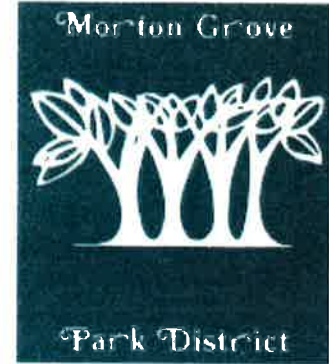


# Morton Grove Park District

6834 Dempster Street • Morton Grove, Illinois • 60053 847/965-1200

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**Board Meeting  
Morton Grove Park District  
October 17, 2018 at 6:30pm**

## **Bond Issue Notification Act**

### **Public Hearing Concerning the Intent of the Park Board of Commissioner to Sell**

#### **\$1,200,000 General Obligation Limited Tax Bonds**

#### **Agenda**

- I. Call to Order
- II. Pledge of Allegiance
- III. Explanation of Hearing: Intent to Issue \$1,200,000 in Limited Tax General Obligation Bonds for park improvements, acquisition and to provide revenue source for payment of certain outstanding obligations of the District
- IV. Public Comment
- V. Adjournment

Persons with disabilities requiring reasonable accommodation to participate in Park District meetings should contact Jeffrey Wait, the ADA Compliance Officer at the Prairie View Community Center at 6834 Dempster St. Morton Grove, IL 60053, by phone at 847-965-1200, Monday through Friday 9:00am to 5:00pm or by email to [jwait@mgparks.com](mailto:jwait@mgparks.com), at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter generally require at least 5 business days advance notice. For the deaf or hearing-impaired, please use the Illinois Relay Center voice only operator at (800) 526-0857.



Morton Grove  
Park District

## Memorandum

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**To:** Board of Park Commissioners  
**From:** Marty O'Brien, Superintendent of Finance  
**Date:** October 17, 2018  
**Subject:** BINA Hearing

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**Issue:**

To get approval to sell up to \$1,200,000 in general obligation bonds.

**Discussion:**

The Board of Park Commissioners has set the date of October 17, 2018 to conduct a public hearing to receive comments on the proposal to sell up to \$1,200,000 General Obligation Limited Tax Park Bonds. These bonds are to be used for maintaining, improving and protecting the existing land and facilities of the Park District. The bonds will be repaid from funds collected through the 2018 tax levy.

The proceeds of the bonds, which are expected to be used for the following items, are tentative and subject to change.

- Oriole Pool Bond and Interest Payments
- Upgrade playgrounds at Mansfield and Austin parks
- New exercise equipment for the Fitness Center
- New Stake truck
- New Utility cart
- New Tractor
- New 15 passenger van

We estimate the total cost of these capital expenditures to be \$1,200,000.

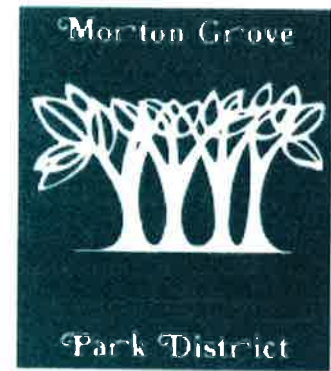
The Board President asks if any of the other Commissioners would like to comment on the capital plan. Then the president asks if any members of the public would like to comment on this agenda item.

**Park Board Action:**

To approve the sale of \$1,200,000 in general obligation bonds.

# Morton Grove Park District

6834 Dempster Street • Morton Grove, Illinois • 60053 847/965-1200



**October 17, 2018  
Board Meeting Agenda  
Immediately Following the BINA Hearing**

- I. Roll Call**
- II. Addition/Changes to the Agenda**
- III. Citizens Comment on Non-Agenda Items/Correspondence**
- IV. Consent Agenda:**
  - a. Approval of Minutes:** Minutes of the September 20, 2018 Board Meeting
  - b. Approval of Financial Reports:**
    1. Cash Summary and Revenue Report dated September 30, 2018
    2. Invoice Distribution Report ending September 30, 2018 in the amount of \$97,003.30
- V. Director's Report**
- VI. Attorney's Report**
- VII. Department Heads' Report**
- VIII. New Business**
  - a. Administration and Finance Committee – Commissioner White, Chair**
    - Action Item:** Auditors Comprehensive Annual Financial Report
    - Action Item:** Statement of Receipts and Disbursements – Resolution #R-06-18
    - Action Item:** Park Police
    - Action Item:** Village of Morton Grove Cooperative Agreement
    - Action Item:** Full-Time Hiring Ranges
    - Action Item:** Closed Session Review
    - Action Item:** IAPD Delegates
  - b. Parks and Facilities Maintenance Committee – Commissioner Manno, Chair**
    - Discussion Item:** Harrer Pool
- IX. Public Comment on Agenda Items**
- X. Commissioner Comments:**
- XI. Closed Session:**

I make a motion for the Board to go into closed session in accordance with the Open Meetings Act section 120/2(c)(1) and for section 120/2(c)(21).
- XII. Approval of Closed session minutes:** Minutes of the August 15, 2018 and September 20, 2018 closed session meetings.
- XIII. Adjournment**

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**Consent Agenda: October 17, 2018 – Commissioner Keith White**

**Minutes:**

**I move to accept the recommendation of the Administration and Finance Committee to approve the minutes of the:**

- The Board Meeting held on September 20, 2018

**And the Financial Reports which include:**

- The Cash Summary and Revenue Report dated September 30, 2018
- The Invoice Distribution Report ending September 30, 2018 in the amount of \$97,003.30

**Closed Sessions:**

**I move to accept the recommendation of the Administration and Finance Committee to approve the minutes of the:**

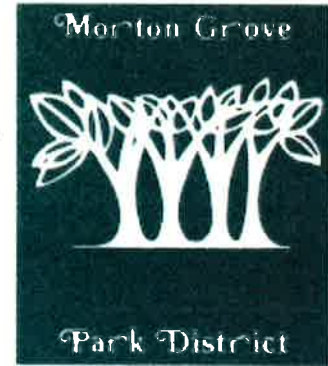
- The Closed Session Meetings held on August 15, 2018 and September 20, 2018

## Approval of Minutes

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# Morton Grove Park District

6834 Dempster Street • Morton Grove, Illinois • 60053 847/965-1200



Minutes of the 803<sup>rd</sup>  
Board Meeting  
September 20, 2018

**I. Roll Call:** Commissioner Schmidt called the meeting to order at 6:30pm.

**Commissioners Present:** Dorothy Coletta, Mark Manno, Steve Schmidt, Paul Minx and Keith White.

**Staff Present:** Jeffrey Wait, Executive Director; Marty O'Brien, Superintendent of Finance; Laura Kee, Superintendent of HR & Risk Management; Keith Gorczyca, Superintendent of Parks and Facilities; Geralyn Konsewicz, Superintendent of Recreation and Facilities; Jeanette Garrity, Recreation Supervisor; Sue Braubach, Recreation Supervisor; Kathy Herrmann, Marketing Manager; Mary Mucci, Recreation Supervisor; Kari Acevedo, Recreation Supervisor; Sam Angioletti, Parks Crew and Claudia Marren, Administrative Assistant.

**Guests Present:** Rita Minx, Village Trustee and resident; Jeff Andreasen and Joann Swima from aQity Research; John Thill, Janine Witko, Mike Kalodimos, Mark Amusin, Colleen Gray, Carrie Dahm, David Hoffman, Rose Hoffman, Cindy Tanaka, Tony Epperson, Kathy Gartner, Patrick Owla, Paul Torres, Pat McKenna and Anne Roiniotis all Morton Grove residents.

**II. Pledge of Allegiance:** The Pledge of Allegiance was recited.

**III. Additions/Changes to the Agenda:** None.

**IV. Citizens Comments/Correspondence:** Resident Mike K. noted that he would work tirelessly on a referendum to save Harrer Pool. At this point, Director Wait noted that public comments would also be taken during and after the community survey presentation.

**V. Consent Agenda:**

Commissioner White made a motion, seconded by Commissioner Minx, to approve the minutes of the Board Meeting held on August 15, 2018.

**The Financial Reports:**

1. The Cash on Hand and Budget Report dated August 31, 2018 and
2. The voucher listed dated September 20, 2018 in the amount of \$329,505.93. **Ayes: Commissioner Coletta, Manno, Schmidt, Minx and White. Nays: 0. Motion carried.**

**VI. Director's Report:** Director Wait invited everyone to the Pioneer Park re-dedication to be held this Saturday morning. Wait noted we are still looking for volunteers for the October 6<sup>th</sup> 5K Race to the Taste. Also, the Mom/Son event on October 5<sup>th</sup> is filling up fast.

**VII. Attorney's Report:** Director Wait explained Robbins Schwartz has finalized both the Shared Service Agreement with the Village and the North Branch Restoration Stewards Agreement.

COMMITTED TO QUALITY PARK AND RECREATION SERVICES

- VIII. Department Head Reports:** Superintendent Kee noted she is working on the end of season evaluations and termination forms. October 12<sup>th</sup> will be the final PDRMA Review and the District can expect the results the first week of November. Also, Kee is developing salary ranges for the October meeting.

Superintendent O'Brien noted he has been busy with the installation and training of the new financial software. O'Brien said the next three months are going to be busy with the BINA Hearing in October and the Budget Meeting, Tax Levy Public Hearing and Ordinance and Tax Extension in November and December.

Keith Gorczyca, Superintendent of Parks and Facilities noted that Pioneer Park is open, and he has already started consulting on the Mansfield Park updates. A public meeting will be held at Mansfield in October to review the options for the new park. The PDRMA Review went well. Both pools are closed.

**IX. New Business:**

**a. Recreation and Facility Program Committee – Commissioner Coletta, Chair**

**Introduce new Superintendent of Recreation and Facilities:** Commissioner Coletta introduced the new Superintendent of Recreation and Facilities, GERALYN KONSEWICZ. Superintendent Konsewicz noted her first job was at the Morton Grove Park District and she was glad to be back and looks forward to once again working here.

**b. Administration and Finance Committee – Commissioner White, Chair**

**BINA Public Hearing Date:** Commissioner White made a motion, seconded by Commissioner Minx, to accept the recommendation of the Administration and Finance Committee to set the date for the BINA Hearing on October 17, 2018. **Ayes: Commissioner Schmidt, Minx, White, Coletta and Manno. Nays: 0. Motion carried.**

**Transfer of Funds:** Commissioner White made a motion, seconded by Commissioner Minx, to accept the recommendation of the Administration and Finance Committee to approve Resolution #R-03-18 to authorize the \$10,000 transfer of budgetary funds. **Ayes: Commissioner Minx, White, Coletta, Manno and Schmidt. Nays: 0. Motion carried.**

**Transfer of Budget Appropriations:** Commissioner White made a motion, seconded by Commissioner Manno to accept the recommendation of the Administration and Finance Committee to approve Resolution #R-04-18 to authorize the \$16,000 transfer of budgetary appropriations. **Ayes: Commissioner Schmidt, Minx, White, Coletta and Manno. Nays: 0. Motion carried.**

**Closed Session Minutes Review:** Due to the length of the meeting, the closed session minutes will be approved in October.

**Community Survey Presentation and Discussion:** Jeff Andreasen of aQity Research gave an in-depth review of the Morton Grove Park District Community Survey concerning Harker Pool and Park. Andreasen explained 5,000 surveys were sent out. The over-all opinion of

the park district was very positive with 84% stating the parks are well maintained, provide good programs and events and the facilities are well cared for. Andreassen went on to explain and compare all the survey results. Several times the survey noted opportunity for programming for the 40+ age group. The results of the survey show that Morton Grove residents believe an in-door pool and an in-door walking track to be top priorities.

Residents asked why not repair Harrer Pool? Director Wait explained the pipe leaks, the shell is crumbling, the liner has holes and the pumps are very old. The lifespan of a pool is 20-35 years; Harrer Pool is 56 years old and in poor shape. Several residents expressed support for a referendum, if needed, to keep a pool at Harrer Park.

**Next Steps Discussion:** Director Wait discussed the direction the park district may take to move forward: 1. A March 2020 referendum to get permission to sell bonds and possibly a second referendum to increase the park district levy. 2. Arrange a task force to head the project and 3. Hire experienced consultants, i.e. architects, legal, etc.

**X. Commissioner Comments:**

**Commissioner White:** Welcomed Superintendent Konsewicz and thanked the residents for participating in this evenings meeting.

**Commissioner Coletta:** Welcomed Superintendent Konsewicz and thanked the residents for their participation.

**Commissioner Minx:** Welcomed Superintendent Konsewicz, thanked the residents for their great questions and welcomed everyone to the dedication of Pioneer Park this Saturday morning.

**Commissioner Manno:** No comment.

**Commissioner Schmidt:** Welcomed Superintendent Konsewicz and thanked the consultants and staff in helping everyone to understand the community survey and the Harrer Pool situation. Schmidt thanked the residents for their participation and passion. Commissioner Schmidt assured the residents that the Board is committed to doing the right thing.

**XI. Closed Session:** At approximately 8:30pm Commissioner White made a motion, seconded by Commissioner Manno to move into closed session in accordance with the Open Meetings Act section 120/2(c)(1) and 120/2(c)(21). **Ayes: Commissioner Coletta, Manno, Schmidt, Minx and White. Nays: 0. Motion carried.**

The meeting reconvened at approximately 9:10pm. No action was taken during closed session.

**XII. Adjournment:**

Commissioner White made a motion, seconded by Commissioner Minx to adjourn the meeting. **Motion carried by voice vote.**

Meeting ended at approximately 9:11pm.

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Steve Schmidt, Board President

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Jeffrey Wait, Board Secretary



# Financials

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- The Cash Summary and Revenue Report
- The Invoice Distribution Report

CASH SUMMARY BY FUND FOR MORTON GROVE PARK DISTRICT  
FROM 09/12/2018 TO 09/30/2018

FUND: ALL FUNDS  
CASH AND INVESTMENT ACCOUNTS

Fund	Description	Beginning Balance 09/12/2018	Total Debits	Total Credits	Ending Balance 09/30/2018
01	CORPORATE	0.00	730,107.27	246,186.76	483,920.51
02	RECREATION	0.00	1,131,210.52	149,725.31	981,485.21
05	POLICE	0.00	36,952.88	2,842.73	34,110.15
10	PAVING & LIGHTING	0.00	3,315.04	0.00	3,315.04
15	MUSEUM	0.00	27,586.95	1,083.93	26,503.02
20	I.M.R.F.	0.00	262,799.03	16,786.90	246,012.13
22	F.I.C.A.	0.00	92,021.97	11,521.41	80,500.56
25	BOND & INTEREST	0.00	913,353.64	0.00	913,353.64
30	LIABILITY INSURANCE	0.00	153,288.90	900.45	152,388.45
35	SPECIAL RECREATION	0.00	343,635.16	2,690.24	340,944.92
40	AUDIT	0.00	21,344.09	0.00	21,344.09
70	CAPITAL IMPROVEMENTS	0.00	4,419,187.65	19,772.03	4,399,415.62
	TOTAL - ALL FUNDS	0.00	8,134,803.10	451,509.76	7,683,293.34

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018		YTD BALANCE 09/30/2018		ACTIVITY FOR MONTH 09/30/2018		AVAILABLE BALANCE		% BDGT USED
		AMENDED BUDGET		NORMAL	(ABNORMAL)	INCREASE (DECREASE)		NORMAL	(ABNORMAL)	
Fund 01 - CORPORATE										
Fund 01 - CORPORATE:										
TOTAL REVENUES		647,532.00		560,250.06		560,250.06		87,281.94		86.52
TOTAL EXPENDITURES		1,065,315.00		562,862.17		562,862.17		502,452.83		52.84
NET OF REVENUES & EXPENDITURES		(417,783.00)		(2,612.11)		(2,612.11)		(415,170.89)		0.63
Fund 02 - RECREATION										
Fund 02 - RECREATION:										
TOTAL REVENUES		1,619,857.00		985,988.45		985,988.45		633,868.55		60.87
TOTAL EXPENDITURES		1,776,139.00		1,068,885.96		1,068,885.96		707,253.04		60.18
NET OF REVENUES & EXPENDITURES		(156,282.00)		(82,897.51)		(82,897.51)		(73,384.49)		53.04
Fund 05 - POLICE										
Fund 05 - POLICE:										
TOTAL REVENUES		24,584.00		35,117.74		35,117.74		(10,533.74)		142.85
TOTAL EXPENDITURES		30,832.00		16,325.68		16,325.68		14,506.32		52.95
NET OF REVENUES & EXPENDITURES		(6,248.00)		18,792.06		18,792.06		(25,040.06)		300.77
Fund 15 - MUSEUM										
Fund 15 - MUSEUM:										
TOTAL REVENUES		14,264.00		15,117.74		15,117.74		(853.74)		105.99
TOTAL EXPENDITURES		15,608.00		6,631.94		6,631.94		8,976.06		42.49
NET OF REVENUES & EXPENDITURES		(1,344.00)		8,485.80		8,485.80		(9,829.80)		631.38
Fund 20 - I.M.R.F.										
Fund 20 - I.M.R.F.:										
TOTAL REVENUES		100,758.00		98,705.72		98,705.72		2,052.28		97.96
TOTAL EXPENDITURES		148,737.00		93,377.46		93,377.46		55,359.54		62.78
NET OF REVENUES & EXPENDITURES		(47,979.00)		5,328.26		5,328.26		(53,307.26)		11.11
Fund 22 - F.I.C.A.										
Fund 22 - F.I.C.A.:										
TOTAL REVENUES		54,891.00		55,092.68		55,092.68		(201.68)		100.37
TOTAL EXPENDITURES		138,181.00		77,619.54		77,619.54		60,561.46		56.17
NET OF REVENUES & EXPENDITURES		(83,290.00)		(22,526.86)		(22,526.86)		(60,763.14)		27.05
Fund 25 - BOND & INTEREST										
Fund 25 - BOND & INTEREST:										
TOTAL REVENUES		446,922.00		440,823.18		440,823.18		6,098.82		98.64
TOTAL EXPENDITURES		948,000.00		6,999.30		6,999.30		941,000.70		0.74
NET OF REVENUES & EXPENDITURES		(501,078.00)		433,823.88		433,823.88		(934,901.88)		86.58
Fund 30 - LIABILITY INSURANCE										
Fund 30 - LIABILITY INSURANCE:										
TOTAL REVENUES		45,867.00		45,903.35		45,903.35		(36.35)		100.08
TOTAL EXPENDITURES		82,500.00		30,909.76		30,909.76		51,590.24		37.47
NET OF REVENUES & EXPENDITURES		(36,633.00)		14,993.59		14,993.59		(51,626.59)		40.93
Fund 35 - SPECIAL RECREATION										
Fund 35 - SPECIAL RECREATION:										
TOTAL REVENUES		128,944.00		145,406.60		145,406.60		(16,462.60)		112.77
TOTAL EXPENDITURES		267,000.00		208,907.02		208,907.02		58,092.98		78.24
NET OF REVENUES & EXPENDITURES		(138,056.00)		(63,500.42)		(63,500.42)		(74,555.58)		46.00

PERIOD ENDING 09/30/2018

GL NUMBER	DESCRIPTION	2018		YTD BALANCE 09/30/2018		ACTIVITY FOR MONTH 09/30/2018		AVAILABLE BALANCE		% BDGT USED
		AMENDED BUDGET	NORMAL	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL	(ABNORMAL)			
Fund 40 - AUDIT										
Fund 40 - AUDIT:										
TOTAL REVENUES		7,143.00		12,115.67		12,115.67		(4,972.67)		169.62
TOTAL EXPENDITURES		15,500.00		0.00		0.00		15,500.00		0.00
NET OF REVENUES & EXPENDITURES		(8,357.00)		12,115.67		12,115.67		(20,472.67)		144.98
Fund 70 - CAPITAL IMPROVEMENTS										
Fund 70 - CAPITAL IMPROVEMENTS:										
TOTAL REVENUES		909,000.00		129,000.00		129,000.00		780,000.00		14.19
TOTAL EXPENDITURES		992,000.00		397,472.77		397,472.77		594,527.23		40.07
NET OF REVENUES & EXPENDITURES		(83,000.00)		(268,472.77)		(268,472.77)		185,472.77		323.46
TOTAL REVENUES - ALL FUNDS										
TOTAL EXPENDITURES - ALL FUNDS		3,999,762.00		2,523,521.19		2,523,521.19		1,476,240.81		63.09
NET OF REVENUES & EXPENDITURES		5,479,812.00		2,469,991.60		2,469,991.60		3,009,820.40		45.07
		(1,480,050.00)		53,529.59		53,529.59		(1,533,579.59)		3.62

PAID						
GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #	
Check 309897						
70-10-586200	EXP MISC.-CORPORATE COMPUT	BS&A SOFTWARE	SOFTWARE	16,230.00	309897	
Total For Check 309897				16,230.00		
Check 309898						
02-10-589110	EXP MISC.-MARKETING SPECIA	BUGLE NEWSPAPERS	FUN FOR FALL BROCHURE	295.00	309898	
Total For Check 309898				295.00		
Check 309899						
01-10-481810	MISCELLANEOUS REV-MISC. -	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	59.68	309899	
01-10-520110	MATRL AND SUPP-OFFICE EXP	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	230.85	309899	
01-10-520160	MATRL AND SUPP-OFFICE EXP	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	28.50	309899	
01-10-580100	EXP MISC.-HUMAN RESOURCE E	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	35.57	309899	
01-10-581100	BUSINESS MEETINGS	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	109.43	309899	
01-10-581700	EXP MISCELLANEOUS-HOLIDAY	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	62.76	309899	
01-20-520321	MATRL AND SUPP-MAINT. - MA	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	89.87	309899	
02-01-596201	OTHER EXP-GYMNASTICS	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	386.72	309899	
02-03-593412	PROGRAM SUPPLIES-CAMP	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	130.08	309899	
02-03-594412	PROGRAM SERVICES-CAMP - CA	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	492.50	309899	
02-04-593514	PROGRAM SUPPLIES-DANCE - C	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	67.85	309899	
02-06-593711	PROGRAM SUPPLIES-PRE SCHOO	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	1,372.78	309899	
02-06-593715	PROGRAM SUPPLIES-TODDLER V	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	31.89	309899	
02-07-591826	INSTRUCTOR SALARIES-KINDER	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	80.79	309899	
02-07-593813	PROGRAM SUPPLIES-BIRTHDAY	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	55.46	309899	
02-07-593822	PROGRAM SUPPLIES-HORSEBACK	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	57.40	309899	
02-07-593825	PROGRAM SUPPLIES-BASE	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	135.68	309899	
02-07-593839	PROGRAM SUPPLIES-FAMILY NI	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	127.88	309899	
02-08-593948	PROGRAM SUPPLIES-CRAFTSHOW	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	108.55	309899	
02-10-554100	CONTRACTUAL SERVICES-AGREE	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	279.00	309899	
02-10-554405	CONTRACTUAL SERVICES-PUBLI	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	1,472.70	309899	
02-10-581200	EXP MISC.-EDUCATIONAL SEMI	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	1,590.00	309899	
02-32-554200	CONTRACT SVCS-AGREEMENTS -	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	25.00	309899	
02-32-560200	EQUIPMENT-NEW EQUIP - MAIN	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	145.46	309899	
15-10-520110	MATRL AND SUPP-OFFICE EXP	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	43.98	309899	
30-10-582650	EXP MISC.-SAFTY TRAIN & SU	CARD SERVICES	CREDIT CARD BILL FOR SEPTE	581.15	309899	
Total For Check 309899				7,801.53		
Check 309900						
02-33-554100	CONTRACTUAL SERVICES-AGREE	COLLEY ELEVATOR CO.	ELEVATOR INSPECTION	196.00	309900	
Total For Check 309900				196.00		
Check 309901						
02-32-554200	CONTRACT SVCS-AGREEMENTS -	COMCAST CABLE	LOBBY TV CABLE	591.31	309901	
Total For Check 309901				591.31		
Check 309902						
01-10-540110	UTILITIES-ELECTRICTY	COMED	PARKING LOT LIGHT 6210 DEM	46.56	309902	
Total For Check 309902				46.56		
Check 309903						
02-01-593179	PROGRAM SUPPLIES-TKDO	CONNELLY1S ACADEMY	SUMMER 2018 SEMESTER INVOI	1,092.00	309903	
Total For Check 309903				1,092.00		
Check 309904						
01-10-520110	MATRL AND SUPP-OFFICE EXP	FAST SIGNS	GERALYN NAME TAG	16.00	309904	
Total For Check 309904				16.00		
Check 309905						
01-10-552200	CONTRACT SVCS-TECHNICAL AS	FRAMEWORK COMMUNICATIONS	IT SUPPORT SERVICE FOR THE	2,410.22	309905	
15-10-554600	CONTRACTUAL SERVICES-PROF	FRAMEWORK COMMUNICATIONS	FILE BACK UP FOR OCTOBER	30.00	309905	
Total For Check 309905				2,440.22		
Check 309906						
01-10-520110	MATRL AND SUPP-OFFICE EXP	GARVEY'S OFFICE PRODUCTS	OFFICE SUPPLIES FOR PVCC	82.19	309906	

Page: 2/6

Check 309922

GL Number	Invoice Line Desc	Vendor	PAID	Invoice Description	Amount	Check #
Check 309922						
70-10-586146	EXP MISC.-PLAYGROUND GENER UPLAND DESIGN			MANSFIELD PARK PLAYGROUND	1,536.16	309922
	Total For Check 309922				1,536.16	
Check 309923						
70-10-586100	EXP MISCELLANEOUS-PVCC GEN VETERANS FLOORS INC.			CLEANING AND REFINISHING O	1,595.00	309923
	Total For Check 309923				1,595.00	
Check 309924						
01-10-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR PVCC	84.92	309924
01-20-520500	MATRL-SUPP-SUPPLIES - GAS	VILLAGE OF MORTON GROVE		FUEL INVOICE	1,972.12	309924
02-10-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR HREN PA	216.48	309924
02-21-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR HARRER	3,803.28	309924
02-22-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR ORIOLE	2,009.28	309924
02-33-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR PVCC	679.32	309924
15-10-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR MUSEUM	35.88	309924
	Total For Check 309924				8,801.28	
Check 309925						
02-31-440505	RENTALS-FIELDHOUSE RENTALS AGNES ENRIQUEZ			REMAINING RENTAL DEPOSIT R	40.00	309925
	Total For Check 309925				40.00	
Check 309927						
01-10-540150	UTILITIES-TELEPHONE	CALL ONE		PHONE SERVICES	724.04	309927
02-10-540150	UTILITIES-TELEPHONE	CALL ONE		PHONE SERVICES	702.74	309927
02-33-540150	UTILITIES-TELEPHONE	CALL ONE		PHONE SERVICES	702.75	309927
	Total For Check 309927				2,129.53	
Check 309928						
01-20-520312	MATERIALS AND SUPPLIES-JAN CASE LOTS, INC			TOILET TISSUE,PAPER TOWELS	608.20	309928
	Total For Check 309928				608.20	
Check 309929						
01-20-520325	MATRL-SUPP-MAINT. - MAT'LS CASSIDY TIRE & SERVICE			TIRE REPAIR	30.00	309929
	Total For Check 309929				30.00	
Check 309930						
02-10-540110	UTILITIES-ELECTRICTY	COMED		ELECTRIC BILL FOR 9232 NAT	25.86	309930
	Total For Check 309930				25.86	
Check 309931						
01-20-554300	CONTRACTUAL -TEMPORARY MAI CREATIVE RESOURCE PERSONNE FOR SERVICES DONE THE WEEK				1,375.98	309931
	Total For Check 309931				1,375.98	
Check 309932						
01-20-554600	CONTRACTUAL SERVICES-PROF CUMMINS NPOWER			OUTSTANDING ACCOUNT BALANC	552.20	309932
	Total For Check 309932				552.20	
Check 309933						
02-10-540110	UTILITIES-ELECTRICTY	DIRECT ENERGY BUSINESS		ENERGY BILL FOR OKETO PARK	346.32	309933
02-22-540110	UTILITIES-ELECTRICTY	DIRECT ENERGY BUSINESS		ENERGY BILL FOR ORIOLE POO	2,692.82	309933
	Total For Check 309933				3,039.14	
Check 309934						
02-10-554400	CONTRACT SVCS-AGREEMENTS - ERICA BENSON			PHOTOSHOOT FOR WINTER/SPRI	150.00	309934
	Total For Check 309934				150.00	
Check 309935						
30-10-582650	EXP MISC.-SAFTY TRAIN & SU GRAINGER			COLD PACKS, LATEX GLOVES,	319.30	309935
	Total For Check 309935				319.30	
Check 309936						
02-10-210500	PAYABLES-DEPOSITS PAYABLE JESSICA DANIEL			RENTAL DEPOSIT REFUND	150.00	309936
	Total For Check 309936				150.00	
Check 309937						
02-33-520321	MATRL AND SUPP-MAINT. - MA NORTH SHORE FAUCETS			GENERIC FLAT FAUCET ROSETT	9.20	309937
	Total For Check 309937				9.20	

		PAID			
GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Check 309938					
02-01-490131	PRGM REV-SOFTBALL - MENS	QUICK SCORES LLC	FALL 2018 LEAGUE SCHEDULES	77.00	309938
Total For Check 309938				77.00	
Check 309939					
02-21-552200	CONTRACT SVCS-TECHNICAL AS AQITY RESEARCH & INSIGHTS, '18 COMMUNITY SURVEY FOR M			7,344.00	309939
Total For Check 309939				7,344.00	
Check 309940					
02-01-593177	PROGRAM SUPPLIES-GYMANISTI	BUFFALO GROVE GYMNASTICS	'18 HAWAIIAN PINEAPPLE MEE	100.00	309940
Total For Check 309940				100.00	
Check 309941					
01-10-554100	CONTRACTUAL SERVICES-AGREE	CANON FINANCIAL SERVICES,	COPIER LEASE	234.18	309941
02-10-554100	CONTRACTUAL SERVICES-AGREE	CANON FINANCIAL SERVICES,	COPIER LEASE	234.18	309941
Total For Check 309941				468.36	
Check 309942					
01-20-520312	MATERIALS AND SUPPLIES-JAN CASE LOTS, INC		DOGIPOT SMALL BAGS	178.00	309942
Total For Check 309942				178.00	
Check 309943					
01-20-520325	MATRL-SUPP-MAINT. - MAT'LS	CASSIDY TIRE & SERVICE	HI LIFT TIRE REPAIR	39.50	309943
Total For Check 309943				39.50	
Check 309944					
01-10-540120	UTILITIES-HEATING FUEL	CENTERPOINT ENERGY SERVICE	NATURAL GAS BILL FOR ALL P	50.76	309944
02-10-540110	UTILITIES-ELECTRICTY	CENTERPOINT ENERGY SERVICE	NATURAL GAS BILL FOR ALL P	77.14	309944
02-10-540120	UTILITIES-HEATING FUEL	CENTERPOINT ENERGY SERVICE	NATURAL GAS BILL FOR ALL P	540.57	309944
02-21-540120	UTILITIES-HEATING FUEL	CENTERPOINT ENERGY SERVICE	NATURAL GAS BILL FOR ALL P	142.68	309944
02-22-540120	UTILITIES-HEATING FUEL	CENTERPOINT ENERGY SERVICE	NATURAL GAS BILL FOR ALL P	623.53	309944
02-33-540120	UTILITIES-HEATING FUEL	CENTERPOINT ENERGY SERVICE	NATURAL GAS BILL FOR ALL P	236.89	309944
15-10-540120	UTILITIES-HEATING FUEL	CENTERPOINT ENERGY SERVICE	NATURAL GAS BILL FOR ALL P	78.44	309944
Total For Check 309944				1,750.01	
Check 309945					
01-10-580100	EXP MISC.-HUMAN RESOURCE E	CITI CARDS	COSTCO BILL SUPPLIES FOR F	54.42	309945
Total For Check 309945				54.42	
Check 309946					
01-10-540110	UTILITIES-ELECTRICTY	COMED	ELECTRIC BILL FOR OUTSIDE	513.28	309946
Total For Check 309946				513.28	
Check 309947					
01-20-554300	CONTRACTUAL -TEMPORARY MAI	CREATIVE RESOURCE PERSONNE	FOR SERVICES DONE THE WEEK	2,044.80	309947
Total For Check 309947				2,044.80	
Check 309948					
02-33-570200	BUILDING & LANDSCAPE-BUILD	CRNE'S ENVIRONMENTAL CONTR	REPAIR OF 3 ROOF TOP UNITS	2,999.00	309948
Total For Check 309948				2,999.00	
Check 309949					
01-10-540110	UTILITIES-ELECTRICTY	DIRECT ENERGY BUSINESS	ENERGY BILL FOR PVCC	1,162.99	309949
02-10-540110	UTILITIES-ELECTRICTY	DIRECT ENERGY BUSINESS	ENERGY BILL FOR PVCC	1,317.08	309949
02-21-540110	UTILITIES-ELECTRICTY	DIRECT ENERGY BUSINESS	ENERGY BILL FOR HARRER PAR	1,032.65	309949
02-33-540110	UTILITIES-ELECTRICTY	DIRECT ENERGY BUSINESS	ENERGY BILL FOR PVCC	5,427.28	309949
15-10-540110	UTILITIES-ELECTRICTY	DIRECT ENERGY BUSINESS	ENERGY BILL FOR HISTORICAL	267.82	309949
Total For Check 309949				9,207.82	
Check 309950					
02-03-594412	PROGRAM SERVICES-CAMP - CA	FIRST STUDENT		1,915.75	309950
Total For Check 309950				1,915.75	
Check 309951					
02-01-593177	PROGRAM SUPPLIES-GYMANISTI	GYMNASTICS SPOT	ST. VALENTINE CLASSIC MEET	100.00	309951
Total For Check 309951				100.00	
Check 309952					



PAID						
GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #	
Check 309952						
01-20-554600	CONTRACTUAL SERVICES-PROF	JAMES DRIVE SAFETY LANE, L	AUGUST VEHICLE INSPECTION	54.00	309952	
		Total For Check 309952		54.00		
Check 309953						
01-20-520321	MATRL AND SUPP-MAINT. - MA	JC LICHT, LLC	PAINT	238.30	309953	
		Total For Check 309953		238.30		
Check 309954						
02-21-520313	MATRL AND SUPP-SUPPLIES -	JEFF ELLIS & ASSOCIATES, I	ELLIS INVOICE	900.00	309954	
		Total For Check 309954		900.00		
Check 309955						
01-10-581300	EXP MISC.-EMPLOYEE TRAVEL	JOHNSON CONTROLS SECURITY	ALARM TESTING	338.08	309955	
		Total For Check 309955		338.08		
Check 309956						
02-01-593177	PROGRAM SUPPLIES-GYMANISTI	LEENDA'S MEET	ISLAND ADVENTURE MEET	100.00	309956	
		Total For Check 309956		100.00		
Check 309957						
01-20-570300	BLDG-LANDSCAPE-GRASS-SEED-	LURVEY LANDSCAPE SUPPLY	100 24" X 60" BLUEGRASS SO	261.00	309957	
		Total For Check 309957		261.00		
Check 309958						
35-10-552705	CNTRCT SVCS-ADA INCLUSION	MAINE-NILES ASSN OF SP REC	INCLUSION SERVICES FOR SEP	1,235.11	309958	
		Total For Check 309958		1,235.11		
Check 309959						
02-07-594819	PROGRAM SERVICES-GAP	MARRIOTT THEATRE	GAP TRIP SHREK THE MUSICAL	420.00	309959	
		Total For Check 309959		420.00		
Check 309960						
01-20-520321	MATRL AND SUPP-MAINT. - MA	MENARD'S	SELECT BOARD	143.74	309960	
01-20-520400	MATRL-SUPP-SUPPLIES - TOOL	MENARD'S	ROUND OVER BIT	499.78	309960	
01-20-570410	BLDG-LNDSCP-BLK DIRT-SAND-	MENARD'S	FLOWER & VEGETABLE	27.96	309960	
02-22-520260	MATRL AND SUPP-REPAIR EQUI	MENARD'S	HWRD CUTTING BOARD OIL	17.56	309960	
02-22-553100	CONTRACTUAL SERVICES-POOL	MENARD'S	MURIATIC ACID GAL	11.97	309960	
15-10-520600	MATRL-SUPP-EXHIBIT/COLLECT	MENARD'S	HRLMSMAN HIGH GLOSS GAL	82.81	309960	
		Total For Check 309960		783.82		
Check 309961						
01-20-520328	MATRL-SUPP-MAINT. - MAT'LS	NUTOYS LEISURE PRODUCTS	CABLECORE CABLE	174.64	309961	
		Total For Check 309961		174.64		
Check 309962						
02-05-490617	PROGRAM FEES REV-GUITAR LE	SIJI ABRAHAM	REFUND FOR ONE GUITAR CLAS	25.45	309962	
		Total For Check 309962		25.45		
Check 309963						
01-10-554100	CONTRACTUAL SERVICES-AGREE	TIAA COMMERCIAL FINANCE, I	COPIER RENTAL INSURANCE	397.41	309963	
		Total For Check 309963		397.41		
Check 309964						
02-08-593911	PROGRAM SUPPLIES-5K RUN	TIME TO RUN	FEE FOR TIMING COMPANY FOR	1,000.00	309964	
		Total For Check 309964		1,000.00		

10/04/2018 11:08 AM  
User: lgonzalez  
DB: Morton Grove Pa

INVOICE GL DISTRIBUTION REPORT FOR MORTON GROVE PARK DISTRICT  
EXP CHECK RUN DATES 09/01/2018 - 09/30/2018  
JOURNALIZED

Page: 6/6

PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
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Fund Totals:

Fund 01 CORPORATE	17,601.79
Fund 02 RECREATION	55,404.86
Fund 15 MUSEUM	633.93
Fund 30 LIABILITY INSURANC	900.45
Fund 35 SPECIAL RECREATION	2,690.24
Fund 70 CAPITAL IMPROVEMEN	19,772.03

97,003.30

12833

Card Services  
ACCOUNT#: 1800

Include with board vouchers when report is done. Month end.

MONTH: 9/17/2018

Ref. No.	DATE	Merchant	REASON	AMOUNT	Budget Code
	<b>Card Number</b>	<b>1800</b>			
O'Brien	N/A			\$	
	<b>Card Number</b>	<b>1818</b>			
Gorczyca	N/A				
	<b>Card Number</b>	<b>1826</b>		\$0.00	
Braubach	8-Aug	Gym valet	Sanitizing Solution and Spray tops	\$145.46	025032-560200
Braubach	24-Aug	Learning Resources	Certified Program Planner Course	\$795.00	021000-581200
				\$940.46	
	<b>Card Number</b>	<b>1834</b>			
Kee	19-Aug	DS services	Water	\$ 35.57	011000-580100
Kee	17-Aug	Grainger	Ice Packs	\$ 581.15	301000-582650
				\$ 616.72	
	<b>Card Number</b>	<b>1859</b>			
Redmond-Acevedo	6-Aug	Goode Fresh Pizza	Camp S'more Pizza	\$130.08	023003-593412
Redmond-Acevedo	4-Aug	Lakeshore Learning	Preschool Supplies- Austin	\$1,195.44	023006-593711
Redmond-Acevedo	2-Aug	S&S worldwide	Kinder Odyssey Supplies	\$177.34	023007-591822
Redmond-Acevedo	6-Aug	Dollar Tree	Messy Monday Supplies	\$31.89	023001-593715
Redmond-Acevedo	10-Aug	Wheeling Park District	Camp S'more Field Trip	\$492.50	023003-594412
Redmond-Acevedo	14-Aug	Target	Kinder Odyssey Supplies	\$80.79	023007-591826
Redmond-Acevedo	17-Aug	Oriental Trading	Kinder Odyssey Supplies	\$57.40	023007-593822
				\$2,165.44	
	<b>Card Number</b>	<b>1867</b>			
Mucci	2-Aug	GFS Store	Food for Campout	\$127.88	023007-593839
Mucci	3-Aug	Walgreens	Water for Campout		
Mucci	4-Aug	Exxon Mobile	Ice for Campout		
Mucci	5-Aug	Dunkin Donuts	Coffee for Campout		
Mucci	5-Aug	Dunkin Donuts	Coffee for Campout		
Mucci	20-Aug	Target	BASE Supplies	\$126.67	023007-593825
Mucci	21-Aug	Target	Juice boxes for BDAY party	\$55.46	023007-593813
Mucci	21-Aug	Micheals	Gems for crafts BASE	\$9.01	023007-593825
Mucci	29-Aug	Morettis	Rec Staff Pizza lunch	\$109.43	011000-581100
				\$428.45	
	<b>Card Number</b>	<b>1891</b>			

McCann	15-Aug	USA Gymnastics	Gymnastics Memberships	\$386.72	023001-594177
McCann	27-Aug	Learning Resources Network	Continuing Education	\$795.00	021000-581200
				\$1,181.72	
	<b>Card Number</b>	<b>8565</b>			
McNichols	6-Aug	Amazon	Supplies for Dance Boards	\$67.85	023004-593514
McNichols	14-Aug	Bags and Bows	Bags for Bark in the Park Goodie Bags	\$108.55	023008-593948
				\$176.40	
	<b>Card Number</b>	<b>8573</b>			
Wait	3-Sep	Illinois Assoc of Parks	Publication on referendums	\$28.50	011000-520160
				\$28.50	
	<b>Card Number</b>	<b>2831</b>			
Marren	3-Aug	Amazon	Pre-School Prg. Materials		
Marren	5-Aug	Amazon	Office Supplies - Staple gun	\$230.85	011000-520110
Marren	14-Aug	Amazon	Xmas decorations - Orbs	\$62.76	011000-581700
Marren	19-Aug	Amazon	Supplies-Museum: tape and sheet protectors	\$43.98	151000-520110
Marren	25-Aug	Amazon	Garage supplies - broom holder	\$89.87	012000-520321
				\$427.46	
	<b>Card Number</b>	<b>9125</b>			
Herrmann	7-Aug	My Area Yoga	Monthly Subscription	\$25.00	025032-554200
Herrmann	7-Aug	Trigon	Banner Material - Magenta Ink	\$1,472.70	021000-554405
Herrmann	13-Aug	Getty Images	Quarterly Image Subscription	\$279.00	021000-554100
Herrmann	4-Sep	WM SUPERCENTER	Personal check attached	\$59.68	011000-481810
				\$1,836.38	
Total:				\$7,801.53	

## Motions + Back-up Information

**MORTON GROVE PARK DISTRICT  
BOARD MOTIONS  
October 17, 2018**

**Administration and Finance Committee – Commissioner White, Chair**

**Auditors Comprehensive Annual Financial Report:** I move to accept the recommendation of the Administration and Finance Committee to approve the Comprehensive Annual Financial Report for the Fiscal Year Ending April 30, 2017 and direct the Superintendent O'Brien to file the audit report with the appropriate agencies.

**Statement of Receipts & Disbursements, Resolution #R-06-18:** I move to accept the recommendation of the Administration and Finance Committee to approve the Statement of Receipts & Disbursements for the Fiscal Year Ending April 30, 2018 and to direct the Superintendent O'Brien to file the document with the appropriate agencies.

**Park Police:** I move to accept the recommendation of the Administration and Finance Committee to authorize the disbandment of the Park Police and for staff to complete the necessary paperwork with the proper authorities as soon as possible.

**Village of Morton Grove Cooperative Agreement:** I move to accept the recommendation of the Administration and Finance Committee to approve the changes to the intergovernmental agreement regarding the shared services between the Village and Park District.

**Full-Time Salary Ranges:** I move to accept the recommendation of the Administration and Finance Committee to approve the updated full-time salary ranges for 2019.

**Closed Session Review:** I move to accept the recommendation of the Administration and Finance Committee to approve the closed session minutes and recordings; Resolution #R-05-18.

**IAPD Delegates:** I move to accept the recommendation of the Administration and Finance Committee for the Board of Park Commissioners to appoint \_\_\_\_\_ as the delegate for the IAPD annual business meeting and \_\_\_\_\_ and \_\_\_\_\_ as the first and second alternates.



Morton Grove  
Park District

## Memorandum

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**To:** Board of Park Commissioners  
**From:** Martin O'Brien, Superintendent of Finance  
**Date:** October 17, 2018  
**Regarding:** Audit Review

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**Issue:**

Per Illinois State Statutes, the Morton Grove Park District must prepare a Comprehensive Annual Financial Report. The report must be audited by an independent certified public accounting firm within six months after the end of the fiscal year. Also, a notice of the report's availability must be published in the newspaper and posted on the park district website.

**Discussion:**

The Morton Grove Park District retained the services of Lauterbach & Amen, Certified Public Accountants, to complete the audit for the fiscal year ending April 30, 2018. An audit manager from Lauterbach & Amen will attend the October 17<sup>th</sup> Board Meeting to present the results of the audit.

**Park Board Action:**

The staff recommends that the Board of Commissioners approve the Comprehensive Annual Financial Report for the fiscal year ended April 30, 2018.



Morton Grove  
Park District

## Memorandum

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**To:** Board of Park Commissioners  
**From:** Martin O'Brien, Superintendent of Finance  
**Date:** October 17, 2018  
**Regarding:** Receipts and Disbursements Report – Resolution #R-06-18

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**Issue:**

Per Illinois State Statutes, the Morton Grove Park District must prepare a report of Receipts and Disbursements for the fiscal year ending April 30, 2018. The report must be filed with the Cook County Clerk within six months of the close of the fiscal year.

**Discussion:**

The report attached is a detail of the revenues received and the payments made for the fiscal year ending April 30, 2018. Also included in the report is the beginning and ending cash position of the district. Finally, included in the report is a list of individual vendor payments and a list of district employees grouped by salary ranges.

**Park Board Action:**

The staff recommends that the Park Board of Commissioners approve the Morton Grove Park District Receipts and Disbursements Report for the year ending April 30, 2018.



## **MORTON GROVE PARK DISTRICT**

### **STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE FISCAL YEAR ENDED APRIL 30, 2018**

**RECEIPTS:** Taxes \$3,523,598; Interest Income \$64,109; Recreation Programs \$1,309,765; Swimming Pools \$183,629; Community Center \$249,251; Rental Income \$80,225; Other \$34,411;

**DISBURSEMENTS:** Administrative & Clerical \$1,531,251; Parks Maintenance \$588,853; Recreation Programs \$811,832; Swimming Pools \$358,076; Community Center \$321,167; Retirement Expense \$389,508; Insurance \$115,220; Handicapped Program \$188,406; Audit Fees \$14,900; Police Protection \$35,670; Museum \$10,045; Debt Service (Principal & Interest) \$900,176; Capital Projects \$420,465.

<b><u>FUND BALANCE:</u></b>	May 1, 2017 (Beginning of Year)	\$6,632,063.00
	Add: Receipts	5,444,988.00
	Add: Other Financing Sources	909,000.00
	Less: Disbursements	<u>(5,685,569.00)</u>
	April 30, 2018 (End of Year)	<u>\$7,300,482.00</u>

### **DISBURSEMENTS**

#### **CASH DISBURSEMENTS FOR FISCAL YEAR ENDED 04/30/18**

AIS International 6,578.40; Alarm Detection Systems, Inc. 3,725.62; Amalgamated Bank of Chicago 119,525.00; American Vintage Home 2,673.00; Amoonj Ump4u, Inc. 2,975.00; AT Group, Inc. 4,799.89; Accurate Industries 6,224.19; BS&A Software 18,200; Buffalo Grove Gymnastic 3,815.99; Call One 25,235.38; Canon Financial Services, Inc. 7,051.79; Card Services 156,400.00; Case Lots, Inc 9,648.05; Centerpoint Energy Services 30,281.50; CMFP Dept Mg-06A 5,250.00; Colley Elevator Co. 3,655.00; Comcast Cable 8,344.21; Co Med 7,112.23; Connelly's Academy 2,671.00; Converg FS 12,767.15; Constellation Newenergy, Inc. 89,352.73; Creative Resource Personnel \$32,968.14; Creekside Printing 21,419.00; CRNE'S Environmental Control 12,657.50; Dennis H. Damon 2,866.50; Direct Energy Business 29,584.61; Direct Fitness Solutions, LLC 7,200.97; Everbank Commercial Finance 3,896.23; First Student 14,320.98; Framework Communications 62,639.01; GovHR USA 3,860.00; Grainger 4,131.19; Green Turf Inc. 3,700.00; Groot Industries 11,724.51; Gymnastics Spot 2,810.00; Halogen Supply Company, Inc. 17,922.30; Harris Computer Systems 4,922.77; HESCO, Inc. 2,567.22; Hitchcock Design, Inc. 18,833.66; Hot Shots Sports 48,369.89; Illinois Assoc. Park Districts 6,326.90; Ill. Dept. of Employment Sec. 13,882.00; Il Nawgj 3,310.00; Illinois Shotokan Karate Club 18,468.75; Illinois State Police 3,000.00; Jeff Ellis & Associates, Inc. 6,840.00; Lauterbach & Amen, LLP 14,900.00; Maine-Niles Assn. of Spec. Rec. 186,106.10; Maine Township East Highschool 3,249.00; Morton Grove Park District 26,601.42; Menard's 9,198.94; Midwest Commercial Fitness 2,790.00; Morton Grove Baseball Assoc. 24,503.00; The Mulch Center 13,290.00; North Branch Restoration Proj. 2,700.00; Nutoys Leisure Products 2,951.80; Park District Risk

Management 433,811.36; Postmaster 4,150.61; Robert Babinski 10,562.32; Promo Gear Plus 2,611.13; Rose Pest Solutions 4,219.31; Johnson Health Tech NA, Inc. 34,267.97; Russo Power Equipment 20,960.68; Santo Sport Store 4,807.20; Sharper Dot Printing, Inc. 2,868.11; State Chemical Solutions 3,554.97; Sysco Food Services 12,026.98; Tree "R" Us, Inc. 2,640.00; Tru Cut Landscaping 7,525.00; Ultimate School of Guitar 5,670.61; Verizon Wireless 8,833.59; Vermont Systems Inc. 18,015.00; Vernon & Maz 23,795.00; Warehouse Direct 4,084.45; Williams Architects 9,799.89; Wintrust Bank 900,176.00; Windy City Lights 2,743.50

**TOTAL: 3,453,403.00**

### **PAYROLL FOR FISCAL YEAR ENDED 04/30/2018**

#### **Under \$25,000:**

Sarantopoulos, Maria; Gagliano, Francesca; Senior, Debra; Bijapuri, Ajmal; Pineda, Raymond; Zeng, Kristy; Quill, Martin; Deeb, Deanna; Morano, Cyhthia; Lundang, Janleigh; Pilarski, Katie; Oliver, Cristina; Sopko, Jillian; Boudouvas, Ellena; Purelku, Albina; Ng, Nicholas; Malik, Madiha; Cayemitte, Boris; Alchholzer, Haley; Thai, David; Toth, Theresa; Bhingradia, Rishi; Senior, Michelle; Karpilovsky, Julia; Hussain, Nimira; Lohan, Anthony; Ahn, Augustine; Murphy, Jennifer; Garcia, Jacqueline; Manogura, Ben; Naughton, Maura; Darga, Christopher; Morsy, Nathaniel; Bijapuri, Akram; Rojas, Junior; Santiago, Eviliss; Zoeller, Beth; Manda, Richard; Williams, Kelly; Salgado, Jessica; Opulentissima, Earl Reiner; Schuy, Derek; Gillespie, Alexandria; Oliver, Cheryl; Lakhani, Sahar; Domusiewicz, Mariusz; Guthrie, Ian; Dunderdale, William; Fajutrao, Rouen; Gubin, Stephanie; Baer, Emily; McCloskey, Timothy; Shriber, Michael; Arcus, Benjamin; Vasilopoulos, Nicole; Canong, Angelica Kristine; Davito, Maxwell; Sorci, Bianca; Daskalopoulos, Adrianna; Twohig, Johnathon; Ewart, Anne; Berg, Shannon; Luke, Paul; Kumar, Caroline; Schaefges, Rachel; Guthrie, Moira; Foss, Ruth; Reczek, Grace; Green, Lashawn; Recinto, Adrian; Rumpsa, Margaret; Ngo, Casey; DeLeon, Ian; Ferguson, Cassidy; Foley, Megan; Preski, Kartarzyna; Alaba, Dwigth; Youkhana, Hannah; Richter, Michelle; Frake, Jaimie; Chatman, Skylar; Holly, Matthew; Blum, Jensen; Shaikh, Ubaid; Jefferies, Christopher; Habib, Sumera; Gerstein, Nancy; Chin, Christopher; Gummo, Lauren; Gail, Carol; Kim, Stefanie; Lukovic, Hasan; Galgano, Renate; MaCam, Kirsten; Sucherman, Ryan; Held, Michael; Ibrahim, Matthew; Glenn, Lucille; DiPietro, Katherine; Apostolou, Angelina; Keith, Bethany; Osborne, Tristan; On Chong, Tiffany; Tom, Cheryl; Hedrich, Martin; Maramo, Marcus; Frake, Juliana; Fucik, Jessica; Tulskey, Michael; Jezerak, Selma; Ngo, Aaron; Habeeb, Laura; Ishii, Lauren; Tuch, Cassandra; Enrile, Kaarina; Iliopoulos, Mary G; Marin, Kassandra; Miceli, Matthew; Alibasic, Amra; Kotlinski, Henry; Schafer, Anna; Kraft, Dylan; Bekanon, Ryan; Resendez, Christian; Giovannetti, Jillian; Kaihara, Erin; Parylak, Amber; Suarez, Alexis; Paloma, Sofia; Holly, Christopher; Bencivenga, Grace; Truong, Brian; Twohig, Andrew; Kristian, Lin; Vuckovic, Tea; Noriega, Wilson; Berg, Liam; Kornstein, Sarah; Meyer, Frances; Fernandez, Jacob; Eslick, Sean; Clifton, Kelly; Guliana, Banni; Choi, June; Caldwell, Angela; Villarcorta, Christian; Skoufos, Maria; Sorisho, John; Tiongson, Brendan; Ly, Henry; Youkhana, John; Akbany, Nisar; Likoudis, Frank; Hokl, Kathleen; Cuesta, Marilyn; Lehman, Leslye; Boudakh, Georgina; Mohr, Callie; Sada, Aimlee; Curiel, Adam;

Markai,Elmar; Giffen,Susan; Paloma,Samuel; Ngo,Brian; Gorovoy,Mali; Ponzetti,Jackie;  
Ng,Richard; Cieply,Jessica; Calma,Marvin; Batochir,Batireedui; Sterba,Bridgette;  
Danyal,Jacob; Dass,Shobha; Kasprzyk,John; Betke,Holly; Gustafson,Samuel;  
Skarbek,Lindsay; Stein,Aleia; Schutz,Donna; Bashir,Iram; Jaunich,Louise;  
Steinemann,Tyler; Diete,Justin; Magloire,Romuald; Callaghan,Richard; Urban,Gregory;  
Tabet,Patrizia; Klug,Alyssa; Kalogris,Spiro; Mucci,Mary; Curtis,Theresa; Jordan,Lori;  
Chatman,Lily; Habeeb,Haneen; Atar,Elan; Gokcek,Noah; Ferley,Olha; Corinth,Lia;  
Curtis,Matthew; Khoury,Christopher; Morgan,Ariel; Yoon,Jungmee; Gatto,Dana;  
Thorns,Carolyn; Bielawski,Kathryn; Carreon,Boon; Bialkowski,William; Cayemitte,Alain;  
Morais,Mark; Andel,Merle; Naguita,Brandon; Nguyen,Dan; Mazur,Joseph; Bryant,Kristy;  
Bidne,Ronda; Iliopoulos,Mary; Yactor,Mary; Rayahin,Nuha; Stancy,Christine; Dahm,Carrie;  
Walas,Kim; Kotsovos,Julie; Jacobson,Beth; Gonzalez,Luisa; Moore,Colin; Cline,Kevin;  
Malcman,Kimberly; Menegon,Janet; Stromberg,Norman; Rose,Susan; Fernandez,Lori;  
Fleck,Sarah;

**\$25,000 to \$49,999.99**

Garduno, Uriel; Bolger,Daniel; Algarin,Margarita; Manning,Elizabeth; Angioletti, Sam;  
Nester,Theodore; Pappas,Chuck; McNichols,Jeanette; McCann,Elizabeth; Halverson,Katie;  
Rauhut,Gregory; Hesseln,Norbert;

**\$50,000 to \$74,999.99**

Herrmann,Kathy; Marren,Claudia; Redmond,Kari; Brunning,Timothy; Braubach,Susan;  
Stroesser,John;

**\$75,000 to \$99,999.99**

Gorczyca,Keith; Kee,Laura; Bruntmyer,Joseph; O'Brien,Martin;

**\$100,000 to \$124,999.99**

Wait,Jeffrey;

**Total payroll: \$2,232,166.00**

**GRAND TOTAL: 5,685,569**

STATE OF ILLINOIS  
COUNTY OF COOK  
TREASURER'S CERTIFICATE

I, Keith White, do hereby certify that I am the regularly appointed, qualified and acting treasurer of the Morton Grove Park District.

I do further certify that the above is a true and accurate Report of the Statement of Receipts and Disbursements of the Morton Grove Park District for the twelve months ended April 30, 2018. This report was made in full compliance with Illinois Revised Statutes, Chapter 30 ILCS 15/1.

IN WITNESS WHEREOF I have hereunto set my hand this \_\_\_\_ day of  
\_\_\_\_\_ 2018.

Keith White, Treasurer, Morton Grove Park District

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Signature



## Memorandum

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**To:** Park Board of Commissioners  
**From:** Jeffrey Wait, Executive Director  
**Date:** October 17, 2018  
**Subject:** Park Police

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**Issue:**

The Park District needs to decide how to proceed with Park Police now that the District understands the level of service the Village can provide relating to security of parks, facilities, and events.

**Discussion:**

At the August 15, 2018 Board meeting, staff presented possible options for the continued use of Park Police. With the retirement of the Chief, this is an excellent time to evaluate its use. After a presentation and discussion, the Board directed staff to contact the Village to determine the level of assistance they could provide.

Staff, the Village's Administrator and Chief of Police met to discuss the subject, later the Village responded with the attached letter. To summarize, the Morton Grove Police Department (MGPD), as part of its normal patrol duties:

- Will observe general conditions at park facilities and properties;
- Will patrol in a random manner, often interrupted by calls for service and/or administrative duties;
- Cannot guarantee any specific results, or that any criminal activity would be prevented, or that anyone committing an offense on Park District property would be apprehended; and
- Would also not be able to conduct any administrative tasks such as bank deposits, the opening and closing of various buildings.

Additionally, if the Park District needed or is required to use off-duty MGPD officers; the following hourly rates would apply:

- 1.5 times the top sworn patrol officer rate plus 10% for pension costs or \$66.72 per hour.
- If more than three (3) officers are staffed, a supervisor is required at 1.5 times the top sergeant rate plus 10% for pension costs or \$79.07 per hour.
- \$100 per day per squad car.

A decision is needed soon as the District is without a Chief and our current officers have limited schedules due to other commitments. Without a staffed and structured department, the District's liability exposure has increased.

**Park Board Action:**

The Board of Park Commissioners should authorize the disbandment the Park Police and direct staff to complete the necessary paperwork with the proper authorities and to communicate with the Morton Grove Village and Police Department of their decision.

September 20, 2018

Mr. Jeffrey Wait, Executive Director  
Morton Grove Park District  
6834 Dempster Street  
Morton Grove, Illinois 60053

Dear Jeff:

Recently we discussed how the Morton Grove Police Department could support the security needs of the Park District if the current Park Police were eliminated and/or modified from its current position.

Following our discussion and based on review of the topic with Police Chief Michael Simo, the Morton Grove Police Department (MGPD), as part of its normal patrol duties, currently observe general conditions at park facilities and properties. If the current Park Police approach was modified, the patrol of the parks and park district property would be similar to the way any commercial/industrial/residential area in the Village is patrolled. Our police patrol is typically done in a random manner, and is often interrupted by calls for service and/or administrative duties. Although the MGPD would do their best, we cannot guarantee any specific results, or that any criminal activity would be prevented, or that anyone committing an offense on Park District property would be apprehended. The MGPD would also not be able to conduct any administrative tasks such as bank deposits, the opening and closing of various buildings, etc. for the Park District.

As a general rule, the MGPD cannot assist in staffing any Park District events for security or traffic direction. If the Park District needs to hire officers for these activities, they may do so through the Village, and the current MGPD "Detail Rate" of pay would apply. That rate is determined as follows:

- 1.5 times the top sworn patrol officer rate plus 10% for pension costs. As of September 2018, that base rate is \$66.72 per hour.
- If more than three (3) officers are staffed, a supervisor is required at 1.5 times the top sergeant rate plus 10% for pension costs. As of September 2018 that base rate is \$79.07 per hour.
- \$100 per day per squad car.

The Village would also consider supplying police officer(s) on a case-by-case basis for a high profile event if requested by another law enforcement agency such as the FBI or Secret Service.

Should the Park Police become inactive, please contact Chief Simo so he may cancel any shared services such as CAD, LEADS, Law Enforcement Records Management System (LERMS), New World MOBILE, StarCom Radio System, etc.

Hopefully, this summary provides an understanding of what the Village's Police Department can and will be able to provide to the Park District properties and common activities.

Please contact my office if additional clarification is needed or to discuss this matter in more detail.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ralph E. Czerwinski".

Ralph E Czerwinski  
Village Administrator

C: Village President and Board of Trustees  
Police Chief Michael Simo

M:\Ralph Czerwinski\2018\Park Police - Response.docx



## Memorandum

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**To:** Park Board of Commissioners  
**From:** Jeffrey Wait, Executive Director  
**Date:** October 17, 2018  
**Subject:** Updated Cooperative Agreement

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**Issue:**

Changes to the 2001 intergovernmental agreement with the Village requires approval from the Board of Park Commissioners.

**Discussion:**

Reviewing the 2001 Cooperative Agreement, staff noticed the inefficiencies in the placement of Village owned right-of-ways the Park District agreed to mow. In some cases, the District was mowing parcel adjacent to parcels the Village was mowing or were required to travel greater distances due to their locations within the Village.

Staff met with the Village Administrator to discuss reassigning parcels closer to one another and nearer Park District owned properties to improve the efficiencies in maintaining their parcels. After some negotiations, the Village agreed to modify the locations the District mows. Now that changes have been agreed to the Park District needs to approve the changes. The Village has already approved the revisions at their September 25<sup>th</sup> Board of Trustees meeting. See attached documentation.

**Park Board Action:**

For the Board of Park Commissioners to approve the changes to the Cooperative Agreement between the Village of Morton Grove and the Park District.



**AMENDMENT TO THE COOPERATIVE AGREEMENT AMONG AND BETWEEN  
THE VILLAGE OF MORTON GROVE AND THE MORTON GROVE PARK  
DISTRICT, BOTH OF COOK COUNTY, ILLINOIS, RELATING TO BORROWING OF  
EQUIPMENT AND UTILIZATION OF SERVICES**

This Amendment is made this 24<sup>th</sup> day of September, 2018 (the "Effective Date"), between the Village of Morton Grove (the "Village") and the Morton Grove Park District (the "Park District") amends, supplements and modifies the "Cooperative Agreement Among and Between the Village of Morton Grove and the Morton Grove Park District, Both of Cook County, Illinois, Relating to Borrowing of Equipment and Utilization of Services dated August 14, 2001" (the "2001 Agreement"). The Village and the Park District are hereinafter sometimes individually referred to a "Party" or collectively referred to as the "Parties". Capitalized terms used but not otherwise defined in this Amendment shall have the meanings assigned to such terms in the 2001 Agreement.

**RECITALS**

**WHEREAS**, the Village and the Park District are units of local government and public agencies within the meaning of the Illinois Intergovernmental Cooperation Act (5 ILCS 220/1 *et seq.*) (the "Act") and are authorized by the Act and by Article VII, Section 10 of the 1970 Constitution of the State of Illinois to enter into intergovernmental agreements of cooperation; and

**WHEREAS**, the Parties now wish to amend the terms of the 2001 Agreement to re-allocate certain municipal rights-of-way mowing responsibilities between them to enhance efficiencies.

**NOW, THEREFORE**, in consideration of the foregoing recitals and the mutual covenants and agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. **Incorporation of Recitals.** The Recitals set forth above are hereby incorporated by reference into this Amendment as though fully set forth herein, and all covenants, terms, conditions, and provisions of this Amendment shall be construed, interpreted, and enforced in accordance therewith.
2. **Section III of the Agreement shall be amended to read as follows:**

**III. MORTON GROVE PARK DISTRICT SERVICES TO VILLAGE**


Morton Grove Park District services provided for the Village of Morton Grove will include, but are not limited to:


- A. Allow all fines and forfeitures which result from enforcement actions of the Park District Police to be retained by the Village with the exception of monies recovered as restitution for actual damages to Park District property.

- B. Provide staff expertise in assisting the Village of Morton Grove in developing an annual block of senior citizen programming, entitled "Leisure Services for Seniors."
  - C. Continue to provide senior citizen physical fitness programming at Park District facilities.
  - D. Provide the Village of Morton Grove with senior programming advertisement in Park District marketing materials to the extent possible as determined by the Park District.
  - E. Provide programming space for senior citizen programming at the Park District facilities when needed and requested by the Village and to the extent possible as determined by the Park District. In those instances, when the request is honored by the Park District, the Village and the Park will negotiate a "shared" revenue agreement for the use of the Park District facility.
  - F. Provide photo I.D's for Village Employees.
  - G. Mow the grassed areas of the following parcels of the municipal right-of-way at its sole cost and expense:
    - a. The north side of Dempster Street, from Lehigh Avenue to western edge of the Cook County Forest Preserve property, parkway and just north of public sidewalk.
    - b. The south side of Dempster Street at Lehigh Avenue, from the Metra tracks west to the bike path.
    - c. The northeast corner of Beckwith Avenue and Neenah Avenue, both parkways along Beckwith and Neenah.
    - d. The north and south sides of Eldorado Terrace between Narragansett Avenue and Overlook Drive.
    - e. The south side corners of Golf Road and Narragansett Avenue.
    - f. The dead end area of McVicker Avenue north of Davis Avenue. Around the Lift Station.
    - g. The northwest corner of Meade Avenue and Davis Avenue both parkways
    - h. Beckwith Road both sides of the North Branch Chicago River Bridge around guard rails.
3. **Remaining Agreement Provisions.** All other provisions, terms and conditions of the 2001 Agreement not amended by this Amendment, including but not by limitation, Section IV thereof, titled "VILLAGE OF MORTON GROVE SERVICES TO PARK DISTRICT," subsections A-D, shall remain in full force and effect without revision. In the event of any conflict between the provisions of this Amendment and the provisions of the Agreement, the provisions of this Amendment will control.

DATED THIS 24 day of September, 2018.

**VILLAGE OF MORTON GROVE  
COOK COUNTY, ILLINOIS**

By:   
Daniel P. DiMaria, Village President  
Village of Morton Grove

ATTEST:   
Eileen Scanlon Harford, Village Clerk  
Village of Morton Grove

**MORTON GROVE PARK DISTRICT  
COOK COUNTY, ILLINOIS**

By: \_\_\_\_\_  
President, Board of Commissioners

ATTEST: \_\_\_\_\_  
Board Secretary



Morton Grove  
Park District

## Memorandum

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**To:** Board of Commissioners  
**From:** Laura Kee, Superintendent of Human Resources & Risk Management  
**Date:** October 17, 2018  
**Regarding:** Full Time Salary Ranges

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**Issue:**

Full time salary ranges for 2019.

**Discussion**

Full time salary ranges have not been reviewed or adjusted in four years. I have gathered and compared MGPD job descriptions and salary ranges to other equivalent agencies to ensure that we are competitive in compensation. After reviewing, it was determined that all ranges need a cost of living adjustment. However, there are two positions which need more than a cost of living adjustment to stay competitive in the field. These two positions are Parks Maintenance<sup>2</sup> and the Marketing Manager. We would also like to change the title of Customer Service Supervisor to Registration Coordinator due to the additional responsibilities this position has acquired (billing, collections, rentals).

The attached proposed ranges show a 4% increase to the end range of each position. In addition, we would like to add 1% per year to each range for all positions.

**Park Board Action:**

Staff recommends the Board approve the changes to the full-time salary ranges effective 2019.

	2016-2017 Salary Ranges		2019 Proposed Salary Ranges
<b>EXECUTIVE DIRECTOR</b>	\$100,000 to \$120,000	<b>EXECUTIVE DIRECTOR</b>	\$100,000 to \$160,000
<b>SUPERINTENDENT</b>		<b>SUPERINTENDENT</b>	
Superintendent of Finance	\$65,000 to \$95,000	Superintendent of Finance	\$65,000 to \$100,000
Superintendent of Parks & Maintenance	\$63,000 to \$92,000	Superintendent of Parks & Facilities	\$65,000 to \$100,000
Superintendent of Recreation	\$63,000 to \$92,000	Superintendent of Recreation & Facilities	\$65,000 to \$100,000
Superintendent of HR and Risk Management	\$63,000 to \$92,000	Superintendent of HR & Risk Management	\$65,000 to \$100,000
<b>MANAGER &amp; SUPERVISOR</b>		<b>MANAGER &amp; SUPERVISOR</b>	
Parks Foreman	\$53,000 to \$74,190	Parks Foreman	\$53,000 to \$77,000
Marketing Manager	\$38,000 to \$55,000	Marketing Manager	\$45,000 to \$62,000
Recreation Supervisor	\$38,000 to \$55,000	Recreation Supervisor	\$38,000 to \$58,000
<b>FRONT LINE STAFF</b>		<b>FRONT LINE STAFF</b>	
Executive Administrative Assistant	\$38,000 to \$55,000	Administrative Assistant	\$38,000 to \$58,000
Maintenance Technician II	\$35,000 to \$50,000	Maintenance Technician II	\$45,000 to \$62,000
Maintenance Technician I	\$32,000 to \$45,000	Maintenance Technician I	\$32,000 to \$47,000
Guest Service Supervisor	\$27,000 to \$38,000	Registration Coordinator	\$36,000 to \$49,000
Finance Coordinator	\$36,000 to \$53,500	Finance Coordinator	\$36,000 to \$56,000
Custodian	\$27,000 to \$39,300	Custodian	\$27,000 to \$40,900

**MORTON GROVE PARK DISTRICT**

**RESOLUTION #R-05-18**

**A RESOLUTION AUTHORIZING  
THE RELEASE OF CLOSED SESSION MINUTES  
AND  
THE DESTRUCTION OF CLOSED SESSION AUDIO RECORDINGS**

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

**WHEREAS**, as required by the Act, the Board has kept written minutes and verbatim records in the form of an audio recording of all such closed sessions; and

**WHEREAS**, pursuant to the requirements of 5 ILCS120/2.06(d) the Board has determined that the minutes of the meetings listed below no longer require confidential treatment and should be made available for public inspection; and

**WHEREAS**, the Board has further determined that the need for confidentiality still exists as to the closed session minutes from all other meetings not previously made available for public inspection; and

**WHEREAS**, the Board also approves the destruction of the verbatim recordings of closed sessions listed below, all of which are of meetings which occurred more than 18 months prior to the destruction of the recording.

**WHEREAS**, the Board will comply with the law and the disposal of audio will not be completed in cases when exceptions like potential litigation is in play.

**NOW THEREFORE BE IT RESOLVED** by the Board of Commissioners of the Morton Grove Park District as follows:

**SECTION 1:** The closed session minutes from those meetings set forth as follows are hereby released:

- October 18, 2017
- November 14, 2017
- December 20, 2017

**SECTION 2:** The Board Secretary is hereby authorized and directed to make said minutes available for inspection and copying in accordance with the Illinois Freedom of Information Act.

**SECTION 3:** The Board Secretary is hereby authorized and directed to destroy all audio recordings for those meetings set forth as follows:

- February 15, 2017
- February 1, 2017
- December 21, 2016
- November 21, 2016

**SECTION 4:** This resolution shall be in full force and effective from and after its passage and approval.

**ADOPTED** this 17<sup>th</sup> day of October 2018

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT/ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Board President, Steve Schmidt

ATTEST:

\_\_\_\_\_  
Board Secretary, Jeffrey Wait



Morton Grove  
Park District

## Memorandum

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**To:** Park Board of Commissioners  
**From:** Jeffrey Wait, Executive Director  
**Date:** October 17, 2018  
**Subject:** IAPD Annual Business Meeting

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**Issue:**

The park district must appoint delegates for the Annual Business Meeting of the Illinois Association of Park Districts, (IAPD).

**Discussion:**

Every year at conference the Morton Grove Park District Board of Commissioners participates in the IAPD Annual Business Meeting. The meeting will be held on Saturday, January 26<sup>th</sup> at the Hyatt Regency Chicago, 151 E. Wacker Drive, Chicago, IL.

**Park Board Action:**

The staff recommends that the Board nominate one delegate and up to three alternates to participate at the IAPD Annual Business Meeting.



## **CREDENTIALS CERTIFICATE**

This is to certify that a meeting of the Governing Board of the Morton Grove Park District held at 6834 Dempster, Morton Grove, IL on October 18, 2017 at 6:30 p.m. the following individuals were designated to serve as delegate(s) to the Annual Business Meeting of the ILLINOIS ASSOCIATION OF PARK DISTRICTS to be held at the Hyatt Regency, Chicago, IL. on **Saturday, January 26, 2019.**

**Name**

**Title**

**Delegate:**

**1<sup>st</sup> Alternate:**

**2<sup>nd</sup> Alternate:**

**3<sup>rd</sup> Alternate:**

This is to certify that the foregoing is a statement of action taken at the Board Meeting cited above.

**Affix Seal:**

**Signed:**

***President of Board***

**Attest:**

***Board Secretary***

Return this form to:  
Illinois Association of Park Districts  
211 East Monroe Street  
Springfield, IL 62701-1186

## Board Update & Information

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18

# Morton Grove Park District

## UPDATE & INFORMATION

October 17, 2018

### RECREATION AND PROGRAMMING REPORT – GERALYN KONSEWICZ

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#### General/Special Events

- Planning for Holly Days is on track. We are looking forward to a fun family event on Saturday, December 1. All activities will be held on this day ending with tree lighting ceremony from 5:45pm-6:30pm.
- Friday, October 5 was the first Mom Son Dance. 36 couples with 4 additional children were in attendance. Mom's and their sons ate, played games and danced the night away. Surveys went out to participating families and so far have received positive feedback.
- The annual 5K Race was held on Saturday, October 6<sup>th</sup>. A total of 196 runners/walkers registered for this event. Awards were given to the overall male and female winner along with 1<sup>st</sup> -3<sup>rd</sup> in each 5 year age category. The Kids 50 and 100 yard dashes had a total of 26 participants and every child received a medal as they crossed the finish line.
- Halloween Family Fest is scheduled for October 20, from 3-6pm. The event is free to the general public and is supported by community sponsors. The afternoon will include spooky stories from the Morton Grove Library, Halloween crafts, a haunted room, carnival games, pumpkin patch, hay hunt, inflatables and a children's entertainer.
- Pioneer Park Rededication took place on September 22, event giveaways, purple dinosaurs. The event was well attended. Sue and Kathy attended the MB Financial Bank Community Day in the afternoon providing activities and giveaways to the community.
- Kari Acevedo and Elizabeth Hoyt attended Curriculum Night at Park View School on September 25. Families had the opportunity to stop by the Park District booth to ask questions about upcoming events and programs.
- GERALYN KONSEWICZ and Jeanette Garrity attended the Parkview Fun Fair on September 29 providing a bags game and giveaways.
- The Silver Bell Express trips are scheduled for December 8 and 15. There are currently 46 people enrolled on the first trip and 40 on the second. Trips are expected to sell-out.
- Upcoming Events:
  - Oct 12 Friday Night Fitness Zumba Party 6:30-8:00pm PVCC
  - Oct 13 Family Kite Fly (make-up date) 10:00am-4pm Harrer
  - Oct 20 Halloween Family Fest 3:00-6:00pm PVCC
  - Oct 24 Haunted Fright (Decorating Contest) Resident Homes
  - Nov 2 Friday Night Fitness Line Dancing 6:30-8:00pm PVCC
  - Dec 1 Holly Days (Tree lighting 5:45pm) 3:00-6:30pm Harrer Park
  -

### Fitness

- Club Fitness will be closed for semi-annual deep cleaning on November 8 and 9. Park Ridge Park District will accommodate our fitness members on those days.

<b>Club Fitness Updates</b>	<b>September 2018</b>	<b>September 2017</b>
Fitness Club Members (as of 9/30)	1020	875
Open Gym Check-in	150	266
Membership Renewal/Sales	85	78

### Athletics

- There are 51 gymnasts on competitive teams. Staff is busy ordering uniforms and registering participants for meets.
- The gymnastics team had a fundraiser with Savory Sweet Foods and raised \$2,327.50. This money will be used for program improvements.
- A free Pickleball Open House will be offered on Monday, October 22<sup>nd</sup>. Pickleball classes will begin the following week.
- Hot Shots will begin their second session of fall classes at the end of the month. They currently have 48 participants enrolled. They will be promoting their programs at the Halloween Family Fest on Saturday, October 20<sup>th</sup>.

### Seniors/Cultural Arts/Adults/Teens

- The September AARP Smart Driver course ran with 4 seniors participating.
- Fall Dog and Puppy Training classes have begun. There are 5 participants in Dog Training and 5 in Puppy Training.
- Dance Parent Orientation was held for all dance families at the end of August. We had 50 people in attendance. We currently have 120 dancers enrolled in the 2018-19 program.
- The Starbound dance company held a fundraiser at Wendy's on September 25<sup>th</sup> raising \$178 for the company.
- Walking Warriors Club for seniors began on September 18<sup>th</sup> with 7 people currently enrolled.

### Camps/Pre-School/Kinder Odyssey

- Preschool has been running smoothly. October will be filled with fall/Halloween stories, projects and field trips.
- Holiday pictures for the pre-schools are scheduled the week of October 21; which leaves plenty of time for delivery.
- A new preschool aide was hired for Kinder Odyssey due to staff moving on to a full-time position. The transition is going smoothly for the students.
- Fall observations for Kinder Odyssey and Preschool have been taking place this month. Staff are doing well and we have a great group of students this year.

#### Aquatics/Gap/B4 School/BASE

- Harrer and Oriole received the Ellis & Associates the “Platinum International Aquatic Safety Award” for 2018, which only the top 10% of Aquatic facilities receive worldwide.
- November Gap days are:
  - o November 19 Brunswick Zone
  - o November 20 Altitude Trampoline Park
  - o November 21 Shrek the Musical

B4 School- 16 full time and 16 Flex

BASE Park View- 54 full time, 17 part time, and 17 flex

BASE Hynes- 45 full time, 16 part time, and 15 flex

#### Marketing

- The Winter/Spring 2019 activity guide is in production, scheduled to be in the mail the week of November 20.
- Community Input Meeting (playground replacement) - October 22 announcement postcard is mailing October 15
- The Morton Grove Animal Hospital has sponsored the purchase of another dog water fountain, scheduled to be installed at National Park spring 2019.
- Marketing Manager Herrmann attended the Digital Summit workshop September 23 and 24.
- Wrapping up the marketing portion of the budget.
- Promotional and sponsorship work for Halloween Family Fest and Holly Days are ramping up.
- The October newsletters for District 63 and District 67 have been sent to schools, posted on district online backpacks. District 70 will include a newsletter in the weekly email to parents.
- October eblast has been sent out with two additional targeted eblasts to go out later in the month.
- Press Release is slated to go out on November 15 announcing the Morton Grove Park District is the recipient of the 2018 Aquatic Platinum International Safety Award.

#### **FINANCE DEPARTMENT REPORT - MARTY O'BRIEN**

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- The District's auditors have completed the Comprehensive Annual Financial Report for the year ended April 30, 2018. A representative of Lauterbach & Amen will be present at the October 17<sup>th</sup> meeting to discuss the report.
- At the same board meeting, the board of commissioners will also approve the fiscal year end April 30, 2018 Receipts and Disbursements. Upon approval both documents will be filed with the Cook County Clerk.
- Prior to the start of the October 17<sup>th</sup> board meeting, the district will hold a Bond Indebtedness Notification Act (BINA) meeting. The purpose of the meeting is to the November Board meeting we will set the tax levy public hearing date for December 19, 2018
- The Park District will be issuing approximately 1.2 million dollars in bonds this year.

- The new financial software has been installed.
- The 2019-20 budget process has started. Department Heads have received all documentation and information to be returned mid-October.
- The Finance Department will create a budget calendar for the 2019-20 budget that will detail important dates.

## HUMAN RESOURCES & RISK MGMT. AND PARK POLICE— LAURA KEE

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- There was a random drug test pull, which required six employees to be tested.
- Flu shots were offered to all staff. The shots were given the week of the 24th.
- Staff has been compiling data from other Agencies along with analyzing and updating our hiring ranges.
- Our last meeting with PDRMA is Friday October 12<sup>th</sup> as it relates to the loss review. This is our chance to submit any information, policies or procedures that we may have missed or needed updating.
- A representative from IMRF will be coming to PVCC on October 29<sup>th</sup> to speak with staff on new and updated issues, including voluntary contributions and retirement.
- Six hundred and forty-four Park and field house checks were conducted by the park police during the month of September.
- Officer Bialkowski, Officer McCloskey and Officer Callaghan all completed the September Police Law Legal update computer training. The September training topic was Implicit Bias, Racial Profiling; Unbiased Evidence-Based Policing, New Laws.
- Park Officers handled their everyday normal routine assignments during the month of September. These included, checking, opening, securing and properly shutting down park buildings, citizen / co-worker assists and name check assists. In addition to above officers responded and handled alarm / lost and found incidents as well as verbal warnings which were given for a youth disturbance, motorized vehicle in the park and for dogs left unsafely and unattended in the Prairie View Park parking lot.

## PARKS AND MAINTENANCE REPORT — KEITH GORCZYCA

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- A re-dedication of Pioneer Park took place. Over 50 adults and children were on hand to take part in the festivities for the morning.
- Staff repaired the totem pole near the museum. Rotted wood was removed and the entire structure was sealed with an outdoor wood sealer/preservative.
- Repairs to doors and the electric service were completed by staff at the museum.
- The gazebo at Harrer was repaired and painted.
- The front of the annex was cleared of all existing plant material. Sod was installed.
- Staff assisted with the annual 5K Race to the Taste by providing support and course set up.
- Orb construction is underway. Additional orbs will be installed around Harrer Park for the upcoming holiday season.
- Winterization of Oriole and Harrer pools is underway.

- An additional 160 yards of playground mulch was installed at playgrounds in need throughout the district.
- The furnaces in all the field houses and maintenance garages were serviced for the upcoming winter season.
- Routine maintenance items this month included: turf mowing, watering plant material, equipment repairs, facility cleaning, trash pickup, park and playground inspections and repairs, facility inspections, vehicle inspections, fire extinguisher inspections, and numerous work order requests.

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



MORTON GROVE, ILLINOIS

FOR THE FISCAL YEAR ENDED  
APRIL 30, 2018



**MORTON GROVE PARK DISTRICT  
MORTON GROVE, ILLINOIS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
APRIL 30, 2018**

**Prepared by:  
Finance Department**

# MORTON GROVE PARK DISTRICT

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## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the Park District including:

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

## **MORTON GROVE PARK DISTRICT**

### **Principal Officials**

**April 30, 2018**

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### **BOARD OF PARK COMMISSIONERS**

Mark Manno, President

Steve Schmidt, Vice President

Keith White, Treasurer

Paul Minx, Commissioner

Dorthy Coletta, Commissioner

### **ADMINISTRATIVE**

Jeffrey Wait, Executive Director

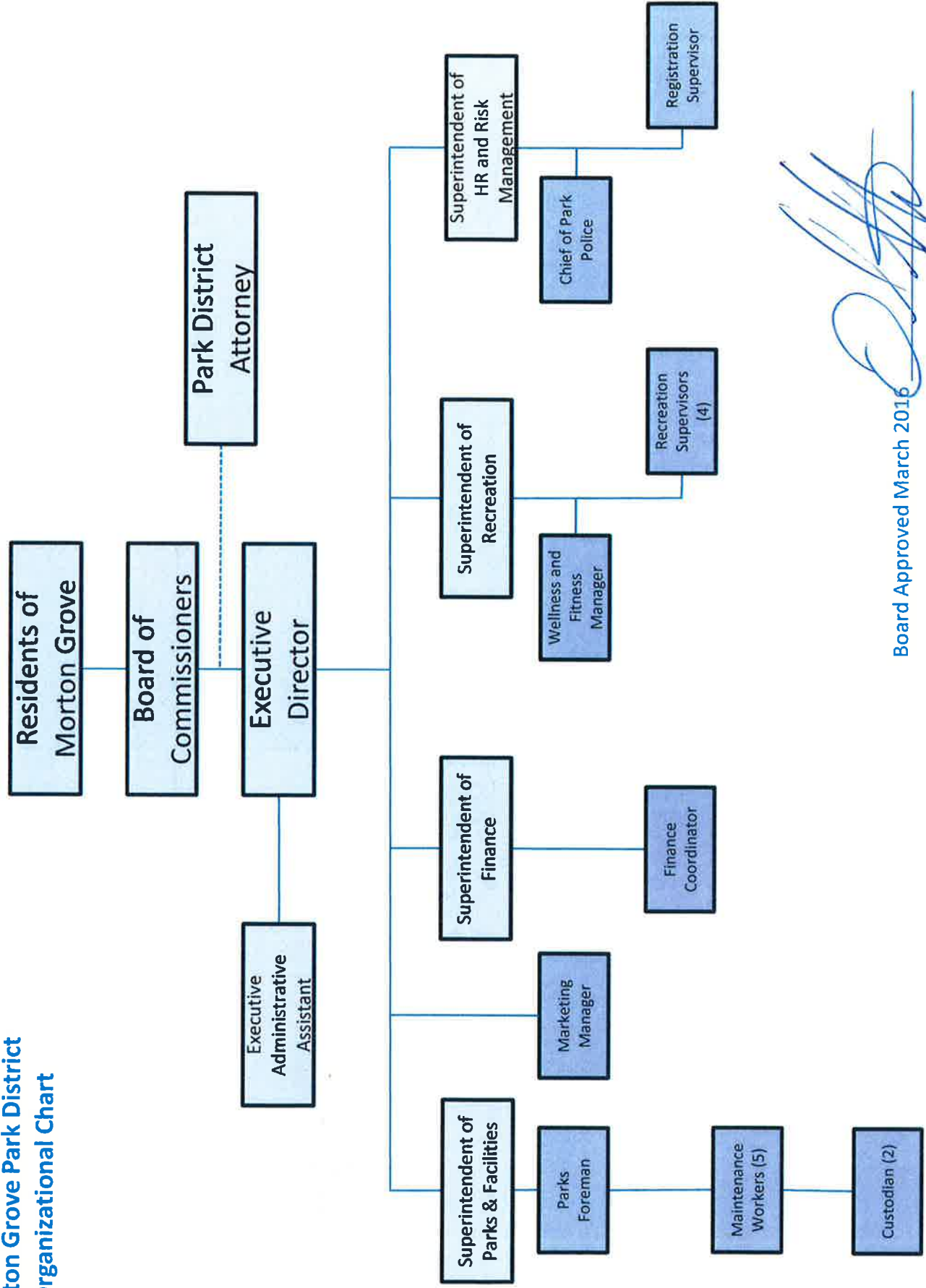
Keith Gorczyca, Superintendent of Parks and Facilities

Laura Kee, Superintendent of HR and Risk Management

Martin O'Brien, Superintendent of Finance

Claudia Marren, Executive Administrative Assistant

# Morton Grove Park District Organizational Chart



Board Approved March 2016

# Morton Grove Park District

6834 Dempster Street • Morton Grove, Illinois • 60053 847/965-1200

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**August 17, 2018**

To the Village of Morton Grove Residents and the  
Park Board of Commissioners of the Morton Grove Park District:

We are pleased to submit the Comprehensive Annual Financial Report of the Morton Grove Park District for the fiscal year ended April 30, 2018. The management of the Morton Grove Park District is responsible for the compilation and accuracy of the financial, investment and statistical information contained in this report. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the Morton Grove Park District.

The District's management has created a comprehensive internal control structure. These controls are designed to provide reasonable assurance regarding safekeeping of assets and the reliability of financial records. Because the cost of internal controls should not outweigh their benefits, the Morton Grove Park District's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

## **Independent Audit**

The Illinois Compiled State Statutes require that an annual audit be performed by an independent certified public accountant within six months of the close of each fiscal year. Lauterbach & Amen LLP, Certified Public Accountants, reviewed the attached financial statements for the year ending April 30, 2018 and based on that review issued an unmodified ("clean") opinion. The auditor's report on the general-purpose financial statements is included in the financial section of this report.

## **Management Discussion and Analysis**

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.



## **Morton Grove Park District Profile**

The Morton Grove Park District is a separate independent unit of local government incorporated in 1951 to provide recreational services and opportunities to the residents of the community. The District is governed by an elected Board of Commissioners and operates under Illinois Statutes for Park Districts. The five members of the Board of Commissioners are elected at large for six-year terms. The board appoints the Executive Director as the chief administrative officer who oversees the day-to-day operations of the District. The District has 23 full-time and over 200 part-time employees who work for one of four departments; Parks Maintenance & Facilities, Recreation, Administration & Finance or Human Resources. Each of the departments are coordinated by a department head who reports directly to the Executive Director.

The District consists of 14 parks on 73.7 acres of land. The District controls all funds included in the annual report.

Services provided using these funds include recreation programs, park management, capital development, and general administration. The facilities operated by the District include the Prairie View Community Center, four fieldhouses, the Morton Grove Historical Museum, two outdoor swimming pools, ten outdoor tennis courts as well as an assortment of baseball diamonds, soccer fields, playgrounds and picnic areas. Funds are provided for these services by real estate taxes, user fees, bond sales, interest income and other sources.

The Morton Grove Park District is a separate reporting entity as defined by GASB Statement Number 14. The Board of Commissioners is a separate and distinct board that is not controlled by any other governmental unit. Also, the District does not have significant influence on or direct oversight responsibility for any other governmental unit that should be included in these financial statements.

The Maine-Niles Association for Special Recreation (a joint venture), the Village of Morton Grove and the Morton Grove Library do not meet the established criteria for inclusion as part of this reporting entity, and as a result are excluded from this report.

## **Major Initiatives**

### *Current Year Projects:*

The Capital Budget for Fiscal 2017-2018 identified major facilities and programs that needed to be either redeveloped or expanded to enhance the quality of recreation within the community.

One of major capital expenditures for the fiscal year was installing new playground equipment at Pioneer Park. As part of the capital plan, every fifteen years, on a rotating basis, the Park District is committed to replacing all playground equipment. The District invested \$125,439 to improve the play lot with new equipment that meets all current ADA requirements.

Another project completed addressed the Americans with Disabilities Act (ADA) deficiencies at Harrer Park. This work is similar to the project performed at Prairie View Park in 2014. The new trails not only meet the ADA requirements for incline and pitch, they also address areas of pooling water.

Other capital projects completed during the 2017-18 fiscal year involved the maintenance of the District's aging facilities. The District is also working on its 2017-2022 strategic plan. This plan guides the District to a focused approach to projects which serve the community. The final plan was adopted by the Board in the fall of 2016. In total the District spent \$392,000 on capital projects in 2017-18.

#### *Future Year Projects:*

Several large projects will be implemented in 2018-19. They include the Mansfield Park playground which is scheduled for replacement and a new financial software package will be installed to replace the current out dated software package.

### **Department Focus**

#### *Recreation Programming:*

In an effort to recognize and provide for the changing needs of the Community, the District seeks to constantly maintain and enhance its level of recreational programming. New programs for residents are consistently introduced and maintained if interest is created. Current activities are continually being expanded to meet the growing needs of the community such as Senior, Teen and Cultural Arts programming.

### **Budget Process**

The Board of commissioners is required to adopt an annual budget by no later than the close of the fiscal year. This annual budget serves as the foundation for the Morton Grove Park District financial planning and control. Annual budgets are prepared for the General, Recreation, Police, Museum, Retirement, Debt Service, Liability, Special Recreation, Audit and Capital Projects.

### **Economic Base Outlook**

The equalized assessed valuation for the Morton Grove Park District has experienced a 13% reduction in growth over the past ten years. This reduction can be traced to the housing market crisis in late 2007; the residual effects can still be felt today even though the most recent equalized assessed valuation increased by 0.5% from the previous year. A strong fund balance, along with an emphasis on controlling expenditures, should allow the District to protect its operations and offer the same high-quality service to the community.

### **Financial Policies**

To protect the strong financial position of the Morton Grove Park District, ensure uninterrupted services, and stabilize annual tax levies, the Board of Commissioners follows the following policies:

- The General Fund total fund balance should always be in excess of 15% of the current year's appropriations.
- In the General Fund, when an expenditure occurs, the District considers restricted amounts to be spent first, followed by committed, assigned and finally unassigned.
- In all other funds, when an expenditure is incurred, the District considers unassigned amounts to be spent first, followed by assigned, committed and finally restricted.

### **Awards & Acknowledgments**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Morton Grove Park District for its comprehensive annual financial report for the fiscal year ended April 30, 2017. This was the 17<sup>th</sup> consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that the current comprehensive annual report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Administration and Finance Department. We would like to express our appreciation to all members of the Department who assisted and contributed to its preparation. We would also like to thank the members of the Park Board of Commissioners for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Martin O'Brien". The signature is fluid and cursive, with the first name "Martin" and last name "O'Brien" clearly distinguishable.

Martin O'Brien  
Superintendent of Finance



Government Finance Officers Association

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

Presented to

**Morton Grove Park District  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**April 30, 2017**

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**

This section includes:

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

## **INDEPENDENT AUDITORS' REPORT**

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



## **INDEPENDENT AUDITORS' REPORT**

August 17, 2018

Members of the Board of Commissioners  
Morton Grove Park District  
Morton Grove, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Morton Grove Park District, Illinois, as of and for the year ended April 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Morton Grove Park District, Illinois, as of April 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not 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 Morton Grove Park District, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

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

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

  
LAUTERBACH & AMEN, LLP



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

# ***Morton Grove Park District Management's Discussion and Analysis***

## **Introduction**

The following Management's Discussion and Analysis (MD&A) of the Morton Grove Park District's (MGPD) financial performance provides an introduction to the financial statements of the MGPD for the years ended April 30, 2018 and 2017. Since MD&A is designed to focus on current activities, resulting changes and current known facts, please read it in conjunction with the transmittal letter (pages iii – vi), the financial statements and the required supplementary information.

## **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 \$14,929,198. Of this amount, \$358,757 is unrestricted and available to meet ongoing and future obligations and \$2,099,945 is restricted for specific funds use.
- The District's total net position decreased by \$181,315, or 1.2% over fiscal year 2017.
- Property and replacement taxes collected, were \$3,523,598, compared to prior year of \$3,657,442 for decrease of \$133,844, or 3.6%.
- The District's recreational programming revenues for the year were \$1,828,625 or an increase of \$34,128 (1.9%) over 2017.
- As of April 30, 2018, the Morton Grove Park District's combined fund balance of all governmental funds was \$7,300,482, an increase of \$668,419 in comparison with last year.
- The District's bonds payable increased by \$23,000 due to the issuance of new General Obligation bonds and the retirement of existing debt.

## **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Morton Grove Park District basic financial statements. The information is organized into government-wide financial statements, fund financial statements, notes to the financial statements and required supplemental information. The District also includes in this report additional information to supplement the basic financial statements.

## **Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Morton Grove Park District finances, in a manner similar to a private-sector business. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting which means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets/deferred outflows and liabilities/deferred inflows, including capital assets and long-term debt, are reported at the entity level. The Statement of Net position and The Statement of Activities provide the basis for answering the question "Is the Park District better or worse off financially as a result of the year's activities?"

The *Statement of Net Position* presents information on all the Morton Grove Park District's assets, deferred outflows, liabilities, and deferred inflows with the difference between the two reported as net position. Over time, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents expenses of major programs and matches direct program revenues with each. To the extent that direct charges and grants do not cover a program's cost, it is paid from general taxes and other resources. The statement simplifies the user's analysis to determine what extent programs are self-supporting and/or subsidized by general revenues.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole, and therefore provide additional information that won't be found in the statement of net position or the statement of activities. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

*Governmental Funds* are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with the fund statements providing a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and the balance of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

## **Reconciliation between Government-Wide and Fund Statements**

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

- Capital asset and long-term debt are included on the government-wide statement but are not reported on the governmental fund statements.
- Capital outlay spending results in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Bond proceeds result in liabilities on the government-wide statements but are other financing sources on the governmental fund statements.

## **Notes to the Financial Statements**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 12 of this report.

## Other Information

In addition to the basic financial statements and accompanying notes, this report also presents other supplementary information showing budgetary comparisons of non-major funds and information about infrastructure assets of the District. Statistical information is also provided on a multi-year basis which may be useful and informative to report users. Supplementary and statistical information can be found on pages 48 through 93 of this report.

## Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At year-end, net position for the Morton Grove Park District was \$14,929,198. A condensed version of the Statement of Net Position at April 30, 2018 is as follows:

**Table 1**  
**Governmental Activities**  
**Statement of Net Position**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Current Assets	\$ 9,368,614	\$ 8,591,281
Capital Assets	17,728,242	18,644,558
<b>TOTAL ASSETS:</b>	<u>\$ 27,096,856</u>	<u>\$ 27,235,839</u>
 <b>DEFERRED OUTFLOWS</b>		
Deferred Items - IMRF	\$ 347,001	\$ 436,735
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS:</b>	<u>\$ 27,443,857</u>	<u>\$ 27,672,574</u>
 <b>LIABILITIES</b>		
Current Liabilities	\$ 1,735,476	\$ 1,299,772
Non-Current Liabilities	8,190,814	9,524,297
<b>TOTAL LIABILITIES:</b>	<u>\$ 9,926,290</u>	<u>\$ 10,824,069</u>
 <b>DEFERRED INFLOWS</b>		
Property Taxes	\$ 1,746,509	\$ 1,650,957
Deferred Items - IMRF	841,860	87,035
<b>TOTAL DEFERRED INFLOWS OF RESOURCES:</b>	<u>\$ 2,588,369</u>	<u>\$ 1,737,992</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS:</b>	<u>\$ 12,514,659</u>	<u>\$ 12,562,061</u>
 <b>NET POSITION</b>		
Net Investment in Capital Assets	\$ 12,470,496	\$ 12,904,827
Restricted	2,099,945	1,901,672
Unrestricted	358,757	304,014
<b>TOTAL NET POSITION:</b>	<u><u>\$ 14,929,198</u></u>	<u><u>\$ 15,110,513</u></u>

The governmental statement of activities for the fiscal year showed a total net position of \$14,929,198 reflects a decrease of \$181,315. A summary of statement of changes in net position for the year ended April 30, 2018 is as follows:

Recreational Program Revenues		
Recreation Programs	\$ 1,309,765	\$ 1,229,774
Pools	183,629	227,017
Health Club	249,251	240,967
Miscellaneous	5,755	31,884
Other Revenues	<u>3,696,588</u>	<u>3,788,837</u>
<b>TOTAL REVENUES:</b>	<u>\$ 5,444,988</u>	<u>\$ 5,518,479</u>
<b>EXPENSES</b>		
Recreational Program Expense	\$ 3,598,659	\$ 3,381,602
General Expenses	1,784,026	1,703,451
Interest on Long Term Debt	<u>243,618</u>	<u>245,039</u>
<b>TOTAL EXPENSES</b>	<u>\$ 5,626,303</u>	<u>\$ 5,330,092</u>
<b>CHANGE IN NET POSITON</b>	\$ (181,315)	\$ 188,387
<b>BEGINNING NET POSITION</b>	<u>\$ 15,110,513</u>	<u>\$ 14,922,126</u>
<b>ENDING NET POSITION</b>	<u><u>\$ 14,929,198</u></u>	<u><u>\$ 15,110,513</u></u>

The total cost of all governmental activities in 2017-18 was \$5.6 million. Revenues to fund these activities consisted of \$1.8 million from those who directly benefited from or contributed to the programs, and \$3.7 million financed through taxes, interest, and miscellaneous revenues.

The general financial condition of the Morton Grove District is solid with a high percentage of operating expenditures being funded solely from current revenues. **All governmental funds currently maintain surplus fund balances.** During the past fifteen years, the total District operating funds have had operating surpluses. The Prairie View Community Center, within the recreation fund, currently has a slight deficit from operations. This deficit will be reduced in future years through increases in memberships through increased marketing and increases in fees and charge. Pool Revenues have increased considerably year over year due to the new Oriole Pool completion.

Revenues totaled \$5,444,988 in 2017-18. Property taxes produced 61.9 percent of total revenues compared to 62.9 percent in the prior year. Comparative data on revenues by functions is presented below:

**Table 3  
Governmental Activities  
Revenues**

Revenue by Function	2017-18 Amount	2016-17 Amount	Increase (Decrease)	2017-18 Percent of Total
General Revenues				
Property Taxes	\$ 3,372,807	\$ 3,472,442	\$ (99,635)	61.94%
Replacement Tax	150,791	185,000	(34,209)	2.77%
Interest Income	64,109	44,753	19,356	1.18%
Other	28,656	21,787	6,869	0.53%
Total General Revenues	3,616,363	3,723,982	(107,619)	66.42%
General Government Charges for Services	80,225	64,855	15,370	1.47%
Recreation Program Revenues				
Recreation Programs	1,309,765	1,229,774	79,991	24.05%
Pool Revenue	183,629	227,017	(43,388)	3.37%
Community Center	249,251	240,967	8,284	4.58%
Other Revenues	5,755	31,884	(26,129)	0.11%
Operating Grants	-	-	-	0.00%
Total Recreation Program Revenues	1,748,400	1,729,642	18,758	32.11%
Total Revenue	\$ 5,444,988	\$ 5,518,479	\$ (73,491)	100.00%

Recreational programming revenue increased due to fee increases and pool revenue decreased due to bad weather as compared to last year. There was an increase in interest income in 2017-2018 due to a favorable change in the economic climate. Expenses for the General Government and Recreation functions in 2017-18 totaled \$5,382,685. A summary of expenses is listed below:

**Table 4  
Governmental Activities  
Expenses**

Function	Amount	Percent
General Government	\$ 1,784,026	31.71%
Recreation	3,598,659	63.96%
Interest on LT Debt	243,618	4.33%
Total Expenses	\$ 5,626,303	100.00%

## Financial Analysis of the Government's Funds

Fund balances for the General, Recreation, Capital Projects and Debt Service fund types continue to remain strong after the current year operations. Several years ago, the Board of Park Commissioners adopted a surplus retention policy with the objective to protect the District's financial condition by maintaining an adequate surplus amount in each fund in case any emergencies or unforeseen conditions arise. To accomplish this, the District strives to maintain in each fund a balance as a specified percentage of the annual appropriation for each fund.

Fund Balances categorized by fund type over the preceding year are as follows:

**Table 5**  
**Governmental Activities**  
**Fund Balances**

Fund	2017-18 Amount	2016-17 Amount	Increase (Decrease) from Previous year	2017-18 Percent of Total
General	\$ 433,531	\$ 461,262	\$ (27,731)	5.94%
Recreation	842,957	688,576	154,381	11.55%
Special Recreation	367,820	269,101	98,719	5.04%
Debt Service	479,530	451,158	28,372	6.57%
Capital Projects	4,660,863	4,162,328	498,535	63.84%
Other Governmental Funds	515,781	599,638	(83,857)	7.07%
Total	\$ 7,300,482	\$ 6,632,063	\$ 668,419	100.00%

### Assets

The capital assets of the District are those assets used in the performance of general governmental and recreational functions. As of April 30, 2018, net capital assets amounted to \$17,728,242. This compares to capital assets of \$18,644,558 in the previous fiscal year. This amount represents the original cost or estimated historical cost value of the assets adjusted by depreciation of the assets since their acquisition.

For more detailed information on capital asset activity see Note 3 on page 22.

### Liabilities

As of April 30, 2018, total liabilities for the District were \$9,926,290 of which \$1,735,476 amount is current. This compares to \$1,299,772 of current liabilities in the previous fiscal year.

## Debt Administration

A useful indicator of the District's debt position is the ratio of general obligation bonded debt to the District's total assessed valuation and the amount of debt per capita.

In January 2018, \$909,000 of general obligation limited tax bonds were sold. These bonds are payable on December 1, 2018. The interest rate per annum is 2.20 percent. Interest is due semi-annually on June 1, and December 1, 2018. In addition, Debt Certificates were issued for the construction of Oriole Pool Aquatic Center in the amount of \$7,200,000 with principal and interest due and payable on June 1<sup>st</sup> and December 1<sup>st</sup> through the year 2032.

A comparison, including overlapping debt as of April 30, 2018, is as follows:

**Table 6**  
**Governmental Activities**  
**Outstanding Debt**

	Outstanding G.O. Bonded Debt	Percent of Debt to Assessed Valuation	Outstanding Debt Per Capita
Total G.O. Bonded Debt for the District	\$ 8,339,281	8.737%	\$ 352.23
Overlapping Debt for All Government Units	87,103,496	91.263%	3,678.98
Total Direct and Overlapping Debt	<u>\$ 95,442,777</u>	<u>100.000%</u>	<u>\$ 4,031.20</u>

Under current state statutes, the District's aggregate indebtedness cannot exceed the legal debt limit of 2.875% of the value of the taxable property within the District or \$22,955,273. As of April 30, 2018, the District's aggregate outstanding debt totaled \$8,109,000 is below the limit set by law.

Readers desiring more detailed information on long-term debt activity should go to Note 3 Long-Term Debt on pages 23 - 26 of the Notes to the Financial Statements.

## **Overall Financial Position / Results of Operations**

The Morton Grove Park District's overall financial position as of April 30, 2018 remains solid. All District fund balances have surplus balances and most funds are very healthy. As noted above, total District bond debt is \$8,109,000. Of this amount, \$1,309,000 is scheduled for payment in December 2018. This debt reduction is funded through the annual tax levy. During the 2017-18 operating year, most of the funds with operating deficits were planned deficits to reduce fund balances. The excess revenues over expenses in the operating funds improved the overall financial position of District moving forward into 2018. The District did an excellent job controlling expenses while still providing residents excellent programs with clean and safe facilities.



### **Economic Factors and the Budget**

The local area economy continues to recover at a steady pace. With this in mind, the 2019 overall budget, which is an eight-month budget, increased 2.5%. The District's summer camp programs have managed to remain competitive with competing programs. In addition, Club Fitness is planning new programs to generate additional revenue. Pricing is a big key to retaining membership.

Also, on the positive side, current economic conditions have kept increases for utility costs and supplies flat, although health care has continued to outpace inflation. The district will continue with its program to replace any equipment and lighting with more energy efficient units.

The CPI for 2017 was 1.7% which the Morton Grove Park District used in developing its tax levy request for the current year.

### **Significant / Unusual Transactions and Balances**

The Morton Grove Park District contracts with Maine-Niles Association of Special Recreation (M-NASR) to provide professional help and programs to physically and mentally challenged individuals living within the district. The total payments to M-NASR were \$186,356 in 2017-18. The District also leases administrative office space to M-NASR at its Prairie View Community Center location at 6834 W. Dempster. Annual rent received from M-NASR is \$80,224.

The Morton Grove Park District works with MB Financial to invest cash on hand to maximize interest income. At April 30, 2018 \$3.5 million was invested in municipal bonds, agencies and CD's.

During January of 2018, the District secured \$909,000 in cash by issuing bonds at 2.20%. The money will be used during the 2018 fiscal year for capital improvements to District facilities as well as principal and interest on the Oriole Pool bond.

The District issued debt certificates in May 2013 in the amount of \$7,200,000 for the construction of the Oriole Pool Aquatic Center. The debt certificates stipulate required annual principal payments from December 1, 2018 through December 1, 2032. In addition, interest is due and payable on June 1 and December 1 at various rates between 1.4% and 3.35%.

## **General Fund**

The General Fund is the general operating fund of the Park District. It is used to account for and report all financial resources not accounted for or reported in another fund. A detailed comparison of the General Fund 2017-2018 budget and actual results is presented in the Budgetary Comparison Schedule on page 44. A summary of the General Fund is presented below:

	Original Budget	Final Budget	Actual Amounts	Actual Variance with Final Budget
General Revenues				
Property Taxes	\$ 1,030,000	\$ 1,030,000	\$ 1,006,414	\$ (23,586)
Replacement Tax	128,000	128,000	105,532	\$ (22,468)
Rental Income	73,460	73,460	80,225	\$ 6,765
Interest Income	36,744	36,744	64,109	\$ 27,365
Other	46,994	46,994	17,191	\$ (29,803)
Total General Revenues	1,315,198	1,315,198	1,273,471	(41,727)
Operating Expenditures				
Salaries and Wages	\$ 837,715	\$ 837,715	\$ 841,841	\$ (4,126)
Material and Supplies	73,640	73,640	71,753	\$ 1,887
Insurance	161,284	161,284	150,961	\$ 10,323
Utilities	26,780	26,780	36,264	\$ (9,484)
Contractual Services	127,300	127,300	113,207	\$ 14,093
Equipment/Repair	7,900	7,900	7,834	\$ 66
Building and Landscaping	26,200	26,200	23,419	\$ 2,781
Miscellaneous	53,379	53,379	55,923	\$ (2,544)
Total General Expenditures	\$ 1,314,198	\$ 1,314,198	\$ 1,301,202	\$ 12,996

Actual revenues on a budgetary basis for fiscal year 2017-2018 in the General Fund totaled \$1,273,471 or \$41,727 less than budgeted revenues, a 3.2% variation. Property taxes decreased due to a change in the tax levy for the General Fund while personal property replacement taxes decreased due to a correction in the rates by the State of Illinois.

The actual expenditures for salaries and wages was higher than budgeted due the filling of vacant positions. Contractual Services were lower than budgeted as a result of more contract work being performed by in house labor and a large credit for legal services.

## **Contacting the Park District Management**

This financial report is designed to provide a general overview of the District's finances. If you have any questions about this report or require additional information, please contact the administration offices at Morton Grove Park District, 6834 West Dempster Street, Morton Grove, Illinois 60053 (847) 965-0225.

## **BASIC FINANCIAL STATEMENTS**

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

- Government-Wide Financial Statements
- Fund Financial Statements

### **Governmental Funds**

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

# MORTON GROVE PARK DISTRICT

## Statement of Net Position

April 30, 2018

	Governmental Activities
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 7,619,598
Receivables - Net of Allowances	1,746,509
Prepays	<u>2,507</u>
Total Current Assets	<u>9,368,614</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	3,131,161
Depreciable	25,899,529
Accumulated Depreciation	<u>(11,302,448)</u>
Total Noncurrent Assets	<u>17,728,242</u>
Total Assets	27,096,856
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - IMRF	<u>347,001</u>
Total Assets/ Deferred Outflows of Resources	<u>27,443,857</u>

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

	<u>Governmental Activities</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 89,000
Accrued Payroll	73,851
Deposits Payable	950
Accrued Interest Payable	104,853
Other Payables	157,822
Current Portion of Long-Term Debt	<u>1,309,000</u>
Total Current Liabilities	<u>1,735,476</u>
Noncurrent Liabilities	
Net Pension Liability - IMRF	1,160,533
Debt Certificates Payable - Net	<u>7,030,281</u>
Total Noncurrent Liabilities	<u>8,190,814</u>
Total Liabilities	<u>9,926,290</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	1,746,509
Deferred Items - IMRF	<u>841,860</u>
Total Deferred Inflows of Resources	<u>2,588,369</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>12,514,659</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	12,470,496
Restricted	
Property Tax Levies	
Recreation	841,667
Special Recreation	367,820
Retirement	339,008
Audit	9,228
Liability Insurance	130,597
Paving and Lighting	3,315
Museum	19,054
Police Protection	14,579
Debt Service	374,677
Unrestricted	<u>358,757</u>
 Total Net Position	 <u>14,929,198</u>

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

# MORTON GROVE PARK DISTRICT

## Statement of Activities

For the Fiscal Year Ended April 30, 2018

		Program Revenues		Net (Expenses)/ Revenues
		Charges for Services	Capital Grants/ Contributions	
	Expenses			
Governmental Activities				
General Government	\$ 1,784,026	80,225	-	(1,703,801)
Recreation	3,598,659	1,748,400	-	(1,850,259)
Interest on Long-Term Debt	243,618	-	-	(243,618)
Total Governmental Activities	<u>5,626,303</u>	<u>1,828,625</u>	<u>-</u>	<u>(3,797,678)</u>
General Revenues				
Taxes				
		Property Taxes		3,372,807
		Replacement Taxes		150,791
		Interest		64,109
		Miscellaneous		28,656
				<u>3,616,363</u>
		Change in Net Position		(181,315)
		Net Position - Beginning		<u>15,110,513</u>
		Net Position - Ending		<u><u>14,929,198</u></u>

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

**MORTON GROVE PARK DISTRICT**

**Balance Sheet - Governmental Funds**  
**April 30, 2018**

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**See Following Page**

**MORTON GROVE PARK DISTRICT****Balance Sheet - Governmental Funds****April 30, 2018**

	<u>Special Revenue</u>		
	<u>General</u>	<u>Recreation</u>	<u>Special Recreation</u>
<b>ASSETS</b>			
Cash and Investments	\$ 477,690	1,067,620	404,445
Receivables - Net of Allowances			
Taxes	519,181	366,420	156,906
Prepays	1,217	1,290	-
Total Assets	998,088	1,435,330	561,351
<b>LIABILITIES</b>			
Accounts Payable	12,956	27,085	36,625
Accrued Payroll	31,920	40,596	-
Deposits Payable	500	450	-
Other Payables	-	157,822	-
Total Liabilities	45,376	225,953	36,625
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	519,181	366,420	156,906
Total Liabilities and Deferred Inflows of Resources	564,557	592,373	193,531
<b>FUND BALANCES</b>			
Nonspendable	1,217	1,290	-
Restricted	-	841,667	367,820
Assigned	-	-	-
Unassigned	432,314	-	-
Total Fund Balances	433,531	842,957	367,820
Total Liabilities, Deferred Inflows of Resources and Fund Balances	998,088	1,435,330	561,351

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



Retirement	Debt Service	Capital Projects	Nonmajor	Totals
339,008	479,530	4,667,888	183,417	7,619,598
167,235	479,110	-	57,657	1,746,509
-	-	-	-	2,507
506,243	958,640	4,667,888	241,074	9,368,614
-	-	7,025	5,309	89,000
-	-	-	1,335	73,851
-	-	-	-	950
-	-	-	-	157,822
-	-	7,025	6,644	321,623
167,235	479,110	-	57,657	1,746,509
167,235	479,110	7,025	64,301	2,068,132
-	-	-	-	2,507
339,008	479,530	-	176,773	2,204,798
-	-	4,660,863	-	4,660,863
-	-	-	-	432,314
339,008	479,530	4,660,863	176,773	7,300,482
506,243	958,640	4,667,888	241,074	9,368,614

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

## MORTON GROVE PARK DISTRICT

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

April 30, 2018

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<b>Total Governmental Fund Balances</b>	<b>\$ 7,300,482</b>
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	17,728,242
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(494,859)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Net Pension Liability - IMRF	(1,160,533)
General Obligation Bonds Payable	(909,000)
Debt Certificates Payable - Net	(7,430,281)
Accrued Interest Payable	<u>(104,853)</u>
<b>Net Position of Governmental Activities</b>	<b><u>14,929,198</u></b>

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

**MORTON GROVE PARK DISTRICT**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended April 30, 2018**

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**See Following Page**

# MORTON GROVE PARK DISTRICT

## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended April 30, 2018

		Special Revenue	
	General	Recreation	Special Recreation
Revenues			
Taxes	\$ 1,111,946	715,958	287,125
Charges for Services	80,225	1,748,400	-
Interest	64,109	-	-
Miscellaneous	17,191	-	-
Total Revenues	1,273,471	2,464,358	287,125
Expenditures			
Current			
General Government	1,301,202	-	-
Recreation	-	2,309,977	188,406
Capital Outlay	-	-	-
Debt Service			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	1,301,202	2,309,977	188,406
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,731)	154,381	98,719
Other Financing Sources			
Debt Issuance	-	-	-
Net Change in Fund Balances	(27,731)	154,381	98,719
Fund Balances - Beginning	461,262	688,576	269,101
Fund Balances - Ending	433,531	842,957	367,820

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

Retirement	Debt Service	Capital Projects	Nonmajor	Totals
323,772	928,548	-	156,249	3,523,598
-	-	-	-	1,828,625
-	-	-	-	64,109
-	-	10,000	1,465	28,656
323,772	928,548	10,000	157,714	5,444,988
389,508	-	-	165,790	1,856,500
-	-	-	10,045	2,508,428
-	-	173,915	-	173,915
-	886,000	-	-	886,000
-	14,176	246,550	-	260,726
389,508	900,176	420,465	175,835	5,685,569
(65,736)	28,372	(410,465)	(18,121)	(240,581)
-	-	909,000	-	909,000
(65,736)	28,372	498,535	(18,121)	668,419
404,744	451,158	4,162,328	194,894	6,632,063
339,008	479,530	4,660,863	176,773	7,300,482

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

## MORTON GROVE PARK DISTRICT

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended April 30, 2018

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 668,419</b>
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Amounts reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays as expenditures. However, in the  
Statement of Activities the cost of those assets is allocated over their estimated  
useful lives and reported as depreciation expense.

Capital Outlays	168,918
Depreciation Expense	(995,451)
Disposals - Cost	(276,421)
Disposals - Accumulated Depreciation	186,638

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(844,559)
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The issuance of long-term debt provides current financial resources to  
governmental funds, While the repayment of the principal on long-term  
debt consumes the current financial resources of the governmental funds.

Deductions to Net Pension Liability - IMRF	917,033
Issuance of Debt	(909,000)
Retirement of Debt	886,000
Amortization of Discount on Debt Issuance	20,239
Amortization of Premium on Debt Issuance	(3,789)

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

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<b>Changes in Net Position of Governmental Activities</b>	<b>(181,315)</b>
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The notes to the financial statements are an integral part of this statement.

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

The Morton Grove Park District (the District) of Illinois was incorporated in 1951. The District operates under the board-manager form of government, providing recreation and other services to the residents of Morton Grove, which include: recreation programs, park management, capital development, and general administration.

#### **REPORTING ENTITY**

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

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

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

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

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

The net costs (by function) are normally covered by general revenue (property tax, interest income, etc.). The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds, which is recorded as a transfer.

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

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

##### **BASIS OF PRESENTATION – Continued**

###### **Fund Financial Statements**

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. The District's funds are all reported as governmental funds. The emphasis in fund financial statements is on the major funds and nonmajor funds by category are summarized into a single column.

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

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

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

The various funds are reported by generic classification within the financial statements. The following fund type is the only one used by the District:

###### **Governmental Funds**

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

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



## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

##### **BASIS OF PRESENTATION – Continued**

##### **Fund Financial Statements – Continued**

##### **Governmental Funds – Continued**

*Special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains eight special revenue funds. The Recreation Fund, a major fund, is used to account for the operations of the recreation programs. Financing is provided primarily from an annual property tax levy, and from fees charged for programs and activities. The basis of budgeting for the Recreation Fund is the same as Generally Accepted Accounting Principals. The Special Recreation Fund, also a major fund, is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Maine Niles Association of Special Recreation to provide special recreation programs for the physically and mentally challenged. The Retirement Fund, a major fund, is used to account for the District's participation in the Illinois Municipal Retirement Fund and contributions to employee social security benefits. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to the fund on behalf of its employees.

*Debt service fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Debt Service Fund is treated as a major fund.

*Capital projects fund* is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds. The Capital Projects Fund is also treated as a major fund.

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

##### **Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

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

###### **Measurement Focus – Continued**

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

###### **Basis of Accounting**

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

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

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

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

###### **Cash and Investments**

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

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements**

**April 30, 2018**

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

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

###### **Cash and Investments – Continued**

The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

###### **Interfund Receivables, Payables and Activity**

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

###### **Prepays**

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

###### **Capital Assets**

Capital assets purchased or acquired with an original cost of more than \$1,000 are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

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

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

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

##### **Capital Assets**

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

Buildings	45 Years
Improvements	10 - 20 Years
Machinery and Equipment	5 - 15 Years
Vehicles	5 - 10 Years

##### **Deferred Outflows/Inflows of Resources**

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

##### **Long-Term Obligations**

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

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

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

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

##### **Net Position**

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

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

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

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

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

##### **BUDGETARY INFORMATION**

The Board of Commissioners follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Director submits to the Board of Commissioners a proposed operating budget for the upcoming fiscal year commencing May 1.
- The operating budget includes proposed expenditures and the means for financing.
- The District’s budgetary operations are governed by the appropriation law detailed in the Illinois Park District Code and administered by the Finance Manager.
- Notice is given and public meetings are conducted to obtain taxpayer comments.
- The Board of Commissioners may add to, subtract from, or change appropriations, but may not change the form of the budget.

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

##### **BUDGETARY INFORMATION – Continued**

- Prior to the end of the first quarter of each fiscal year, the budget is legally enacted through the passage of the annual combined budget and appropriation ordinance.
- Budget for the General, Special Revenue, Debt Service, and Capital Projects funds, except the Paving and Lighting Fund, are legally adopted on a basis consistent with GAAP.
- Expenditures may not legally exceed appropriations at the fund level. Any expenditure in excess of the legally adopted appropriation must be approved by the District Board of Commissioners through a supplemental appropriation.
- No supplemental appropriations were made during the fiscal year ending April 30, 2018.
- After the first six months of the fiscal year, the District may by two-thirds vote amend the initially approved appropriation ordinance.
- Unused appropriations lapse at the end of the fiscal year. Expenditures legally may not exceed the total of appropriations and beginning fund balance at the fund level.
- Management can make transfers between individual expenditure categories of a fund, however, Board of Commissioners approval is required in order for management to make transfers between individual funds.
- The level control is at the individual fund level.

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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

##### DEPOSITS AND INVESTMENTS

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

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

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

*Deposits.* At year-end, the carrying amount of the District's deposits totaled \$4,335,300 and the bank balances totaled \$4,366,800.

*Investments.* The District has the following investment fair values and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	More Than 10
U.S. Agencies	\$ 3,284,298	3,284,298	-	-	-

The District has the following recurring fair value measurements as of April 30, 2018:

- U.S. Agency Securities of \$3,284,298 are valued using other observable inputs (Level 2 inputs)

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy limits interest rate risk by investing funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity, and yield.

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

##### **DEPOSITS AND INVESTMENTS – Continued**

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

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District limits its exposure to credit risk by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. At year-end, the U.S. Agencies are not rated.

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

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

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

##### **PROPERTY TAXES**

Property taxes for 2017 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments on or about March 1, and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.



## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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

##### CAPITAL ASSETS

##### Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 3,145,827	-	14,666	3,131,161
Depreciable Capital Assets				
Buildings	17,824,888	-	3,373	17,821,515
Improvements	5,190,156	-	86,805	5,103,351
Machinery and Equipment	2,460,708	167,867	171,577	2,456,998
Vehicles	516,614	1,051	-	517,665
	25,992,366	168,918	261,755	25,899,529
Less Accumulated Depreciation				
Buildings	5,177,632	452,724	272	5,630,084
Improvements	3,295,353	329,676	69,444	3,555,585
Machinery and Equipment	1,719,718	161,629	116,922	1,764,425
Vehicles	300,932	51,422	-	352,354
	10,493,635	995,451	186,638	11,302,448
Total Net Depreciable Capital Assets	15,498,731	(826,533)	75,117	14,597,081
Total Net Capital Assets	18,644,558	(826,533)	89,783	17,728,242

Depreciation expense was charged to governmental activities as follows:

Recreation	<u>\$ 995,451</u>
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## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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

##### LONG-TERM DEBT

##### General Obligation Bonds

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

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$1,764,000 General Obligation Limited Tax Park Bonds of 2016 due in annual installments of \$878,000 to \$886,000 through December 1, 2017 plus interest at 1.60%.	\$ 886,000	-	886,000	-
\$909,000 General Obligation Limited Tax Park Bonds of 2018 due in annual installment of \$909,000 through December 1, 2018 plus interest at 2.20%.	-	909,000	-	909,000
	886,000	909,000	886,000	909,000

##### Debt Certificates

The District issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$7,200,000 General Obligation Limited Tax Debt Certificates of 2013 due in annual installments of \$400,000 to \$610,000 through December 1, 2032 plus interest at 2.00% to 4.00%.	\$ 7,200,000	-	-	7,200,000

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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

#### LONG-TERM DEBT – Continued

#### Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Net Pension Liability - IMRF	\$ 2,077,566	-	917,033	1,160,533	-
General Obligation Bonds	886,000	909,000	886,000	909,000	909,000
Debt Certificates	7,200,000	-	-	7,200,000	400,000
Plus: Unamortized Premium	303,575	-	20,239	283,336	-
Less: Unamortized Discount	(56,844)	-	(3,789)	(53,055)	-
	<u>10,410,297</u>	<u>909,000</u>	<u>1,819,483</u>	<u>9,499,814</u>	<u>1,309,000</u>

For the governmental activities, the net pension liability is generally liquidated by the General Fund. Payments on the general obligation bonds are made by the Debt Service Fund. Payments on the debt certificates are made by the Capital Projects Fund.

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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

##### LONG-TERM DEBT – Continued

##### Debt Service Requirements to Maturity

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

Fiscal Year	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2019	\$ 909,000	16,998	400,000	239,050
2020	-	-	400,000	231,050
2021	-	-	410,000	223,050
2022	-	-	415,000	214,850
2023	-	-	430,000	202,400
2024	-	-	440,000	189,500
2025	-	-	455,000	176,300
2026	-	-	470,000	162,650
2027	-	-	485,000	146,200
2028	-	-	500,000	126,800
2029	-	-	500,000	106,800
2030	-	-	540,000	91,800
2031	-	-	560,000	70,200
2032	-	-	585,000	47,800
2033	-	-	610,000	24,400
Totals	909,000	16,998	7,200,000	2,252,850

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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

##### LONG-TERM DEBT – Continued

##### Legal Debt Margin

Chapter 70, Section 1205/6-2 of the Illinois Compiled Statutes provides “...for the payment of land condemned or purchased for parks or boulevards, for the building, maintaining, improving and protection of the same and for the payment of the expenses incident thereto, or for the acquisition of real estate and lands to be used as a site for an armory, any park district is authorized to issue the bonds or notes of such park district and pledge its property and credit therefore to an amount including existing indebtedness of such district so that the aggregate indebtedness of such district does not exceed 2.875% of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the issue from time to time of such bonds or notes or, until January 1, 1983, if greater, the sum that is produced by multiplying the district’s 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, if a petition, signed by voters in number equal to not less than 2% of the voters of the district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the district be increased to not more than .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question.” In 1978 the District passed a resolution increasing the legal debt limit to 5.0% of Equalized Assessed Value.

Assessed Valuation - 2017	<u>\$ 798,444,263</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	22,955,273
Amount of Debt Applicable to Limit	<u>8,109,000</u>
Legal Debt Margin	<u>14,846,273</u>
Non-Referendum Legal Debt Limit - .575% of Assessed Value	4,591,055
Amount of Debt Applicable to Non-Referendum Limit	<u>909,000</u>
Non-Referendum Legal Debt Margin	<u>3,682,055</u>

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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

##### **NET POSITION/FUND BALANCE**

###### **Fund Balance Classifications**

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

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

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

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

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

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

*Minimum Fund Balance Policy.* The District's policy manual states that each fund should have a fund balance that is no less than 25% of the yearly operating expenditures.

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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

#### NET POSITION/FUND BALANCE – Continued

#### Fund Balance Classifications – Continued

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

	General	Special Revenue			Debt Service	Capital Projects	Nonmajor	Totals
		Recreation	Special Recreation	Retirement				
Fund Balances								
Nonspendable								
Prepays	\$ 1,217	1,290	-	-	-	-	-	2,507
Restricted								
Property Tax Levies								
Recreation	-	841,667	-	-	-	-	-	841,667
Special Recreation	-	-	367,820	-	-	-	-	367,820
Retirement	-	-	-	339,008	-	-	-	339,008
Audit	-	-	-	-	-	-	9,228	9,228
Liability Insurance	-	-	-	-	-	-	130,597	130,597
Paving and Lighting	-	-	-	-	-	-	3,315	3,315
Museum	-	-	-	-	-	-	19,054	19,054
Police Protection	-	-	-	-	-	-	14,579	14,579
Debt Service	-	-	-	-	479,530	-	-	479,530
	-	841,667	367,820	339,008	479,530	-	176,773	2,204,798
Assigned								
Capital Projects	-	-	-	-	-	4,660,863	-	4,660,863
Unassigned	432,314	-	-	-	-	-	-	432,314
Total Fund Balances	433,531	842,957	367,820	339,008	479,530	4,660,863	176,773	7,300,482

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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

##### NET POSITION/FUND BALANCE – Continued

##### Net Position Classification

Net investment in capital assets was comprised of the following at year-end:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 17,728,242
Plus: Unspent Bond Proceeds	3,081,535
Less Capital Related Debt:	
General Obligation Park Bonds of 2018	(909,000)
General Obligation Limited Tax Debt Certificates of 2013	(7,200,000)
Unamortized Premium	(283,336)
Unamortized Discount	<u>53,055</u>
Net Investment in Capital Assets	<u><u>12,470,496</u></u>

#### NOTE 4 – OTHER INFORMATION

##### OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Park District provides certain health care insurance benefits for retired employees. In accordance with the personnel policy substantially all of the District's employees may become eligible for those benefits if they reach normal retirement age while working for the District. The retirees pay 100 percent of the annual premium for health insurance. The District's health insurance provider, PDRMA utilizes community based rates, which adjust for the demographics of the District's pool of participants, including age, etc. Therefore, there is no implicit subsidy to calculate in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Additionally, the District does not provide an explicit benefit to employees. Therefore, the District has not recorded a liability as of April 30, 2018.



## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

#### NOTE 4 – OTHER INFORMATION – Continued

##### RISK MANAGEMENT

##### Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1984, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect as of April 30, 2018:

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
<b>PROPERTY</b>			
Property/Bldg/Contents			
All Losses Per Occurrence	\$1,000	\$1,000,000	\$1,000,000,000/All Members
Flood/Except Zones A & V	\$1,000	\$1,000,000	\$250,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$200,000,000/Occurrence/Annual Aggregate
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annual Aggregate
Auto Physical Damage			
Comprehensive and Collision	\$1,000	\$1,000,000	Included
Course of Construction/Builders Risk	\$1,000	Included	\$25,000,000
Business Interruption, Rental			
Income, Tax Income Combined	\$1,000		\$100,000,000/Reported Values
			\$500,000/\$2,500,000/Non-Reported Values
Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery			\$100,000,000 Equipment Breakdown
Property Damage	\$1,000	\$9,000	Property Damage - Included
Business Income	48 Hours	N/A	Included
Fidelity and Crime	\$1,000	\$24,000	\$2,000,000/Occurrence
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/Occurrence
Blanket Bond	\$1,000	\$24,000	\$2,000,000/Occurrence
<b>WORKERS COMPENSATION</b>			
Employers Liability	N/A	\$500,000	\$3,500,000 Employers Liability
<b>LIABILITY</b>			
General	None	\$500,000	\$21,500,000/Occurrence
Auto Liability	None	\$500,000	\$21,500,000/Occurrence
Employment Practices	None	\$500,000	\$21,500,000/Occurrence
Public Officials' Liability	None	\$500,000	\$21,500,000/Occurrence
Law Enforcement Liability	None	\$500,000	\$21,500,000/Occurrence
Uninsured/Underinsured Motorists	None	\$500,000	\$1,000,000/Occurrence

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

#### NOTE 4 – OTHER INFORMATION – Continued

#### RISK MANAGEMENT – Continued

#### Park District Risk Management Agency (PDRMA) – Continued

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

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

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

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA.

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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#### **NOTE 4 – OTHER INFORMATION – Continued**

##### **RISK MANAGEMENT – Continued**

##### **Park District Risk Management Agency (PDRMA) – Continued**

Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2017 and the statement of revenues and expenses for the period ending December 31, 2017.

Assets	\$65,528,169
Deferred Outflows of Resources – Pension	1,031,198
Liabilities	22,979,446
Deferred Inflows of Resources – Pension	5,600
Total Net Pension	43,574,321
Revenues	23,353,271
Expenditures	17,402,060

The District's portion of the overall equity in the pool is .934% or \$406,813.

Since 88.70% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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#### NOTE 4 – OTHER INFORMATION – Continued

##### RISK MANAGEMENT – Continued

##### Park District Risk Management Agency (PDRMA) Health Program

Since February 1, 1990, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Until January 1, 2001 the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

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

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

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2017 and the statement of revenues and expenses for the period ending December 31, 2017.

Assets	\$21,149,057
Deferred Outflows of Resources – Pension	427,851
Liabilities	5,677,098
Deferred Inflows of Resources – Pension	(5,600)
Total Net Pension	15,905,410
Revenues	37,960,432
Expenditures	36,867,147

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

## **MORTON GROVE PARK DISTRICT**

### **Notes to the Financial Statements April 30, 2018**

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#### **NOTE 4 – OTHER INFORMATION – Continued**

##### **RISK MANAGEMENT – Continued**

###### **Unemployment Insurance**

The District is subject to the State of Illinois Unemployment Compensation Act and has elected the reimbursing employer option for providing unemployment insurance benefits for eligible former employees. The District reimburses the State for claims paid by the State.

###### **Deferred Compensation Plan**

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan are held in trust on behalf of the employees. Accordingly, the assets are not reported in these financial statements.

#### **CONTINGENT LIABILITIES**

##### **Litigation**

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

##### **Grants**

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

#### **JOINT VENTURE**

##### **Maine Niles Association of Special Recreation (MNASR)**

The District is a member of MNASR, which was organized by six area park districts and one Village in order to provide special recreation programs to physically and mentally challenged individuals and to share the expenses of such programs on a cooperative basis.

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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#### NOTE 4 – OTHER INFORMATION – Continued

##### JOINT VENTURE – Continued

##### Maine Niles Association of Special Recreation (MNASR) – Continued

The MNASR's Board of Directors consists of one representative from each participating park district. The Board of Directors is the governing body of MNASR and is responsible for establishing all major policies and changes therein and for approving all budget, capital outlay, programming, and master plans. The audited financial statements of MNASR are available at 6834 West Dempster, Morton Grove, IL 60053.

The following is a summary of the MNASR's financial statements for the year ended December 31, 2017:

Current and Other Assets	\$ 615,227	Current Liabilities	\$ 126,993
Noncurrent Assets		Long-Term Liabilities	8,350
Capital Assets	<u>127,899</u>	Total Liabilities	<u>135,343</u>
Total Assets	743,126	Deferred Inflows	<u>310,450</u>
Deferred Outflows	<u>102,579</u>	Total Liabilities/ Deferred Inflows	<u>445,793</u>
Total Assets/ Deferred Outflows	<u>845,705</u>	Net Position	<u>399,912</u>
Operating Revenues	2,405,808		
Operating Expenses	<u>2,448,312</u>		
Operating Income	(42,504)		
Nonoperating Revenue	<u>2,143</u>		
Change in Net Position	(40,361)		
Net Position - Beginning	<u>440,273</u>		
Net Position - Ending	<u>399,912</u>		

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

##### Illinois Municipal Retirement Fund (IMRF)

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

##### Plan Descriptions

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

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

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

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

#### Plan Descriptions – Continued

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

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

*Plan Membership.* As of December 31, 2017, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	39
Inactive Plan Members Entitled to but not yet Receiving Benefits	52
Active Plan Members	<u>25</u>
Total	<u><u>116</u></u>

*Contributions.* As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-end ended December 31, 2017, the District's contribution was 16.51% of covered payroll.

*Net Pension Liability.* The District's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.



## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements

April 30, 2018

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

#### Plan Descriptions – Continued

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2017, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.50%
Salary Increases	3.39% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

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

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

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

#### Plan Descriptions – Continued

#### *Actuarial Assumptions – Continued.*

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28%	3.00%
Domestic Equities	37%	6.85%
International Equities	18%	6.75%
Real Estate	9%	5.75%
Blended	7%	2.65% - 7.35%
Cash and Cash Equivalents	1%	2.25%

#### Discount Rate

The discount rate used to measure the total pension liability was 7.50% and the same discount rate was used in the prior year valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

#### Discount Rate Sensitivity

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Liability	\$ 2,498,270	1,160,533	59,285

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

#### Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	\$ 10,675,873	8,598,307	2,077,566
Changes for the year:			
Service Cost	139,433	-	139,433
Interest on the Total Pension Liability	789,166	-	789,166
Difference Between Expected and Actual Experience of the Total Pension Liability	44,351	-	44,351
Changes of Assumptions	(312,135)	-	(312,135)
Contributions - Employer	-	219,393	(219,393)
Contributions - Employees	-	58,661	(58,661)
Net Investment Income	-	1,462,709	(1,462,709)
Benefit Payments, including Refunds of Employee Contributions	(446,750)	(446,750)	-
Other (Net Transfer)	-	(162,915)	162,915
Net Changes	214,065	1,131,098	(917,033)
Balances at December 31, 2017	10,889,938	9,729,405	1,160,533

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

For the year ended April 30, 2018, the District recognized pension expense of \$150,523. At April 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

## MORTON GROVE PARK DISTRICT

### Notes to the Financial Statements April 30, 2018

#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 23,791	(6,581)	17,210
Change in Assumptions	-	(171,062)	(171,062)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	251,997	(664,217)	(412,220)
Total Pension Expense to be Recognized in Future Periods	275,788	(841,860)	(566,072)
Pension Contributions Made Subsequent to the Measurement Date	71,213	-	71,213
Total Deferred Amounts Related to IMRF	347,001	(841,860)	(494,859)

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

Fiscal Year	Net Deferred (Inflows) of Resources
2019	\$ (178,680)
2020	(63,831)
2021	(157,506)
2022	(166,055)
2023	-
Thereafter	-
Total	(566,072)

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

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

### Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

## MORTON GROVE PARK DISTRICT

### Illinois Municipal Retirement Fund

#### Required Supplementary Information

#### Schedule of Employer Contributions

April 30, 2018

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 217,278	\$ 289,977	\$ 72,699	\$ 1,240,171	23.38%
2017	240,245	240,245	-	1,303,554	18.43%
2018	222,997	222,997	-	1,350,553	16.51%

#### Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	26 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP-2014 Blue Collar Health Annuitant Mortality Table

#### Note:

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

**MORTON GROVE PARK DISTRICT****Illinois Municipal Retirement Fund****Required Supplementary Information****Schedule of Changes in the Employer's Net Pension Liability****April 30, 2018**

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	\$ 149,205	146,399	139,433
Interest	734,517	761,780	789,166
Differences Between Expected and Actual Experience	(113,803)	(93,919)	44,351
Change of Assumptions	-	(51,772)	(312,135)
Benefit Payments, Including Refunds of Member Contributions	(356,259)	(449,875)	(446,750)
Net Change in Total Pension Liability	413,660	312,613	214,065
Total Pension Liability - Beginning	9,949,600	10,363,260	10,675,873
Total Pension Liability - Ending	10,363,260	10,675,873	10,889,938
Plan Fiduciary Net Position			
Contributions - Employer	\$ 289,977	240,245	219,393
Contributions - Members	65,487	58,660	58,661
Net Investment Income	40,348	563,655	1,462,709
Benefit Payments, Including Refunds of Member Contributions	(356,259)	(449,875)	(446,750)
Other (Net Transfer)	26,460	49,526	(162,915)
Net Change in Plan Fiduciary Net Position	66,013	462,211	1,131,098
Plan Net Position - Beginning	8,070,083	8,136,096	8,598,307
Plan Net Position - Ending	8,136,096	8,598,307	9,729,405
Employer's Net Pension Liability	\$ 2,227,164	2,077,566	1,160,533
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.51%	80.54%	89.34%
Covered Payroll	\$ 1,240,171	1,303,554	1,303,586
Employer's Net Pension Liability as a Percentage of Covered Payroll	179.59%	159.38%	89.03%

Note:

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

## MORTON GROVE PARK DISTRICT

### General Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 1,030,000	1,030,000	1,006,414
Replacement	128,000	128,000	105,532
Charges for Services			
Rental Income	73,460	73,460	80,225
Interest	36,744	36,744	64,109
Miscellaneous	46,994	46,994	17,191
Total Revenues	1,315,198	1,315,198	1,273,471
Expenditures			
General Government			
Administrative	751,859	751,859	712,349
Park Maintenance	562,339	562,339	588,853
Total Expenditures	1,314,198	1,314,198	1,301,202
Net Change in Fund Balance	1,000	1,000	(27,731)
Fund Balance - Beginning			461,262
Fund Balance - Ending			433,531



## MORTON GROVE PARK DISTRICT

### Recreation - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 730,000	730,000	715,958
Charges for Services	1,790,903	1,790,903	1,748,400
Total Revenues	2,520,903	2,520,903	2,464,358
Expenditures			
Recreation	2,455,903	2,439,903	2,309,977
Excess (Deficiency) of Revenues Over (Under) Expenditures	65,000	81,000	154,381
Other Financing (Uses)			
Transfer Out	(65,000)	(65,000)	-
Net Change in Fund Balance	-	16,000	154,381
Fund Balance - Beginning			688,576
Fund Balance - Ending			842,957

## MORTON GROVE PARK DISTRICT

### Special Recreation - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 310,000	310,000	287,125
Expenditures			
Recreation			
Contributions to MNARS	123,000	123,000	129,924
Inclusion - Programming	42,000	42,000	56,432
Miscellaneous	145,000	145,000	2,050
Total Expenditures	310,000	310,000	188,406
Net Change in Fund Balance	-	-	98,719
Fund Balance - Beginning			269,101
Fund Balance - Ending			367,820

## MORTON GROVE PARK DISTRICT

### Retirement - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 370,000	370,000	323,772
Expenditures			
General Government			
District Contributions - IMRF	258,000	258,000	222,998
District Contributions - FICA	177,000	177,000	166,510
Total Expenditures	435,000	435,000	389,508
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,000)	(65,000)	(65,736)
Other Financing Sources			
Transfer In	65,000	65,000	-
Net Change in Fund Balance	-	-	(65,736)
Fund Balance - Beginning			404,744
Fund Balance - Ending			339,008

## **OTHER SUPPLEMENTARY INFORMATION**

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

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds

# **COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES**

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## **GENERAL FUND**

The General Fund, a major fund, accounts for all financial resources except those required to be accounted for in another fund.

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## **SPECIAL REVENUE FUNDS**

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

### **Recreation**

The Recreation Fund is used to account for the operations of the recreation programs. Financing is provided primarily from an annual property tax levy, and from fees charged for programs and activities. The basis of budgeting for the Recreation Fund is the same as Generally Accepted Accounting Principals.

### **Special Recreation**

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

### **Retirement**

The Retirement Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund and contributions to employee social security benefits. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to the fund on behalf of its employees.

### **Audit**

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

### **Liability Insurance**

The Liability Insurance Fund is used to account for the operation of the District's insurance and risk management activities. Financing is provided from an annual property tax levy.

# **COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES**

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## **SPECIAL REVENUE FUNDS – Continued**

### **Paving and Lighting**

The Paving and Lighting Fund is used to account for the revenues derived from a specific annual property tax levy and expenditures of these monies for paving and lighting improvements through the District.

### **Museum**

The Museum Fund is used to account for the revenue and expenditures of the Museum. An annual tax levy in conjunction with program revenue is used to finance the fund.

### **Police Protection**

The Police Protection Fund is used to account for the revenues derived from a specific annual property tax levy and expenditures of these monies for police service for the parts.

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## **DEBT SERVICE FUND**

The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

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## **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds. The Capital Projects Fund is also treated as a major fund.

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## MORTON GROVE PARK DISTRICT

### General Fund

#### Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
General Government			
Administrative			
Salaries and Wages			
Administrative Manager	\$ 128,750	128,750	127,525
Human Resource Generalist	81,657	81,657	82,031
Superintendent of Finance	91,914	91,914	92,154
Secretary	53,521	53,521	53,364
Finance Coordinator	54,034	54,034	48,124
Material and Supplies			
Commodities Purchases	20,340	20,340	14,023
Bank Charges	600	600	4,610
Insurance			
Health Insurance Premiums	161,284	161,284	150,961
Utilities			
Electricity	10,300	10,300	19,307
Heating Fuel	1,545	1,545	2,162
Water	1,545	1,545	610
Telephone	13,390	13,390	14,185
Contractual Services			
Legal Services	26,000	26,000	2,354
Legal Publications	300	300	1,216
Consulting Services	6,000	6,000	6,461
Technical Assistance	25,000	25,000	13,492
Maintenance Agreement	19,500	19,500	22,451
Equipment/Repair			
Office	500	500	-
Computer - Hardware	3,000	3,000	1,793
Computer - Software	3,000	3,000	3,258
Commissioners	8,584	8,584	8,668
Employee Travel	1,500	1,500	1,643
Dues and Subscriptions	9,100	9,100	10,981
Uniforms	800	800	1,427
Human Resources	5,000	5,000	2,706
Strategic Planning Costs	7,591	7,591	8,660
Employee Recognition	5,000	5,000	1,436
Morton Grove Special Events	1,000	1,000	945

## MORTON GROVE PARK DISTRICT

### General Fund

#### Schedule of Expenditures - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
General Government - Continued			
Administrative - Continued			
Miscellaneous			
Holiday Display	\$ 1,097	1,097	4,839
Expense from Donations	-	-	121
Educational	10,007	10,007	10,842
Total Administrative	751,859	751,859	712,349
Park Maintenance			
Salaries and Wages			
Park Manager	78,750	78,750	76,203
Maintenance	345,089	345,089	358,424
Summer Staff	4,000	4,000	4,016
Material and Supplies			
Equipment Repair	5,000	5,000	1,755
Materials and Supplies	38,700	38,700	47,064
Motor Vehicle Expenditures	9,000	9,000	4,301
Contractual Services			
Maintenance Agreement	17,500	17,500	25,055
Temporary Maintenance Staff	-	-	34,357
Communication Services	-	-	470
Professional Services	33,000	33,000	7,351
Equipment/Repair			
Maintenance	400	400	522
Safety	100	100	-
Buildings	400	400	2,261
Fence	500	500	-
Building and Landscape			
General Park Improvements	6,200	6,200	3,148
Landscaping	20,000	20,000	20,271
Miscellaneous			
Educational Services	1,000	1,000	2,667
Uniforms	2,700	2,700	988
Total Park Maintenance	562,339	562,339	588,853
Total Expenditures	1,314,198	1,314,198	1,301,202



## MORTON GROVE PARK DISTRICT

### Recreation - Special Revenue Fund

#### Schedule of Revenues - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Taxes			
Property	\$ 730,000	730,000	715,958
Charges for Services			
Administration			
Other	28,000	28,000	5,755
Pools			
Token Sales	146,827	146,827	131,543
Daily Receipts	47,339	47,339	29,404
Swim Lessons	14,419	14,419	12,810
Rentals	8,787	8,787	6,229
Other	4,000	4,000	3,643
	221,372	221,372	183,629
Recreation Programs	1,333,481	1,333,481	1,309,765
Community Center			
Rentals	60,350	60,350	67,258
Membership Fees	130,000	130,000	169,339
Guest Fees	13,500	13,500	11,695
Other	4,200	4,200	959
	208,050	208,050	249,251
Total Charges for Services	1,790,903	1,790,903	1,748,400
Total Revenues	2,520,903	2,520,903	2,464,358

## MORTON GROVE PARK DISTRICT

### Recreation - Special Revenue Fund

#### Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Recreation			
Administration			
Salaries and Wages	\$ 483,715	467,715	453,439
Bank Charges	20,000	20,000	48,291
Commodities Purchases	12,000	12,000	11,970
Office Equipment Repairs and Rental	14,000	14,000	32,095
Health and Accident Insurance	161,284	161,284	150,960
Electricity	15,450	15,450	22,123
Fuel and Heating	5,665	5,665	11,672
Telephone	14,420	14,420	15,496
Water	2,060	2,060	1,854
Brochures	31,000	31,000	21,924
Public Relations	10,000	10,000	12,529
Office Equipment	-	-	13,780
Staff Travel and Seminars	13,266	13,266	6,030
Photography	800	800	570
Dues and Subscriptions	1,500	1,500	3,695
Uniforms	1,000	1,000	600
Special Events	5,000	5,000	9,586
Employee Recognition	3,000	3,000	2,288
	794,160	778,160	818,902
Recreation Programs			
Program Expenditures	895,053	895,053	811,832
Pools			
Salaries and Wages	238,799	238,799	221,174
Technical Assistance	1,500	1,500	2,670
Lifeguard Suits	4,620	4,620	8,914
Chemicals	40,000	40,000	19,646
Utilities	71,070	71,070	74,972
Maintenance of Pool and Buildings	3,000	3,000	14,817
New Equipment and Maintenance	1,538	1,538	5,191
Special Events	800	800	54

## MORTON GROVE PARK DISTRICT

### Recreation - Special Revenue Fund

#### Schedule of Expenditures - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Recreation - Continued			
Pools - Continued			
Commodities	\$ 13,813	13,813	10,638
	375,140	375,140	358,076
Community Center			
Salaries and Wages	186,875	186,875	148,477
Commodities Purchases	1,300	1,300	-
Printing - Marketing	13,800	13,800	4,681
Office and Fitness Center Equipment	6,500	6,500	4,238
Utilities and Telephone	95,275	95,275	86,838
Contractual Service	35,600	35,600	28,451
Maintenance Equipment	9,000	9,000	14,705
Building Repairs and Improvements	23,000	23,000	12,419
Supplies	17,700	17,700	18,972
Towel Purchases	1,500	1,500	2,065
Uniforms	1,000	1,000	321
	391,550	391,550	321,167
Total Expenditures	2,455,903	2,439,903	2,309,977

## MORTON GROVE PARK DISTRICT

### Debt Service Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 930,000	930,000	928,548
Expenditures			
Debt Service			
Principal Retirement	901,000	901,000	886,000
Interest and Fiscal Charges	29,000	29,000	14,176
Total Expenditures	930,000	930,000	900,176
Net Change in Fund Balance	-	-	28,372
Fund Balance - Beginning			451,158
Fund Balance - Ending			479,530

## MORTON GROVE PARK DISTRICT

### Capital Projects Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Miscellaneous	\$ -	-	10,000
Expenditures			
Capital Outlay	742,000	742,000	173,915
Debt Service			
Interest and Fiscal Charges	140,000	140,000	246,550
Total Expenditures	882,000	882,000	420,465
Excess (Deficiency) of Revenues Over (Under) Expenditures	(882,000)	(882,000)	(410,465)
Other Financing Sources			
Debt Issuance	882,000	882,000	909,000
Net Change in Fund Balance	-	-	498,535
Fund Balance - Beginning			4,162,328
Fund Balance - Ending			4,660,863

**MORTON GROVE PARK DISTRICT**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet**

**April 30, 2018**

	<u>Audit</u>
<b>ASSETS</b>	
Cash and Investments	\$ 9,228
Receivables - Net of Allowances	
Taxes	<u>7,737</u>
Total Assets	<u><u>16,965</u></u>
<b>LIABILITIES</b>	
Accounts Payable	-
Accrued Payroll	<u>-</u>
Total Liabilities	-
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	<u>7,737</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>7,737</u></u>
<b>FUND BALANCES</b>	
Restricted	<u>9,228</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>16,965</u></u>

Liability Insurance	Paving and Lighting	Museum	Police Protection	Totals
137,395	3,315	18,161	15,318	183,417
49,920	-	-	-	57,657
187,315	3,315	18,161	15,318	241,074
6,798	-	(1,213)	(276)	5,309
-	-	320	1,015	1,335
6,798	-	(893)	739	6,644
49,920	-	-	-	57,657
56,718	-	(893)	739	64,301
130,597	3,315	19,054	14,579	176,773
187,315	3,315	18,161	15,318	241,074

## MORTON GROVE PARK DISTRICT

### Nonmajor Governmental - Special Revenue Funds

#### Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended April 30, 2018

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	<u>Audit</u>
Revenues	
Taxes	\$ 14,922
Miscellaneous	<u>-</u>
Total Revenues	<u>14,922</u>
Expenditures	
Current	
General Government	14,900
Recreation	<u>-</u>
Total Expenditures	<u>14,900</u>
Net Change in Fund Balances	22
Fund Balances - Beginning	<u>9,206</u>
Fund Balances - Ending	<u><u>9,228</u></u>



Liability Insurance	Paving and Lighting	Museum	Police Protection	Totals
96,068	-	10,000	35,259	156,249
890	-	575	-	1,465
96,958	-	10,575	35,259	157,714
115,220	-	-	35,670	165,790
-	-	10,045	-	10,045
115,220	-	10,045	35,670	175,835
(18,262)	-	530	(411)	(18,121)
148,859	3,315	18,524	14,990	194,894
130,597	3,315	19,054	14,579	176,773

## MORTON GROVE PARK DISTRICT

### Audit - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 15,500	15,500	14,922
Expenditures			
General Government			
Audit	15,500	15,500	14,900
Net Change in Fund Balance	-	-	22
Fund Balance - Beginning			9,206
Fund Balance - Ending			9,228

## MORTON GROVE PARK DISTRICT

### Liability Insurance - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 100,000	100,000	96,068
Miscellaneous	-	-	890
Total Revenues	100,000	100,000	96,958
Expenditures			
General Government			
Liability Insurance	57,000	57,000	59,784
Workmen's Compensation	39,000	55,000	49,324
Safety Training and Subscriptions	4,000	4,000	6,112
Total Expenditures	100,000	116,000	115,220
Net Change in Fund Balance	-	(16,000)	(18,262)
Fund Balance - Beginning			148,859
Fund Balance - Ending			130,597

## MORTON GROVE PARK DISTRICT

### Museum - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Replacement	\$ 31,000	31,000	10,000
Miscellaneous	2,000	2,000	575
Total Revenues	33,000	33,000	10,575
Expenditures			
Recreation			
Salaries and Wages	24,281	24,281	3,550
Utilities	1,762	1,762	142
Contractual Services	3,193	3,193	3,583
Building and Landscape	3,064	3,064	2,434
Miscellaneous	700	700	336
Total Expenditures	33,000	33,000	10,045
Net Change in Fund Balance	-	-	530
Fund Balance - Beginning			18,524
Fund Balance - Ending			19,054

## MORTON GROVE PARK DISTRICT

### Police Protection - Special Revenue Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2018

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Replacement	\$ 51,000	51,000	35,259
Expenditures			
General Government			
Salaries and Wages	47,968	47,968	35,670
Miscellaneous	3,032	3,032	-
Total Expenditures	51,000	51,000	35,670
Net Change in Fund Balance	-	-	(411)
Fund Balance - Beginning			14,990
Fund Balance - Ending			14,579

## **SUPPLEMENTAL SCHEDULES**

# **MORTON GROVE PARK DISTRICT**

## **Schedule of Changes in Capital Assets Used in the Operation of Governmental Activities - by Function and Activity April 30, 2018**

	Beginning Balance	Increases	Decreases/ Transfers	Ending Balance
Recreation				
Nondepreciable Capital Assets				
Land	\$ 3,145,827	-	14,666	3,131,161
Depreciable Capital Assets				
Buildings	17,824,888	-	3,373	17,821,515
Improvements	5,190,156	-	86,805	5,103,351
Machinery and Equipment	2,460,708	167,867	171,577	2,456,998
Vehicles	516,614	1,051	-	517,665
	25,992,366	168,918	261,755	25,899,529
Accumulated Depreciation				
Buildings	5,177,632	452,724	272	5,630,084
Improvements	3,295,353	329,676	69,444	3,555,585
Machinery and Equipment	1,719,718	161,629	116,922	1,764,425
Vehicles	300,932	51,422	-	352,354
	10,493,635	995,451	186,638	11,302,448
Net Depreciable Capital Assets	15,498,731	(826,533)	75,117	14,597,081
Net Capital Assets	18,644,558	(826,533)	89,783	17,728,242

## MORTON GROVE PARK DISTRICT

### Long-Term Debt Requirements

#### General Obligation Limited Tax Park Bonds of 2018

April 30, 2018

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Date of Issue	January 25, 2018
Date of Maturity	December 1, 2018
Authorized Issue	\$909,000
Interest Rate	2.20%
Interest Dates	December 1
Principal Maturity Date	December 1
Payable at	Wintrust Bank

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2019	<u>\$ 909,000</u>	<u>16,998</u>	<u>925,998</u>	2018	<u>6,999</u>	2018	<u>9,999</u>



# MORTON GROVE PARK DISTRICT

## Long-Term Debt Requirements

### General Obligation Limited Tax Debt Certificates of 2013

April 30, 2018

Date of Issue	April 4, 2013
Date of Maturity	December 1, 2032
Authorized Issue	\$7,200,000
Interest Rates	2.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2019	\$ 400,000	239,050	639,050	2018	119,525	2018	119,525
2020	400,000	231,050	631,050	2019	115,525	2019	115,525
2021	410,000	223,050	633,050	2020	111,525	2020	111,525
2022	415,000	214,850	629,850	2021	107,425	2021	107,425
2023	430,000	202,400	632,400	2022	101,200	2022	101,200
2024	440,000	189,500	629,500	2023	94,750	2023	94,750
2025	455,000	176,300	631,300	2024	88,150	2024	88,150
2026	470,000	162,650	632,650	2025	81,325	2025	81,325
2027	485,000	146,200	631,200	2026	73,100	2026	73,100
2028	500,000	126,800	626,800	2027	63,400	2027	63,400
2029	500,000	106,800	606,800	2028	53,400	2028	53,400
2030	540,000	91,800	631,800	2029	45,900	2029	45,900
2031	560,000	70,200	630,200	2030	35,100	2030	35,100
2032	585,000	47,800	632,800	2031	23,900	2031	23,900
2033	610,000	24,400	634,400	2032	12,200	2032	12,200
	<u>7,200,000</u>	<u>2,252,850</u>	<u>9,452,850</u>		<u>1,126,425</u>		<u>1,126,425</u>

## **STATISTICAL SECTION**

### **(Unaudited)**

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

#### **Financial Trends**

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

#### **Revenue Capacity**

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

#### **Debt Capacity**

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

#### **Demographic and Economic Information**

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

#### **Operating Information**

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

**MORTON GROVE PARK DISTRICT**

**Net Position by Component - Last Ten Fiscal Years**  
**April 30, 2018 (Unaudited)**

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**See Following Page**

## MORTON GROVE PARK DISTRICT

### Net Position by Component - Last Ten Fiscal Years April 30, 2018 (Unaudited)

	2009	2010	2011	2012
Governmental Activities				
Net Investment in Capital Assets	\$ 12,709,965	12,105,601	13,448,807	12,079,422
Restricted	-	-	-	-
Unrestricted	4,037,734	6,245,193	5,387,579	6,988,521
Total Governmental Activities	16,747,699	18,350,794	18,836,386	19,067,943

Data Source: Audited Financial Statements

2013	2014	2015	2016	2017	2018
12,390,788	15,837,441	11,028,566	13,130,485	12,904,827	12,470,496
1,225,874	1,511,409	1,392,530	1,214,064	1,901,672	2,099,945
5,542,922	971,920	4,403,585	577,577	304,014	358,757
19,159,584	18,320,770	16,824,681	14,922,126	15,110,513	14,929,198

## MORTON GROVE PARK DISTRICT

### Changes in Net Position - Last Ten Fiscal Years April 30, 2018 (Unaudited)

	2009	2010	2011	2012
Expenses				
Governmental Activities				
General Government	\$ 3,960,980	2,858,794	3,533,293	2,484,050
Recreation	897,283	1,274,869	895,522	2,094,429
Interest on Long-Term Debt	55,227	27,768	37,350	18,675
Total Expenses	4,913,490	4,161,431	4,466,165	4,597,154
Program Revenues				
Governmental Activities				
Charges for Services				
General Government	88,726	88,726	89,249	88,726
Recreation	1,405,128	1,339,113	1,302,791	1,255,635
Operating Grants/Contributions	372,102	315,384	7,035	494,144
Total Program Revenues	1,865,956	1,743,223	1,399,075	1,838,505
Total Primary Government				
Net Revenues (Expenses)	(3,047,534)	(2,418,208)	(3,067,090)	(2,758,649)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Property Taxes	2,753,454	2,813,324	2,949,825	2,876,942
Replacement Taxes	177,409	161,568	170,154	155,342
Interest Income	94,171	20,867	15,725	26,808
Miscellaneous	22,422	42,274	45,483	97,252
Total General Revenues	3,047,456	3,038,033	3,181,187	3,156,344
Changes in Net Position				
Governmental Activities	(78)	619,825	114,097	397,695

Data Source: Audited Financial Statements

2013	2014	2015	2016	2017	2018
2,879,328	3,258,989	1,714,626	1,960,021	1,703,451	1,784,026
1,961,648	2,369,290	3,229,655	3,292,792	3,381,602	3,598,659
23,188	13,125	240,866	245,813	245,039	243,618
4,864,164	5,641,404	5,185,147	5,498,626	5,330,092	5,626,303
69,956	44,722	58,071	58,651	64,855	80,225
1,590,049	1,405,969	1,654,297	1,633,789	1,729,642	1,748,400
12,366	-	75,000	75,000	-	-
1,672,371	1,450,691	1,787,368	1,767,440	1,794,497	1,828,625
(3,191,793)	(4,190,713)	(3,397,779)	(3,731,186)	(3,535,595)	(3,797,678)
3,183,176	2,987,821	3,239,127	3,195,647	3,472,442	3,372,807
155,266	213,503	126,648	117,200	185,000	150,791
27,119	4,079	136,212	46,430	44,753	64,109
147,185	146,495	6,665	4,703	21,787	28,656
3,512,746	3,351,898	3,508,652	3,363,980	3,723,982	3,616,363
320,953	(838,815)	110,873	(367,206)	188,387	(181,315)

## MORTON GROVE PARK DISTRICT

### Fund Balances of Governmental Funds - Last Ten Fiscal Years

April 30, 2018 (Unaudited)

	2009	2010	2011	2012
General Fund				
Unreserved	\$ 595,808	565,402	527,806	-
Nonspendable	-	-	-	6,113
Unassigned	-	-	-	475,979
Total General Fund	595,808	565,402	527,806	482,092
All Other Governmental Funds				
Unreserved				
Special Revenue	700,844	698,879	-	-
Debt Service	329,086	295,709	-	-
Capital Project	2,279,707	3,212,075	-	-
Nonspendable				
Special Revenue	-	-	2,330	1,445
Assigned				
Capital Project	-	-	2,650,847	3,958,140
Restricted				
Special Revenue	-	-	442,384	543,159
Debt Service	-	-	289,781	264,548
Unassigned				
Special Revenue	-	-	-	-
Total All Other Governmental Funds	3,309,637	4,206,663	3,385,342	4,767,292
Total Governmental Funds	3,905,445	4,772,065	3,913,148	5,249,384

The District implemented GASB No. 54 in Fiscal Year 2011.

Data Source: Audited Financial Statements



2013	2014	2015	2016	2017	2018
-	-	-	-	-	-
8,276	-	-	-	-	1,217
283,584	116,542	177,896	298,137	461,262	432,314
291,860	116,542	177,896	298,137	461,262	433,531
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,178	1,290	1,290	1,290	1,290	1,290
3,669,117	6,783,046	4,279,612	5,513,601	4,162,328	4,660,863
938,738	1,010,929	959,758	852,759	1,556,025	1,725,268
287,136	499,190	537,220	467,191	451,158	479,530
-	-	(1,022)	-	-	-
4,897,169	8,294,455	5,776,858	6,834,841	6,170,801	6,866,951
5,189,029	8,410,997	5,954,754	7,132,978	6,632,063	7,300,482

## MORTON GROVE PARK DISTRICT

### Governmental Funds Revenues - Last Ten Fiscal Years April 30, 2018 (Unaudited)

	2009	2010	2011	2012
Taxes				
Property	\$ 2,735,692	2,792,711	2,849,254	2,876,942
Other	177,409	161,568	170,154	155,342
Recreation				
Program Fees	850,195	860,266	805,679	925,157
Pools	220,425	184,886	205,584	188,033
Community Center	268,493	257,639	244,368	261,555
Interest Income	94,171	20,867	15,725	26,808
Grants & Other	250,026	1,638,558	628,353	1,679,574
Total Revenues	4,596,411	5,916,495	4,919,117	6,113,411

Data Source: District Records

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

2013	2014	2015	2016	2017	2018
3,183,176	2,999,175	3,239,127	3,195,647	3,472,442	3,372,807
155,266	213,503	126,648	117,200	185,000	150,791
1,026,933	1,072,972	1,249,913	1,234,824	1,326,513	1,395,745
220,231	132,049	170,193	217,838	227,017	183,629
228,879	245,670	234,191	239,778	240,967	249,251
27,119	4,079	136,212	46,430	44,753	64,109
241,144	9,159,026	139,736	79,703	21,787	28,656
5,082,748	13,826,474	5,296,020	5,131,420	5,518,479	5,444,988

## MORTON GROVE PARK DISTRICT

### Governmental Funds Expenditures - Last Ten Fiscal Years April 30, 2018 (Unaudited)

	2009	2010	2011	2012
General Government	\$ 1,355,067	1,430,782	1,500,269	1,592,936
Recreation	1,896,503	1,782,913	1,820,970	1,811,235
Retirement	283,072	305,937	312,191	348,993
Capital Outlay	1,003,546	784,667	1,331,138	205,074
Other Capital Expenditures	-	-	34,234	856
Debt Service				
Principal	725,000	725,000	750,000	750,000
Interest	31,336	55,227	37,350	18,675
Total Expenditures	5,294,524	5,084,526	5,786,152	4,727,769

Data Source: District Records

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

2013	2014	2015	2016	2017	2018
1,405,988	1,782,831	1,712,380	1,333,217	1,343,954	1,466,992
2,286,136	1,816,038	2,299,849	2,436,514	2,500,271	2,508,428
352,023	397,853	392,161	450,893	397,082	389,508
299,189	5,844,659	2,473,071	485,747	638,223	173,915
30,276	-	-	-	-	-
750,000	750,000	750,000	750,000	878,000	886,000
23,188	13,125	258,984	260,825	261,864	260,726
5,146,800	10,604,506	7,886,445	5,717,196	6,019,394	5,685,569

# **MORTON GROVE PARK DISTRICT**

## **Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years April 30, 2018 (Unaudited)**

	2009	2010	2011	2012
<b>Revenues</b>				
Taxes	\$ 2,913,101	2,954,279	3,019,408	3,032,284
Intergovernmental	250,026	1,638,558	628,353	1,679,574
Charges for Services	1,339,113	1,302,791	1,255,631	1,374,745
Interest Income	94,171	20,867	15,725	26,808
Total Revenues	4,596,411	5,916,495	4,919,117	6,113,411
<b>Expenditures</b>				
General Government	1,638,139	1,736,719	1,812,460	1,941,929
Recreation	1,896,503	1,782,913	1,820,970	1,811,235
Capital Outlay	1,003,546	784,667	1,365,372	205,930
Debt Service				
Principal	725,000	725,000	750,000	750,000
Interest and Fiscal Charges	31,336	55,227	37,350	18,675
Total Expenditures	5,294,524	5,084,526	5,786,152	4,727,769
Excess (Deficiency) of Revenues Over (Under) Expenditures	(698,113)	831,969	(867,035)	1,385,642
<b>Other Financing Sources</b>				
Debt Issuance	-	-	-	-
Disposal of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Net Change in Fund Balances	(698,113)	831,969	(867,035)	1,385,642
Debt Service as a Percentage of Noncapital Expenditures	15.22%	21.07%	26.48%	26.36%

Data Source: Audited Financial Statements

2013	2014	2015	2016	2017	2018
3,338,442	3,212,678	3,365,775	3,312,847	3,657,442	3,523,598
241,144	9,159,026	139,736	79,703	21,787	28,656
1,476,043	1,450,691	1,654,297	1,692,440	1,794,497	1,828,625
27,119	4,079	136,212	46,430	44,753	64,109
5,082,748	13,826,474	5,296,020	5,131,420	5,518,479	5,444,988
1,758,011	2,180,684	2,104,541	1,784,110	1,741,036	1,856,500
2,286,136	1,816,038	2,299,849	2,436,514	2,500,271	2,508,428
329,465	5,844,659	2,473,071	485,747	638,223	173,915
750,000	750,000	750,000	750,000	878,000	886,000
23,188	13,125	258,984	260,825	261,864	260,726
5,146,800	10,604,506	7,886,445	5,717,196	6,019,394	5,685,569
(64,052)	3,221,968	(2,590,425)	(585,776)	(500,915)	(240,581)
-	-	-	1,764,000	-	909,000
-	-	14,670	-	-	-
-	-	-	-	786,000	-
-	-	-	-	(786,000)	-
-	-	14,670	1,764,000	-	909,000
(64,052)	3,221,968	(2,575,755)	1,178,224	(500,915)	668,419
31.28%	9.76%	19.06%	19.03%	21.15%	20.79%

## MORTON GROVE PARK DISTRICT

### Equalized Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years April 30, 2018 (Unaudited)

Fiscal Year	Tax Levy Year	Taxable Real Property		Percentage of Equalized Assessed Value to Estimated Actual Value (1)	Total Direct Tax Rate
		Equalized Assessed Value	Estimated Actual Value		
2009	2008	\$ 1,039,642,760	\$ 3,118,928,280	33.3	0.272
2010	2009	1,015,632,001	3,046,896,003	33.3	0.283
2011	2010	938,701,732	2,816,105,196	33.3	0.311
2012	2011	863,570,558	2,590,711,674	33.3	0.365
2013	2012	798,520,745	2,395,562,235	33.3	0.382
2014	2013	678,613,273	2,034,948,819	33.3	0.468
2015	2014	691,208,517	2,073,625,551	33.3	0.462
2016	2015	680,147,457	2,040,442,371	33.3	0.499
2017	2016	795,120,937	2,385,362,811	33.3	0.429
2018	2017	798,444,263	2,395,332,789	33.3	0.444

Data Source: Office of the County Clerk

(1) Assessed value is set by the County Assessor on an annual basis. The assessment level is then adjusted by the state with a County Multiplier based on the factor needed to bring the average prior years' level up to 33-1/3% of market value. Every three years there is a tri-annual assessment when all property is assessed.



**MORTON GROVE PARK DISTRICT**

**Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years**  
**(Cents per \$100 Assessed Value)**  
**April 30, 2018 (Unaudited)**

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**See Following Page**

## MORTON GROVE PARK DISTRICT

**Property Tax Rates - Direct and Overlapping Governments - Last Ten Tax Levy Years**  
**(Cents per \$100 Assessed Value)**  
**April 30, 2018 (Unaudited)**

Name of Taxing Entity/Tax Levy Year	2008	2009	2010
Corporate	0.061	0.064	0.076
I.M.R.F.	0.013	0.014	0.015
Police Protection	0.010	0.011	0.011
Social Security	0.016	0.017	0.018
Auditing	0.001	0.001	0.002
Liability Insurance	0.015	0.016	0.018
Recreation	0.053	0.055	0.062
Paving and Lighting	0.001	0.000	0.001
Museum	0.007	0.007	0.007
Handicapped Fund	0.017	0.017	0.017
Limited Bonds	0.076	0.081	0.086
Total Direct Rates	0.272	0.283	0.311
School District No. 63	2.617	2.276	2.233
School District No. 69	3.527	3.124	3.247
School District No. 68	2.258	1.931	1.882
School District No. 70	2.846	2.506	2.484
School District No. 67	2.094	1.859	1.807
School District No. 71	1.477	1.325	1.327
High School District No. 207	1.826	1.602	1.577
High School District No. 219	2.374	2.114	2.120
Village of Morton Grove	1.160	0.996	0.915
Village of Morton Grove - Library Fund	0.307	0.266	0.259
Village of Skokie	0.635	0.517	0.483
Village of Skokie - Library Fund	0.435	0.375	0.369
Cook County	0.500	0.446	0.415
Remaining Taxing Agencies	0.682	0.621	0.593
Total Overlapping Rates	22.738	19.958	19.711
Total with District	23.010	20.241	20.022

Data Source: Cook County Clerk's Office

2011	2012	2013	2014	2015	2016	2017
0.071	0.097	0.117	0.139	0.149	0.128	0.132
0.022	0.036	0.045	0.042	0.044	0.027	0.027
0.006	0.002	-	-	-	-	-
0.020	0.023	0.030	0.028	0.030	0.015	0.015
0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.022	0.018	0.022	0.020	0.021	0.012	0.013
0.084	0.078	0.093	0.076	0.074	0.093	0.093
0.000	0.000	-	-	-	-	-
0.004	0.001	-	-	-	-	-
0.040	0.025	0.040	0.039	0.040	0.034	0.040
0.094	0.100	0.119	0.116	0.139	0.119	0.122
0.365	0.382	0.468	0.462	0.499	0.429	0.444
2.235	2.499	3.864	3.811	4.040	3.492	3.556
3.768	4.357	6.214	5.926	3.552	2.957	2.962
1.999	2.133	3.144	3.121	3.248	2.863	2.827
2.574	2.890	4.351	4.344	6.169	5.696	5.806
1.943	2.203	3.497	3.427	4.283	3.797	3.838
1.485	1.486	2.059	2.057	2.117	1.923	1.947
1.617	1.782	2.722	2.739	2.901	2.507	2.529
2.267	2.538	3.707	3.650	3.891	3.460	3.409
0.937	1.021	1.450	1.504	1.504	1.287	1.331
0.269	0.335	0.444	0.458	0.475	0.419	0.421
0.497	0.539	0.767	0.748	0.760	0.651	0.639
0.390	0.432	0.623	0.614	0.630	0.545	0.557
0.394	0.423	0.560	0.568	0.552	0.533	0.496
0.640	0.661	1.015	0.978	1.069	0.954	0.974
21.015	23.299	34.417	33.945	35.191	31.084	31.292
21.380	23.681	34.885	34.407	35.690	31.513	31.736

## MORTON GROVE PARK DISTRICT

### Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago April 30, 2018 (Unaudited)

Taxpayer	Tax Levy Year 2017			Tax Levy Year 2008		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
CRP Holdings	\$ 15,371,843	1	1.93%			
Schwinge Revocable	12,060,440	2	1.51%	\$ 12,267,849	5	1.18%
Tower Real Estate	8,599,382	3	1.08%			
Menards, Inc.	7,657,316	4	0.96%	13,155,165	3	1.27%
Fluid Handling, LLC	7,485,677	5	0.94%			
Avon Products	7,371,813	6	0.92%	10,757,711	6	1.03%
MG Property Holdings	6,899,250	7	0.86%			
John Crane, Inc.	6,795,980	8	0.85%	10,723,075	7	1.03%
7000 Golf Road, LLC	6,666,918	9	0.83%			
Public Storage	6,026,529	10	0.75%			
Rose Real Estate				21,821,407	1	2.10%
Federal Center, Inc.				20,736,341	2	1.99%
Bell & Gossett				13,046,718	4	1.25%
Kraft				8,494,412	8	0.82%
Lawnware Products				6,556,787	9	0.63%
Gendell				4,871,000	10	0.47%
	<u>84,935,148</u>		<u>10.64%</u>	<u>122,430,465</u>		<u>11.78%</u>

Data Source: Cook County Tax Extension Office

## MORTON GROVE PARK DISTRICT

### Property Tax Levies and Collections - Last Ten Fiscal Years April 30, 2018 (Unaudited)

Fiscal Year	Tax Year (1)	Tax Levied	Collected within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2009	2008	\$ 2,726,268	\$ 1,236,158	45.34%	\$ 1,445,730	\$ 2,681,888	98.37%
2010	2009	2,849,344	1,406,555	49.36%	1,396,182	2,802,737	98.36%
2011	2010	2,934,450	1,459,024	49.72%	1,384,029	2,843,053	96.89%
2012	2011	3,183,643	1,499,977	47.12%	1,564,583	3,064,560	96.26%
2013	2012	3,149,785	1,617,474	51.35%	1,370,837	2,988,311	94.87%
2014	2013	3,173,699	1,553,340	48.94%	1,565,526	3,118,866	98.27%
2015	2014	3,196,035	1,634,340	51.14%	1,486,878	3,121,218	97.66%
2016	2015	3,392,343	1,649,905	48.64%	1,703,827	3,353,732	98.86%
2017	2016	3,419,571	1,768,614	51.72%	1,575,084	3,343,698	97.78%
2018	2017	3,544,339	1,797,828	50.72%	-	1,797,828	50.72%

Data Source: Cook County Clerk's Office and District Records

(1) Represents Year of Levy

## MORTON GROVE PARK DISTRICT

### Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2018 (Unaudited)

Fiscal Year	Governmental Activities		Total Primary Government	Ratio of Total Outstanding Debt to Equalized Assessed Valuation (1)	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds	Net Debt Certificates				
2009	\$ 1,450,000	\$ -	\$ 1,450,000	0.05%	0.23%	\$ 64.59
2010	1,500,000	-	1,500,000	0.05%	0.24%	64.46
2011	750,000	-	750,000	0.03%	0.12%	32.23
2012	1,500,000	-	1,500,000	0.06%	0.24%	64.46
2013	750,000	-	750,000	0.03%	0.12%	32.09
2014	1,500,000	7,496,081	8,996,081	0.44%	1.18%	382.50
2015	750,000	7,479,631	8,229,631	0.40%	1.02%	350.24
2016	1,764,000	7,463,181	9,227,181	0.45%	1.20%	389.73
2017	886,000	7,446,731	8,332,731	0.35%	1.06%	351.25
2018	909,000	7,430,281	8,339,281	0.35%	1.12%	357.66

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

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

(2) See the Schedule of Demographic and Economic Statistics for equalized assessed valuation of property, personal income, and population data.

Data Source: District Records

## MORTON GROVE PARK DISTRICT

### Ratio of Net General Obligation Debt to Equalized Assessed Value and Net General Obligation Bonded Debt per Capita - Last Ten Fiscal Years

April 30, 2018 (Unaudited)

Fiscal Year	General Obligation Bonds	Less Debt Amount Available	Net General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2009	\$ 1,450,000	\$ 329,086	\$ 1,120,914	0.04%	49.93
2010	1,500,000	295,709	1,204,291	0.04%	51.75
2011	750,000	289,781	460,219	0.02%	19.78
2012	1,500,000	264,548	1,235,452	0.05%	53.09
2013	750,000	287,136	462,864	0.02%	19.80
2014	1,500,000	499,190	1,000,810	0.05%	42.55
2015	750,000	432,772	317,228	0.02%	13.50
2016	1,764,000	361,305	1,402,695	0.07%	59.25
2017	886,000	345,647	540,353	0.02%	22.78
2018	909,000	374,677	534,323	0.02%	22.92

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

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

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

Data Source: United States Department of Commerce, Census Bureau

## MORTON GROVE PARK DISTRICT

### Schedule of Direct and Overlapping Governmental Activities Debt

April 30, 2018 (Unaudited)

Governmental Unit	Gross Debt	Percentage to Debt Applicable to District (1) (2)	District's Share of Debt
Morton Grove Park District	\$ 8,339,281	100.00%	\$ 8,339,281
Cook County	3,092,046,750	0.520%	16,078,643
Cook County Forest Preserve District	149,290,000	0.520%	776,308
Metropolitan Water Reclamation District	2,480,560,091	0.530%	13,146,968
Village of Skokie	185,400,000	0.168%	311,472
Village of Morton Grove	16,491,559	99.340%	16,382,715
School District #63	13,640,000	15.660%	2,136,024
School District #67	9,693,951	77.340%	7,497,302
School District #68	23,310,000	17.280%	4,027,968
School District #69	16,655,000	0.560%	93,268
School District #70	4,860,000	98.700%	4,796,820
Community College #535	28,950,000	3.720%	1,076,940
High School District #207	14,540,000	3.710%	539,434
High School District #219	128,098,952	15.800%	20,239,634
Total Overlapping Debt	6,163,536,303		87,103,496
Total Direct and Overlapping Debt	6,171,875,584		95,442,777

(1) Overlapping debt percentages based on 2017 EAV, the most recent available

(2) Percentages are calculated by comparing the equalized assessed value (EAV) of the overlapping entity that falls within the boundaries of the District to its total EAV

#### Data Sources:

Cook County Department of Revenue

Cook County Clerk's Office



**MORTON GROVE PARK DISTRICT**

**Legal Debt Margin - Last Ten Fiscal Years**  
**April 30, 2018 (Unaudited)**

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**See Following Page**

# **MORTON GROVE PARK DISTRICT**

## **Schedule of Legal Debt Margin - Last Ten Fiscal Years April 30, 2018 (Unaudited)**

Fiscal Year Tax Levy Year	2009 2008	2010 2009	2011 2010	2012 2011
Equalized Assessed Valuation (EAV) \$	1,039,642,760	1,015,632,001	938,701,732	863,570,558
Debt Limit 2.875% of EAV	29,889,729	29,199,420	26,987,675	24,827,654
Total Net Debt Applicable to Limit	725,000	1,500,000	750,000	1,500,000
Legal Debt Margin	29,164,729	27,699,420	26,237,675	23,327,654
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	2.43%	5.14%	2.78%	6.04%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	5,977,946	5,839,884	5,397,535	4,965,531
Amount of Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	5,977,946	5,839,884	5,397,535	4,965,531
Percentage of Legal Debt Margin to Bonded Debt Limit	0.00%	0.00%	0.00%	0.00%

Data Source: Audited Financial Statements

2013 2012	2014 2013	2015 2014	2016 2015	2017 2016	2018 2017
798,520,745	678,316,273	691,208,517	680,147,457	795,120,937	798,444,263
22,957,471	19,501,593	19,872,245	19,554,239	22,859,727	22,955,273
750,000	8,996,081	7,950,000	8,964,000	8,086,000	8,109,000
22,207,471	10,505,512	11,922,245	10,590,239	14,773,727	14,846,273
3.27%	46.13%	40.01%	45.84%	35.37%	35.33%
4,591,494	3,900,319	3,974,449	3,910,848	4,571,945	4,591,055
-	-	-	-	-	909,000
4,591,494	3,900,319	3,974,449	3,910,848	4,571,945	3,682,055
0.00%	0.00%	0.00%	0.00%	0.00%	19.80%

## MORTON GROVE PARK DISTRICT

### Demographic and Economic Statistics - Last Ten Fiscal Years April 30, 2018 (Unaudited)

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Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2009	22,451	\$ 626,360,449	\$ 32,686	6.5%
2010	23,270	626,358,590	32,686	8.1%
2011	23,270	627,661,710	32,686	8.9%
2012	23,270	627,661,710	32,686	8.9%
2013	23,373	627,661,710	31,210	8.9%
2014	23,519	762,278,660	32,868	8.7%
2015	23,497	805,886,640	32,442	5.8%
2016	23,676	769,282,930	35,442	5.2%
2017	23,723	785,108,129	37,205	5.9%
2018	23,316	741,830,470	31,816	5.0%

#### Data Sources:

U.S Bureau of Censue

Depatment of Labor

Village of Morton Grove Records

## MORTON GROVE PARK DISTRICT

### Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2018 (Unaudited)

Employer	2018			2009		
	Employees	Rank	% of Total District Population	Employees	Rank	% of Total District Population
Xylem	475	1	2.04%			
New Avon LLC	362	2	1.55%			
John Crane Inc	298	3	1.28%	1,350	1	6.01%
Schwartz Paper Co	280	4	1.20%	445	4	1.98%
Active Disposal Lake Shore	225	5	0.97%			
Amazon	216	6	0.93%			
MG Living & Rehab	205	7	0.88%			
Shore Koenig Training Center	200	8	0.86%	210	7	0.94%
Quantum Color Graphics	175	9	0.75%			
Precision Plating	165	10	0.71%			
Avon Products Inc				1,100	2	4.90%
ITT Bell & Gossett				750	3	3.34%
Sunstone				412	5	1.84%
Morton Grove Pharmaceuticals Inc				250	6	1.11%
Malko Electric				180	8	0.80%
Paul J Krez Electric				180	9	0.80%
Quantum Group				135	10	0.60%
	<u>2,601</u>		<u>11.16%</u>	<u>5,012</u>		<u>22.32%</u>

Data Sources: Village of Morton Grove and Illinois Manufacturers Directory and Illinois Business Directory

## MORTON GROVE PARK DISTRICT

### Park Facilities Locations and Full Time Employees April 30, 2018 (Unaudited)

Park	Address	Acres	2009	2010
Arum Park	Church and National	0.26	-	-
Austin Park	8336 Memora	5.00	-	-
Frank Hren Park	9600 Oak Park Avenue	8.00	-	-
Harrer Park	6200 Dempster	22.00	-	-
Mansfield Park	5830 Church	3.50	-	-
National Park	9325 Marion	7.00	-	-
Oketo Park	8950 Okato	3.10	-	-
Oriole Park	9200 Oriole	3.05	-	-
Overhill Park	9345 Overhill	0.52	-	-
Palma Lane Park	Palma Land and Nashville	2.00	-	-
Pioneer Park	Caplulina and Georgiana	0.26	-	-
Prairie Park	6834 Dempster	16.00	27.00	26.00
Shermer Prk	9500 Shermer	2.00	-	-
Jacobs Park	Albert and Natchez	0.50	-	-

Data Source: District Records

Number of Full Time Employees							
2011	2012	2013	2014	2015	2016	2017	2018
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25.00	24.00	24.00	24.00	24.00	23.00	23.00	23.00
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

## MORTON GROVE PARK DISTRICT

### District Information

April 30, 2018 (Unaudited)

	2009	2010	2011	2012
Population	22,451	23,270	23,270	23,270
Area of Square Miles	5.2	5.2	5.2	5.2
Parks and Facilities				
Parks				
Number	13	14	14	14
Acres	65.7	73.7	73.7	73.7
Facilities				
Administrative Building	1	1	1	1
Basefield Fiels	8	8	8	8
Basketball Courts	10	10	10	10
Concessions	2	2	2	2
Field Houses	5	6	7	7
Fitness Club	1	1	1	1
Football Fields	1	1	1	1
Gymnasium	1	1	1	1
Kids Center	1	1	1	1
Maintenance Building	2	2	2	2
Museum	1	1	1	1
Picnic Area Table (No Grills)	14	14	14	14
Palyground Equipment	14	14	14	14
Racquetball Courts	1	1	1	1
Roller Hockey	1	1	1	1
Room Rental	6	6	6	6
Sand Volleyball	4	4	4	4
Sauna/Whirlpool	1	1	1	0
Soccer Fields	3	3	3	3
Swimming Pools	3	3	3	3
Softball Fields	2	2	2	2
Tennis Courts	10	10	10	10
Virgin Prairie	1	2	2	2

Data Source: District Records



2013	2014	2015	2016	2017	2018
23,373	23,519	23,497	23,678	23,723	23,316
5.2	5.2	5.2	5.2	5.2	5.2
14	14	14	14	14	14
73.7	73.7	73.7	73.7	73.7	73.7
1	1	1	1	1	1
8	8	8	8	8	8
10	10	10	10	10	10
2	2	2	2	2	2
7	7	7	7	7	7
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
2	2	2	2	2	2
1	1	1	1	1	1
14	14	14	14	14	14
14	14	14	14	14	14
1	1	1	1	1	1
1	1	1	1	1	1
6	6	6	6	6	6
4	4	4	4	4	4
0	0	0	0	0	0
3	3	3	3	3	3
3	3	3	3	3	3
2	2	2	2	2	2
10	10	10	10	10	10
2	2	2	2	2	2

MORTON GROVE PARK DISTRICT,  
ILLINOIS

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MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
APRIL 30, 2018



August 17, 2018

Members of the Board of Commissioners  
Morton Grove Park District  
Morton Grove, Illinois

In planning and performing our audit of the financial statements of the Morton Grove Park District, Illinois, for the year ended April 30, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

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

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

*Lauterbach & Amen LLP*  
LAUTERBACH & AMEN, LLP

## PRIOR RECOMMENDATION

1. **GASB STATEMENT NO. 74 FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFIT PLANS OTHER THAN PENSION PLANS AND GASB STATEMENT NO. 75 ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

### Comment

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, *Financial Reporting for Post-Employment Benefits Plans Other Than Pension Plans*, which applies to individual postemployment benefit plans, and Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, which applies to the state and local government employers that sponsor the plans. The Statements apply to the reporting of other post-employment benefits, including medical, dental, life, vision and other insurance coverages provided by the employer post-employment. The Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to the other post-employment benefit plans, and specifically identify the methods and assumptions that are to be used in calculating and disclosing these OPEB accounts in the financial statements. The Statements also provide for additional note disclosures and required supplementary information and are intended to improve information provided by state and local government employers regarding financial support to their OPEB plans. GASB Statement No. 75 applies to the employer's reporting of other post-employment benefit plans and is applicable to the District's financial statements for the year ended April 30, 2019.

### Recommendation

We recommended that the District reach out to the private pension actuary engaged to provide the OPEB actuarial calculations in order to confirm the timeline for implementation and to review requested materials that will be required in order to implement the provisions and requirements of the new Statements. Lauterbach & Amen, LLP will also work directly with the District to assist in the implementation process, including assistance in determining the implementation timeline with the District and private actuary, providing all framework for the financial statements in order to complete the implementation, and assist in answering any questions or concerns the District might have related to the implementation process or requirements.

### Status

This comment has not been implemented and will be implemented for the year ended April 30, 2019, when required.