

**GOLF MAINE PARK DISTRICT
HYBRID REGULAR BOARD MEETING
8800 W Kathy Lane, Niles, IL 60714
847.297.3000**

**Call-In Number: +1 312 626 6799
Meeting ID: 858 3367 1983:
Password: 412765**

**To call into the meeting, please dial the call-in number above. When prompted,
please enter the meeting ID.**

-AGENDA-

**November 17, 2022
7:00 PM**

1. Call to Order
2. Roll Call
3. Visitors/Visitor Comment
4. Changes or Additions to the Agenda
5. Audit FYE April 30, 2022 Presentation
6. Approval of the Consent Agenda
 - i. Minutes of the August 23, 2022 M-NASR Board Meeting
 - ii. Minutes of the October 20, 2022 Regular Board Meeting
 - iii. Treasurers Report, October 2022
 - iv. Bills Payable, October 2022
7. Staff Reports
 - i. Executive Advisor
 - ii. Executive Director
8. Unfinished or Continuing Business
 - i. Legislative Update
 - ii. Review/Approval of Capital Asset Policy
 - iii. IAPD/IPRA Soaring to New Heights Conference
 - iv. 2022 Tax Levy Update
9. New Business
 - i. Approval of Resolution 22-XX Truth In Taxation
 - ii. Audit FYE April 30, 2021 Formally Received Approval
 - iii. Approval of An Ordinance Authorizing the Sale Of Personal Property Owned
 - iv. Approval of 2023 Regular Board Meeting Schedule
 - v. Board Member Comments
10. Closed Session

I make a motion that the Board go into closed Executive Session to consider information regarding appointment, employment, compensation, discipline, performance, or dismissal of an officer, an employee or employees pursuant to Sections 2(c)(1) and 2(c)(2) of the Open Meetings Act.
11. Action as a result of Closed Session
12. Adjournment

Our Mission - To enhance the quality of life for the residents of the Golf Maine Park District, and to promote a strong sense of community, by providing a broad, diverse, and challenging set of cultural and recreational programs, and clean, beautiful, and safe parks.

GOLF MAINE PARK DISTRICT,
ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2022



November 9, 2022

Members of the Board of Commissioners
Golf Maine Park District
Niles, Illinois

In planning and performing our audit of the financial statements of the Golf Maine Park District (the Village), Illinois, for the year ended April 30, 2022, 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 Golf Maine 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 RECOMMENDATIONS

1. GASB STATEMENT NO. 87 LEASES

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the District's financial statements for the year ended April 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new lease criteria in conjunction with the Library's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Status

This comment has not been implemented but will be when required.

Management Response

Management acknowledges this comment and will work with Lauterbach & Amen, LLP to implement when required.

2. COMMINGLED CASH

Comment

Previously and during our current year-end audit procedures, we noted that the District's commingled cash allocations between various funds resulted in significant positive and negative cash balances.

There are many advantages to cash commingling, such as increasing the funds available for investment opportunities. However, the allocation process should represent accurately each fund's percentage ownership of the cash balance.

Recommendation

We recommended that the District review the process for allocation of the commingled cash balances and adjust the balances as appropriate.

Status

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

Management Response

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

PRIOR RECOMMENDATIONS - Continued

3. BANK RECONCILIATIONS – NOT PERFORMING MONTHLY

Comment

Previously, we found that the bank reconciliations were not being performed on a monthly basis. One of the most important internal control features over cash receipts and disbursements is the preparation of the monthly bank reconciliation. During our review of the Park District's receipts and disbursement records, it was noted that the Park District does not prepare monthly bank reconciliation's. Instead, for the year ended March 31, 1995, only one bank reconciliation was prepared at year-end. By not preparing monthly bank reconciliation's, errors and omissions may occur and not be detected on a timely basis. The result would be actual cash balances, which did not agree to the books and records of the Park District.

Internal control is most effective when bank reconciliation's are prepared immediately upon receipt of the monthly bank statement. The bank statement should be received unopened by an individual not responsible for writing checks or recording cash receipts and disbursement transactions. Internal control is stronger when someone not responsible for entries in the receipts and disbursements records prepares the bank reconciliation.

Recommendation

We recommended as a means of better control, that bank reconciliation's be performed each month and any variances be investigated and adjusted immediately.

Status

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

PRIOR RECOMMENDATIONS - Continued

4. CAPITAL ASSET POLICY

Comment

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

Recommendation

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

Status

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

Management Response

We have entered into Capital Asset Services which will document and have a depreciation schedule on specific capital items at or above \$2500. Management acknowledges this comment and put this policy in place to correct for the coming year.

PRIOR RECOMMENDATIONS - Continued

5. **FUNDS NOT IN COMPLIANCE WITH FUND BALANCE POLICY**

Comment

Previously, we noted the following funds with fund balances that were not in compliance with the Board approved fund balance policy:

	<u>Per 2021 Budget</u>	<u>Unrestricted Fund Balance per AFR</u>	<u>Amount Not In Compliance</u>
Recreation Fund	\$		
Operating Expenditures	648,000		
X's 6 months per policy	50%		
	<u>324,000</u>	301,473	22,527

Recommendation

We recommended the District investigate the fund balances and adopt future budgets to address these items not in compliance.

Status

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

6. **FUNDS OVER BUDGET**

Comment

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

<u>Fund</u>	<u>4/30/22</u>	<u>4/30/21</u>
Debt Service	657	—
Unemployment Compensation	6,532	—
Audit	—	1,250

Recommendation

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

Status

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

Management Response

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



November 9, 2022

Members of the Board of Commissioners
Golf Maine Park District
Niles, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Golf Maine Park District, Illinois for the year ended April 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 9, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Significant Audit Findings - Continued

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 9, 2022.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

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

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

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

Golf Maine Park District, Illinois
November 9, 2022
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Restrictions on Use

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP



November 9, 2022

Members of the Board of Commissioners
Golf Maine Park District
Niles, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Golf Maine Park District, Illinois, as of and for the year ended April 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 Golf Maine Park District, Illinois, as of April 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Golf Maine Park District, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

THE MAINE NILES ASSOCIATION OF SPECIAL RECREATION
BOARD OF DIRECTORS MEETING

August 23, 2022

John Jekot called the August 23, 2022 meeting to order at 10:06 AM. The following board members/representatives were in attendance:

Joe Weber, Des Plaines Park District
John Jekot, Golf Maine Park District
Jeff Wait, Morton Grove Park District
Tom Elenz, Niles Park District
Gayle Mountcastle, Park Ridge Park District
Michelle Tuft, Skokie Park District
Karen Hawk, Village of Lincolnwood

The consent agenda consisted of: Minutes of the June 28, 2022 board meeting; Minutes of the June 28, 2022 Executive Session, Treasurers Report for the month ending June 30, 2022 and July 31, 2022; Voucher list of bills presented for the August 23 board meeting in the amount of \$124,133.92

A motion to approve the consent agenda was made by Gayle Mountcastle and seconded by Jeff Wait. This passed in a roll call vote as follows:

Des Plaines: yes
Golf-Maine: yes
Lincolnwood: yes
Morton Grove: yes
Niles: yes
Park Ridge: yes
Skokie: yes

Superintendent Lisa Barrera reviewed the programming report, highlighting day camps and the End-of Summer Party, which was themed around M-NASR's 50th anniversary. She reported fall registration closes at the end of this week and staff are preparing for fall programs, fall Leisure Education classrooms and soon will begin winter planning. The recreation team is also attending high school recruitment opportunities.

Communications and Marketing Manager Audra Ebling reported she is working on a general M-NASR informational brochure to leave at districts in addition to the general program brochure. She has been continuing with 50th anniversary marketing initiatives and noticing traction on social media. Currently she is working on promotional pieces for the trivia fundraiser.

Fundraising and Development Manager Tori Woodbury was absent, but Executive Director Breitlow reported on new grants and donations received. One specifically covered the costs of sending bocchia athletes to a national tournament. A grant from Rivers Casino was received in the amount of \$35,900 and was written to be used towards

the purchase of a vehicle. The Liponi Foundation Mini Golf Outing occurred September 16 and Skokie Park District was thanked for hosting. The event netted approximately \$8,400.

There were no questions on the budget report.

Executive Director Breitlow highlighted the goals, noting that those related to HR technology updates were on hold due to staffing constraints, but she plans to allocate money in the 2023 budget for potentially HRIS, scheduling, time and attendance or payroll. Breitlow reviewed a preliminary review of savings and unbudgeted expenditures for 2022 and will have a closer projected year-end amount in October. Breitlow reviewed updates to the organizational chart, including changing the Support Staff Manager to a Coordinator level position, and now having the Program Manager supervise two Recreation Specialists instead of one. She also reviewed additional potential changes for the future. Breitlow presented a summary of surrounding special recreation association salary ranges and health insurance. Breitlow noted that because the 2021 Agency Tax Reports were not yet available from Cook County, the park district contribution percentages would be the same as 2022 for the 2023 budget. This will be adjusted if the new rates do become available prior to the budget presentation.

Executive Director Breitlow presented the Employee Retention Tax Credit (a covid relief program) that had been calculated and provided by Lauterbach & Amen, the agency auditors. The fee for the project to be completed is \$28,000, due upon receipt of funds from the credit (currently estimated to be \$360,000 for 2021 only, with 2020 still to be calculated). Breitlow will clarify with the auditors if the fee is still due if for some reason M-NASR does not receive the credit.

A motion was made by Tom Elenz and seconded by Jeff Wait to approve an agreement with Lauterbach & Amen to process the Employee Retention Tax Credit. This passed in a roll call vote as follows:

Des Plaines: yes

Golf-Maine: yes

Lincolnwood: yes

Morton Grove: yes

Niles: yes

Park Ridge: yes

Skokie: yes

Breitlow presented the 2023 pay scale for part-time staff. She recommended skipping what had been planned for 2023 (the \$13/hour minimum wage) and starting 2023 with the 2024 rates at \$14/hour. Discussion ensued and no vote was taken, with further discussion recommended for the October budget meeting. Staff were given direction to use a \$15 minimum when budgeting 2023 staffing.

Breitlow presented a recommendation for a one-time additional pay for full-time staff and regular administrative part time staff in a total amount of \$9,800. Discussion ensued. A motion was made by Gayle Mountcastle and seconded by Jeff Wait to approve the one-time additional pay in the total amount of \$12,250. This passed in a roll call vote as follows:

Des Plaines: yes
Golf-Maine: yes
Lincolnwood: yes
Morton Grove: yes
Niles: abstain
Park Ridge: yes
Skokie: yes

Breitlow presented a proposal for purchasing additional laptops for staff between 2022 and 2023. A motion was made by Michelle Tuft and seconded by Gayle Mountcastle to approve the purchase of six laptops at a cost of \$12,600. This passed in a roll call vote as follows:

Des Plaines: yes
Golf-Maine: yes
Lincolnwood: yes
Morton Grove: yes
Niles: yes
Park Ridge: yes
Skokie: yes

Breitlow reviewed some position updates including moving registrar duties to the Receptionist/ Administrative Office position with an increase in pay. She also recommended increasing the starting salary for Recreation Specialists from \$41,200 to \$45,000. A motion was made by Gayle Mountcastle and seconded by Jeff Wait to

- 1) Update the organizational chart, moving registrar responsibilities to the Receptionist/Administrative Office Assistant position.
- 2) Increase the salary for the Receptionist/Administrative Office Assistant.
- 3) Increase the starting salary for Recreation Specialists to \$45,000.

This passed in a roll call vote as follows:

Des Plaines: yes
Golf-Maine: yes
Lincolnwood: yes
Morton Grove: yes
Niles: yes
Park Ridge: yes
Skokie: yes

A motion was made by Michelle Tuft and seconded by Joe Weber to adjourn into closed session in accordance with the Open Meetings Act, sections, 120/2 (c) 1 personnel; 120/2 (c) 11 litigation. This passed unanimously in a voice vote.

The board reconvened into regular session at 11:05 AM.

A motion was made at 11:05 AM by Tom Elenz and seconded by Michelle Tuft to adjourn the August 23, 2022 board meeting. This passed in a voice vote.

Secretary, Trisha Breitlow

Date

President, John Jekot
Golf-Maine Park District

Date

**MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
COMPARATIVE MONTH TREASURER'S REPORT
FOR THE MONTHS OF JULY 31, 2022 AND AUGUST 30, 2022**

	JULY	AUGUST
<u>MONTHLY CASH POSITION</u>		
BEGINNING BALANCE	\$ 924,862.68	\$ 722,940.10
CASH RECEIPTS	38,546.19	515,207.27
INTEREST	7.45	10.14
TRANSFERS INTO CASH ACCOUNTS		
TRANSFERS OUT OF INVESTMENTS	(167,922.19)	(178,613.67)
DISBURSEMENTS ON LIST OF BILLS	(52,065.61)	(54,879.66)
OTHER INCREASES/(DECREASES) *	(20,488.42)	(21,214.00)
 ENDING BALANCE	 \$ 722,940.10	 \$ 983,450.18
 <u>BANK BALANCES BY ACCOUNT</u>		
GENERAL ACCOUNT	\$ 706,354.83	\$ 968,604.21
PAYROLL ACCOUNT	9,637.06	7,887.62
IMPREST ACCOUNT	1,467.08	1,467.08
NOW ACCOUNT	-	-
TOTAL CASH ACCOUNTS	\$ 717,458.97	\$ 977,958.91
 ILLINOIS FUNDS MONEY MARKET ACCOUNT	\$ 5,481.13	\$ 5,491.27
	\$ 5,481.13	\$ 5,491.27
TOTAL INVESTMENT ACCOUNTS		
TOTAL CASH AND INVESTMENTS	\$ 722,940.10	\$ 983,450.18

DETAILED INVESTMENT INFORMATION

**ILLINOIS FUNDS MONEY MARKET ACCOUNT AND THE
FIFTH THIRD BUSINESS NOW ACCOUNT**

MONTHLY INTEREST INCOME	\$ 7.45	\$ 10.14
YEAR-TO-DATE INTEREST INCOME	\$ 20.48	\$ 30.62

* "Other decreases" includes credit card fees charged directly to bank statement, imprest disbursements that will appear on the "List of Bills" in subsequent month and credit card refunds.

"Other increases" may occur when checks written in a prior month are voided in the current month.

**MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
BALANCE SHEET
AS OF JULY 31, 2022 AND AUGUST 30, 2022**

(Unaudited)

	<u>JULY</u>	<u>AUGUST</u>
ASSETS		
Cash at bank	717,458.97	977,958.91
Cash - NOW Account	-	-
Petty cash	311.81	311.81
Investments	5,481.13	5,491.27
Accounts receivable	57,411.26	59,937.86
Prepaid expenses	17,987.32	15,236.57
Total assets	<u>\$ 798,650.49</u>	<u>\$ 1,058,936.42</u>
LIABILITIES AND EQUITY		
Liabilities		
Payables, accruals and deferred revenues	24,219.27	24,382.03
Total liabilities	<u>24,219.27</u>	<u>24,382.03</u>
Fund Balance		
Beginning of the year	\$ 809,704.47	\$ 809,704.47
Current year activity	(35,273.25)	224,849.92
Total fund balance	<u>774,431.22</u>	<u>1,034,554.39</u>
Total liabilities and equity	<u>\$ 798,650.49</u>	<u>\$ 1,058,936.42</u>

*Please note that on 11/19/21 the Business Now account was closed and monies were transferred to the general checking account.

**MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
COMPARATIVE MONTH TREASURER'S REPORT
FOR THE MONTHS OF AUGUST 31, 2022 AND SEPTEMBER 30, 2022**

	AUGUST	SEPTEMBER
<u>MONTHLY CASH POSITION</u>		
BEGINNING BALANCE	\$ 722,940.10	\$ 983,450.18
CASH RECEIPTS	515,207.27	63,091.94
INTEREST	10.14	11.35
TRANSFERS INTO CASH ACCOUNTS		
TRANSFERS OUT OF INVESTMENTS	(178,613.67)	(132,582.20)
DISBURSEMENTS ON LIST OF BILLS	(54,879.66)	(43,771.31)
OTHER INCREASES/(DECREASES) *	(21,214.00)	(28,083.93)
	\$ 983,450.18	\$ 842,116.03
<u>BANK BALANCES BY ACCOUNT</u>		
GENERAL ACCOUNT	\$ 968,604.21	\$ 827,845.21
PAYROLL ACCOUNT	7,887.62	7,301.12
IMPREST ACCOUNT	1,467.08	1,467.08
NOW ACCOUNT	-	-
TOTAL CASH ACCOUNTS	\$ 977,958.91	\$ 836,613.41
ILLINOIS FUNDS MONEY MARKET ACCOUNT	\$ 5,491.27	\$ 5,502.62
	\$ 5,491.27	\$ 5,502.62
TOTAL INVESTMENT ACCOUNTS		
TOTAL CASH AND INVESTMENTS	\$ 983,450.18	\$ 842,116.03

DETAILED INVESTMENT INFORMATION

**ILLINOIS FUNDS MONEY MARKET ACCOUNT AND THE
FIFTH THIRD BUSINESS NOW ACCOUNT**

MONTHLY INTEREST INCOME	\$ 10.14	\$ 11.35
YEAR-TO-DATE INTEREST INCOME	\$ 30.62	\$ 41.97

* "Other decreases" includes credit card fees charged directly to bank statement, imprest disbursements that will appear on the "List of Bills" in subsequent month and credit card refunds.

"Other increases" may occur when checks written in a prior month are voided in the current month.

**MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
BALANCE SHEET
AS OF AUGUST 31, 2022 AND SEPTEMBER 30, 2022**

(Unaudited)

	AUGUST	SEPTEMBER
ASSETS		
Cash at bank	977,958.91	836,613.41
Cash - NOW Account	-	-
Petty cash	311.81	311.81
Investments	5,491.27	5,502.62
Accounts receivable	59,937.86	29,875.55
Prepaid expenses	15,236.57	16,068.98
Total assets	\$ 1,058,936.42	\$ 888,372.37
LIABILITIES AND EQUITY		
Liabilities		
Payables, accruals and deferred revenues	24,382.03	25,114.76
Total liabilities	24,382.03	25,114.76
Fund Balance		
Beginning of the year	\$ 809,704.47	\$ 809,704.47
Current year activity	224,849.92	53,553.14
Total fund balance	1,034,554.39	863,257.61
Total liabilities and equity	\$ 1,058,936.42	\$ 888,372.37

*Please note that on 11/19/21 the Business Now account was closed and monies were transferred to the general checking account.

**MINUTES OF THE REGULAR MEETING
BOARD OF COMMISSIONERS OF THE GOLF MAINE PARK DISTRICT
MAINE TOWNSHIP, COOK COUNTY, ILLINOIS
HELD ON October 20, 2022**

1. CALL TO ORDER

- a. President Jamal Liddel called the meeting to order at 7:03pm

2. ROLL CALL

- a. Roll was called: Present: Jamal Liddel, Jasmin Zahirovic, Jay Shah,
Absent: Jinal Shah
Staff: Mark Resnick, Executive Director
John Jekot, Executive Advisor

3. VISITORS / VISITOR COMMENTS

- a. There were no visitors present

4. CHANGES/ADDITIONS TO THE AGENDA

- a. None

5. APPROVAL OF THE CONSENT AGENDA

- a. Commissioner Jay Shah moved to approve the consent agenda.
b. Seconded by Commissioner Jasmin Zahirovic
c. John Jekot answered various question's regarding items listed on the bill list
d. Roll was called: Ayes: 3 Nays: 0

6. STAFF REPORTS

- a. Executive Advisor (John Jekot)
i. Reports were submitted to the board in the packet with oral reports given on agenda items throughout this meeting
b. Executive Director (Mark Resnick)
i. Reviewed letter received from attorney firm (Tressler) outlining the "Decennial Committees of Local Government Efficiency Act that was signed into law by Governor Pritzker. Committee must be created on or before June 10, 2023.
ii. Update on park district programming and operations was given
iii. Enrichment programs to be held at East Maine School District 63 Melzer and Apollo schools are in the works.

7. UNFINISHED or CONTINUING BUSINESS

- a. Legislative Update
i. Decennial Committee on Local Government Efficiency was included in Executive Director report

8. NEW BUSINESS

- a. Presentation/Approval of Security Cameras
i. Mark Resnick presented an overview on the project
ii. President Jamal Liddel moved to approve deposit payments at \$15,047.75 (Feldman Project) and \$33,847.75 (Dee Project).
iii. Seconded by Commissioner Jay Shah
iv. Roll was called
b. Approval of NRPA National Conference Expenses Reimbursement (John Jekot) September 20-22, 2022, Phoenix, Arizona @ \$1,062.72 (airfare, meals, cabs)

- c. Approval of NRPA National Conference Expenses September 20-22, 2022, Phoenix, Arizona @ \$1,454.92 (conference registration, hotel)
 - i. President Jamal Liddel moved to combine (b.) & (c.) for approval
 - ii. Seconded by Commissioner Jasmin Zahirovic
 - iii. Roll was called: Ayes: 3 Nays: 0
- d. 2022 Tax Levy Timeline of Events
 - i. John Jekot presented the timeline as a FYI
- e. Call for Public Hearing to Approve Property Tax Increase (Truth in Taxation Resolution)
 - i. John Jekot stated that he is in the process of calculating our levy and that a public hearing most likely will be done
- f. IAPD/IPRA Soaring to New Heights Conference January 26-28, 2023, Hyatt Regency, Chicago
 - i. John Jekot stated that he will be attending this conference and will be happy to register any Commissioners that would also like to attend
- g. IAPD Delegate Credentials Certificate to the Annual Business Meeting on January 28, 2023 @ 3:30pm
 - i. President Jamal Liddel moved to appoint John Jekot as the delegate with Mark Resnick as 1st Alternate
 - ii. Seconded by Commissioner Jay Shah
 - iii. Roll was called: Ayes: 3 Nays: 0
- h. 2023 Consolidated Election Tuesday, April 4, 2023
 - i. John Jekot announced that all 5-seats will be up for election
 - ii. Those interested in becoming a candidate can find the election information on the Cook County Clerk's website

9. CLOSEED SESSION

- a. Commissioner Jay Shah motioned that the Board go into closed Executive Session to consider information regarding appointment, employment, compensation, discipline, performance, or dismissal of an officer, an employee or employees pursuant to Sections 2(c)(1) and 2(c)(2) of the Open Meetings Act. at 8:06pm.
- b. Seconded by: Commissioner Jasmin Zahirovic.
- c. Roll was called: Ayes: 3 Nays: 0
- d. Out of Executive Session at 8:07pm

10. ACTION AS A RESULT OF CLOSED SESSION

- e. President Jamal Liddel moved to approve resolution 22-02 authorizing the release of closed session minutes and destruction of closed session audio recordings
- f. Seconded by Commissioner Jasmin Zahirovic
- g. Roll was called: Ayes: 3 Nays: 0

11. ADJOURNMENT

- a. President Jamal Liddel moved to adjourn the meeting.
- b. Seconded by Commissioner Jay Shah
- c. Roll was called:: Ayes: 3 Nays: 0
- d. Meeting adjourned at 8:08pm

11/17/2022
Minutes Approved

Jamal A. Liddel
Jamal Liddel
President

John C. Jekot
John C. Jekot
Secretary

GOLF MAINE PARK DISTRICT
FISCAL YEAR 2022-23
SUMMARY OF REVENUES, EXPENDITURES & CASH BALANCES
October 31, 2022

MONTHLY CASH POSITION	Sept 2022		October 2021
	Cash	Prior	
	Balance	Month	Cash Balance
Beginning Balance	\$1,118,719.09	\$1,118,114.43	\$1,361,640.91
Cash Receipts	15,579.08	17,211.00	27,476.50
RE Taxes	0.00	0.00	248,872.46
Replacement Taxes	14,377.89	0.00	0.00
Interest	3,991.06	3,396.79	100.57
Transfer into Cash Accounts	245,000.00	0.00	58,000.00
Transfer Out of Investments	(245,000.00)	0.00	(58,000.00)
Disbursements of Bills	(114,845.52)	(23,322.54)	(75,344.95)
Bond Payments	0.00	0.00	0.00
Other Inc/(Dec)	0.00	0.00	10.00
NSF/Fees	0.00	0.00	(618.68)
Month End Balance	\$1,037,821.60	\$1,115,399.68	\$1,562,136.81

BANK BALANCES BY ACCOUNT	Bank		Prior FY
	Balance	Balance	
Savings Account - 1407	\$874,194.71	\$1,118,719.09	\$1,361,640.91
Checking Account - 7604	87,025.89	66,882.32	80,924.07
NorthShore - OSLAD - 4331	1,523.29	1,523.10	1,522.50
Director's Account	1,789.35	1,414.70	903.39
Liability Account	1,062.53	1,062.53	1,061.53
Wintrust Savings - BOND - 2537	\$1,295,455.62	1,292,098.86	N/A
Wintrust Checking - 2216	\$198,932.84	46,553.86	N/A
Total Cash Accounts	\$2,459,984.23	\$2,528,254.46	\$1,446,052.40

INVESTMENTS BY ACCOUNT	Investment		Prior FY
	Balance	Balance	
Illinois Funds Money Market	\$61,143.11	\$60,984.62	\$60,513.78
IPDLAF+Class	NA	NA	414.58
Total Investments	\$61,143.11	\$60,984.62	\$60,928.36

TOTAL CASH AND INVESTMENTS	\$2,521,127.34	\$2,589,239.08	\$1,506,980.76
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Vendor ID	Vendor Name	Invoice #	Description	Inv. Date	Amount	Check Num	Check Date
00156	COM ED	AUG 5-SEPT 6,	ELECTRICITY-DP	09/07/2022	942.89	3524	10/03/2022
00156	COM ED	AUG9-SEPT 8,20	ELECTRICITY-FP	09/09/2022	1,177.25	3525	10/03/2022
00604	AMAZON CAPITAL SERVICES	1DWV-VFXC-6JXF	BLDG IMPROVEMENT @ DP-O	09/20/2022	299.98	3519	10/03/2022
00663	JOHNSTONE SUPPLY	N071162	MAINTENANCE SUPPLIES-AI	09/23/2022	335.76	3530	10/03/2022
00533	EXPERT CHEMICAL & SUPPLY	862364	MAINTENANCE SUPPLIES	09/21/2022	1,259.09	3526	10/03/2022
00664	WARD'S	154010	STUDENT CENTER/TECH MKT	04/21/2022	14,187.00	3531	10/03/2022
00516	AQUA ILLINOIS, INC.	SEPT 27, 2022-	ACTUAL METER READING-DP	09/27/2022	597.44	3520	10/03/2022
00516	AQUA ILLINOIS, INC.	SEPT 27, 2022-	ACTUAL METER READING-FP	09/27/2022	256.95	3521	10/03/2022
00516	AQUA ILLINOIS, INC.	SET 27, 2022-3	ACTUAL METER READING-FP	09/27/2022	127.19	3522	10/03/2022
00370	GROOT, INC.	9548407T092	WASTE PICKUP SERVICES-D	10/01/2022	415.06	3527	10/03/2022
00370	GROOT, INC.	9548406T092	WASTE PICKUP SERVICES-F	10/01/2022	233.84	3528	10/03/2022
00665	JOHN JEKOT	CONFERENCE SEP	ARIZONA CONFERENCE 9/19	10/03/2022	1,062.70	3529	10/03/2022
00626	AEROTECH INC	0004033	SEPT 2022 SRV-WEBSITE,N	09/29/2022	1,215.00	3518	10/03/2022
00647	NORTH SHORE RHYTHMIC GYM	S#1 SEPT 1-SEP	FALL SESSION #1 9/1-9/29	10/03/2022	546.00	3532	10/03/2022
00096	NICOR GAS	9/14/2022-0000	GAS AT DP	09/04/2022	159.56	3544	10/10/2022
00604	AMAZON CAPITAL SERVICES	1YGY-YMDR-F17J	REC EQUIPMENT/OFFICE SU	09/22/2022	316.17	3534	10/10/2022
00604	AMAZON CAPITAL SERVICES	1GCT-VHPH-GK4N	MAINT SUPPLIES/SPECIAL	09/25/2022	170.17	3535	10/10/2022
00096	NICOR GAS	9/28/2022-0000	GAS AT FP	09/28/2022	243.08	3545	10/10/2022
00116	PDRMA	0922125	PROPERTY, LIAB, WRK COM	09/30/2022	1,684.56	3546	10/10/2022
00116	PDRMA	0922125H	MEMBER MONTHLY CONTRIBU	09/30/2022	6,657.69	3547	10/10/2022
00604	AMAZON CAPITAL SERVICES	11HD-PPMP-Q4JK	YOUTH BASKETBALL LEAGUE	09/30/2022	129.92	3536	10/10/2022
00661	APLUS SYSTEM LLC	3277	SEPT 2022 CLEANING	10/03/2022	745.00	3537	10/10/2022
00661	APLUS SYSTEM LLC	3278	OCT 2022 CLEANING	10/03/2022	4,950.00	3538	10/10/2022
00534	COMCAST	SEPT 30-OCT 29	HIGH SPEED INTERNET	09/26/2022	299.85	3540	10/10/2022
00339	AT & T	847795966309.2	DP PHONE	09/22/2022	421.29	3539	10/10/2022
00052	HOME DEPOT	9-29-2022	MAINT SUPPLIES, BLDG IM	09/29/2022	739.92	3542	10/10/2022
00566	COSTPERCOPY CONSULTANTS,	AR45445	COLOR COPY COVERAGE FOR	09/28/2022	234.55	3541	10/10/2022
00666	KEVIN HUBKA	FURNITURE 2022	OFFICE FURNITURE	10/10/2022	921.94	3543	10/10/2022
00604	AMAZON CAPITAL SERVICES	1JHQ-RQ4W-9R96	REC SUPPLIES	10/02/2022	329.85	3548	10/17/2022
00604	AMAZON CAPITAL SERVICES	1TVF-D1Q6-VCGD	SPECIAL EVENT-FALL FEST	10/02/2022	39.04	3549	10/17/2022
00604	AMAZON CAPITAL SERVICES	19YJ-GTTX-CWX3	REC SUPPLIES	10/02/2022	54.95	3550	10/17/2022
00515	ANDERSON PEST SOLUTIONS	27289030	PEST CONTROL-DP	10/02/2022	60.90	3552	10/17/2022
00515	ANDERSON PEST SOLUTIONS	27288912	PEST CONTROL-FP	10/02/2022	95.70	3553	10/17/2022
00604	AMAZON CAPITAL SERVICES	1TWY-7VJJ-F7X9	HEAVY DUTY OUTDOOR AMER	10/04/2022	145.74	3551	10/17/2022
00339	AT & T	847297677910	DP PHONE	10/04/2022	219.26	3556	10/17/2022
00351	AT&T	SEPT 28, 2022-	INTERNET & PHONE/ACCOUN	09/28/2022	72.17	3557	10/17/2022
00652	AT&T	SEPT 28, 2022-	INTERNET 100 - ACCT #32	09/28/2022	101.30	3558	10/17/2022
00031	ANDREW MCCANN LAWN SPRIN	IN0000221219	WINTERIZED LAWN IRRIGAT	10/03/2022	350.00	3554	10/17/2022
00592	LAUTERBACH & AMEN, LLP	70845	AUG 2022 PAYROLL SETUP	09/30/2022	1,530.00	3559	10/17/2022
00420	M & M SPORTS SCENE INC.	63923	MARKETING SUPPLIES	09/20/2022	599.26	3560	10/17/2022
00214	VILLAGE PLUMBING AND SEW	10-13-2022	INSTALLING NEW WATER HE	10/13/2022	9,500.00	3561	10/17/2022
00662	ARTISTICALLY A&A	000006	HOOP DISTRICT JERSEYS	10/04/2022	1,291.59	3555	10/17/2022

Vendor ID	Vendor Name	Invoice #	Description	Inv. Date	Amount	Check Num	Check Date
00077	LURVEY LANDSCAPE SUPPLY	T1-10461574	STRAW BALES-FALL FEST E	10/04/2022	123.00	3565	10/24/2022
00156	COM ED	SEPT 6-OCT 5,	ELECTRICITY-DP	10/06/2022	1,145.54	3563	10/24/2022
00604	AMAZON CAPITAL SERVICES	1PXJ-Y9QP-VRYP	SPORTS INSTRUCTION SUPP	10/10/2022	139.94	3562	10/24/2022
00608	FOX VALLEY FIRE AND SAFE	IN00554034	FIRE ALARM REPAIR	10/11/2022	326.00	3564	10/24/2022
00632	APEX3 SYSTEMS	1787	DP-1ST INSTALLMENT SECU	09/08/2022	38,540.75	3566	10/25/2022
00632	APEX3 SYSTEMS	1788	FP-1ST INSTALLMENT SECU	09/08/2022	15,047.75	3567	10/25/2022
00604	AMAZON CAPITAL SERVICES	1C74-CVH9-GGT9	MARKETING	10/15/2022	94.95	3568	10/31/2022
00604	AMAZON CAPITAL SERVICES	1QDP-XXFJ-79GV	SPECIAL EVENT SUPPLIES/	11/16/2022	234.22	3569	10/31/2022
00634	CMFP	619572	QTRLY BILLING OCT 01-DE	10/11/2022	210.00	3575	10/31/2022
00566	COSTPERCOPY CONSULTANTS,	AR45760	TONER FOR COPIER	10/11/2022	18.95	3576	10/31/2022
00254	DOOR SYSTEMS, INC.	916731	FELDMAN MAIN ENTRANCE D	10/19/2022	445.00	3577	10/31/2022
00555	ILLINOIS STATE POLICE	9/30/2022	PHISHI, LIDDELL, NORIEGA,	09/30/2022	60.00	3578	10/31/2022
00640	MBD MARTIAL ARTS, INC.	11722309	FALL SESSION #1 9/12/22	10/07/2022	540.00	3579	10/31/2022
00339	AT & T	847795966310.2	DP PHONE	10/22/2022	231.11	3573	10/31/2022
00409	TRESSLER, LLP	453537	PROF SRV RENDERED THROU	10/14/2022	320.00	3580	10/31/2022
00638	TRUGREEN PROCESSING CENT	168088612	LAWN SRV @ DP- END OF S	10/20/2022	850.00	3581	10/31/2022
00214	VILLAGE PLUMBING AND SEW	6199	BACK FLOW TESTING @ FP	10/24/2022	617.00	3582	10/31/2022
00516	AQUA ILLINOIS, INC.	OCT 26, 2022-3	ACTUAL METER READING	10/26/2022	228.98	3570	10/31/2022
00516	AQUA ILLINOIS, INC.	OCT 26, 2022-3	ACTUAL METER READING	10/26/2022	126.64	3571	10/31/2022
00516	AQUA ILLINOIS, INC.	OCT 26, 2022-3	ACTUAL METER READING	10/26/2022	309.12	3572	10/31/2022
00083	CAPITAL ONE TRADE CREDIT	1644809363	MAINT EQUIPMENT-6' UTIL	10/19/2022	517.96	3574	10/31/2022
Totals:					114,845.52		

Golf Maine Park District Capital Asset Policy

INTRODUCTION

Purpose

The purpose of this capital asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. The Golf Maine Park District capital asset policy is herein established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

Overview

This policy is herein established to safeguard and address Golf Maine Park District investment in property, which comprises a significant resource. This policy is meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP), and Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

Further, this policy is meant to reflect Golf Maine Park District desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34. Specifically, the GASB Statement No. 34 states that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. The Statement also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense.

INVENTORY, VALUING, CAPITALIZING, AND DEPRECIATION

Inventory

Responsibility for control of capital assets will rest with the operating department wherein the asset is located. The Business Manager (or designee) shall ensure that such control is maintained by establishing an inclusive capital asset inventory schedule. Asset purchases, which fall below the capitalization threshold, will not be included in the capital asset inventory.

Each Department will be responsible for control of capital assets for their department. The Business Manager (or designee) shall ensure that such control is maintained by establishing a capital asset inventory schedule, and work with each Manager semi-annually to update the inventory. The inventory schedule will include the following for each asset:

- Asset Description – A description of the asset (serial #, model#)
- Asset Classification (Vehicles and Furniture, Fixtures & Equipment)
- Department name and physical location of asset
- Date asset was purchased/acquired and or disposed
- Cost of Asset
- Method of acquisition (purchased or donated)
- Estimated useful life

This list will be maintained, updated, and reviewed by the Business Manager (or designee) on an ongoing basis.

Golf Maine Park District
Capital Asset Policy – Continued

Capital Assets Useful Lives are as follows:

	<u>Useful Life</u>	<u>Capitalization Threshold</u>
Vehicles		10,000
Vehicles – Programs	8	
Vehicles – Staff	8	
Furniture, Fixtures & Equipment		1,000-2,500
Recreational Equipment	5-20	
Software	5-20	
Office Furniture	5-20	
Office Equipment	5-20	

OTHER

Donations or Transfer

Each Department must add additions and deletions from donated or transferred assets to the inventory listing by notifying the Business Manager (or designee).

Surplus Property

Each Department must report all capital assets classified as surplus to the Board of Commissioners.

Lost or Stolen Property

When suspected or known losses of inventoried assets occur, Golf Maine Park District should conduct a search for the missing property. The search should include transfer to another department, storage, scrapping, and surplus property. If the missing property is not found, the loss should be reported to the Board of Commissioners and removed from the inventory.



(<https://www.ilparksconference.com>)

Registration

(<https://www.ilparksconference.com/registration/>)

Registration for the 2023 Conference is now open!

[CLICK HERE TO REGISTER \(https://www.intheoriosis.com/ilparks/pub/ilparks2023a\)](https://www.intheoriosis.com/ilparks/pub/ilparks2023a)

Important Dates to Remember

December 12, 2022

Early Bird Registration Ends

January 16, 2023

Pre-Registration Closes

January 26-28, 2023

IAPD/IPRA Soaring to New Heights Conference

[Privacy Policy \(https://www.ilparksconference.com/wp-content/uploads/2017/12/Privacy-Policy.docx\)](https://www.ilparksconference.com/wp-content/uploads/2017/12/Privacy-Policy.docx)

TIMELINE OF EVENTS

TO MEET REQUIREMENTS FOR THE PASSING OF THE 2022 TAX LEVY

Thursday, November 17, 2022 Regular Board Meeting

Truth in Taxation Public Hearing

Wednesday, November 30, 2022 Public Notice Sent

Send notice to appear in Journal and Topics on Wednesday, December 7th announcing public hearing to be held December 15, 2022 on the 2022 Tax Levy.

******Notice shall appear not more than 14 days nor less than 7 days prior to date of public hearing******

No sooner than December 1 and not later than December 8

Thursday, December 15, 2022 Public Hearing & Regular Board Meeting

- The board will hold a public hearing on the 2022 Tax Levy.
- Following this public hearing, staff will request the approval of the 2022 Tax Levy during the Regular Board Meeting

Tuesday, December 27 Last Day to Submit Levy

Deadline for filing 2022 Tax Levy with Cook County is the **LAST TUESDAY** in December.

Can be sooner, but NOT later than this date

Submission Confirmation:

Submission Date:

12/21/2022 3:45:02 PM

Submitted by:

John Jekot

Username:

john@gmpd.org

For Agency:

GOLF MAINE PARK DISTRICT

Documents Submitted:

Truth_In_Taxation_2022_Tax_Bill.pdf - Truth in Taxation Certificate

GOLF MAINE PARK DISTRICT

RESOLUTION 22-03

TRUTH IN TAXATION LAW RESOLUTION

RESOLVED, by the Board of Park Commissioners of the Golf Maine Park District, Cook County, Illinois ("Park District") that, based upon the most recently ascertainable information, the following determinations are hereby made in accordance with the "Truth in Taxation Law":

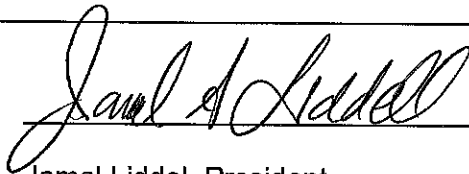
1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2021 real estate tax levy of the Park District (2022 tax bill) is \$1,043,200.
2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed to be levied by the Park District for 2022 (2023 tax bill) is \$1,095,360 .
3. Based on the foregoing, the estimated percentage increase in the proposed 2022 aggregate levy over the amount of real estate taxes extended upon the final 2021 aggregate levy is 5%, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

Passed this 17th day of November, 2022.

AYES: JAMAL LIDDEL, JASMIN ZAHIROVIC, JAY SHAH

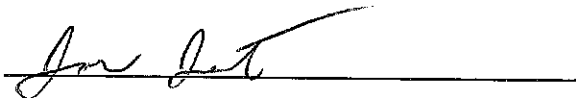
NAYS: NONE

ABSENT: JIVAL SHAH



Jamal Liddel, President
Board of Park Commissioners
Golf Maine Park District

Attested and filed this 17th day of November, 2022.



John Jekot
Secretary, Board of Park Commissioners
Golf Maine Park District

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

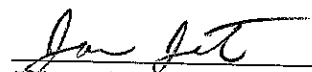
I, John Jekot, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the "Board") of the Golf Maine Park District, Cook County, Illinois (the "District"), and as such official, I am the keeper of the records, resolutions, files and seal of said Park District; and,

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Resolution No. 22-03 regarding the 'Truth in Taxation Law' passed by the Board of Park Commissioners of the Golf Maine Park District, held at 8800 Kathy Lane, Niles, Cook County, Illinois, in said District at 7:00 p.m. on the 17th day of November, A.D. 2022.

I DO HEREBY CERTIFY that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of The Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District, at 8800 Kathy Lane, Niles, Cook County, Illinois, this 17th day of November, 2022.

(SEAL)



John Jekot, Secretary
Board of Park Commissioners
Golf Maine Park District

Ordinance No. 22-03
An Ordinance Authorizing the Sale
Of Personal Property Owned By
The Golf Maine Park District

WHEREAS, the Golf Maine District ("Park District") is the owner of the following vehicles or equipment purchased several years ago for a specified and limited purpose ("Property"):

Year	Manufacturer	Description	Vin/Serial Number #
XXXX	Jacobsen	Turfcot Riding Lawn Mower	T523D
XXXX	Kyocera	Copy Machine	KM-4030

WHEREAS, the Park District's Board of Park Commissioners ("Park Board") has reviewed a staff report finding that the Property is no longer necessary, useful to or for the best interests of the Park District and recommending its disposal; and

WHEREAS, pursuant to Section 8-22 of the Park District Code (70 ILCS 1205/8-22), at least three-fifths (3/5) of the Board of Park Commissioners of the Golf Maine Park District hereby finds and determines that the Property is no longer necessary or useful to the Park District in that, because of its age and condition, it can no longer be utilized for any of the Park District's current needs or operations; and

WHEREAS, the Park Board wishes to authorize its conveyance or sale, or otherwise authorize Park District staff to investigate sources for the conveyance or sale of said Property;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GOLF MAINE PARK DISTRICT, COOK COUNTY, ILLINOIS as follows:

SECTION 1: The Park Board finds that the Property is no longer necessary, useful to, or for the best interests of the Park District and hereby declares said Property to be surplus

SECTION 2: The Park Board hereby authorizes and directs Park District staff to dispose of the Property in any manner determined to be in the best interests of the Park District, which may include sale, auction, donation, or any other lawful means, at any time following the adoption of this Ordinance, and to take such other actions as the Executive Director, or his or her designee, shall deem necessary or appropriate in order to carry out the intent and effect the provisions and purposes of this Ordinance.

SECTION 3: That this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

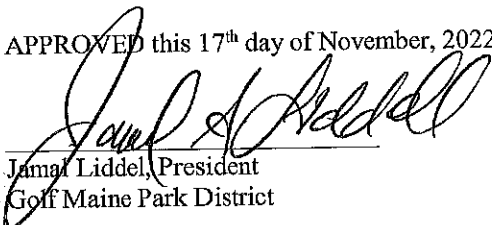
PASSED this 17th day of November, 2022

AYES: JAMAL LIDDEL, JASMIN ZAHIROVIC, JAY SHAH

NAYS: NONE

ABSENT: JINAL SHAH

APPROVED this 17th day of November, 2022.


 Jamal Liddel, President
 Golf Maine Park District


 Attest:
 John C. Jekot, Secretary

GOLF MAINE PARK DISTRICT
2023
MEETING SCHEDULE
(Tentative)

In accordance with the Open Meeting Act, the following is a list of regular Park Board Meeting dates for the 2022 calendar year. Notification of schedule changes will be made and posted. Special Meeting dates & times will be added to this list as they are scheduled.

Meetings are held at Feldman Recreation Center unless posted otherwise.
8800 W. Kathy Lane, Niles, Illinois 60714
847-297-3000

Board of Commissioners

7:00pm

January 19
February 16
March 16
April 20
May 18
June 15
July 20
August 17
September 21
October 19
November 16
December 14