Park Commissioners

From: George Giese, Superintendent of Business & IT Services

Date: July 22, 2020

Re: Acceptance of the Comprehensive Annual Financial Report - FY 2019

C: Jim Jarog, Executive Director

SUMMARY & BACKGROUND:

The Park District's auditors (Sikich LLP) completed their fiscal year 2019 audit, culminating in the District's Comprehensive Annual Financial Report. As a reminder, FY 2019 was the second audit conducted by Sikich in a three year agreement covering 2018, 2019 and 2020. A representative of Sikich will present and review the CAFR with the Board of Commissioners.

Upon acceptance of the report by the Board, the Annual Treasurer's Report will be filed with the County Clerk's Office, and both the Comprehensive Annual Financial Report and the Annual Treasurer's Report for FY 2019 will be posted on the Park District's website.

BUDGET IMPACT:

Budgeted Expense for the Annual Audit (all fees inclusive):

- Year-End 2019: \$23,500

DOCUMENTS ATTACHED:

- Comprehensive Annual Financial Report

RECOMMENDATION:

MOVE TO ACCEPT THE FISCAL YEAR 2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT.

Mt. Prospect Park District

Mount Prospect, Illinois

Comprehensive Annual Financial Report
For the Fiscal Year Ended
December 31, 2019



Prepared by:
Finance Department



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Mount Prospect Park District
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrell

Executive Director/CEO



July 17, 2020

Board of Park Commissioners
Mt. Prospect Park District
1000 W. Central Avenue
Mt. Prospect, IL 60056

Honorable Commissioners:

The Comprehensive Annual Financial Report (CAFR) of the Mt. Prospect Park District for the fiscal year ending December 31, 2019, is submitted herewith. The report was prepared by the District Executive Director, Financial Advisor and Treasurer, working with the District's auditor. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Mt. Prospect Park District. We believe the data presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of the Mt. Prospect as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included.

ECONOMIC CONDITION AND OUTLOOK

The District is located approximately 20 miles northwest of the Chicago "Loop" business district and immediately northwest of O'Hare International Airport.

The Village experienced its greatest growth during the period of 1950 to 1960. The Village's population increased 575.5% during this period from 2,803 in 1950 to 18,906 in 1960. The current Census population of 54,771 for the Village represents a modest 4.0% increase from the 1980 population of 52,634. Potential for future population growth is modest due to the generally developed character of the land within the District. In the last three tax years (16 through 19) the District's equalized assessed valuation has increased by 17.7% due to the increase in market values during this period. Tax extensions have increased annually within tax cap limits or the C.P.I.

Central Community Center

1000 W. Central Rd.
Mount Prospect, IL 60056

847-255-5380

RecPlex

420 W. Dempster St.
Mount Prospect, IL 60056

847-640-1000

Lions Recreation Center

411 S. Maple St.
Mount Prospect, IL 60056

847-632-9333

Friendship Park Conservatory

395 W. Algonquin Rd.
Des Plaines, IL 60018

847-298-3500

Mt. Prospect Golf Club

600 See-Gwun Ave.
Mount Prospect, IL 60056

847-259-4200

Our Mission:

To provide exceptional parks and recreation experiences that enrich the quality of life for present and future generations

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Commissioners
Mt. Prospect Park District
Mt. Prospect, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Mt. Prospect Park District, Mt. Prospect, Illinois (the District), as of and for the year ended December 31, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mt. Prospect Park District, Mt. Prospect, Illinois as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

**MT. PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS
DECEMBER 31, 2019**

The Mt. Prospect Park District (the District) discussion and analysis offers readers of the District's financial statements an overview of the financial activities for the year ended December 31, 2019. Please read it in conjunction with the District's transmittal letter, which begins on page iv of this report, and the financial statements which begin on page 4.

Financial Highlights

The District's total assets/deferred outflows exceeded its total liabilities/deferred inflows at the close of the most recent fiscal year by \$17,561,527 (net position). Total net position increased by \$1,712,090 from \$15,849,437 to \$17,561,527 over the course of the year. Depreciation was \$2,229,976.

As of the close of the current fiscal year, the governmental funds of the Mt. Prospect Park District reported combined ending fund balances of \$6,675,505, an increase of \$1,289,356 from the beginning fund balances, mainly due to General and Recreation Fund revenues over expenditures totaling \$735,464.

At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,148,424 or 51% of total general fund expenditures. This balance is available for spending at the discretion of the District.

Property taxes levied and extended for the tax year 2018 were \$10,403,611 compared to the prior year of \$10,145,281 for a 2.55% increase.

The total net bonded debt of the Mt. Prospect Park District decreased by \$1,092,078, (5.3 percent) during the current year.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the District's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the District-wide statement of position presenting information that includes all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference 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 as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors such as diversification of the taxpayer base or the condition of the District's infrastructure in addition to the financial information provided in this report.

**MT. PROSPECT PARK DISTRICT
MT. PROSPECT, ILLINOIS**

STATEMENT OF NET POSITION

December 31, 2019

	Governmental Activities
	<hr/>
ASSETS	
Cash and investments	\$ 7,367,699
Property taxes receivable (net, where applicable, of allowances for uncollectibles)	10,566,645
Other receivables	17,876
Prepaid expenses	134,095
Inventory	6,431
Interest receivable	7,164
Capital assets not being depreciated	8,646,816
Capital assets being depreciated (net of accumulated depreciation)	<hr/> 25,466,914
 Total assets	 <hr/> 52,213,640
 DEFERRED OUTFLOWS OF RESOURCES	
Pension items	2,957,269
OPEB Items	<hr/> 8,054
 Total deferred outflows of resources	 <hr/> 2,965,323
 Total assets and deferred outflows of resources	 <hr/> 55,178,963

(This statement is continued on the following page.)

MT. PROSPECT PARK DISTRICT
MT. PROSPECT, ILLINOIS

STATEMENT OF NET POSITION (Continued)

December 31, 2019

	Governmental Activities
<hr/>	
LIABILITIES	
Accounts payable	\$ 270,027
Accrued interest payable	69,922
Accrued payroll	141,751
Unearned program revenue	225,787
Unearned revenue	61,111
Deposits	79,988
Noncurrent liabilities	
Due within one year	4,383,808
Due in more than one year	<u>21,244,150</u>
 Total liabilities	 <u>26,476,544</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	10,566,645
Pension items	563,768
OPEB Items	<u>10,479</u>
 Total deferred inflows of resources	 <u>11,140,892</u>
 Total liabilities and deferred inflows of resources	 <u>37,617,436</u>
 NET POSITION	
Net investment in capital assets	16,479,345
Restricted for	
Special recreation	1,506,516
Debt service	258,985
Social Security	179,615
Liability insurance	35,929
Paving and lighting	108,446
Conservatory	379,842
Unrestricted (deficit)	<u>(1,387,151)</u>
 TOTAL NET POSITION	 <u><u>\$ 17,561,527</u></u>

See accompanying notes to financial statements.

MT. PROSPECT PARK DISTRICT
MT. PROSPECT, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2019

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense)
					Revenue and
		Charges	Operating	Capital	Changes in
	Expenses	for Services	Grants and	Grants and	Net Position
			Contributions	Contributions	Total
					Governmental
					Activities
PRIMARY GOVERNMENT					
Governmental Activities					
General government	\$ 3,193,835	\$ 66,629	\$ -	\$ -	\$ (3,127,206)
Recreation	11,082,056	6,324,676	14,588	26,366	(4,716,426)
Interest	1,032,705	-	-	-	(1,032,705)
Total governmental activities	15,308,596	6,391,305	14,588	26,366	(8,876,337)
TOTAL PRIMARY GOVERNMENT	\$ 15,308,596	\$ 6,391,305	\$ 14,588	\$ 26,366	(8,876,337)
General Revenues					
Taxes					
Property					
					10,105,825
Intergovernmental revenue - unrestricted					180,781
Investment income					51,954
Miscellaneous					249,867
Total					10,588,427
CHANGE IN NET POSITION					1,712,090
NET POSITION, JANUARY 1					15,849,437
NET POSITION, DECEMBER 31					\$ 17,561,527

See accompanying notes to financial statements.

**MT. PROSPECT PARK DISTRICT
MT. PROSPECT, ILLINOIS**

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2019

	General	Recreation	Special Recreation	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 1,220,772	\$ 1,731,650	\$ 1,506,516	\$ 258,985	\$ 2,565,609	\$ 7,283,532
Property taxes receivable (net, where applicable, of allowances for uncollectibles)	2,433,895	1,443,255	670,171	3,167,525	2,851,799	10,566,645
Other receivables	-	17,876	-	-	-	17,876
Interest receivable	7,164	-	-	-	-	7,164
Prepaid items	40,247	74,509	-	-	17,468	132,224
Inventory	-	6,431	-	-	-	6,431
Due from other funds	30,000	-	-	-	-	30,000
TOTAL ASSETS	\$ 3,732,078	\$ 3,273,721	\$ 2,176,687	\$ 3,426,510	\$ 5,434,876	\$ 18,043,872

	General	Recreation	Special Recreation	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 74,707	\$ 165,313	\$ -	\$ -	\$ 25,833	\$ 265,853
Accrued payroll	34,805	85,849	-	-	18,329	138,983
Unearned program revenue	-	225,787	-	-	-	225,787
Unearned revenue	-	-	-	-	61,111	61,111
Deposits payable	-	79,988	-	-	-	79,988
Due to other funds	-	-	-	-	30,000	30,000
Total liabilities	109,512	556,937	-	-	135,273	801,722
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue - property taxes	2,433,895	1,443,255	670,171	3,167,525	2,851,799	10,566,645
Total deferred inflows of resources	2,433,895	1,443,255	670,171	3,167,525	2,851,799	10,566,645
FUND BALANCES						
Nonspendable in form - prepaid items	40,247	74,509	-	-	-	114,756
Nonspendable in form - inventory	-	6,431	-	-	-	6,431
Restricted for special recreation	-	-	1,506,516	-	-	1,506,516
Restricted for debt service	-	-	-	258,985	-	258,985
Restricted for social security	-	-	-	-	179,615	179,615
Restricted for liability insurance	-	-	-	-	35,929	35,929
Restricted for paving and lighting	-	-	-	-	108,446	108,446
Restricted for conservatory	-	-	-	-	379,842	379,842
Restricted for capital projects	-	-	-	-	1,736,148	1,736,148
Unrestricted						
Assigned for recreation purposes	-	1,192,589	-	-	-	1,192,589
Assigned for capital projects	-	-	-	-	32,016	32,016
Unassigned	1,148,424	-	-	-	(24,192)	1,124,232
Total fund balances	1,188,671	1,273,529	1,506,516	258,985	2,447,804	6,675,505
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
	\$ 3,732,078	\$ 3,273,721	\$ 2,176,687	\$ 3,426,510	\$ 5,434,876	\$ 18,043,872

See accompanying notes to financial statements.

**MT. PROSPECT PARK DISTRICT
MT. PROSPECT, ILLINOIS**

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2019

	General	Recreation	Special Recreation	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 2,217,555	\$ 1,307,718	\$ 638,684	\$ 3,166,351	\$ 2,775,517	\$ 10,105,825
Replacement taxes	180,781	-	-	-	-	180,781
Fees and admissions	-	5,433,352	-	-	86,207	5,519,559
Sales	-	152,395	-	-	-	152,395
Rentals	66,629	586,810	-	-	65,912	719,351
Donations and grants	-	14,588	-	-	26,366	40,954
Investment income	17,125	-	-	2,813	32,016	51,954
Miscellaneous	166,243	465	-	-	83,159	249,867
Total revenues	2,648,333	7,495,328	638,684	3,169,164	3,069,177	17,020,686
EXPENDITURES						
Current						
General government	2,237,241	-	-	-	455,277	2,692,518
Recreation	-	7,170,956	432,187	-	2,238,175	9,841,318
Capital outlay	-	-	272,997	-	1,056,352	1,329,349
Debt service						
Principal retirement	-	-	-	3,754,255	-	3,754,255
Interest and fiscal charges	-	-	-	531,020	-	531,020
Issuance costs	-	-	-	-	100,650	100,650
Total expenditures	2,237,241	7,170,956	705,184	4,285,275	3,850,454	18,249,110
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	411,092	324,372	(66,500)	(1,116,111)	(781,277)	(1,228,424)

	General	Recreation	Special Recreation	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Issuance of debt	\$ -	\$ -	\$ -	\$ 4,230,848	\$ 1,346,932	\$ 5,577,780
Payment to refunding escrow agent	-	-	-	(3,060,000)	-	(3,060,000)
Total other financing sources (uses)	-	-	-	1,170,848	1,346,932	2,517,780
NET CHANGE IN FUND BALANCES	411,092	324,372	(66,500)	54,737	565,655	1,289,356
FUND BALANCES, JANUARY 1	777,579	949,157	1,573,016	204,248	1,882,149	5,386,149
FUND BALANCES, DECEMBER 31	<u>\$ 1,188,671</u>	<u>\$ 1,273,529</u>	<u>\$ 1,506,516</u>	<u>\$ 258,985</u>	<u>\$ 2,447,804</u>	<u>\$ 6,675,505</u>

See accompanying notes to financial statements.

**MT. PROSPECT PARK DISTRICT
MT. PROSPECT, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Five Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018
TOTAL PENSION LIABILITY					
Service cost	\$ 484,373	\$ 415,266	\$ 433,014	\$ 470,526	\$ 425,706
Interest	1,812,836	1,898,502	1,981,967	2,097,208	2,099,047
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(757,770)	5,148	343,218	(393,536)	4,517
Changes of assumptions	766,319	33,148	(69,529)	(817,122)	848,882
Benefit payments, including refunds of member contributions	(1,047,805)	(1,207,108)	(1,215,329)	(1,267,750)	(1,352,540)
Net change in total pension liability	1,257,953	1,144,956	1,473,341	89,326	2,025,612
Total pension liability - beginning	24,485,129	25,743,082	26,888,038	28,361,379	28,450,705
TOTAL PENSION LIABILITY - ENDING	\$ 25,743,082	\$ 26,888,038	\$ 28,361,379	\$ 28,450,705	\$ 30,476,317
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 488,859	\$ 732,350	\$ 826,884	\$ 811,921	\$ 752,138
Contributions - member	182,774	179,705	196,048	197,233	194,333
Net investment income	1,259,789	108,214	1,483,673	3,995,076	(1,354,832)
Benefit payments, including refunds of member contributions	(1,047,805)	(1,207,108)	(1,215,329)	(1,267,750)	(1,352,540)
Administrative expense	66,308	(189,305)	36,446	(429,380)	495,974
Net change in plan fiduciary net position	949,925	(376,144)	1,327,722	3,307,100	(1,264,927)
Plan fiduciary net position - beginning	20,840,371	21,790,296	21,414,152	22,741,874	26,048,974
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,790,296	\$ 21,414,152	\$ 22,741,874	\$ 26,048,974	\$ 24,784,047
EMPLOYER'S NET PENSION LIABILITY	\$ 3,952,786	\$ 5,473,886	\$ 5,619,505	\$ 2,401,731	\$ 5,692,270
Plan fiduciary net position as a percentage of the total pension liability	84.65%	79.64%	80.19%	91.56%	81.32%
Covered payroll	\$ 3,783,728	\$ 3,982,329	\$ 4,356,607	\$ 4,382,951	\$ 4,297,932
Employer's net pension liability as a percentage of the covered payroll	104.50%	137.50%	129.00%	54.80%	132.40%

Changes in assumptions

2015: Changes in assumptions related to investment rate of return, retirement age and mortality were made since the prior measurement date.

2016: Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

2017: Changes in assumptions related to discount rate, retirement age and mortality were made since the prior measurement date.

2018: Changes in assumptions related to discount rate.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)



MEMORANDUM

To: Board of Park Commissioners

From: Mary Kiaupa, Human Resource & Risk Manager

Date: August 19, 2020

Re: Recommendation to Revise Mt. Prospect Park District Personnel Policy Manual

C: Jim Jarog, Executive Director

SUMMARY AND BACKGROUND:

Section 20 of the Park District Personnel Policy Manual states that employees may request a personal conference with the Executive Director to review within seven days following the notification of dismissal, the situation leading to the recommendation for dismissal. In regards to the dismissal of an employee responsible to the Executive Director, the employee may currently request a review by the Board of Commissioners. If the Board of Commissioners wants to clearly define the timeline and process of the existing policy, I recommend adding the following language:

In the case of dismissal of a supervisory employee directly responsible to the Executive Director, the employee may request a review by the Board of Commissioners. Such a request shall be delivered in writing to the Executive Director not later than 5 business days after the date the dismissal was rendered and upon the Executive Director's receipt of such request it shall be deemed granted and the Executive Director shall give the President written notice of same within 10 business days after the dismissal. The Executive Director shall then inform the dismissed supervisory employee of the date for the review by the Park Board, which shall be not less than 20 nor more than 30 days after the date the dismissal was rendered and at which the dismissed employee shall not have the right for legal counsel to be present on his/her behalf. The review shall be conducted in closed session and the dismissal may only be overturned upon the affirmative votes of not less than a majority of all the Commissioners at a duly called open meeting of the Park Board. The discretion of the Park Board in making any decision on the matter shall be absolute and not subject to further review.

DOCUMENTS ATTACHED:

Exhibit - 1/Section 20 of the Mt. Prospect Park District Personnel Policy.

RECOMMENDATION:

Move To Approve Staff's Recommendation To Update The District's Personnel Policy For The Appeal Process For Dismissed Employees Responsible To The Executive Director To Include:

" In The Case Of Dismissal Of A Supervisory Employee Directly Responsible To The Executive Director, The Employee May Request A Review By The Board Of Commissioners. Such A Request Shall Be Delivered In Writing To The Executive Director Not Later Than 5 Business Days After The Date The Dismissal Was Rendered And Upon The Executive Director's Receipt Of Such Request It Shall Be Deemed Granted And The Executive Director Shall Give The President Written Notice Of Same Within 10 Business Days After The Dismissal. The Executive Director Shall Then Inform The Dismissed Supervisory Employee Of The Date For The Review By The Park Board, Which Shall Be Not Less Than 20 Nor More Than 30 Days After The Date The Dismissal Was Rendered And At Which The Dismissed Employee Shall Not Have The Right For Legal Counsel To Be Present On His/Her Behalf. The Review Shall Be Conducted In Closed Session And The Dismissal May Only Be Overturned Upon The Affirmative Votes Of Not Less Than A Majority Of All The Commissioners At A Duly Called Open Meeting Of The Park Board. The Discretion Of The Park Board In Making Any Decision On The Matter Shall Be Absolute And Not Subject To Further Review".

Exhibit - 1/Section 20 of the Mt. Prospect Park District Personnel Policy.

(Suggested addition to the policy is identified in RED below)

20. DISCIPLINE

Employees are encouraged and expected to adhere to a high level of conduct in the performance of their duties. Should they fail to do so they may be disciplined. Forms of discipline include oral reprimand, written reprimand, suspension with or without pay, demotion and dismissal, not necessarily dispensed in a progressively more severe order. A list of possible reasons for discipline, not intended to be all-inclusive, is set forth in Standards of Conduct (Section 13).

Description of Types of Discipline

Oral Reprimand - This type of discipline consists of an oral warning issued by the employee's supervisor and is intended for use for minor infractions of rules, regulations or policies of the Park District or where minor job performance deficiencies have arisen. A written notation of the verbal warning, acknowledged by the employee, shall be retained as part of the employee's personnel file for a period of two years from the date of issuance.

Written Reprimand - This type of discipline consists of a written warning issued to the employee by the employee's supervisor under circumstances where in the opinion of the employee's supervisor the employee has committed an infraction of a Park District rule, regulation or policy, or has a job performance deficiency of a more serious nature than that which would be addressed by an oral reprimand but of less serious nature than that which might be addressed by a suspension. A copy of the written warning, acknowledged by the employee, shall be retained as a part of the employee's personnel file for a period of two years from the date of issuance.

Suspension - This type of discipline consists of the removal of an employee from the workplace, with or without pay in the discretion of the Executive Director or the employee's supervisor, for a period of time not to exceed thirty calendar days in any twelve month period, for conduct in violation of the orders of the employee's supervisor or contrary to the policies or rules of the employee's department, but not considered serious enough in the opinion of the Executive Director to warrant dismissal or demotion. Only the Executive Director or the employee's supervisor may suspend an employee. Within twenty-four business hours (Mon-Fri) 9am-5pm of ordering the suspension, the Director of Human Resources or the employee's supervisor shall mail the employee a written notice of suspension containing an explanation of the reasons therefore. A copy of same shall be maintained in the employee's personnel file for a period of three (3) years from the date of issuance.

Demotion - This type of discipline consists of removal of an employee to a lower step in a related classification for the reason that the employee has failed to meet the requirements for the employee's class of work, at the request of the employee and lieu of dismissal, made upon recommendation of the employee's Department Head and with the approval of the Executive Director. Such a request need not be honored by the Executive Director.

Dismissal - This type of discipline consists of the permanent removal of the employee by the Executive Director from all job duties and employment with the Park District because of misconduct, inefficiency, or insubordination, based upon a written recommendation from the employee's supervisor to the Executive Director, which recommendation shall include the specific reasons for the recommended discharge and all other pertinent information. A disciplinary dismissal is to be distinguished from dismissal for budgetary, economic or structural reorganization reasons.

An employee may request a personal conference with the Executive Director to review within seven (7) days following the notification of dismissal the situation leading to the recommendation for dismissal. An employee who is dismissed shall be given advance written notice if possible. At the discretion of the Executive Director, full-time employees may be given written notice plus two weeks pay.

In the case of dismissal of a supervisory employee directly responsible to the Executive Director, the employee may request a review by the Board of Commissioners. *Such a request shall be delivered in writing to the Executive Director not later than 5 business days after the date the dismissal was rendered and upon the Executive Director's receipt of such request It shall be deemed granted and the Executive Director shall give the President written notice of same within 10 business days after the dismissal. The Executive Director shall then inform the dismissed supervisory employee of the date for the review by the Park Board, which shall be not less than 20 nor more than 30 days after the date the dismissal was rendered and at which the dismissed employee shall not have the right for legal counsel to be present on his/her behalf. The review shall be conducted in closed session and the dismissal may only be overturned upon the affirmative votes of not less than a majority of all the Commissioners at a duly called open meeting of the Park Board. The discretion of the Park Board in making any decision on the matter shall be absolute and not subject to further review.*



MEMORANDUM

To: Board of Park Commissioners

From: George Giese, Superintendent of Business & IT Services

Date: August 19, 2020

Re: Resolution 786-Resolution Ratifying the Assessment for Calendar Year 2021 as Recommended by the Board of Trustees of the Northwest Special Recreation Association (NWSRA)

Cc: Jim Jarog, Executive Director, Mt. Prospect Park District
Tracey Crawford, Executive Director, Northwest Special Recreation Association

SUMMARY & BACKGROUND:

Each year, the NWSRA Board of Trustees establishes assessments for its member districts. Each individual park board needs to ratify its assessment by the adoption of a Resolution. Funding for the Park District's annual assessment comes from the District's Special Recreation Fund.

Member District Annual Assessments (MDAAs) factor in both EAV (75%) and gross population (25%) numbers of each member district as part of the overall calculation, with ceiling/floor controls (2%) in place to govern the overall assessment year to year. The NWSRA Board of Trustees opted for a 0% increase for member districts in the 2021 MDAA. As such, the primary change to Mt. Prospect Park District's overall assessment followed a rise in EAV. Overall EAV is influenced by ongoing developments and improvements throughout the Village.

- 2018 EAV (for 2020 MDAA): \$1,645,671,872
- 2019 EAV (for 2021 MDAA): \$1,945,499,549 (+\$299,827,677)

This increase in EAV results in an adjusting increase in the amount of \$8,841.80 to the Mt. Prospect Park District's assessment per below.

BUDGET IMPACT

Mt. Prospect Park District NWSRA Assessments:

- 2020 Assessment (Current): \$351,983.47
- 2021 Assessment (Proposed): \$360,825.27 (+\$8,841.80)



DOCUMENTS ATTACHED

- 1) 2021 NWSRA Proposed Member District Annual Assessments
- 2) Resolution #786

RECOMMENDATION:

MOVE TO ADOPT RESOLUTION # 786 RATIFYING THE ASSESSMENT FOR CALENDAR YEAR 2021 AS RECOMMENDED BY THE BOARD OF TRUSTEES OF THE NORTHWEST SPECIAL RECREATION ASSOCIATION IN THE AMOUNT OF \$360,825.27.



2021 Proposed Member District Annual Assessments

NORTHWEST SPECIAL RECREATION ASSOCIATION
PROPOSED MDAA 2020
AT
1% INCREASE

Member Park District	2018 E.A.V.*	% of Total EAV	75% of total MDAAA	Gross Population	% of Total Population	25% of total MDAAA	2020 Proposed MDAA	% of Total MDAA
Arlington Heights	2,800,117,742	13.65%	442,197.35	75,101	11.69%	126,282.21	568,479.55	13.2%
Bartlett	1,142,084,158	5.57%	180,359.05	41,208	6.42%	69,291.18	249,650.24	5.8%
Buffalo Grove	1,662,025,666	8.10%	262,468.73	40,853	6.36%	68,694.25	331,162.98	7.7%
Elk Grove	1,641,498,492	8.00%	259,227.06	33,180	5.17%	55,792.12	315,019.17	7.3%
Hanover Park	558,339,684	2.72%	88,173.55	38,533	6.00%	64,793.18	152,966.73	3.5%
Hoffman Estates	1,394,409,666	6.80%	220,206.55	51,895	8.08%	87,261.36	307,467.90	7.1%
Inverness	228,282,510	1.11%	36,050.60	3,800	0.59%	6,389.69	42,440.29	1.0%
Mt. Prospect	1,645,671,872	8.02%	259,886.12	54,771	8.53%	92,097.35	351,983.47	8.1%
Palatine	2,182,587,072	10.64%	344,676.30	83,000	12.92%	139,564.36	484,240.66	11.2%
Prospect Heights	348,720,895	1.70%	55,070.35	15,000	2.34%	25,222.48	80,292.82	1.9%
River Trails	483,762,813	2.36%	76,396.30	16,855	2.62%	28,341.65	104,737.95	2.4%
Rolling Meadows	626,888,059	3.06%	98,998.78	20,000	3.11%	33,629.97	132,628.75	3.1%
Salt Creek	167,156,054	0.81%	26,397.45	6,300	0.98%	10,593.44	36,990.89	0.9%
Schaumburg	3,445,860,113	16.79%	544,173.62	74,227	11.56%	124,812.58	668,986.19	15.5%
South Barrington	478,994,493	2.33%	75,643.28	4,829	0.75%	8,119.96	83,763.24	1.9%
Streamwood	708,300,951	3.45%	111,855.58	39,978	6.22%	67,222.94	179,078.52	4.1%
Wheeling	1,003,349,059	4.89%	158,449.87	42,800	6.66%	71,968.13	230,418.00	5.3%
Total	20,518,049,299	100%	3,240,230.51	642,330	100%	1,080,076.84	4,320,307.35	100.0%

*The 2018 EAV is the most current available.

**2019 MDAA	4,277,532.03	1.0%	42,775.32	4,320,307.35
2019 MDAA Budget	Change in value		TOTAL	4,320,307.35

The computations are completed using the 75% EAV and 25% Population for each Park District's individual contribution, and 2% floor/ceiling for the total MDAA contribution.

2020	4,320,307.35
2019	(4,277,532.03)
Increase	42,775.32

CURRENT 2020 MDAA

NORTHWEST SPECIAL RECREATION ASSOCIATION
PRELIMINARY
MDAA 2021
Without 2% Ceiling or 2%
Floor

Member Park District	2017 E.A.V. For 2019 MDAA	2018 E.A.V. For 2020 MDAA	INCREASE (DECREASE)	% Incr/Decr	2018 E.A.V. For 2020 MDAA	2019 E.A.V. For 2021 MDAA	INCREASE (DECREASE)	% Incr/Decr	2019 E.A.V.*	% of Total EAV	75% of total MDAAA	Gross Population	% of Total Population	25% of total MDAAA	2021 Proposed MDAA	% of Total MDAA
Arlington Heights	2,827,099,756	2,800,117,742	(26,982,014)	-0.95%	2,800,117,742	3,226,379,740	426,261,998	15.2%	3,226,379,740	13.76%	493,843.20	75,101	11.67%	139,567.85	633,411.05	13.2%
Bartlett	1,122,580,528	1,142,084,158	19,503,630	1.74%	1,142,084,158	1,218,097,755	76,013,597	6.7%	1,218,097,755	5.20%	186,447.15	41,208	6.40%	76,581.03	263,028.18	5.5%
Buffalo Grove	1,638,050,751	1,662,025,666	23,974,915	1.46%	1,662,025,666	1,790,991,751	128,966,085	7.8%	1,790,991,751	7.64%	274,136.70	41,554	6.46%	77,224.04	351,360.74	7.3%
Elk Grove	1,645,840,479	1,641,498,492	(4,341,987)	-0.26%	1,641,498,492	1,942,415,575	300,917,083	18.3%	1,942,415,575	8.29%	297,314.27	32,458	5.04%	60,320.01	357,634.28	7.5%
Hanover Park	544,062,308	558,339,684	14,277,376	2.62%	558,339,684	638,428,503	80,088,819	14.3%	638,428,503	2.72%	97,720.54	38,533	5.99%	71,609.81	169,330.35	3.5%
Hoffman Estates	1,425,444,338	1,394,409,666	(31,034,672)	-2.18%	1,394,409,666	1,622,870,712	228,461,046	16.4%	1,622,870,712	6.92%	248,403.39	51,895	8.06%	96,441.77	344,845.17	7.2%
Inverness	236,405,429	228,282,510	(8,122,919)	-3.44%	228,282,510	230,224,272	1,941,762	0.9%	230,224,272	0.98%	35,239.09	4,060	0.63%	7,545.11	42,784.20	0.9%
Mt. Prospect	1,667,332,206	1,645,671,872	(21,660,334)	-1.30%	1,645,671,872	1,945,499,549	299,827,677	18.2%	1,945,499,549	8.30%	297,786.31	54,771	8.51%	101,786.54	399,572.85	8.4%
Palatine	2,242,622,472	2,182,587,072	(60,035,400)	-2.68%	2,182,587,072	2,472,145,053	289,557,981	13.3%	2,472,145,053	10.55%	378,396.88	83,000	12.90%	154,247.37	532,644.25	11.1%
Prospect Heights	353,599,937	348,720,895	(4,879,042)	-1.38%	348,720,895	386,873,678	38,152,783	10.9%	386,873,678	1.65%	59,216.51	15,000	2.33%	27,876.03	87,092.54	1.8%
River Trails	491,828,445	483,762,813	(8,065,632)	-1.6%	483,762,813	559,100,594	75,337,781	15.6%	559,100,594	2.39%	85,578.28	17,000	2.64%	31,592.83	117,171.11	2.4%
Rolling Meadows	639,643,910	626,888,059	(12,755,851)	-1.99%	626,888,059	756,326,298	129,438,239	20.6%	756,326,298	3.23%	115,766.47	20,000	3.11%	37,168.04	152,934.51	3.2%
Salt Creek	170,634,521	167,156,054	(3,478,467)	-2.04%	167,156,054	205,261,215	38,105,161	22.8%	205,261,215	0.88%	31,418.14	6,300	0.98%	11,707.93	43,126.07	0.9%
Schaumburg	3,520,997,988	3,445,860,113	(75,137,875)	-2.13%	3,445,860,113	3,965,450,962	519,590,849	15.1%	3,965,450,962	16.92%	606,968.54	74,227	11.53%	137,943.61	744,912.15	15.6%
South Barrington	492,251,559	478,994,493	(13,257,066)	-2.69%	478,994,493	483,574,401	4,579,908	1.0%	483,574,401	2.06%	74,017.92	5,075	0.79%	9,431.39	83,449.31	1.7%
Streamwood	730,677,142	708,300,951	(22,376,191)	-3.06%	708,300,951	814,255,046	105,954,095	15.0%	814,255,046	3.47%	124,633.29	40,615	6.31%	75,479.00	200,112.29	4.2%
Wheeling	1,015,635,067	1,003,349,059	(12,286,008)	-1.21%	1,003,349,059	1,184,465,400	181,116,341	18.1%	1,184,465,400	5.05%	181,299.24	42,800	6.65%	79,539.61	260,838.84	5.5%
Total	20,764,706,836	20,518,049,299	(246,657,537)		20,518,049,299	23,442,360,504	2,924,311,205		23,442,360,504	100%	3,588,185.93	643,597	100%	1,196,061.98	4,784,247.91	100.0%

Increases:	EAV	14.25%	Population	0.20%
	Prior Yr - 75%	3,240,230.51	Prior Yr - 25%	1,080,076.84
		461,810.10		2,130.46
Allocation Base	(for increases)	3,702,040.61		1,082,207.30
				4,784,247.91

*The 2019 EAV is the most current available.

**2020 MDAA

The computations are completed using the 75% EAV and 25% Population for each Park District's individual contribution, and 2% floor/ceiling for the total MDAA contribution.

4,320,307.35	10.7%	463,940.56	4,784,247.91
2020 MDAA Budget	Change in value	TOTAL	4,784,247.91

2021	4,784,247.91
2020	(4,320,307.35)
Increase	463,940.56

PRELIMINARY 2020 MDAA

NORTHWEST SPECIAL RECREATION ASSOCIATION
PROPOSED MDAA 2021

AT
0%

Member Park District	2017 E.A.V. For 2019 MDAA	2018 E.A.V. For 2020 MDAA	INCREASE (DECREASE)	% Incr/Decr	2018 E.A.V. For 2020 MDAA	2019 E.A.V. For 2021 MDAA	INCREASE (DECREASE)	% Incr/Decr	2019 E.A.V.*	% of Total EAV	75% of total MDAAA	Gross Population	% of Total Population	25% of total MDAAA	2021 Proposed MDAA	% of Total MDAA
Arlington Heights	2,827,099,756	2,800,117,742	(26,982,014)	-0.95%	2,800,117,742	3,226,379,740	426,261,998	15.2%	3,226,379,740	13.76%	445,953.98	75,101	11.67%	126,033.61	571,987.59	13.2%
Bartlett	1,122,580,528	1,142,084,158	19,503,630	1.74%	1,142,084,158	1,218,097,755	76,013,597	6.7%	1,218,097,755	5.20%	168,366.90	41,208	6.40%	69,154.78	237,521.67	5.5%
Buffalo Grove	1,638,050,751	1,662,025,666	23,974,915	1.46%	1,662,025,666	1,790,991,751	128,966,085	7.8%	1,790,991,751	7.64%	247,552.98	41,554	6.46%	69,735.43	317,288.41	7.3%
Elk Grove	1,645,840,479	1,641,498,492	(4,341,987)	-0.26%	1,641,498,492	1,942,415,575	300,917,083	18.3%	1,942,415,575	8.29%	268,482.95	32,458	5.04%	54,470.63	322,953.58	7.5%
Hanover Park	544,062,308	558,339,684	14,277,376	2.62%	558,339,684	638,428,503	80,088,819	14.3%	638,428,503	2.72%	88,244.34	38,533	5.99%	64,665.62	152,909.96	3.5%
Hoffman Estates	1,425,444,338	1,394,409,666	(31,034,672)	-2.18%	1,394,409,666	1,622,870,712	228,461,046	16.4%	1,622,870,712	6.92%	224,315.09	51,895	8.06%	87,089.57	311,404.66	7.2%
Inverness	236,405,429	228,282,510	(8,122,919)	-3.44%	228,282,510	230,224,272	1,941,762	0.9%	230,224,272	0.98%	31,821.87	4,060	0.63%	6,813.44	38,635.31	0.9%
Mt. Prospect	1,667,332,206	1,645,671,872	(21,660,334)	-1.30%	1,645,671,872	1,945,499,549	299,827,677	18.2%	1,945,499,549	8.30%	268,909.23	54,771	8.51%	91,916.04	360,825.27	8.4%
Palatine	2,242,622,472	2,182,587,072	(60,035,400)	-2.68%	2,182,587,072	2,472,145,053	289,557,981	13.3%	2,472,145,053	10.55%	341,702.78	83,000	12.90%	139,289.61	480,992.40	11.1%
Prospect Heights	353,599,937	348,720,895	(4,879,042)	-1.38%	348,720,895	386,873,678	38,152,783	10.9%	386,873,678	1.65%	53,474.13	15,000	2.33%	25,172.82	78,646.95	1.8%
River Trails	491,828,445	483,762,813	(8,065,632)	-1.6%	483,762,813	559,100,594	75,337,781	15.6%	559,100,594	2.39%	77,279.54	17,000	2.64%	28,529.20	105,808.74	2.4%
Rolling Meadows	639,643,910	626,888,059	(12,755,851)	-1.99%	626,888,059	756,326,298	129,438,239	20.6%	756,326,298	3.23%	104,540.31	20,000	3.11%	33,563.76	138,104.07	3.2%
Salt Creek	170,634,521	167,156,054	(3,478,467)	-2.04%	167,156,054	205,261,215	38,105,161	22.8%	205,261,215	0.88%	28,371.45	6,300	0.98%	10,572.59	38,944.03	0.9%
Schaumburg	3,520,997,988	3,445,860,113	(75,137,875)	-2.13%	3,445,860,113	3,965,450,962	519,590,849	15.1%	3,965,450,962	16.92%	548,109.27	74,227	11.53%	124,566.87	672,676.14	15.6%
South Barrington	492,251,559	478,994,493	(13,257,066)	-2.69%	478,994,493	483,574,401	4,579,908	1.0%	483,574,401	2.06%	66,840.22	5,075	0.79%	8,516.80	75,357.02	1.7%
Streamwood	730,677,142	708,300,951	(22,376,191)	-3.06%	708,300,951	814,255,046	105,954,095	15.0%	814,255,046	3.47%	112,547.29	40,615	6.31%	68,159.61	180,706.90	4.2%
Wheeling	1,015,635,067	1,003,349,059	(12,286,008)	-1.21%	1,003,349,059	1,184,465,400	181,116,341	18.1%	1,184,465,400	5.05%	163,718.19	42,800	6.65%	71,826.45	235,544.65	5.5%
Total	20,764,706,836	20,518,049,299	(246,657,537)		20,518,049,299	23,442,360,504	2,924,311,205		23,442,360,504	100%	3,240,230.51	643,597	100%	1,080,076.84	4,320,307.35	100.0%

*The 2019 EAV is the most current available.

**2020 MDAA

2020 MDAA Budget	4,320,307.35	0.0%	-	4,320,307.35
Change in value				
TOTAL	4,320,307.35			

The computations are completed using the 75% EAV and 25% Population for each Park District's individual contribution, and 2% floor/ceiling for the total MDAA contribution.

2021	4,320,307.35
2020	(4,320,307.35)
Increase	-

PROPOSED MDAA @ 0%

**NWSRA MEMBER DISTRICT
2017-2018 E.A.V USED FOR 2019-2020
MDAA CALCULATIONS**

MEMBER PARK DISTRICT	2018 E.A.V. For 2020 MDAA	2019 E.A.V. For 2021 MDAA	INCREASE (DECREASE)	% Incr/Decr
Arlington Heights	2,800,117,742	3,226,379,740	426,261,998	15.2%
Bartlett	1,142,084,158	1,218,097,755	76,013,597	6.7%
Buffalo Grove	1,662,025,666	1,790,991,751	128,966,085	7.8%
Elk Grove	1,641,498,492	1,942,415,575	300,917,083	18.3%
Hanover Park	558,339,684	638,428,503	80,088,819	14.3%
Hoffman Estates	1,394,409,666	1,622,870,712	228,461,046	16.4%
Inverness	228,282,510	230,224,272	1,941,762	0.9%
Mt. Prospect	1,645,671,872	1,945,499,549	299,827,677	18.2%
Palatine	2,182,587,072	2,472,145,053	289,557,981	13.3%
Prospect Heights	348,720,895	386,873,678	38,152,783	10.9%
River Trails	483,762,813	559,100,594	75,337,781	15.6%
Rolling Meadows	626,888,059	756,326,298	129,438,239	20.6%
Salt Creek	167,156,054	205,261,215	38,105,161	22.8%
Schaumburg	3,445,860,113	3,965,450,962	519,590,849	15.1%
South Barrington	478,994,493	483,574,401	4,579,908	1.0%
Streamwood	708,300,951	814,255,046	105,954,095	15.0%
Wheeling	1,003,349,059	1,184,465,400	181,116,341	18.1%
Total E.A.V.	20,518,049,299	23,442,360,504	2,924,311,205	14.3%

2020	3,240,230.51	Prior year EAV allocation base
	114.3%	EAV Increase
2021	3,702,040.61	Allocation Base for 75% EVA Change

PROPOSED MDAA @ 0%

NWSRA MEMBER DISTRICTS
2019/2020
REPORTED POPULATION COMPARISON

Member Park District	Gross Population 2019	Gross Population 2020	Increase (Decrease) in Population	% Increase (Decrease)
Arlington Heights	75,101	75,101	-	0.00%
Bartlett	41,208	41,208	-	0.00%
Buffalo Grove	40,853	41,554	701	1.72%
Elk Grove	33,180	32,458	(722)	-2.18%
Hanover Park	38,533	38,533	-	0.00%
Hoffman Estates	51,895	51,895	-	0.00%
Inverness	3,800	4,060	260	6.84%
Mt. Prospect	54,771	54,771	-	0.00%
Palatine	83,000	83,000	-	0.00%
Prospect Heights	15,000	15,000	-	0.00%
River Trails	16,855	17,000	145	0.86%
Rolling Meadows	20,000	20,000	-	0.00%
Salt Creek	6,300	6,300	-	0.00%
Schaumburg	74,227	74,227	-	0.00%
South Barrington	4,829	5,075	246	5.09%
Streamwood	39,978	40,615	637	1.59%
Wheeling	42,800	42,800	-	0.00%
Total	642,330	643,597	1,267	0.20%

1,080,076.84 Prior year (2020) population allocation base
100.20% [Population Increase](#)

1,082,207.30 Allocation Base for 25% Population Change

PROPOSED MDAA @ 0%

MEMBER DISTRICT ANNUAL ASSESSMENTS

**2017 - 2021
COMPARISON**

Member Park District	2017 Assessment	2018 Assessment	Increase (Decrease)	2018 Assessment	2019 Assessment	Increase (Decrease)	2019 Assessment	2020 Assessment	Increase (Decrease)	2020 Assessment	2021 Proposed MDAA	Increase (Decrease)
Arlington Heights	531,834.13	554,355.97	22,521.84	554,355.97	561,862.67	7,506.70	561,862.67	568,479.55	6,616.88	568,479.55	571,987.59	3,508.04
Bartlett	240,551.04	236,977.41	(3,573.63)	236,977.41	242,067.86	5,090.45	242,067.86	249,650.24	7,582.38	249,650.24	237,521.67	(12,128.57)
Buffalo Grove	320,678.39	315,383.53	(5,294.86)	315,383.53	322,187.69	6,804.16	322,187.69	331,162.98	8,975.29	331,162.98	317,288.41	(13,874.57)
Elk Grove	309,811.54	308,823.07	(988.47)	308,823.07	309,126.79	303.72	309,126.79	315,019.17	5,892.38	315,019.17	322,953.58	7,934.41
Hanover Park	144,618.05	144,031.34	(586.71)	144,031.34	147,417.32	3,385.97	147,417.32	152,966.73	5,549.41	152,966.73	152,909.96	(56.77)
Hoffman Estates	298,190.98	303,525.29	5,334.31	303,525.29	306,658.80	3,133.50	306,658.80	307,467.90	809.10	307,467.90	311,404.66	3,936.76
Inverness	40,628.47	42,293.05	1,664.58	42,293.05	42,853.30	560.25	42,853.30	42,440.29	(413.01)	42,440.29	38,635.31	(3,804.98)
Mt. Prospect	338,097.92	349,905.18	11,807.26	349,905.18	348,820.27	(1,084.91)	348,820.27	351,983.47	3,163.20	351,983.47	360,825.27	8,841.80
Palatine	471,568.99	484,102.42	12,533.43	484,102.42	484,716.11	613.69	484,716.11	484,240.66	(475.45)	484,240.66	480,992.40	(3,248.26)
Prospect Heights	75,152.42	78,492.79	3,340.37	78,492.79	79,612.68	1,119.90	79,612.68	80,292.82	680.14	80,292.82	78,646.95	(1,645.87)
River Trails	97,417.41	103,479.81	6,062.40	103,479.81	104,058.37	578.56	104,058.37	104,737.95	679.58	104,737.95	105,808.74	1,070.79
Rolling Meadows	130,295.03	130,091.57	(203.46)	130,091.57	132,133.65	2,042.08	132,133.65	132,628.75	495.10	132,628.75	138,104.07	5,475.32
Salt Creek	34,549.41	35,105.56	556.15	35,105.56	36,855.26	1,749.70	36,855.26	36,990.89	135.63	36,990.89	38,944.03	1,953.14
Schaumburg	650,167.11	660,035.61	9,868.50	660,035.61	667,614.42	7,578.80	667,614.42	668,986.19	1,371.77	668,986.19	672,676.14	3,689.95
South Barrington	77,547.20	81,635.93	4,088.73	81,635.93	83,880.43	2,244.50	83,880.43	83,763.24	(117.19)	83,763.24	75,357.02	(8,406.22)
Streamwood	174,256.63	181,446.26	7,189.63	181,446.26	179,470.27	(1,976.00)	179,470.27	179,078.52	(391.75)	179,078.52	180,706.90	1,628.38
Wheeling	216,772.76	225,495.42	8,722.66	225,495.42	228,196.14	2,700.71	228,196.14	230,418.00	2,221.86	230,418.00	235,544.65	5,126.65
Total	4,152,137.48	4,235,180.23	83,042.75	4,235,180.23	4,277,532.03	42,351.80	4,277,532.03	4,320,307.35	42,775.32	4,320,307.35	4,320,307.35	(0.00)

83,042.75

42,351.80

42,775.32

-

PROPOSED MDAA @ 0%

NORTHWEST SPECIAL RECREATION ASSOCIATION

2021 SPECIAL RECREATION FUND RECOMMENDATIONS

Member Park District	Property County E.A.V.	Handicapped Fund .04 Levy per \$1 EAV	NWSRA MDAA Billed Fiscal Year	Balance of Handicapped Fund	MDAA Space Allowance @ .00005 x EAV for NWSRA usage	Dollars Available for ADA Compliance Projects
Each Member District that is a part of the Special Recreation Association	This is the funding that the County Assessors Office has allocated for each Member District, calculated from the Equalized Assessed Valuation of the properties.	Each Member District is allowed to levy \$.04 for every \$100 EAV to be used to provide programs and services and accessibility for Individuals with Disabilities.	As a part of the NWSRA Joint Agreement, the Member District pay an Annual Assessment to NWSRA to support programs, services, staff, transportation, inclusion, education, training and much more. The MDAA is calculated using the formula of 75% EAV and 25% Gross Population with a 2% ceiling and a 2% floor.	This represents the remaining balance after the MDAA for NWSRA (column D) is subtracted from Handicapped Fund (column C)	The amount that each Member District can reimburse itself for the use of space by NWSRA programs and services. This is based on a formula used to estimate the annual costs of usage for NWSRA programs and services at the Member District facility spaces.	This is the remaining balance of each Member District's Handicapped Fund. This balance can be used for Special Recreation Association programs and services, inclusion support and ADA Compliance expenses.
Arlington Heights	3,226,379,740	1,290,551.90	571,987.59	718,564.31	161,318.99	557,245.32
Bartlett	1,218,097,755	487,239.10	237,521.67	249,717.43	60,904.89	188,812.54
Buffalo Grove	1,790,991,751	716,396.70	317,288.41	399,108.29	89,549.59	309,558.70
Elk Grove	1,942,415,575	776,966.23	322,953.58	454,012.65	97,120.78	356,891.87
Hanover Park	638,428,503	255,371.40	152,909.96	102,461.44	31,921.43	70,540.01
Hoffman Estates	1,622,870,712	649,148.28	311,404.66	337,743.62	81,143.54	256,600.08
Inverness	230,224,272	92,089.71	38,635.31	53,454.40	11,511.21	41,943.19
Mt. Prospect	1,945,499,549	778,199.82	360,825.27	417,374.55	97,274.98	320,099.57
Palatine	2,472,145,053	988,858.02	480,992.40	507,865.62	123,607.25	384,258.37
Prospect Heights	386,873,678	154,749.47	78,646.95	76,102.52	19,343.68	56,758.84
River Trails	559,100,594	223,640.24	105,808.74	117,831.50	27,955.03	89,876.47
Rolling Meadows	756,326,298	302,530.52	138,104.07	164,426.45	37,816.31	126,610.14
Salt Creek	205,261,215	82,104.49	38,944.03	43,160.46	10,263.06	32,897.40
Schaumburg	3,965,450,962	1,586,180.38	672,676.14	913,504.24	198,272.55	715,231.69
South Barrington	483,574,401	193,429.76	75,357.02	118,072.74	24,178.72	93,894.02
Streamwood	814,255,046	325,702.02	180,706.90	144,995.12	40,712.75	104,282.37
Wheeling	1,184,465,400	473,786.16	235,544.65	238,241.51	59,223.27	179,018.24
Totals	23,442,360,504	9,376,944.20	\$ 4,320,307.35	\$ 5,056,636.85	1,172,118.03	3,884,518.82

PROPOSED MDAA @ 0%

RESOLUTION NO.786

MT. PROSPECT PARK DISTRICT

NWSRA ASSESSMENT – CALENDAR YEAR 2021

WHEREAS, the Mt. Prospect Park District is a member district in good standing with the Northwest Special Recreation Association (“NWSRA”), and,

WHEREAS, the Northwest Special Recreation Association represents a joint agreement program as authorized in the Park District Code, and,

WHEREAS, the Mt. Prospect Park District has the authority pursuant to Section 5.8 of the Park District Code, and,

WHEREAS, the Mt. Prospect Park District is committed to ensuring the continuation of quality leisure services for its residents, both children and adults, experiencing a disabling condition, and,

WHEREAS, the Mt. Prospect Park District wants to continue to support full community participation by residents with disabling conditions,

NOW, THEREFORE, BE IT RESOLVED that Mt. Prospect Park District does hereby ratify the recommended assessment for calendar year **2021** in the amount of **\$360,825.27** as recommended by the Board of Trustees of NWSRA.

AYES: _____ NAYS: _____

ABSENT: _____

Passed and approved this 21st day of August 2020.

President

Attest:

Secretary

[illegible]

I, WILLIAM STARR, DO HEREBY CERTIFY that I am the duly elected, qualified and acting Secretary of the Mt. Prospect Park District and of the Board of Commissioners of the Mt. Prospect Park District and that I have access to and am custodian of the official Minutes of the Meetings of the Board of Commissioners of the Mt. Prospect Park District.

I DO FURTHER CERTIFY that the above and foregoing is a true and correct copy (duplicate) of a certain Resolution entitled:

RESOLUTION NO. 786

MT. PROSPECT PARK DISTRICT

NWSRA ASSESSMENT FOR CALENDAR YEAR 2021

that the foregoing was passed by the Board of Commissioners of said Mt. Prospect Park District on the 19th day of August, 2020 and was on the same day approved by the Secretary of the Mt. Prospect Park District; that it was filed and recorded in the office of the Secretary of the Mt. Prospect Park District of which the foregoing is a true copy (duplicate) and that the original of said Resolution is now on file in the office of such Secretary.

GIVEN under my hand and seal of the Mt. Prospect Park District this 19th day of August, 2020.

William J. Starr, Secretary
Mt. Prospect Park District
Cook County, Illinois (SEAL)

MOUNT PROSPECT PARK DISTRICT
YTD SUMMARY - ALL FUNDS
For Seven Months Ended 7/31/2020

ACCOUNT NAMES	2019 Actual	2020 Actual	2020 Budget	Actual vs. Last Yr. \$ Change	% Change
			Operating +Capital	Increase (Decrease)	
BALANCE, Beginning - January 1	5,418,454	6,821,104			
REVENUES:					
PROPERTY TAXES	7,371,612	6,822,962	10,652,978	(548,650)	-7.4%
REPLACEMENT TAXES	126,997	115,327	170,000	(11,670)	-9.2%
RENTAL	405,738	264,579	755,769	(141,159)	-34.8%
PASSES /USER FEES	632,361	328,965	870,964	(303,396)	-48.0%
DAILY /USER FEES	698,829	641,984	1,166,652	(56,845)	-8.1%
PROGRAM FEES	2,263,164	698,190	3,475,121	(1,564,974)	-69.1%
CONCESSION SALES	114,023	31,167	185,166	(82,856)	-72.7%
CORP SPONSORS & GRANTS	23,866	18,333	22,250	(5,533)	n/a
OTHER	152,629	129,241	131,692	(23,388)	-15.3%
INTEREST	11,287	17,297	11,265	6,010	53.2%
INT PROJ CHARGES	252,196	540,357	805,386	288,161	114.3%
BOND PROCEEDS - New Capital	0	0		0	0.0%
BOND PROCEEDS - REFI Rate	0			0	n/a
BOND PROCEEDS - REFI Annual	0	0	1,708,040	0	0.0%
TOTAL REVENUE	12,052,702	9,608,402	19,955,283	(2,444,300)	-20.3%
EXPENDITURES:					
FULL TIME SALARIES	2,061,985	2,031,013	3,770,986	(30,972)	-1.5%
PART TIME SALARIES	1,510,683	753,582	2,833,335	(757,101)	-50.1%
EMPLOYEE BENEFITS	952,505	1,021,600	1,666,500	69,095	7.3%
CONTRACTUAL SERVICES	679,033	454,176	1,286,054	(224,857)	-33.1%
COMMODITIES	609,568	370,263	1,145,933	(239,305)	-39.3%
CONCESSIONS	69,834	32,921	93,237	(36,913)	-52.9%
UTILITIES	408,506	345,353	907,243	(63,153)	-15.5%
INSURANCE	259,028	252,014	475,660	(7,014)	n/a
NW SPECIAL REC	348,820	351,983	434,267	3,163	0.9%
RETIREMENT	606,025	502,229	1,210,747	(103,796)	-17.1%
SALES TAX	6,991	2,041	21,260	(4,950)	-70.8%
DEBT SERVICE:					
BONDS - Short Term	51,425	0	3,167,525	(51,425)	-100.0%
BONDS - LONG TERM	218,578	166,702	1,708,040	(51,876)	-23.7%
BONDS - CALLED				0	n/a
CAPITAL PROJECTS:					
FROM BOND FUNDS - New Capital	0	0		0	0.0%
FROM BOND FUNDS - Carryover	676,734	836,372	2,022,896	159,638	23.6%
ACCESSIBILITY - ADA	6,208	13,462	872,114	7,254	n/a
PAV & LIGHT FUND	20,659	26,655	348,118	5,996	n/a
TOTAL EXPENDITURE	8,486,582	7,160,366	21,963,915	(1,326,216)	-15.6%
REVENUE OVER(UNDER)	3,566,120	2,448,036	(2,008,632)	(1,118,084)	
BALANCE, Ending	8,984,574	9,269,140			

**MT PROSPECT PARK DISTRICT
DEPARTMENTAL EXPENDITURE ANALYSIS
FOR THE 7 MONTHS ENDED 7-31-2020**

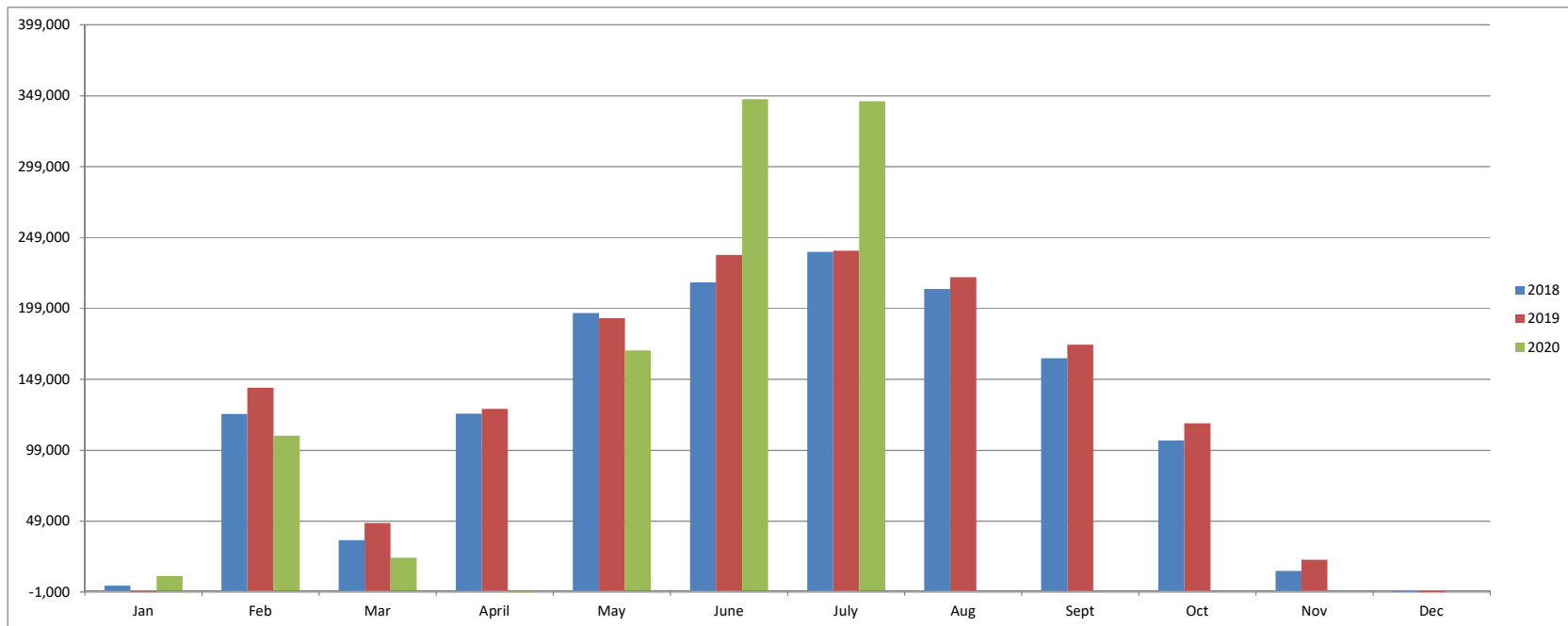
58% OF CALENDAR YEAR

FUND / Department	'20 Y.T.D. Actual	2020 Budget	Y.T.D. as % of '20 Budget	'19 Y.T.D. Actual	Y.T.D. % of '19 Y.T.D.	Projected 2020	Proj % of '20 Bud	% Inc '20 Bud Over '19 Bud
GENERAL FUND								
Administration	514,045	955,743	54%	480,999	107%	879,570	92%	3%
Maintenance	503,567	986,083	51%	494,198	102%	890,434	90%	-2%
Motor Pool	152,591	326,839	47%	130,034	117%	277,010	85%	10%
Buildings	129,716	231,899	56%	126,372	103%	216,088	93%	1%
Studio at Melas	12,257	31,331	39%	10,488	117%	22,384	71%	-7%
Total	1,312,176	2,531,895	52%	1,242,090	106%	2,285,679	90%	1%
RECREATION FUND								
Administration	546,715	1,040,680	53%	543,895	101%	942,610	91%	3%
Big Surf	24,760	311,244	8%	122,207	20%	178,334	57%	-5%
Meadows Pool	21,163	216,330	10%	112,683	19%	85,350	39%	-2%
Recplex Pool	197,371	561,842	35%	285,548	69%	404,884	72%	0%
Golf Course	813,614	1,686,603	48%	906,051	90%	1,491,293	88%	0%
Concessions	24,142	103,679	23%	55,027	44%	62,479	60%	-19%
Lions Center	60,631	185,803	33%	103,585	59%	134,728	73%	-1%
Recplex Center	520,535	1,136,761	46%	604,025	86%	961,123	85%	1%
Rec Programs	435,992	1,669,929	26%	986,650	44%	1,019,020	61%	-2%
Central Programs	9,130	97,123	9%	53,878	17%	36,964	38%	2%
Central Road	240,758	629,813	38%	315,814	76%	496,583	79%	6%
Total	2,894,811	7,639,807	38%	4,089,363	71%	5,812,505	76%	0%

MT PROSPECT PARK DISTRICT GOLF COURSE MONTHLY RECEIPTS

Revenue Recap by yr:

2018			2019			2020				YTD	Annual
	Month	YTD		Month	YTD		Month	YTD		Actual	Budget
Jan	3,499	3,499	Jan	(836)	(836)	Jan	10,199	10,199			
Feb	124,678	128,177	Feb	143,004	142,168	Feb	109,270	119,469	Revenue	1,003,342	1,560,592
Mar	35,654	163,831	Mar	47,682	189,850	Mar	23,360	142,828	Expenditures		
April	124,711	288,542	April	128,132	317,982	April	(722)	142,107	Full Time	333,183	627,722
May	195,862	484,404	May	192,137	510,119	May	169,454	311,561	Part Time	111,904	326,591
June	217,378	701,782	June	236,659	746,778	June	346,700	658,261	Benefits	167,852	293,369
July	238,756	940,538	July	239,787	986,565	July	345,081	1,003,342	Contractual	47,981	102,595
Aug	212,847	1,153,385	Aug	221,117	1,207,682	Aug	-	-	Commodities	114,050	247,418
Sept	164,036	1,317,421	Sept	173,427	1,381,109	Sept	-	-	Utilities	38,645	88,908
Oct	105,925	1,423,346	Oct	118,113	1,499,222	Oct	-	-		813,615	1,686,603
Nov	13,878	1,437,224	Nov	21,700	1,520,922	Nov	-	-	Net	189,727	(126,011)
Dec	(717)	1,436,507	Dec	(840)	1,520,082	Dec	-	-			
Budget		1,577,565			1,557,530			1,560,592			



Mount Prospect Park District
GOLF COURSE
thru July

	2017	2018	2019	2020	Change From Prior Year
REVENUES:					
RENTALS	158,180	153,242	161,793	143,680	-11%
PASSES /USER FEES	180,305	182,469	185,163	178,346	-4%
DAILY /USER FEES	529,356	521,615	548,793	617,639	13%
PROGRAM FEES	53,038	63,441	66,462	48,020	-28%
MERCHANDISE SALES	34,415	31,089	35,827	21,635	-40%
CORPORATE SPONSORS					n/a
OTHER	(11,011)	(11,320)	(11,474)	(5,977)	-48%
TOTAL REVENUE	944,283	940,536	986,564	1,003,343	2%
 % of Budget	 61%	 60%	 63%	 64%	
EXPENDITURES:					
FULL TIME SALARIES	329,887	347,008	338,905	333,183	-2%
PART TIME SALARIES	158,297	171,426	149,895	111,904	-25%
FRINGE BENEFITS	149,930	159,270	162,451	167,852	3%
CONTRACTUAL SERVICES	58,758	44,132	53,710	46,796	-13%
COMMODITIES	140,988	116,463	120,576	87,113	-28%
MERCHANDISE	34,170	35,778	37,352	26,937	-28%
UTILITIES	41,160	54,673	41,890	38,645	-8%
SALES TAX/OTHER	1,307	1,923	2,272	1,185	-48%
TOTAL EXPENDITURES	914,497	930,673	907,051	813,615	-10%
 % of Budget	 58%	 58%	 54%	 48%	
 REVENUE OVER(UNDER) EXP	 29,786	 9,863	 79,513	 189,728	
 BUDGET REVENUE	 1,556,500	 1,577,565	 1,557,530	 1,560,592	
BUDGET EXPENSE	1,588,403	1,605,366	1,683,180	1,686,603	

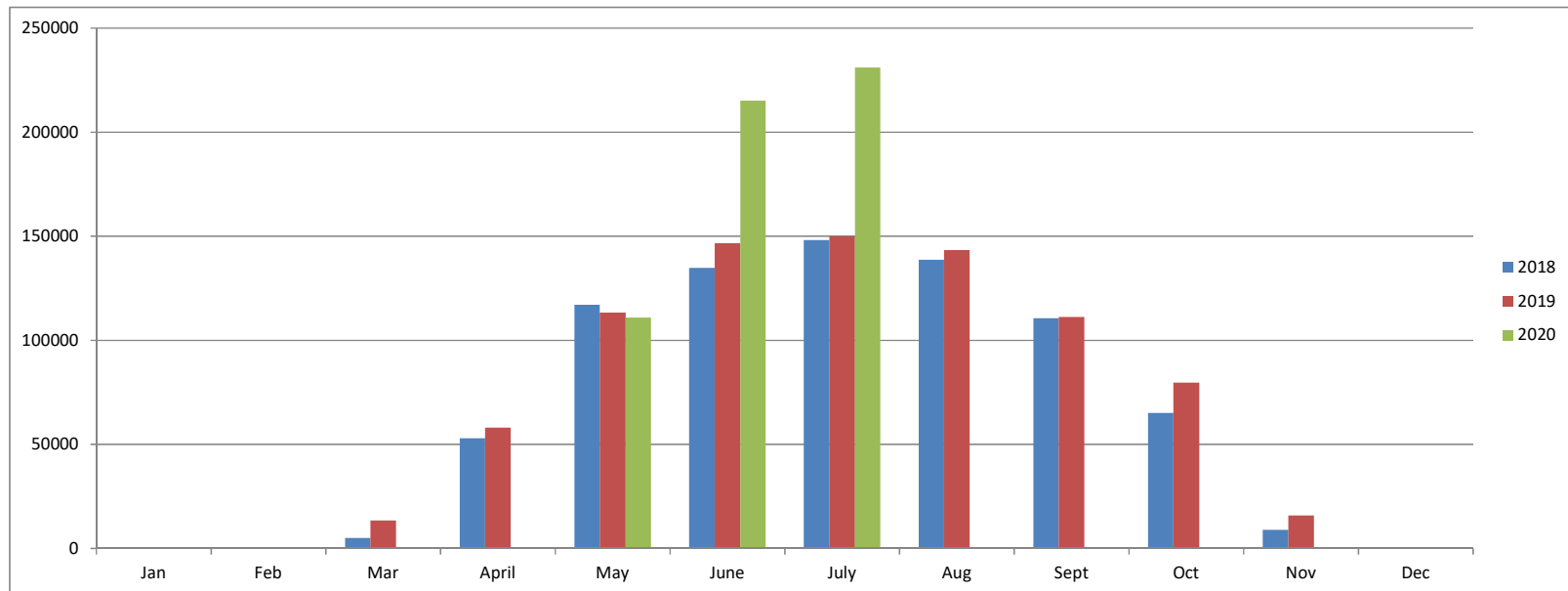
**MOUNT PROSPECT PARK DISTRICT
GOLF COURSE Department by Function
For Seven Months Ended 7-31-20**

ACCOUNT NAMES		ADMIN/ PRO SHOP	MAINT.	MERCH SALES	DRIVING RANGE	LESSONS	EVENTS	GOLF COMMUNITY CENTER
TOTALS								
REVENUES:								
RENTAL	143,680	143,680						
PASSES /USER FEES	178,346	178,346						
DAILY /USER FEES	617,639	565,284			52,354			
PROGRAM FEES	48,020	1,025				45,695	1,300	
MERCHANDISE SALES	21,635			21,635				
OTHER	(5,977)	(5,977)						
SPONSORSHIPS	-							
TOTAL REVENUE	1,003,342	882,358	-	21,635	52,354	45,695	1,300	-
% of Budget	64%	67%	n/a	35%	56%	71%	6%	n/a
EXPENDITURES:								
FULL TIME SALARIES	333,183	181,875	121,793					29,515
PART TIME SALARIES	111,904	33,897	68,766	-		8,888		353
FRINGE BENEFITS	167,852	51,251	96,222					20,378
CONTRACTUAL SERVICES	46,796	30,387	2,946			5,572		7,891
COMMODITIES	87,113	6,841	68,266	45	5,880	2,534	-	3,548
MERCHANDISE	26,937			26,937				
UTILITIES	38,645	10,848	15,056					12,741
SALES TAX	1,185			1,185				
TOTAL EXPENDITURES	813,614	315,100	373,048	28,167	5,880	16,994	-	74,425
% of Budget	51%	51%	47%	58%	98%	37%	0%	93%
REVENUE OVER(UNDER) EXP	189,728	567,258	(373,048)	(6,532)	46,474	28,701	1,300	(74,425)
CHANGE FROM LAST YR + (-)								
REVENUE	16,778	51,920	-	(14,192)	(3,268)	(8,097)	(9,585)	-
EXPENDITURES	(92,437)	(11,089)	(50,214)	(11,530)	(1,020)	(11,108)	(2,094)	(5,382)
NET	109,215	63,009	50,214	(2,662)	(2,248)	3,011	(7,491)	5,382
% CHANGE FROM LAST YEAR								
REVENUE	2	6	n/a	(40)	(6)	(15)	(88)	n/a
EXPENDITURES	(10)	(3)	(12)	(29)	(15)	(40)	(100)	(7)

MT PROSPECT PARK DISTRICT
Golf Course
Green Fees

Revenue Recap by yr:

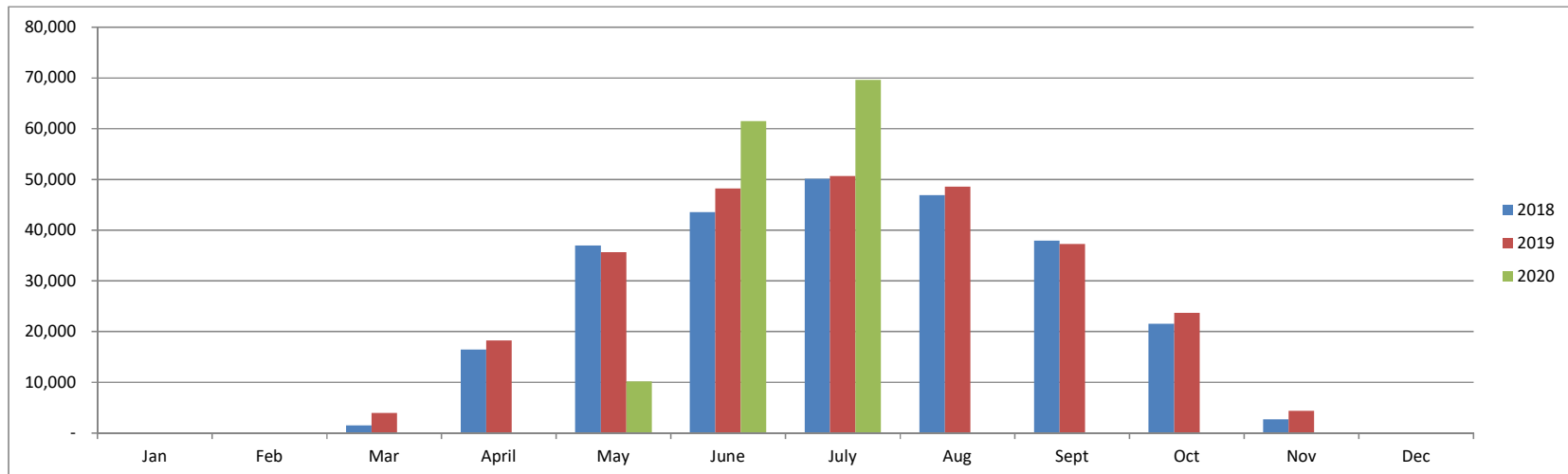
2018			2019			2020			18 Budget	19 Budget	20 Budget
Month	YTD		Month	YTD		Month	YTD				
Jan	-	-	Jan	-	-	Jan	-	-	832,500		
Feb	-	-	Feb	-	-	Feb	-	-	841,500		
Mar	4,984	4,984	Mar	13,472	13,472	Mar	-	-	847,875		
April	52,927	57,911	April	58,151	71,623	April	531	531			
May	117,089	175,000	May	113,353	184,976	May	110,915	111,446			
June	134,922	309,922	June	146,669	331,645	June	215,264	326,710			
July	148,214	458,136	July	149,880	481,525	July	231,084	557,794			
Aug	138,666	596,802	Aug	143,281	624,806	Aug	-	557,794			
Sept	110,708	707,510	Sept	111,161	735,967	Sept	-	557,794			
Oct	65,095	772,605	Oct	79,570	815,537	Oct	-	557,794			
Nov	8,890	781,495	Nov	15,855	831,392	Nov	-	557,794			
Dec	-	781,495	Dec	-	831,392	Dec	-	557,794			



**MT PROSPECT PARK DISTRICT
GOLF COURSE
Power Cart Rental**

Revenue Recap by yr:

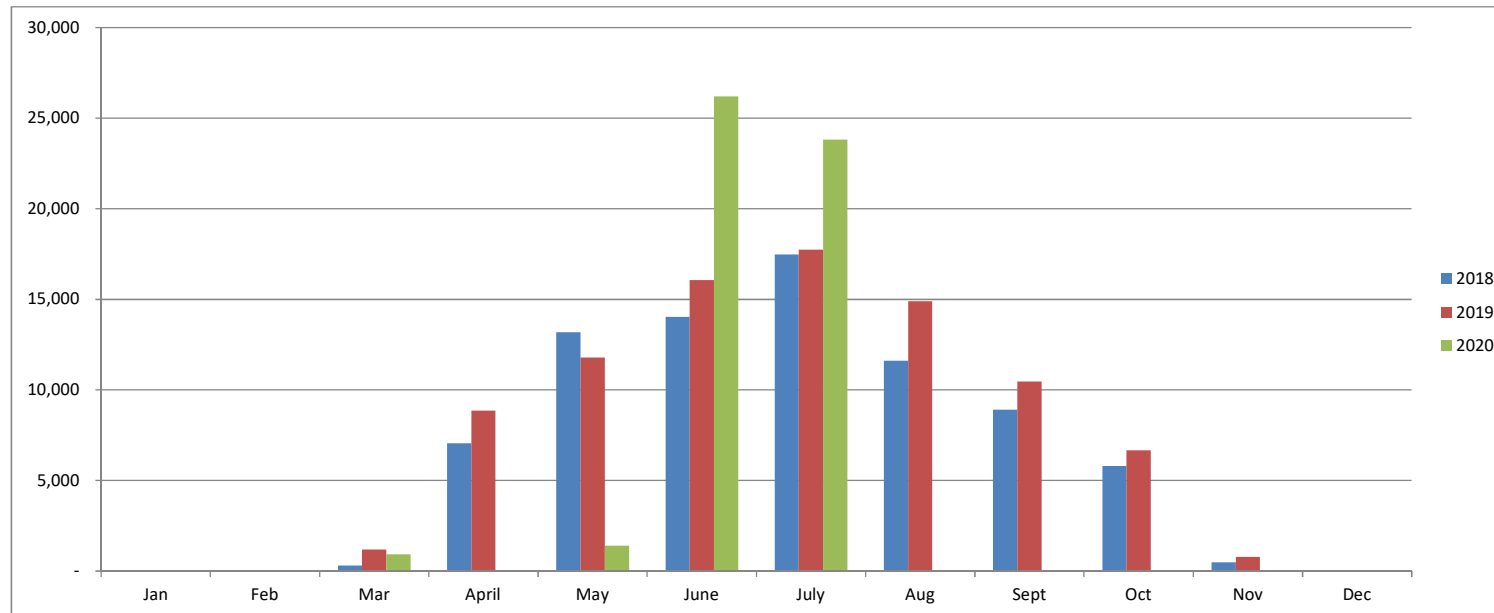
2018			2019			2020				
Month	YTD		Month	YTD		Month	YTD			
Jan	0	0	Jan	0	0	Jan	0	0	18 Budget	290,000
Feb	0	0	Feb	0	0	Feb	0	0	19 Budget	279,125
Mar	1,552	1,552	Mar	3,984	3,984	Mar	-	-	20 Budget	282,313
April	16,465	18,017	April	18,257	22,241	April	-	-		
May	36,954	54,971	May	35,640	57,881	May	10,207	10,207		
June	43,546	98,517	June	48,198	106,079	June	61,459	71,666		
July	50,114	148,631	July	50,673	156,752	July	69,596	141,262		
Aug	46,908	195,539	Aug	48,602	205,354	Aug	-	-		
Sept	37,971	233,510	Sept	37,234	242,588	Sept	-	-		
Oct	21,528	255,038	Oct	23,685	266,273	Oct	-	-		
Nov	2,717	257,755	Nov	4,382	270,655	Nov	-	-		
Dec	-	257,755	Dec	-	270,655	Dec	-	141,262		



**MT PROSPECT PARK DISTRICT
GOLF COURSE
Driving Range Revenue**

Revenue Recap by yr:

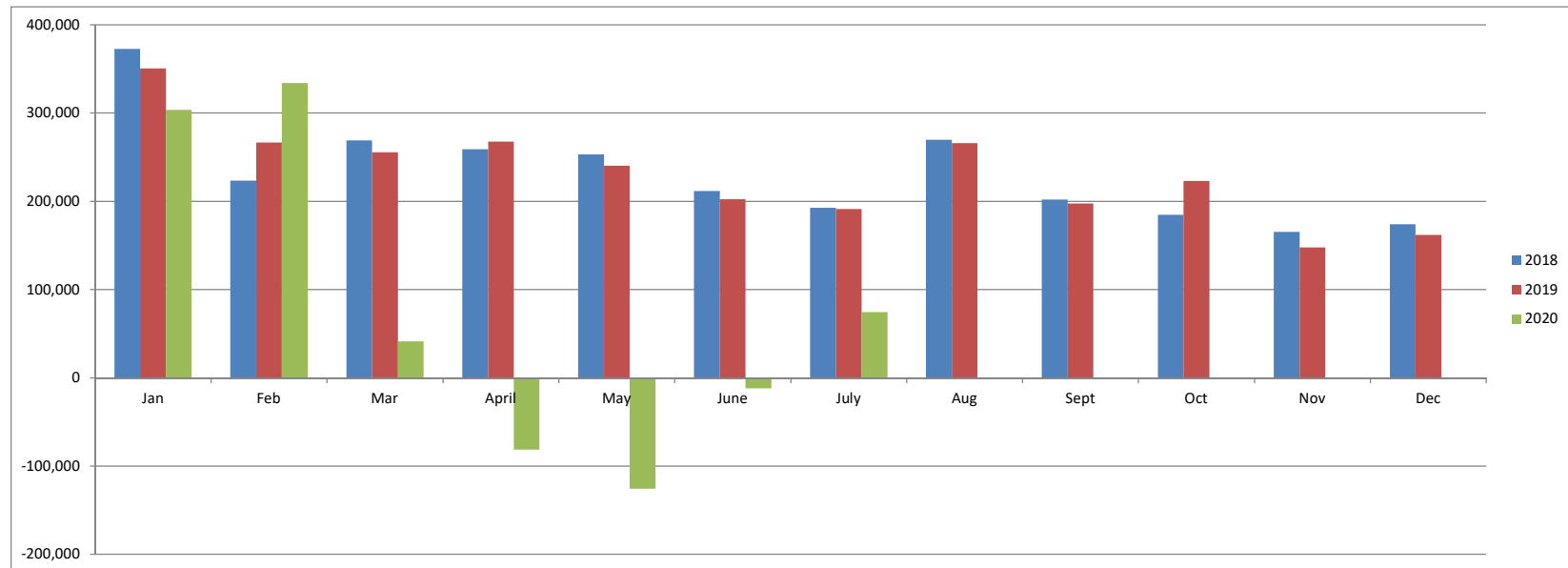
2018			2019			2020			18 Budget	19 Budget	20 Budget
Month	YTD		Month	YTD		Month	YTD				
Jan	-	-	Jan	-	-	Jan	-	-	106,000		
Feb	-	-	Feb	-	-	Feb	-	-	92,500		
Mar	302	302	Mar	1,190	1,190	Mar	920	920	93,000		
April	7,052	7,354	April	8,852	10,042	April	-	-			
May	13,175	20,529	May	11,780	21,822	May	1,409	2,329			
June	14,030	34,559	June	16,060	37,882	June	26,200	28,529			
July	17,472	52,031	July	17,741	55,623	July	23,825	52,354			
Aug	11,618	63,649	Aug	14,902	70,525	Aug	-	-			
Sept	8,910	72,559	Sept	10,456	80,981	Sept	-	-			
Oct	5,800	78,359	Oct	6,674	87,655	Oct	-	-			
Nov	476	78,835	Nov	771	88,426	Nov	-	-			
Dec	-	78,835	Dec	-	88,426	Dec	-	52,354			



MT PROSPECT PARK DISTRICT PROGRAM REVENUE

Revenue Recap by yr:

2018			2019			2020				YTD	Annual
Month	YTD		Month	YTD		Month	YTD			Actual	Budget
Jan	372,508	372,508	Jan	350,551	350,551	Jan	303,829	303,829	Revenue	534,827	2,655,957
Feb	223,330	595,838	Feb	266,642	617,193	Feb	333,809	637,638	Expenditures		
Mar	268,984	864,822	Mar	255,628	872,821	Mar	41,350	678,988	Part Time	277,496	1,028,804
April	259,178	1,124,000	April	267,503	1,140,324	April	(81,438)	597,550	Contractual	59,862	312,878
May	253,177	1,377,177	May	240,415	1,380,739	May	(125,348)	472,202	Commodities	98,634	328,247
June	211,692	1,588,869	June	202,179	1,582,918	June	(12,029)	460,173		435,992	1,669,929
July	192,772	1,781,641	July	191,248	1,774,166	July	74,654	534,827	Net	98,835	986,028
Aug	269,775	2,051,416	Aug	265,897	2,040,063	Aug	-	534,827			
Sept	201,978	2,253,394	Sept	197,468	2,237,531	Sept	-	534,827			
Oct	184,504	2,437,898	Oct	222,972	2,460,503	Oct	-	534,827			
Nov	165,520	2,603,418	Nov	147,708	2,608,211	Nov	-	534,827			
Dec	173,926	2,777,344	Dec	161,945	2,770,156	Dec	-	534,827			
Budget			Budget			Budget					
	2,720,068			2,821,232			2,655,957				



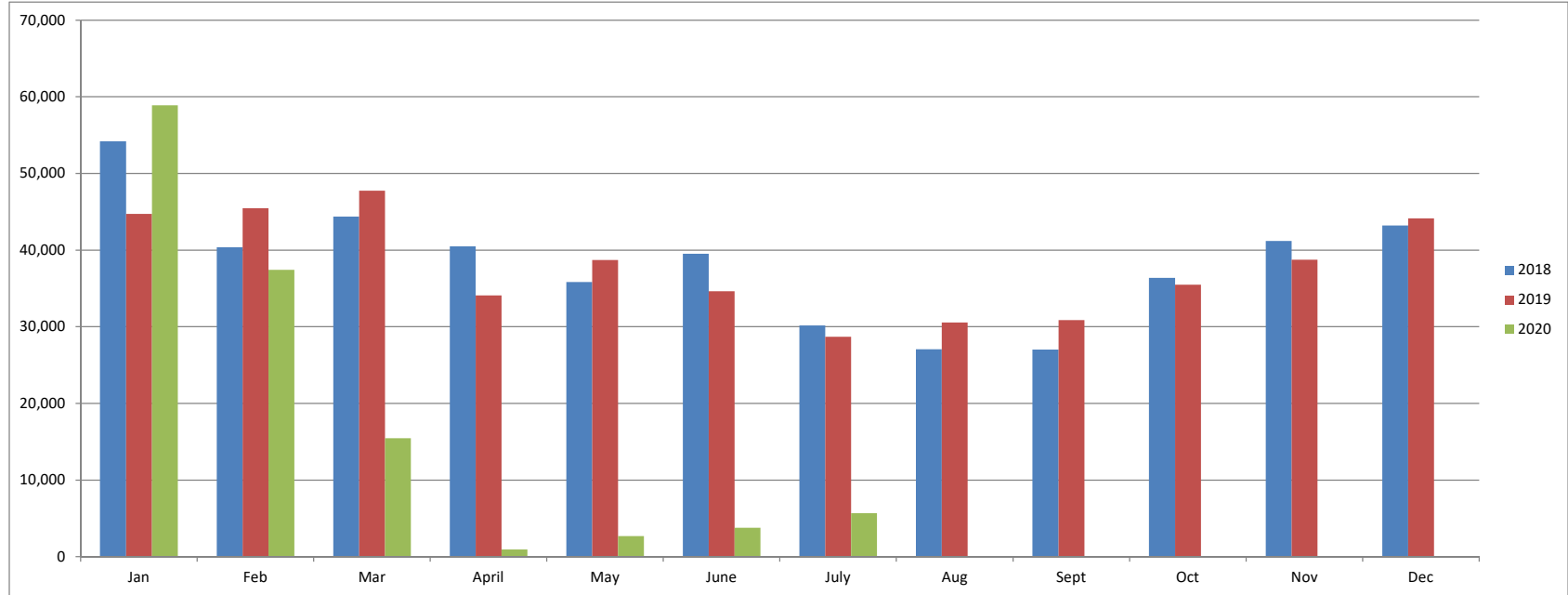
MOUNT PROSPECT PARK DISTRICT
PROGRAMS Department by Function
For Seven Months Ended 7-31-20

ACCOUNT NAMES	TOTALS	YOUTH/ CHILD CARE	ATHLETICS ADULT	YOUTH	FITNESS	SPECIAL EVENTS	ARTS	BASEBALL
REVENUES:								
PROGRAM FEES	529,181	148,458	21,383	73,974	55,722	4,195	77,934	147,515
CHILD CARE	5,646	5,646						
DONATIONS	-							
TOTAL REVENUE	534,827	154,104	21,383	73,974	55,722	4,195	77,934	147,515
% of Budget	20%	12%	45%	18%	28%	26%	17%	76%
EXPENDITURES:								
PART TIME SALARIES	277,496	123,578	5,025	21,656	40,197	1,258	83,637	2,144
CONTRACTUAL SERVICES	59,862	15,927	7,904	34,305		1,726	-	-
COMMODITIES	98,372	4,430	3,309	4,707	1,479	3,730	10,656	70,063
UTILITIES	262							262
TOTAL EXPENDITURES	435,992	143,934	16,238	60,668	41,676	6,715	94,293	72,469
% of Budget	26%	21%	32%	25%	26%	16%	27%	50%
REVENUE OVER(UNDER) EXP	98,835	10,170	5,145	13,306	14,046	(2,520)	(16,359)	75,046
CHANGE FROM LAST YR + (-)								
REVENUE	(1,237,043)	(722,192)	(72,000)	(160,799)	(70,222)	(4,407)	(178,212)	(29,212)
EXPENDITURES	(550,658)	(261,462)	(38,714)	(54,331)	(47,539)	(13,838)	(117,277)	(17,497)
NET	(686,386)	(460,730)	(33,286)	(106,468)	(22,683)	9,431	(60,935)	(11,714)
% CHANGE FROM LAST YEAR								
REVENUE	(70)	(82)	(77)	(68)	(56)	(51)	(70)	(17)
EXPENDITURES	(56)	(64)	(70)	(47)	(53)	(67)	(55)	(19)
2020 BUDGET REVENUE	2,655,957	1,319,503	47,605	422,594	197,627	15,888	459,050	193,690
2020 BUDGET EXPEND	1,669,929	681,993	50,020	245,895	160,165	40,862	346,527	144,467
2019 REVENUE	1,771,870	876,296	93,383	234,773	125,944	8,602	256,146	176,727
2019 EXPENDITURES	986,649	405,397	54,952	114,998	89,214	20,552	211,570	89,966

MT PROSPECT PARK DISTRICT RECPLEX

Revenue Recap by yr:

2018			2019			2020				YTD Actual	Annual Budget
Month	YTD		Month	YTD		Month	YTD				
Jan	54,196	54,196	Jan	44,749	44,749	Jan	58,917	58,917	Revenue	124,815	467,240
Feb	40,393	94,589	Feb	45,478	90,227	Feb	37,397	96,314	Expenditures		
Mar	44,367	138,956	Mar	47,734	137,961	Mar	15,446	111,760	Full Time	181,423	299,031
April	40,522	179,478	April	34,070	172,031	April	938	112,698	Part Time	95,819	321,282
May	35,817	215,295	May	38,716	210,747	May	2,672	115,370	Benefits	91,535	153,145
June	39,516	254,811	June	34,620	245,367	June	3,773	119,143	Contractual	23,577	47,922
July	30,156	284,967	July	28,698	274,065	July	5,672	124,815	Commodities	31,571	63,455
Aug	27,043	312,010	Aug	30,568	304,633	Aug	-	-	Utilities	96,610	251,926
Sept	27,018	339,028	Sept	30,855	335,488	Sept	-	-		520,535	1,136,761
Oct	36,396	375,424	Oct	35,490	370,978	Oct	-	-	Net	(395,720)	(669,521)
Nov	41,190	416,614	Nov	38,747	409,725	Nov	-	-			
Dec	43,214	459,828	Dec	44,153	453,879	Dec	-	-			
Budget			Budget			Budget					
		496,111			455,032			467,240			



**MT PROSPECT PARK DISTRICT
RECPLEX FACILITY REVENUE REPORT
JULY 2020**

		<i>MONTH</i>		<i>YEAR to DATE</i>		Up (Down)	
		This	Last	This	Last	Change	% Change
RENTALS							
Building Rental		1,600	2,943	16,524	37,852	(21,328)	-56%
	Total	1,600	2,943	16,524	37,852	(21,328)	-56%
PASS SALES							
All Facility		4,968	9,124	36,508	68,683	(32,175)	-47%
Gym & Track		(393)	4,059	10,680	31,695	(21,015)	-66%
Fitness		1,420	13,772	52,301	115,706	(63,405)	-55%
	Total	5,995	26,955	99,489	216,084	(116,595)	-54%
DAILY FEES							
All Facility		7	14	62	1,149	(1,087)	-95%
Gym & Track		-	2,764	10,524	21,942	(11,418)	-52%
Fitness		87	687	1,628	3,905	(2,277)	-58%
Racquetball		-	140	1,595	2,933	(1,338)	-46%
Playport		-	141	1,018	2,889	(1,871)	-65%
	Total	94	3,746	14,828	32,818	(17,990)	-55%
PROGRAM FEES							
Special Programs		(326)	(940)	2,126	4,200	(2,074)	-49%
	Total	(326)	(940)	2,126	4,200	(2,074)	-49%
CONCESSIONS							
Merchandise		125	305	1,340	3,541	(2,201)	-62%
Vending		-	1,446	3,477	5,940	(2,463)	-41%
	Total	125	1,752	4,817	9,481	(4,665)	-49%
OTHER						-	
Visa Charges / OvSt		(1,816)	(4,727)	(12,968)	(24,810)	11,842	-48%
	TOTAL	5,673	29,728	124,815	275,626	(150,810)	-55%

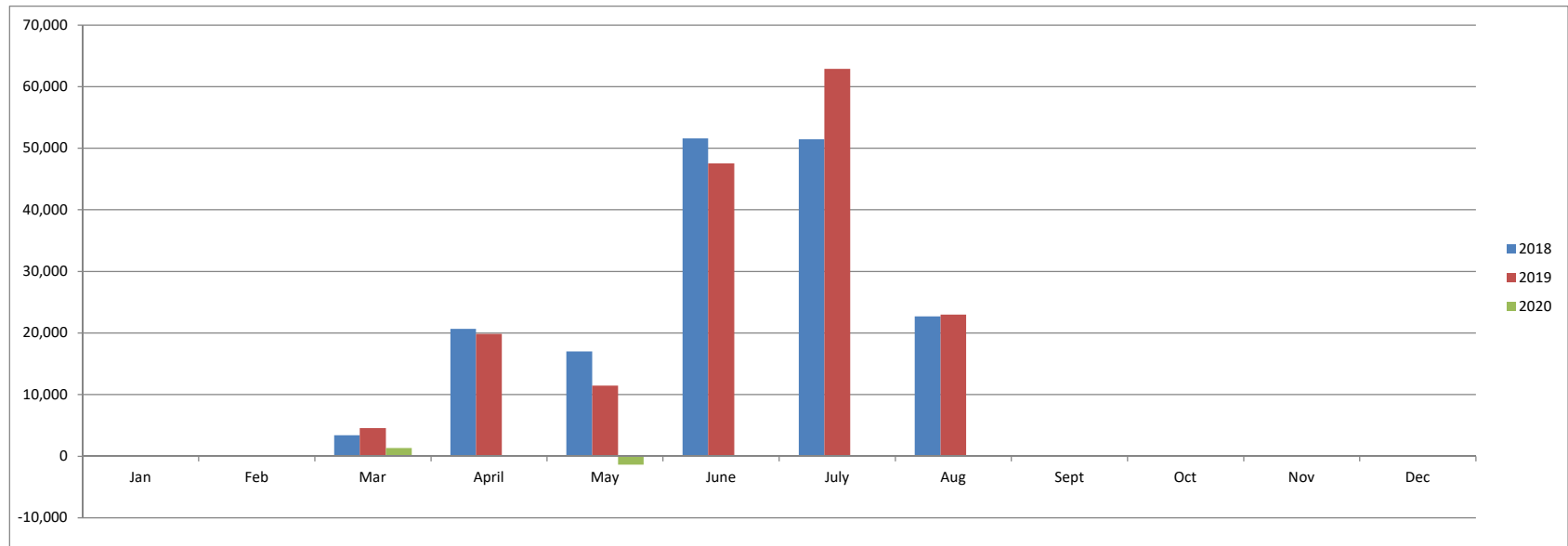
Mount Prospect Park District
RECPLEX FACILITY
thru July

	2017	2018	2019	2020	Change From Prior Year
REVENUES:					
RENTALS	39,415	43,060	37,852	16,524	-56%
PASSES /USER FEES	213,260	207,785	214,524	99,489	-54%
DAILY /USER FEES	45,018	37,228	32,818	14,828	-55%
PROGRAM FEES	6,454	11,557	4,200	2,126	-49%
MERCHANDISE & VENDING	11,384	9,722	9,481	4,817	-49%
OTHER/visa	(23,701)	(24,383)	(24,810)	(12,968)	-48%
TOTAL REVENUE	291,830	284,969	274,065	124,816	-54%
 % of Budget	 55%	 57%	 60%	 27%	
EXPENDITURES:					
FULL TIME SALARIES	134,244	128,053	160,833	181,423	13%
PART TIME SALARIES	154,213	149,779	164,610	95,819	-42%
FRINGE BENEFITS	45,670	49,307	80,968	91,535	13%
CONTRACTUAL SERVICES	52,175	47,601	30,322	22,200	-27%
COMMODITIES	25,429	26,097	31,709	31,571	0%
MERCHANDISE	1,805	1,217	1,327	958	-28%
UTILITIES	111,770	110,874	106,930	97,029	-9%
TOTAL EXPENDITURES	525,306	512,928	576,699	520,535	-10%
 % of Budget	 53%	 48%	 51%	 46%	
REVENUE OVER(UNDER) EXP	(233,476)	(227,959)	(302,634)	(395,719)	
 BUDGET REVENUE	 529,500	 496,111	 455,032	 467,240	
BUDGET EXPENSE	998,160	1,074,190	1,120,314	1,136,761	

MOUNT PROSPECT PARK DISTRICT BIG SURF POOL

Revenue Recap by yr:

2018			2019			2020			Revenue	YTD Actual	Annual Budget
Month	YTD		Month	YTD		Month	YTD				
Jan	0	0	Jan	0	0	Jan	0	0			
Feb	0	0	Feb	0	0	Feb	0	0			
Mar	3,422	3,422	Mar	4,561	4,561	Mar	1,365	1,365		118	169,198
April	20,698	24,120	April	19,866	24,427	April	108	1,473	Expenditures		
May	17,027	41,147	May	11,449	35,876	May	(1,355)	118	Full Time	9,151	124,198
June	51,579	92,726	June	47,551	83,427	June	-	-	Part Time	113	92,621
July	51,439	144,165	July	62,873	146,300	July	-	-	Benefits	6,191	46,070
Aug	22,717	166,882	Aug	22,979	169,279	Aug	-	-	Comodities	4,666	34,035
Sept	-	168,900	Sept	-	169,279	Sept	-	-	Utilities	4,639	14,320
Oct	-	168,900	Oct	-	169,279	Oct	-	-		24,760	311,244
Nov	-	166,882	Nov	-	169,279	Nov	-	-	Net	(24,642)	(142,046)
Dec	-	166,882	Dec	-	169,279	Dec	-	118			
Budget 165,896			168,500			169,198					



Mount Prospect Park District
BIG SURF POOL
thru July

	2017	2018	2019	2020	Change From Prior Year
REVENUES:					
TUBE RENTAL	22,431	24,327	23,867		-100%
PASSES /USER FEES	52,350	54,488	54,314	118	-100%
DAILY /USER FEES	66,530	65,351	68,119		-100%
PROGRAM FEES					
CONCESSION SALES	148				
OTHER					
TOTAL REVENUE	141,459	144,166	146,300	118	-100%
 % of Budget	 79%	 87%	 87%	 0%	
EXPENDITURES:					
FULL TIME SALARIES	73,802	77,362	74,485	9,151	-88%
PART TIME SALARIES	59,884	51,457	55,069	113	-100%
FRINGE BENEFITS	32,791	33,801	26,574	6,191	-77%
CONTRACTUAL SERVICES	1,742	365	2,315	790	-66%
COMMODITIES	17,404	15,144	18,238	3,876	-79%
UTILITIES	7,846	7,044	2,966	4,639	56%
SALES TAX/OTHER	-				n/a
TOTAL EXPENDITURES	193,469	185,173	179,647	24,760	-86%
 % of Budget	 61%	 57%	 55%	 8%	
 REVENUE OVER(UNDER) EXP	 (52,010)	 (41,007)	 (33,347)	 (24,642)	
 BUDGET REVENUE	 178,800	 165,896	 168,500	 169,198	
BUDGET EXPENSE	317,496	323,725	325,913	311,244	

MT PROSPECT PARK DISTRICT MEADOWS POOL REVENUE

Revenue Recap by yr:

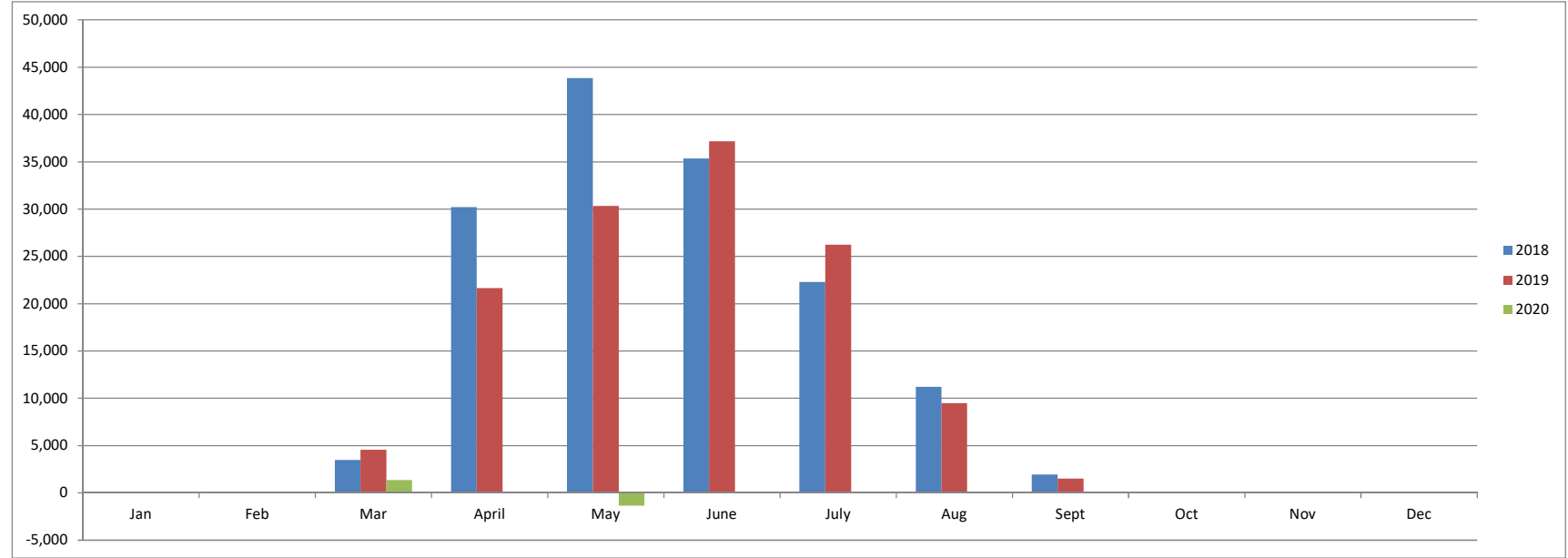
	2018	
	<u>Month</u>	<u>YTD</u>
Jan	-	-
Feb	-	-
Mar	3,497	3,497
April	30,207	33,704
May	43,870	77,574
June	35,341	112,915
July	22,296	135,211
Aug	11,207	146,418
Sept	1,937	148,355
Oct	-	148,355
Nov	-	148,355
Dec	-	148,355

	2019	
	<u>Month</u>	<u>YTD</u>
Jan	-	-
Feb	-	-
Mar	4,562	4,562
April	21,637	26,199
May	30,338	56,537
June	37,177	93,714
July	26,240	119,954
Aug	9,484	129,438
Sept	1,518	130,956
Oct	350	131,306
Nov	-	131,306
Dec	-	131,306

	2020	
	<u>Month</u>	<u>YTD</u>
Jan	-	-
Feb	-	-
Mar	1,365	1,365
April	108	1,473
May	(1,355)	118
June	-	118
July	-	118
Aug	-	118
Sept	-	118
Oct	-	118
Nov	-	118
Dec	-	118

	<u>YTD Actual</u>	<u>Annual Budget</u>
Revenue	118	145,184
Expenditures		
Part Time	177	127,375
Utilities	15,649	50,740
Commodities	5,337	38,215
	<u>21,163</u>	<u>216,330</u>
Net	<u>(21,045)</u>	<u>(71,146)</u>

Budget	174,127	165,280	145,184
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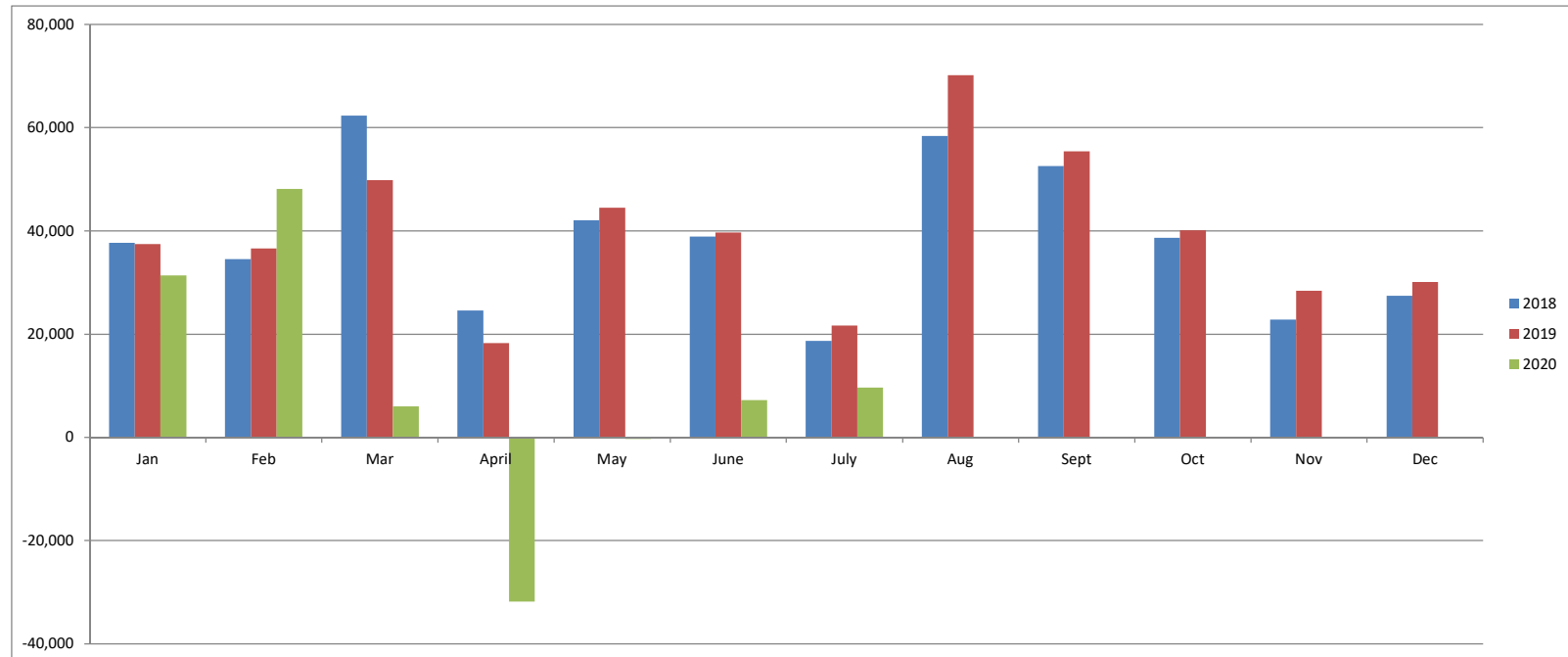
Mount Prospect Park District
MEADOWS POOL
thru July

	2017	2018	2019	2020	Change From Prior Year
REVENUES:					
BUILDING RENTAL	2,358	1,938	1,409		n/a
PASSES /USER FEES	52,343	54,488	54,306	118	-100%
DAILY /USER FEES	34,730	32,512	26,224		-100%
PROGRAM FEES	56,277	46,273	38,015		-100%
CONCESSION SALES					
MERCHANDISE SALES					
TOTAL REVENUE	145,708	135,211	119,954	118	-100%
 % of Budget	 99%	 78%	 73%	 0%	
EXPENDITURES:					
FULL TIME SALARIES					
PART TIME SALARIES	79,612	67,693	64,961	177	-100%
FRINGE BENEFITS					
CONTRACTUAL SERVICES	4,975	3,651	7,281	3,264	-55%
COMMODITIES	17,963	10,206	18,327	2,073	-89%
UTILITIES	13,805	22,989	22,945	15,649	-32%
SALES TAX/OTHER					
TOTAL EXPENDITURES	116,355	104,539	113,514	21,163	-81%
 % of Budget	 58%	 52%	 51%	 10%	
 REVENUE OVER(UNDER) EXP	 29,353	 30,672	 6,440	 (21,045)	
 BUDGET REVENUE	 147,750	 174,127	 165,280	 145,184	
BUDGET EXPENSE	202,103	200,241	220,891	216,330	

**MT PROSPECT PARK DISTRICT
RECPLEX POOL REVENUE**

Revenue Recap by yr:

2018			2019			2020			Revenue	YTD Actual	Annual Budget
Month	YTD		Month	YTD		Month	YTD				
Jan	37,717	37,717	Jan	37,473	37,473	Jan	31,372	31,372			
Feb	34,519	72,236	Feb	36,590	74,063	Feb	48,169	79,541			
Mar	62,338	134,574	Mar	49,823	123,886	Mar	5,992	85,533			
April	24,614	159,188	April	18,254	142,140	April	(31,847)	53,686	Expenditures		
May	42,060	201,248	May	44,492	186,632	May	(321)	53,365	Full Time	63,863	114,541
June	38,911	240,159	June	39,725	226,357	June	7,232	60,597	Part Time	80,519	316,193
July	18,674	258,833	July	21,687	248,044	July	9,644	70,241	Benefits	15,348	25,670
Aug	58,356	317,189	Aug	70,164	318,208	Aug	-	-	Commodities	14,949	41,438
Sept	52,550	369,739	Sept	55,434	373,642	Sept	-	-	Utilities	22,692	64,000
Oct	38,685	408,424	Oct	40,130	413,772	Oct	-	-		197,371	561,842
Nov	22,841	431,265	Nov	28,383	442,155	Nov	-	-	Net	(127,130)	(89,051)
Dec	27,422	458,687	Dec	30,083	472,238	Dec	-	-			
Budget 472,887			481,418			472,791					



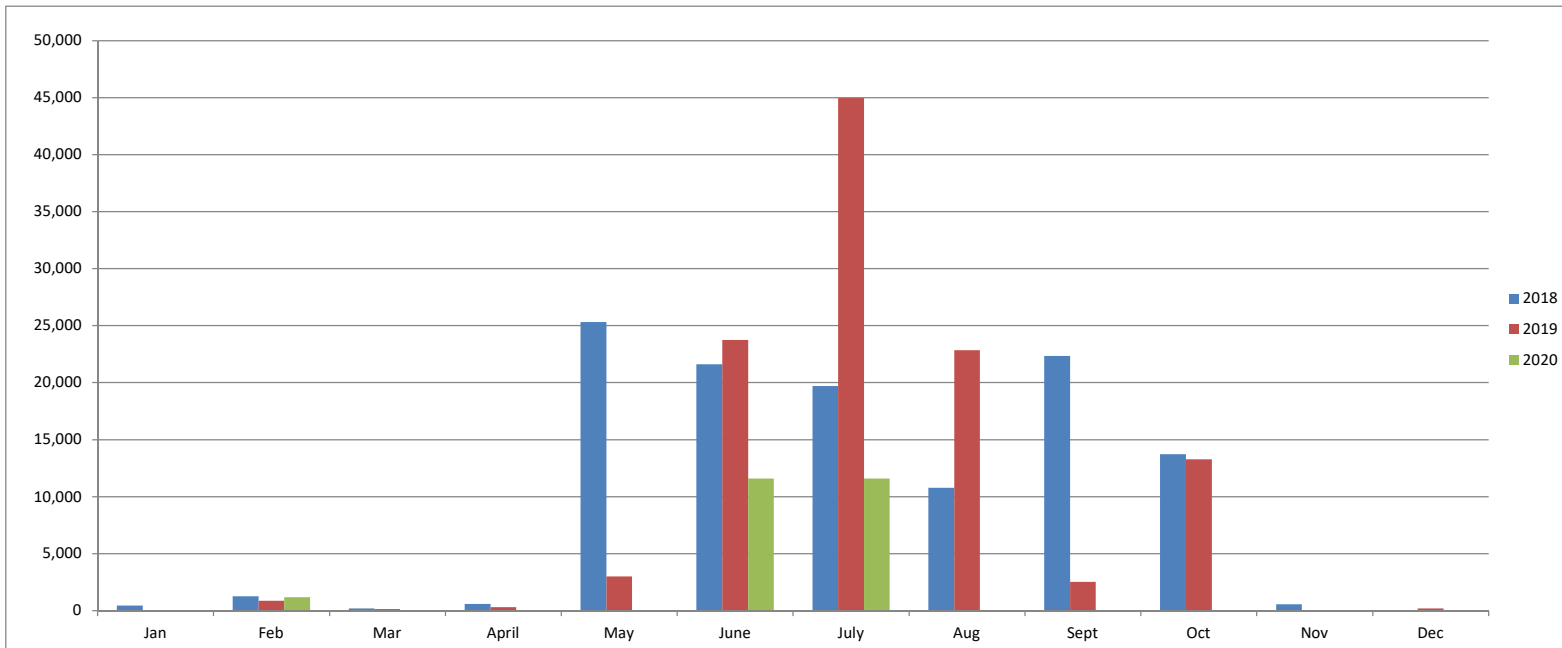
Mount Prospect Park District
REC PLEX POOL
thru July

	2017	2018	2019	2020	Change From Prior Year
REVENUES:					
BUILDING RENTAL	4,388	724	1,805	35	-98%
PASSES /USER FEES	49,673	56,440	62,824	23,093	-63%
DAILY /USER FEES	7,157	6,610	6,133	2,017	-67%
PROGRAM FEES	178,013	195,059	177,282	45,095	-75%
CONCESSION SALES					
MERCHANDISE SALES					
TOTAL REVENUE	239,231	258,833	248,044	70,240	-72%
 % of Budget	 55%	 55%	 52%	 15%	
EXPENDITURES:					
FULL TIME SALARIES	60,081	71,777	69,591	63,863	-8%
PART TIME SALARIES	199,325	164,915	153,479	80,519	-48%
FRINGE BENEFITS	32,791	33,801	16,196	15,348	-5%
CONTRACTUAL SERVICES	3,326	4,198	5,208	2,135	-59%
COMMODITIES	21,547	18,289	14,528	12,813	-12%
UTILITIES	27,194	27,749	28,808	22,692	-21%
SALES TAX/OTHER					
TOTAL EXPENDITURES	344,264	320,729	287,811	197,370	-31%
 % of Budget	 62%	 60%	 51%	 35%	
 REVENUE OVER(UNDER) EXP	 (105,033)	 (61,896)	 (39,767)	 (127,130)	
 BUDGET REVENUE	 437,500	 472,887	 481,418	 472,791	
BUDGET EXPENSE	551,933	537,112	559,121	561,842	

MT PROSPECT PARK DISTRICT CONCESSIONS

Revenue Recap by yr:

2018			2019			2020			Revenue	YTD Actual	Annual Budget
Month	YTD		Month	YTD		Month	YTD				
Jan	457	457	Jan	-	-	Jan	14	14			
Feb	1,252	1,709	Feb	887	887	Feb	1,193	1,207			
Mar	194	1,903	Mar	146	1,033	Mar	4	1,211	Expenditures	24,387	117,353
April	595	2,498	April	320	1,353	April	-	-	Full Time	3,875	6,919
May	25,315	27,813	May	3,014	4,367	May	-	-	Part Time	4,035	34,023
June	21,610	49,423	June	23,738	28,105	June	11,589	12,800	Benefits	1,564	2,648
July	19,730	69,153	July	44,982	73,087	July	11,587	24,387	Commodities	6,449	51,119
Aug	10,769	79,922	Aug	22,861	95,948	Aug	-	-	Utilities	8,219	8,970
Sept	22,338	102,260	Sept	2,536	98,484	Sept	-	-		24,142	103,679
Oct	13,728	115,988	Oct	13,280	111,764	Oct	-	-	Net	245	13,674
Nov	-	-	Nov	7	111,771	Nov	-	-			
Dec	-	-	Dec	194	111,965	Dec	-	-			
Budget		136,600			139,204			117,353			



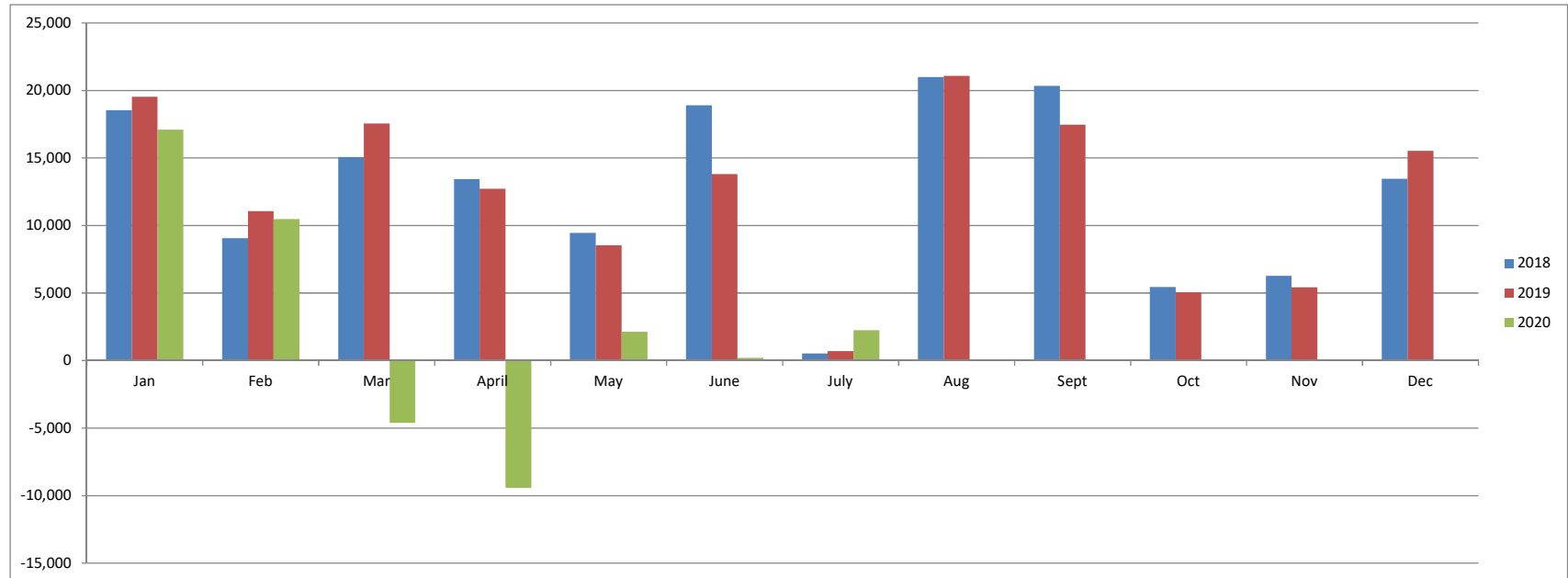
MOUNT PROSPECT PARK DISTRICT
CONCESSIONS Department by Location
For Seven Months Ended 7-31-20

ACCOUNT NAMES	TOTALS	ADMIN	LIONS POOL	MEADOWS POOL	MEADOWS BALLFIELD	GRILL & 1/2 WAY	MELAS PARK	ATHLETIC FIELDS
REVENUES:								
PROGRAM FEES	-							
DAILY / FEES - CATERING	23,175					23,175		
VENDING INCOME	-			-				
CONCESSION SALES	1,211		1		-		1,210	-
OTHER	-							
TOTAL REVENUE	24,386	-	1	-	-	23,175	1,210	-
% of Budget	21%	n/a	0%	0%	0%	50%	14%	0%
EXPENDITURES:								
FULL TIME SALARIES	3,875	3,875						
PART TIME SALARIES	4,035	3,938	46		-		51	
FRINGE BENEFITS	1,564	1,564						
CONTRACTUAL SERVICES	1,995	-					1,595	400
COMMODITIES	688		214	53	-	88	228	105
COST OF GOODS SOLD	3,594		47		-	3,100	447	
UTILITIES	8,219					2,567	5,652	
SALES TAX/OTHER	171	171						
TOTAL EXPENDITURES	24,142	9,548	307	53	-	5,755	7,973	505
% of Budget	23%	30%	1%	18%	0%	55%	69%	6%
REVENUE OVER(UNDER) EXP	245	(9,548)	(306)	(53)	-	17,420	(6,762)	(505)
CHANGE FROM LAST YR + (-)								
REVENUE	(48,700)	-	(33,912)	(351)	(9,081)	675	(1,939)	(4,093)
EXPENDITURES	(30,885)	1,149	(18,897)	37	(6,034)	(153)	(758)	(6,229)
NET	(17,815)	(1,149)	(15,015)	(388)	(3,047)	828	(1,181)	2,136
% CHANGE FROM LAST YEAR								
REVENUE	(67)	n/a	n/a	n/a	n/a	n/a	(62)	n/a
EXPENDITURES	(56)	14	(98)	242	n/a	(3)	(9)	(92)

MT PROSPECT PARK DISTRICT CENTRAL PROGRAM REVENUE

Revenue Recap by yr:

2018			2019			2020				YTD	Annual
Month	YTD		Month	YTD		Month	YTD			Actual	Budget
Jan	18,516	18,516	Jan	19,528	19,528	Jan	17,094	17,094	Revenue	18,126	137,168
Feb	9,050	27,566	Feb	11,052	30,580	Feb	10,480	27,574	Expenditures		
Mar	15,057	42,623	Mar	17,559	48,139	Mar	(4,617)	22,957	Part Time	8,998	29,123
April	13,447	56,070	April	12,712	60,851	April	(9,424)	13,533	Contractual	-	66,500
May	9,457	65,527	May	8,530	69,381	May	2,145	15,677	Commodities	132	1,500
June	18,901	84,428	June	13,803	83,184	June	202	15,879		9,130	97,123
July	531	84,959	July	719	83,903	July	2,247	18,126	Net	8,996	40,045
Aug	20,982	105,941	Aug	21,079	104,982	Aug	-	-			
Sept	20,335	126,276	Sept	17,460	122,442	Sept	-	-			
Oct	5,450	131,726	Oct	5,062	127,504	Oct	-	-			
Nov	6,270	137,996	Nov	5,420	132,924	Nov	-	-			
Dec	13,458	151,454	Dec	15,521	148,445	Dec	-	-			
Budget			148,800			140,800			137,168		



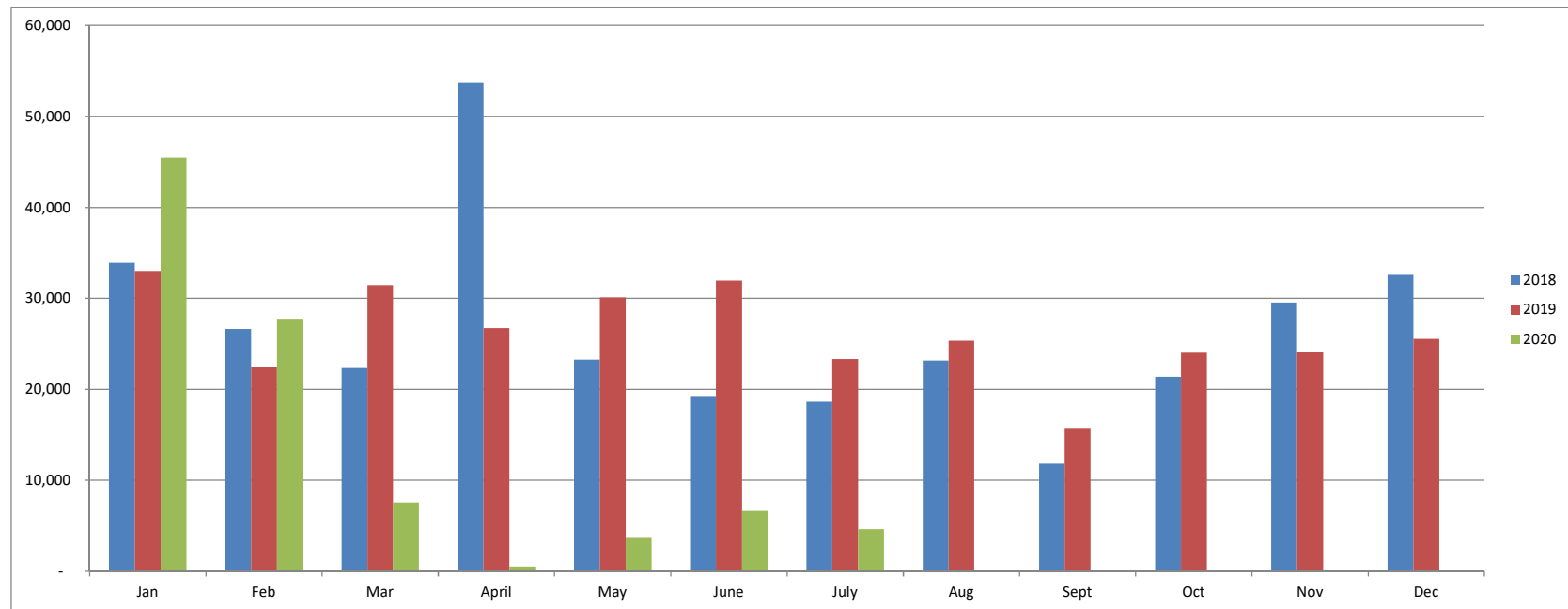
MOUNT PROSPECT PARK DISTRICT
CENTRAL PROGRAMS Department by Function
Month Ended 7-31-20

ACCOUNT NAMES	TOTALS	YOUTH CHILD CARE	ATHLETICS YOUTH
REVENUES:			
PROGRAM FEES	18,126	4,393	13,733
CHILD CARE	-		
DONATIONS	-		
TOTAL REVENUE	18,126	4,393	13,733
% of Budget	13%	9%	16%
EXPENDITURES:			
PART TIME SALARIES	8,998	8,998	
CONTRACTUAL SERVICES	-		
COMMODITIES	132	132	
TOTAL EXPENDITURES	9,130	9,130	-
% of Budget	9%	30%	0%
REVENUE OVER(UNDER) EXP	8,995	(4,737)	13,733
CHANGE FROM LAST YR + (-)			
REVENUE	(65,777)	(24,289)	(41,488)
EXPENDITURES	(44,748)	(8,824)	(35,924)
NET	(21,029)	(15,465)	(5,564)
% CHANGE FROM LAST YEAR			
REVENUE	(78)	(85)	(75)
EXPENDITURES	(83)	(49)	(100)

MT PROSPECT PARK DISTRICT CENTRAL COMMUNITY CENTER

Revenue Recap by yr:

2018			2019			2020				YTD	Annual
Month	YTD		Month	YTD		Month	YTD			Actual	Budget
Jan	33,909	33,909	Jan	33,017	33,017	Jan	45,474	45,474	Revenue	96,389	335,137
Feb	26,632	60,541	Feb	22,434	55,451	Feb	27,766	73,240	Expenditures		
Mar	22,344	82,885	Mar	31,440	86,891	Mar	7,558	80,798	Full Time	77,742	143,433
April	53,726	136,611	April	26,752	113,643	April	538	81,336	Part Time	62,434	232,496
May	23,256	159,867	May	30,084	143,727	May	3,762	85,098	Benefits	39,212	66,445
June	19,268	179,135	June	31,968	175,695	June	6,666	91,764	Contractual	15,647	45,716
July	18,649	197,784	July	23,356	199,051	July	4,625	96,389	Commodities	12,052	55,161
Aug	23,176	220,960	Aug	25,349	224,400	Aug	-	-	Utilities	33,671	86,562
Sept	11,828	232,788	Sept	15,760	240,160	Sept	-	-		240,758	629,813
Oct	21,378	254,166	Oct	24,039	264,199	Oct	-	-	Net	(144,369)	(294,676)
Nov	29,550	283,716	Nov	24,061	288,260	Nov	-	-			
Dec	32,594	316,310	Dec	25,538	313,798	Dec	-	-			
Budget			356,510			338,325			335,137		



MT PROSPECT PARK DISTRICT
CENTRAL FACILITY REVENUE REPORT
July 2020

	MONTH		YEAR to DATE			Up/(Down)
	This	Last	This	Last	Change	% Change
RENTALS						
Skate Rental	-	200	895	1,875	(980)	-52%
Building Rental	3,820	7,809	47,719	60,447	(12,728)	-21%
	3,820	8,009	48,614	62,322	(13,708)	-22%
PASS SALES						
Fitness	914	7,267	27,797	61,435	(33,638)	-55%
	914	7,267	27,797	61,435	(33,638)	-55%
DAILY FEES						
Gym Fees	-	506	5,150	8,745	(3,595)	-41%
Fitness Center	14	201	419	1,443	(1,024)	-71%
Inline Rink Fees	-	914	1,677	6,013	(4,336)	-72%
	14	1,621	7,246	16,201	(8,955)	-55%
PROGRAM FEES						
Adult Athletic Leagues	-	625	-	1,250	(1,250)	0%
Youth Athletic Camps	(840)	1,250	120	13,677	(13,557)	0%
Youth Athletic Prog.	145	(28)	2,327	4,963	(2,636)	-53%
Youth Leagues	(180)	4,095	7,788	26,709	(18,921)	-71%
Special Programs	1,646	2,080	7,227	21,389	(14,162)	-66%
	771	8,022	17,461	67,988	(50,526)	-74%
CONCESSIONS						
Merchandise	38	480	952	3,523	(2,571)	-73%
Vending	-	453	970	1,703	(733)	-43%
	38	933	1,922	5,226	(3,304)	-63%
OTHER						
Visa Charges / OvShrt	(931)	(2,424)	(6,651)	(12,724)	6,074	-48%
TOTAL	4,625	23,428	96,389	200,447	(104,058)	-52%

**MOUNT PROSPECT PARK DISTRICT
ESTIMATED LOST REVENUE
2020 Based on 2019 Results**

	Months Closed-->	4.5	1.0	1.0	6.5
	<u>March/July</u>	<u>Aug</u>	<u>Sept</u>	<u>Total</u>	
Pools Outdoor & Recplex					
Rental	27,046	6,605	45	33,696	
Passes	148,115	5,778	7,695	161,588	
Daily Fees	98,459	24,538	1,136	124,133	
Programs	170,201	65,707	48,076	283,984	
	443,821	102,628	56,952	603,401	
Golf Course					
Passes	6,817	35	-	6,852	
Daily Fees	(68,846)	(61,816)	(38,383)	(169,045)	
Carts	18,113	(5,060)	(7,151)	5,902	
Lessons	18,442	5,677	7,032	31,151	
Merchandise	14,192	1,205	2,116	17,513	
	(11,282)	(59,959)	(36,386)	(107,627)	
Concessions					
Pools	34,263	7,355	272	41,890	
Grill & 1/2 Way	(675)	11,250	-	10,575	
Parks	15,112	4,256	2,264	21,632	
	48,700	22,861	2,536	74,097	
Lions					
Rental	5,525	3,450	3,425	12,400	
Daily Fees	286	10	40	336	
Programs	4,422	1,770	867	7,059	
Concessions	499	139	187	825	
	10,732	5,369	4,519	20,620	
Recplex					
Rentals	21,328	3,662	3,691	28,681	
Passes	115,035	26,582	27,041	168,658	
Daily Fees	17,990	3,494	3,395	24,879	
Program Fees	2,074	-	255	2,329	
Concessions	4,664	1,080	1,259	7,003	
	161,091	34,818	35,641	231,550	
Recreation Programs					
Kids Klub	137,147	57,667	57,661	252,475	
Youth Programs	459,495	719	(30)	460,184	
Preschool / Child Care	125,550	36,864	27,025	189,439	
Adult Athletics	71,699	3,901	3,250	78,850	
Youth Athletics	161,954	57,528	27,033	246,515	
Fitness	71,663	17,467	20,255	109,385	
Special Events	4,407	-	470	4,877	
Performing/Visual	178,212	91,751	60,056	330,019	
Baseball (Refunds)	29,212	-	1,748	30,960	
	1,239,339	265,897	197,468	1,702,704	
Central					
Rentals	13,708	7,249	5,995	26,952	
Passes	33,398	7,539	7,363	48,300	
Daily Fees	8,955	1,678	1,455	12,088	
Leagues & Camps	52,675	11,064	3,402	67,141	
	108,736	27,530	18,215	154,481	
Central Programs					
Preschool Programs	24,289	5,816	4,391	34,496	
Athletic Programs	41,488	15,263	13,069	69,820	
	65,777	21,079	17,460	104,316	
Totals	2,066,914	420,223	296,405	2,783,542	

(better) due to different timing

**Mt. Prospect Park District
Recreation Fund**

Estimated Effect of Lost Revenue

Projected For the Nine Months Ending September 30, 2020

COVID-19 related 6.5 Month facility shutdown

75% Of Year

	Actual 7/31/2020	Est. August	Est. September	Projected 9/30/20	Actual 9/30/2019	Increase (Decrease)	Lost Revenue
Beg. Fund Balance 1/01/20	1,284,693	-	-	1,284,693	949,157		
Residual Equity Transfer	500,000			500,000			
Revenue							
Tax Receipts	946,623	469,210	-	1,415,833	1,273,559	142,274	
Rental	238,498	55,000	45,000	338,498	456,703	(118,205)	118,206
Passes/User Fees	328,965	-	-	328,965	714,404	(385,439)	385,398
Daily/User Fees	641,984	220,000	160,000	1,021,984	1,014,375	7,609	(7,609)
Program Fees	666,389	-	2,000	668,389	2,863,349	(2,194,960)	2,194,954
Concessions/Merchandise	30,167	8,000	5,000	43,167	136,162	(92,995)	92,593
Other	(7,966)	(800)	(800)	(9,566)	(58,349)	48,783	
Total Revenue	2,844,660	751,410	211,200	3,807,270	6,400,203	(2,592,933)	2,783,542
% of Budget	37%			50%	82%	-41%	36%
Operating Expenditures							
Salaries & Wages FT	977,712	116,109	129,000	1,222,821	1,338,949	(116,128)	
Salaries & Wages PT	665,377	97,749	118,400	881,526	1,815,225	(933,699)	
Benefits	491,441	52,845	56,101	600,387	604,858	(4,471)	
Services	219,384	23,672	32,000	275,056	566,743	(291,687)	
Commodities	270,571	53,230	38,701	362,502	623,038	(260,536)	
Concessions/Merchandise	31,987	6,820	5,910	44,717	84,053	(39,336)	
Utilities	236,396	38,210	38,210	312,816	419,745	(106,929)	
Other	1,941	1,014	920	3,875	11,747	(7,872)	
Total Expenditures	2,894,809	389,649	419,242	3,703,700	5,464,358	(1,760,658)	
% of Budget	38%			48%	72%	-32%	
Revenue Over(Under) Exp.	(50,149)	361,761	(208,042)	103,570	935,845	(832,275)	
Ending Fund Balance	1,734,544			1,888,263	1,885,002		

Mt. Prospect Park District**Recreation Fund**

Estimated Effect of Lost Revenue

Projection For the Year Ending December 31, 2020

COVID-19 related 9.5 Month facility shutdown

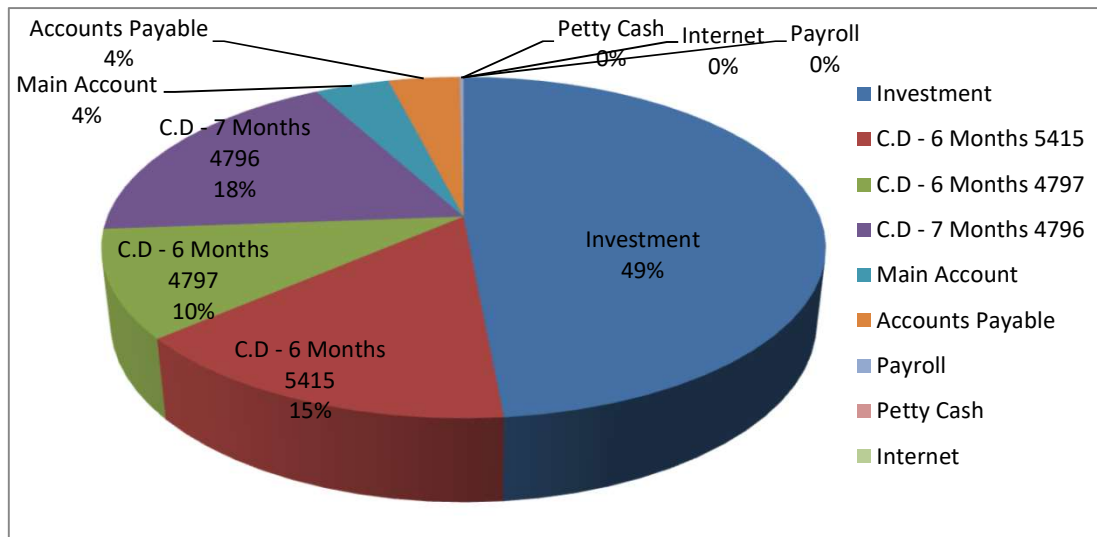
	Projected 9/30/20	Projected 4th Qtr 2020	Projected 12/31/20
Beg. Fund Balance 1/01/20	1,284,693		1,284,693
Residual			
Equity Transfer	500,000		500,000
Revenue			
Tax Receipts	1,415,833	9,507	1,425,340
Rental	338,498	36,000	374,498
Passes/User Fees	328,965	-	328,965
Daily/User Fees	1,021,984	125,000	1,146,984
Program Fees	668,389	138,073	806,462
Concessions/Merch	43,167	8,500	51,667
Other	(9,566)	(1,100)	(10,666)
Total Revenue	3,807,270	315,980	4,123,250
% of Budget	50%		54%
Operating Expenditures			
Salaries & Wages FT	1,222,821	432,164	1,654,985
Salaries & Wages PT	881,526	386,586	1,268,112
Benefits	600,387	117,246	717,633
Services	275,056	117,152	392,208
Commodities	362,502	112,101	474,603
ise	44,717	500	45,217
Utilities	312,816	129,600	442,416
Other	3,875	2,219	6,094
Total Expenditures	3,703,700	1,297,567	5,001,267
% of Budget	48%		65%
Revenue Over(Under) Exp.	103,570	(981,587)	(878,017)
Ending Fund Balance	1,888,263		906,676

Mt. Prospect Park District
Statement of Account Balances
As of July 31, 2020

Mt. Prospect State Bank

Accounts	Maturity	Amount	Rate	Term
Investment	n/a	4,835,932	0.14%	Demand
C.D - 6 Months 5415	10/24/2020	1,511,293	0.50%	6 Months
C.D - 6 Months 4797	9/12/2020	1,012,540	0.75%	6 Months
C.D - 7 Months 4796	2/12/2021	1,814,706	1.40%	7 Months
Main Account	n/a	394,269	n/a	
Accounts Payable	n/a	378,064	n/a	
Payroll	n/a	15,755	n/a	
Petty Cash	n/a	4,950	n/a	
Internet		-		

Total Funds 9,967,510



**MT. PROSPECT PARK DISTRICT
PROPERTY TAX
MONTH ENDING
7/31/2020**

<u>Tax Yr.</u>	<u>Property Tax Jan. 1 - Dec. 31</u>	<u>Assessed Valuation</u>	<u>Rate</u>
2014	9,398,877	1,446,086,836	0.654
2015	9,580,252	1,406,791,767	0.681
2016	9,820,200	1,653,232,361	0.594
2017	10,145,281	1,667,332,206	0.609
2018	10,417,103	1,645,671,872	0.633

Tax Monies Received from January 1, 2020 through July 31, 2020 totals:
\$6,938,289 (of this total \$115,327 is Replacement Tax).

	Type	2019 Taxes	2020 Taxes
January	R	17,767	26,446
January		2,193	2,797
February		1,336,490	1,144,950
March	R	7,753	5,257
March		3,964,127	4,178,871
April	R	34,835	36,301
April		86,440	189,631
May	R	42,363	23,209
May		55,927	62,426
June			
July	R	25,023	24,113
July		1,925,690	1,244,288
August	R	3,002	
August		2,657,444	
September		2,822	
October	R	43,550	
October		49,216	
November		25,676	
December			
December	R	14,465	
TOTAL		10,294,785	6,938,289

**Mt Prospect Park District
Capital Projects Update
July 2020
Fund 98 2018 Capital IMPR Fund**

Account #	Description	Budget	July	Y-T-D Actual	Difference
<u>Rec Plex Center</u>					
812010	Fitness Center Flooring	75,000	-		75,000
813500	Intercom System	5,850	-	5,800	50
813740	Com Ed Pathway	65,910			65,910
	Total Rec Plex Center	146,760	-	5,800	140,960
<u>Park Improvements</u>					
845164	Melas to Meadows Bridge	20,700			20,700
846700	Billings for Projects	78,500		78,500	-
846880	Busse Park Playground	26,712		-	26,712
847012	Playground Repairs	25,450	1,788	2,948	22,503
846940	Ice Rink Liners/Fencing	2,500		-	2,500
849705	Baseball Surface	16,299		16,299	-
	Total Park Improvements	170,161	1,788	97,747	72,415
<u>Equipment</u>					
855220	Mowing Trailer	5,650	5,543	5,543	107
855250	Admin Tech - Software	3,506	139	139	3,367
855260	Admin Tech - Hardware	6,762	200	200	6,562
855400	Reg Sys Maintenance	8,530			8,530
855460	Technology Equipment	3,795		3,795	-
855510	Facility Dude Maint Software	7,100			7,100
855530	District Website	6,885			6,885
855800	Bizhub Printer	935		598	337
857250	Grounds Equipment	2,100		2,159	(59)
	Total Equipment	45,263	5,882	12,434	32,829
<u>Buildings</u>					
862190	CCC RTU 10/11/13	43,280			43,280
865500	WCMF Capital Upgrades	3,000		1,860	1,140
866100	MSD Utility Svc Connection	30,000			30,000
	Total Buildings	76,280	-	1,860	74,420
<u>Pools</u>					
881300	Roll Down Door	4,000			4,000
	Total Pools	4,000	-	-	4,000
	Total Expenditure	442,464	7,669	117,841	324,623

Mt Prospect Park District
Capital Projects Update
July 2020
Fund 99 2019 Capital IMPR Fund

Account #	Description	Budget	July	Y-T-D Actual	Difference
<u>Rec Plex Center</u>					
813290	Chiller Compressor	35,000	34,034	34,034	966
814000	Rec Plex Main Entrance	18,000			18,000
814200	Rec Plex Playground	45,020		2,015	43,005
814300	Rec Plex Flooring	23,650			23,650
	Total Rec Plex Center	121,670	34,034	36,049	85,621
<u>Conservatory</u>					
823000	Friendship Garage Doors	5,000			5,000
823100	Friendship Courtyard	14,000			14,000
823200	Friendship Door Repairs	16,200			16,200
	Total Conservatory	35,200	-	-	35,200
<u>Park Improvements</u>					
845114	Lions Park Phase 1	250,000			250,000
845115	Lions Park Design	45,000			45,000
845480	Melas Park Improvements	4,000	4,000	4,000	-
846700	Billing for Projects	576,886	59,063	311,857	265,029
847020	Playground Equipment	10,000	1,024	1,938	8,062
847056	Golf Course Irrigation	5,800			5,800
849705	Golf Cart GPS	39,000		6,402	32,598
	Total Park Improvements	930,686	64,087	324,197	606,489
<u>Equipment</u>					
852330	GC Kitchen Equipment	10,500	-	3,701	6,799
852340	GC Driving Range Mats	7,000		6,708	292
852350	Golf Cart Battery	10,162	2,983	11,275	(1,113)
855330	Truck 6	52,300			52,300
855340	Truck 24	37,000			37,000
855400	Reg Sys Maint/Development	31,500	2,000	14,000	17,500
855420	Western Snow Plow	3,234		3,275	(41)
855460	Technology Equip/Server	22,500	643	9,950	12,550
855500	Gator Utility Vehicle	31,800		29,772	2,028
855763	AED's	11,000	-	8,792	2,208
856490	GC Hydrogen Sensors	5,840		5,830	10
856591	GC Pull Carts	2,100		2,100	-
858215	CCC Flooring	14,000			14,000
858375	Security Camera Upgrades	20,000		20,000	-
858610	Rough Mower	36,440	-	33,997	2,443
858700	Field Groomer	13,800		13,622	178
858710	Trim Mower	15,000			15,000
	Total Equipment	324,176	5,626	163,022	161,154
<u>Buildings</u>					
861950	Central Rd Professional	13,500		10,154	3,346
865670	CCC RTU Phase 3	47,000			47,000
866400	CCC Signage	2,700			2,700
866410	CCC Door	3,000			3,000
866440	Studio AHU	20,000			20,000
866450	CCC Fitness Equipment	25,000			25,000
866460	MSD Clubhouse	5,500			5,500
	Total Buildings	116,700	-	10,154	106,546
<u>Pools</u>					
881660	Meadows Concessions Tables	25,500		2,076	23,425
882100	Rec Plex Pool Pak	11,000		10,324	676
882400	Admin Drain Covers	3,500		3,033	467
882500	Pool Chemical Controllers	12,000			12,000
	Total Pools	52,000	-	15,433	36,567
	Total Expenditure	1,580,432	103,747	548,855	1,031,577



Executive Director

Board Report August 19, 2020

Upcoming Programming Dates:

- Saturday, August 22, 2020: Fall Baseball Begins at Meadows Park
- Sunday, August 23, 2020: Fall Softball Begins at Busse Park
- Monday, August 24, 2020: September/October Brochure released (Online Registration begins)
- Monday, August 24, 2020: Remote Education Camp (District 57) begins at RecPlex
- Monday, August 31, 2020: Aqua Fit Fall Session 1 begins
- Monday, August 31, 2020: Sharks Fall Inner-Squad Swim Team begins
- Monday, September 7, 2020: Labor Day - RecPlex & CCC closed
- Tuesday, September 8, 2020: Fall Outdoor Tennis classes begin at Lions Park
- Saturday, September 12, 2020: Fishing Derby at Clearwater Park
- Sunday, September 13, 2020: Bandshell Concert (Details to come)
- Monday, September 14, 2020: Fall Dance Term begins
- Tuesday, September 15, 2020: 10 Rounds (outdoor fitness class) begins

2020 Bond Sale – Speer Financial

This evening Speer Financial presented planning information regarding our 2020 General Obligation Limited Tax Bonds for our District's upcoming 2020 bond issuance. Below is this year's financing timetable for the bond issuance.

Financing Timetable

TASK	PARTY RESPONSIBLE	DATE
BINA Publication Deadline	District	8/12/2020
BINA Public Hearing	District	8/19/2020
Bids Received	All Parties	9/22/2020
Adopt Bond Ordinance	District	9/23/2020
Closing	All Parties	10/7/2020

Newspaper Publication Event

Board Action

FY 2019 Comprehensive Annual Financial Report (CAFR)

Upon acceptance of the report by the Board, the Annual Treasurer's Report will be filed with the County Clerk's Office, and both the Comprehensive Annual Financial Report and the Annual Treasurer's Report for FY 2019 will be posted on the Park District's website.

Upcoming Meeting Reminders:

Regular Remote Board Meeting - Wednesday, September 23, 2020 - 7 pm



Golf Operations Report

August 2020 (January 1, 2020 through July 31, 2020)

Golf Rounds	2018	2019	2020	Variance '19 to '20
Paid Resident Disc. Card Rounds	2,864	2,750	2,017	-733
Paid Regular Rate Rounds	13,298	13,999	15,092	1,093
Annual Membership Rounds	<u>2,807</u>	<u>3,092</u>	<u>2,294</u>	<u>-798</u>
Total Rounds	18,696	19,841	19,403	-438
\$ Per Round	\$42.97	\$42.52	\$45.49	\$2.97

News & Updates:

Revenue: July was another record setting revenue month. We matched June's revenue of around \$345,000 when we made just \$240,000 each month last June and July. We are now ahead of last year's revenue, which was a record year, despite being closed or having restrictions for the first 2.5 months of the season. We expect the trend to continue for the remainder of the season and predict to end up with total revenues of \$1.65-\$1.7 million, this would shatter last year's record revenue of \$1.52 million.

Rounds played have also caught up to just -438 below 2019, by the end of August we should surpass last season's totals. The three major sales categories were all up this July compared to last year. Green fees were up +53%, cart sales +38% and range sales +49%.

Lessons: The second session of junior and adult lessons just ended. Every class, program or league that we have offered this season has been maxed out. There has been a vast influx of new golfers this season because golf is one of the few things you can do. Hopefully all these new golfers will stick with it and grow the game of golf for years to come.

Conditions: The course is weathering through the busiest and hottest part of the season. The past two months volume of play is really unlike anything we have seen since the 1990's. More usage correlates to increased ball marks, divots and cart damage. Reduced labor hours and materials have mostly affected detailing and fixing worn areas. The daily course set-up and prep has been less affected.

Events: The Junior Becker Club Championship was held on August 5th. We capped participation at 50 kids to adhere to the state's covid guidelines. It was a beautiful day and the kids had lots of fun. Nothing but positive comments from all the parents. The Senior event will take place on October 13th followed by the Men's and Women's event the weekend of October 17th after permanent tee times have concluded for the season.



July 2020 Marketing Summary

Sent: July 27, 2020

7,455	7,362	Mobile Opt-In: 4,773 (25.83%)
Recipients	Delivered	Unengaged: 4,547 (24.60%)
4,683	178	Engaged: 8,397 (45.44%)
Opens	Clicks	Email Opt-In: 12,944 (70.04%)
		Total Customers: 18,481

Additional Notes: During the next two months, we are focusing on getting more people to opt in to receive our emails and getting our nonengaged customers engaged again.

Coming this fall...

Mt. Prospect Golf Club



SAVE THE DATE

**ROLAND C. BECKER
CLUB CHAMPIONSHIP**

October 13th - Senior Event
October 17th and 18th - Men's Event
October 18th - Women's Event

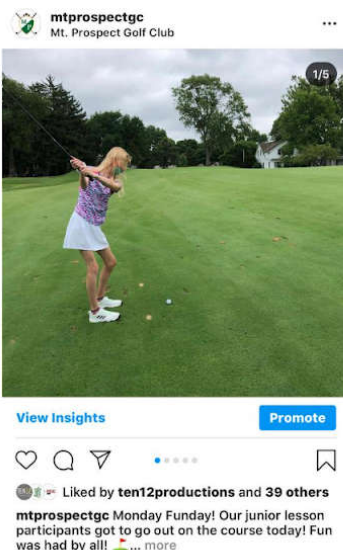
MORE DETAILS TO FOLLOW



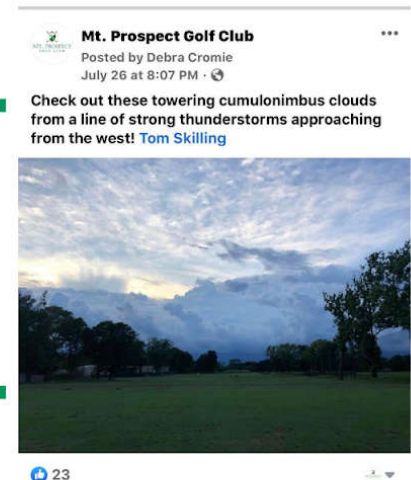
Mt. Prospect Golf Club | 600 S. See Gwin | (847) 259-4200
A Facility of the Mt. Prospect Park District



Social Media: Most Reached Posts



Facebook: 10 new likes,
July total **599**
Instagram: 33 new followers,
July total **933**
Twitter: 1 new followers on,
July total **147**





Recreation Division

Aquatics:

Mike Azzaretto, Aquatics & Fitness Manager and Linda Zalewski, Aquatics Coordinator

- July has been a very successful month for Aquatics, we are currently running Lap Swim Monday-Saturday, Aquafit classes Monday-Thursday & Summer Swim Team Clinics Monday-Friday. Our Lifeguards are still receiving top training in small group sizes and monthly inservices.
- Lap Swim in the month of July is serving on average 73 patrons M-F and serving 28 patrons on Saturday mornings 8am-12pm. We were running the reservations at 1hr increments previously. To better serve our community, for the month of August, we are offering 45 minute time slots to accommodate more swimmers.
- Aquafit classes are a huge hit with classes using the entire pool and the maximum enrollment at 22. We are not able to offer the Aquafit Unlimited at this time as we want to ensure the safety and well being of our instructors and participants. In the month of July we offered 10 classes, all of which ran! We had a total of 135 enrollments. Both 2-week sessions were at a net profit percentage of 41%.
- The Sharks Swim Team was able to jump back in the water on July 13th with our new class offering of the Sharks Swim Team Summer Clinics. The program was such a success that we are offering an extended session in the month of August until the Fall season starts. We were able to accommodate 48 swimmers in our first session amongst all 3 age groups. Our net profit totaled just above \$4,000 for a 4 week session with a net profit percentage of 56%.

Athletics:

Jason Hickman, Athletics Manager and Kevin O'Donnell, Athletics Coordinator

- Athletic Summer Camps & Classes had a total of 475 participants. Separately, our Youth and Adult Tennis Lessons brought in 187 students. We are finishing up some of our final classes and are ready to roll into Fall.
- Unfortunately, due to the new guidelines established by the State, we had to cancel our Fall Youth Soccer League. However, we are partnering with Green White S.C. to still offer a soccer program for the community. The program will run more like a camp, with skills and drills that are allowed in the new guidelines. Participants will receive instruction from the Club's paid coaching staff. Some intra-team scrimmages will take place, again which is allowed in the new Phase 4 restrictions. We hope to have our Youth Soccer League back for Spring 2021.
- Fall Youth Baseball & Softball registration ends on Sunday, August 9th. Registrations were slow at the end of July, with just 113 total. During the final week we received another 346 patrons, totaling 459 (as of August 10). Our youngest age group, 6-7 year olds, has surpassed its maximum of 96, and we have opened it up for more to join.
- Youth baseball and softball regular seasons are winding down with playoffs beginning the week of August 10. Our Patriots teams will wrap up their season on August 9.



Cultural Arts:

Ann Zimmerman, Cultural Arts Manager

- The Art Studio summer season is programmed with 38 classes and camps. So far 21 classes have run and 15 have been cancelled through 8/6, two of these cancellations are due to the instructor not returning at this time. Children are having a great time being out, creating, and socializing. One child told his parents he was having so much fun to cancel their vacation so he could attend the next week at the Art Studio.
- DIY Art Studio kits are still doing well and being made through August 14 for summer. We plan to start up again in September.
- After 12 weeks we've sold almost *1300 art kits* - a tremendous response!
- DIY Birthday Party Kits are available in lieu of in Art Studio parties and we've sold a few of those.
- Theatre instructor Colleen is finishing the editing for Kids on Stage and Kids on Stage, Jr. for the families and will be sending that out mid August.
- Dance classes went very well for summer term and planning is underway for fall term to offer in-person and some virtual classes. We are working with IT to be in a position to move to virtual if needed.
- A Senior dance showcase was being planned at the bandshell in early August to highlight our Senior dancers who missed out on recital this year. The dancers expressed they had no interest, and had moved on. We are planning a performance opportunity for our dance troupes in early fall.

Early Childhood & Youth Programs Updates:

Kristina Winans, Early Childhood & Youth Program Coordinator

- In person Day Camp continued through July. Participation numbers ranged from 26-33 campers per week. Parents have been extremely appreciative of the efforts made by the staff to run such a successful program. Campers have been enjoying their time and learning new social distancing activities. They also enjoyed a fun water day, popsicle treats, and creating an edible campfire cookie craft! Camp will continue for at least 2 weeks into August based on the local school districts not going back to school as originally scheduled.
- Kid Rock I and Kid Rock II - have been running successfully over at CCC. The summer session will run until August 13, and the Fall sessions will start after Labor Day.
- Preschool - at this time we have decided to put a "hold" on our regular preschool program. We will be offering a 3's class at CCC, and a 4's class at RecPlex. Parents will have options of M/W/F or T/TH. Class times will be shortened; 3's will be 9:45-11:00 and 4's will run 9:30-11:30. The Preschool Room at CCC allows for 10 participants and 2 teachers, to safely social distance, and the Preschool Room at RecPlex allows for 12 participants and 2 teachers. This program will run from September 14 - November 20. We will then see what the need is after that. A virtual option will also be available.



- Kids Klub/KinderKlub - After many district meetings this month, both districts (District 59 & 57) have recently changed their plans and will be doing full remote, e-learning, to start the school year. We will be running a camp-like program, M-F, 7:30am-5:00pm, where parents can drop their kids off at RecPlex to do their e-learning, supervised by Park District staff. At the duration of the e-learning day, participants will play activities similar to a camp setting. Kristina and Nick met with District 59's new Superintendent of Business to try and work together on a full day program, but due to the quick turnaround for when the school year is beginning, we decided it was best to run the program now ourselves, and possibly work with them in the future if needed.

Facilities

Nancy Prosser, Facilities Manager, and Brian Hecker, Central Community Center Coordinator

- Staff established basketball and hockey rental guidelines and rosters for groups renting the gym or rink. There has been minimal interest and rentals.
- Previously purchased concession supplies (food boats and bowls) are being used by day camp when distributing supplies to campers.
- LEGO camp was held at RecPlex the week of July 13 in the gym to allow for social distancing. Kindermusik class has been held outside at CCC to allow for social distancing. They use the northwest corner under the trees. Robothink and Floor Hockey classes have also been held at CCC.
- Patrons have continued to update their Canine Commons memberships. Patrons have been appreciative to the move purchasing/renewing their membership at CCC.
- CCC and RecPlex were map pick up locations for White Picket Fence Real Estate's Village Garage Sale.
- Nancy and Brian were part of the concert team working with the two Thursday concerts at Lions Park.
- RecPlex staff called Massage Therapy Clients and Fitness Passport Card holders to make them aware of the respective areas open.
- Staff coordinated a promotion for YMCA members to try out RecPlex and CCC.
- Manager and Coordinator have kept in close contact with Facility Operations Staff including emailing Friday updates and sharing all updated information.

Fitness:

Mike Azzaretto, Aquatics & Fitness Manager

- As of August 10th, there are 407 current members. This is up from 194 members at this point last month.
- Passport classes are going well and members are adjusting to the new schedule. Various new classes have been added such as a 6am boot camp class, multiple new Zumba times and Mat Pilates now as a passport class. Classes have risen to a 61% fill rate for the week of 8/3-8/8. Due to updated guidelines from the state of Illinois, class sizes are now maxed out at 10 participants.



- The hard decision to cancel the Go Green 5K for this year has been made. Instead, we will be offering a special event called Virtual Velocity: 4 Week Challenge. The circumference of Mt. Prospect is 20 miles. We are requiring participants to run/walk/bike/swim 20 miles each week in addition to two challenges per week that will be at different locations of Mt. Prospect or can be done at home. Winners will receive prizes and all participants will receive a t-shirt and medal for participating. Kids are welcome to join too, we will be modifying the challenges for our youth athletes!
- The month of July saw revenue of \$3,315 for personal training and massage. This number includes returns in addition to new packages purchased.
- A new session of outdoor fitness classes will begin the week of August 17th. The plan is to continue to offer outdoor fitness classes until the beginning of October where weather will become inconsistent. Many participants love this option as they are uncomfortable to come inside at this point.

Friendship Park Conservatory:

Barb Koch, FPC Manager

- The courtyard painting is finished and looks very nice. Planters of all shapes and sizes are now in place, along with beautiful ferns. The courtyard has a casual, but elegant look.
- Two rentals took place at the Conservatory recently. Passport Travel met on July 7 with a small group in the banquet room. The newly painted courtyard made it's debut as the Rosemary Argus family celebrated 3 graduates on August 1st with a catered outdoor celebration. It was the first rental of size giving the opportunity to see how future rentals might work in Covid-19 times. Several small wedding ceremonies are on the calendar using the atrium or courtyard.
- Outdoor Adventure Camp finished up in late July, which led into other outdoor classes for August.
- Plans are being made for the Fishing Derby to be held in September/October.



Business Services & Human Resources Report

News & Updates:

- **IMRF Benefit Protection Leave Update:** As a reminder, staff presented an IMRF resolution for Board approval at the April 2020 meeting which allowed for furloughed IMRF staff to apply for Benefit Protection Leave. This was an important step in protecting death and disability benefits for our staff impacted by furloughs due to COVID-19 closures and disruptions. As staff returns each month, Benefit Protection Leave applications are resubmitted per IMRF's instruction with known end dates. Business Services coordinates these forms and is available to answer any questions from staff throughout the process.
- **Capital and Budget Process Updates:** As summer draws to a close, planning for FY 2021 capital and budget heats up. This year's process will be unlike any other as the District grapples with future uncertainties, however the itemization and details behind budget figures will remain. As a reminder for the Board, the first look at the draft capital list will be presented to Commissioners in October, and the first draft of the FY 2021 budget will be presented in November. This timeline remains consistent with prior years.
- **Cost Savings - Data Lines:** As part of an ongoing process to identify potential savings opportunities, IT is slated to test antenna technologies in the hopes of cancelling data lines and associated costs.
- **Travel Restrictions & CDC Guidelines:** Human Resources continues to send detailed updates to staff as health and safety guidelines continue to evolve due to COVID-19.

H.R. by the Numbers: July 2020

New-Hires:	1
Payroll Changes (to update or change employment status, pay-rate, or job-class):	23
Criminal Background Checks (including new-hires, volunteers and coaches):	8
Workers' Compensation (new and open claims):	4
Unemployment Claims (new claims):	2



Parks & Planning Division

Administrative Updates:

- The RecPlex Playground is substantially complete.
- The Friendship Courtyard painting project has been completed.
- Staff is looking into water main replacement options for the Lions Rec Center.
- Staff has been meeting with a consultant to discuss the possibility of submitting for a PARC grant to help cover replacement costs for the RecPlex A/C chiller units.
- The Illinois Trails Grant has been submitted for consideration for a portion of walking path between Algonquin Rd and the tollway. Award recipients will be notified late 2020.

Buildings Department Updates:

- Installed hand sanitizer stations at various facilities.
- Installed bottle filling drinking fountains at CCC.
- Installed 2 replacement light poles at MSD.
- Repaired A/C unit at the MSD clubhouse.
- Repaired basement drains at LRC.
- Staff completed the LED light conversion at the GC maintenance garage.

Fleet Services Department Updates:

- Rebuilt steering gearbox on truck #3.
- Replaced fuel sending unit in JD 2555 tractor.
- Repaired axle on watering trailer at GC.
- Replaced front hubs on Truck #34. Performed rear differential service.
- Replaced tines on JD 1200A infield groomer.
- Replaced leaking crankshaft seal on JD ztrak.

Grounds Department Updates:

- Baseball/softball infield dragging and fill supply boxes weekly
- Quarterly playground inspection and repairs have been completed.
- Majewski irrigation repair(valve) and Melas irrigation repairs(decoders)
- Spray clover at Majewski
- Pick up branches at parks and chip

Internal Work Orders Completed (All Parks and Planning Departments):

At the time of this report, there have been approximately **213** internal work order requests submitted YTD to the Parks and Planning division for completion in 2020.



Community Relations & Marketing

MPPD Instagram Celebrates 1st Anniversary

Coinciding with the 2019 Year of the Park and the July Pop Up Park Day, Instagram was officially launched in July 2019. The goal of 1000 followers in one year is just a few short of its goal. Instagram is an important messaging tool and quite different from Facebook. CR&M understands Instagram's effectiveness in one picture "speaking a thousand words."

Instagram is photo driven. It is not a place for flyers and promotional written materials. Instagram tells a visual story. The following are Instagram facts, figures and highlights from 2019-2020:

- Our Instagram followers come from the following towns/cities in descending order: Mount Prospect, Chicago, Arlington Heights, Des Plaines and Palatine
- Followers are largely female (2 to 1) and in the age group of 35-44. 18-24 and 65+ are not engaging on District Instagram. The 25-34 and 45-54 age group are solidly represented in equal numbers of approximately 30% of the total audience demographic.
- Illustrating that Instagram's appeal is truly in the content versus sharing information of time, place, cost, etc here are the most liked posts of this past year:
 1. Delivery of boxes of mask from Facility Manager, Nancy Prosser to NCH Hospital
 2. Scenes from the first social distanced circle concert - Billy Elton
 3. Eagle Scout project at Sunset Park in honor of young cousin who lost his battle with cancer
 4. The new Culver's scoreboard at Meadows Park
 5. Scenes from the outdoor spin class
 6. Dancing Queen Outdoor Concert photo album
 7. Two children dressed as characters from Frozen on the snowiest Halloween of 2019
 8. Photo the the United Airlines 9/11 plaque at FPC posted on 9/11/19
 9. Christopher Daniel tree planting at Busse Park
 10. Sharks swim team photos and victory shots
 11. Dancing Queen contest promotion
 12. Aquafit swimmers enjoying a class

CR&M will continue to perfect the use of this social media platform for maximum representation for the District. Currently, MPPD is being followed by NRPA, UnPlug Illinois and many local businesses and Illinois Park Districts. The social media community continues to grow.



AUGUST 2020

Community Relations & Marketing



search the site...

Page Views to our website are down 12% in the last month

Most viewed pages:

- RecPlex
- RecPlex Pool
- Baseball & Softball
- Group Fitness
- Know Before You Go
- Events

WEBSITE



Most Engaging Social Media Posts

- Eagle Scout Butterfly Garden at Sunset Park
- Dancing Queen Live Stream (3,776 views)
- Parks & Rec Professional Day
- Dancing Queen Contest and Winner Announcement
- YMCA Promo

59 likes

mpparkdistrict A special weekend at Sunset Park! Thank you Sean Kaempfer for creating a butterfly garden for your Eagle Scout project. Sean raised private funds for... more

View all 4 comments

SOCIAL MEDIA



**BLEACHERS RESERVED
PLAYERS ONLY**

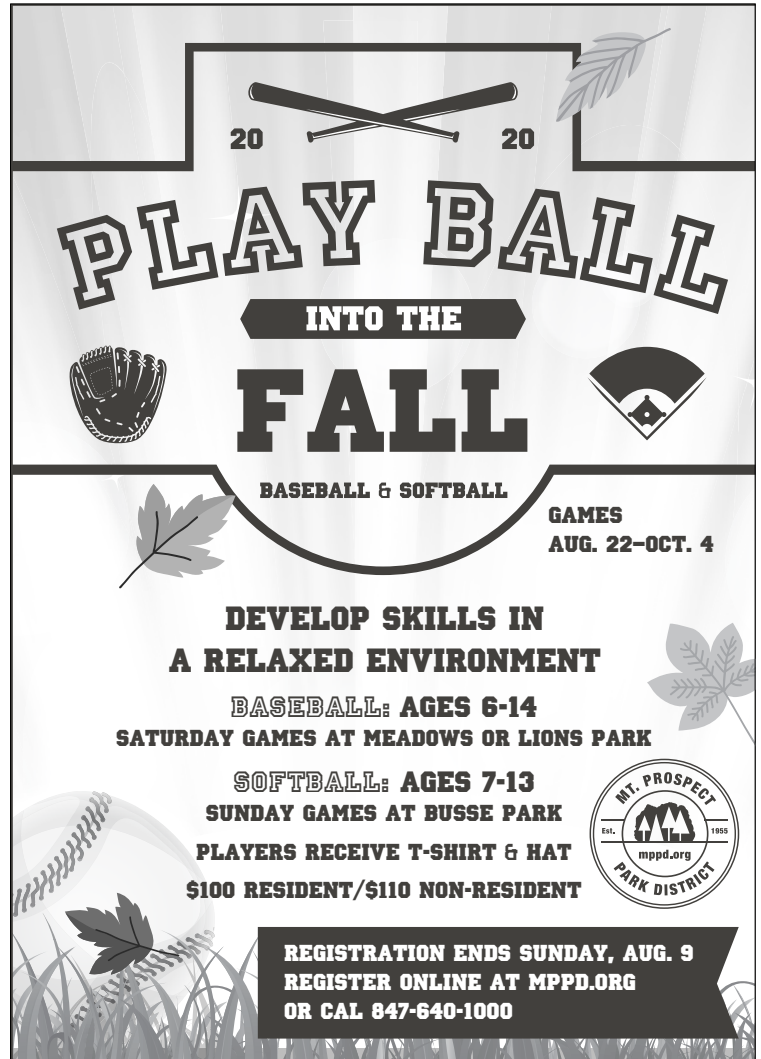
6 FEET



**MAINTAIN
SOCIAL
DISTANCE**



**WEAR A
MASK**



PLAY BALL

INTO THE FALL

BASEBALL & SOFTBALL

GAMES AUG. 22-OCT. 4

**DEVELOP SKILLS IN
A RELAXED ENVIRONMENT**

BASEBALL: AGES 6-14

SATURDAY GAMES AT MEADOWS OR LIONS PARK

SOFTBALL: AGES 7-13

SUNDAY GAMES AT BUSSE PARK

PLAYERS RECEIVE T-SHIRT & HAT

\$100 RESIDENT/\$110 NON-RESIDENT

REGISTRATION ENDS SUNDAY, AUG. 9

REGISTER ONLINE AT MPPD.ORG

OR CAL 847-640-1000

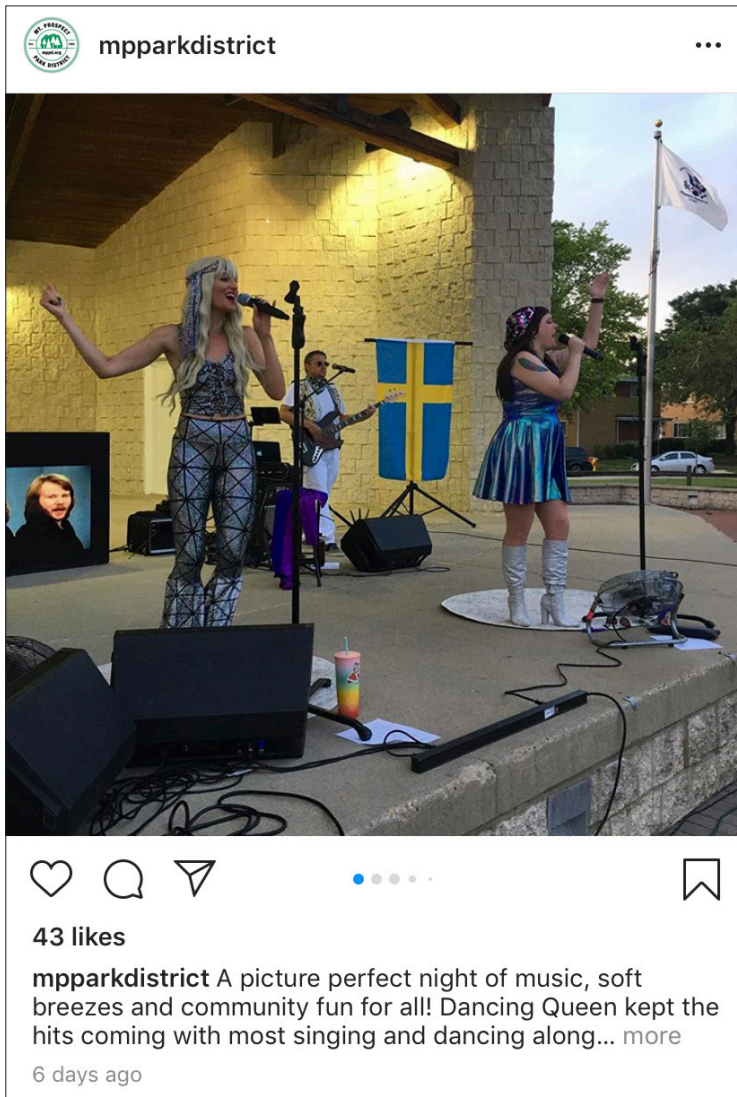
BASEBALL

AUGUST 2020

Community Relations & Marketing

Dancing Queen

80 Sold Out Circles for a one-of-a-kind socially distanced event
More than 250 people entered the contest on both Facebook and Instagram
Concert live streamed on Facebook with 3,776 video views



INSTAGRAM

Mt. Prospect Park District
 July 23 at 8:14 AM · 🌐

Back again with the 2nd free socially distanced circle concert. Reserve one 10 foot circle for up to 6 people. Space is limited. Register now at mppd.org. #mpparkdistrict #circleconcert #abba #familyfun #summervibes #summer2020 #unplugillinois #outdoormusic #summerunderthestars #nrpa

Celebrate National Parks and Recreation Month

Dancing Queen LIVE

THURSDAY JULY 30
7:30-9:00 PM

Veterans Memorial Bandshell
 411 S. Maple St.

FREE EVENT • REGISTRATION REQUIRED • 39800

- Register online for one of 75 - 10 foot circles socially distanced by 6 feet. Circles hold up to 6 people.
- No additional seating available. Registered entry only.
- No food or beverages sold on site. Please bring your own. No alcohol allowed.
- Restrooms available
- Rain date Thursday, August 6

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MW Michalak Thank you MPPD!!! This is exciting news! 1w 1

Christy Diamond Chrissy Deangelo Chriss lets go 1w

66 11 Comments 1 Share

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Dancing Queen: An #ABBASalute Thank you so much for having us!!! It was wonderful to be back at one of our favorite spots - and the crowd was so kind and energetic! ❤️❤️ 5d 4

2 Replies

Danijela Marsenic DiGiulio Really great evening...we need more of this!! 5d 5

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