

**GOLF MAINE PARK DISTRICT
VIRTUAL RESCHEDULED REGULAR BOARD MEETING**

**Call in Number +1 312 626 6799
Meeting ID: 894 6223 1995
Passcode: 778582**

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

-AGENDA-

**April 27, 2021
7:00 PM**

1. Call to Order

Remote Attendance - As outlined per guidelines set to public bodies on the open meeting act during the COVID-19 pandemic emergency, this meeting is being presented as a "virtual meeting" using ZOOM as the host. This is within compliance of Senate Bill 2135 to allow public bodies, such as village boards, park boards and school boards, to hold meetings via audio or video conference during times when the Governor has issued a public health related disaster proclamation. President Shah has determined that an in-person meeting or a meeting conducted under the Open Meetings Act would not be practical or prudent because of a disaster.

2. Roll Call

3. Visitors/Visitor Comment

4. Changes or Additions to the Agenda

5. Acceptance of Commissioner Nicole Nembhard Resignation

6. Approval of the Consent Agenda

- i. Minutes of the March 18, 2021 Virtual Regular Rescheduled Board Meeting
- ii. Treasurers Report September 2020
- iii. Treasurers Report October 2020
- iv. Treasurers Report November 2020
- v. Treasurers Report February 2021
- vi. Treasurers Report March 2021
- vii. Bills Payable March 2021

7. Staff Reports

- i. Director of Special Projects & Administration
- ii. Executive Director

8. Unfinished or Continuing Business

- i. Legislative Update
- ii. April 6, 2021 Consolidated Election Update Results - Commissioner Hold Over's

9. New Business

- i. Statement of Economic Interest Filing
- ii. Approval of Professional Services (Lauterbach & Amen, LLP) For Dee Park OSLAD Project Audit @ \$1,500.00
- iii. Approval of 3-Year Term Annual Audit Agreement With Lauterbach & Amen, LLP For April 30, 2021 @ \$7,630, April 30, 2022 @ \$7,860 and April 30, 2023 @ \$8,090
- iv. 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

*Indicates information attached

***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.*

**MINUTES OF THE REGULAR MEETING
BOARD OF PARK COMMISSIONERS OF THE GOLF MAINE PARK DISTRICT
MAINE TOWNSHIP, COOK COUNTY, ILLINOIS
HELD ON MARCH 18, 2021**

1. CALL TO ORDER

- a. President Jinal Shah called the meeting to order at 7:11pm

2. APPROVAL OF REMOTE PARTICIPATION

- a. As outlined per guidelines set to public bobies on the open meeting act during COVID-19 pandemic emergency, this meeting is being presented as a “Virtual Meeting” using ZOOM as the host.

3. ROLL CALL

- a. Roll was called:

Present: Jinal Shah, Jay Shah, Jamal Liddel
Absent: Nicole Nembhaed, Jasmin Zahirovic
Staff Present: Mark Resnick, Executive Director. John Jekot,
Director of Special Projects & Administration

4. VISITORS/VISTOR COMMENT

- a. There were no visitors present

5. CHANGES/ADDITIONS TO THE AGENDA

- a. Bills payable also includes the month of January, 2021

6. APPROVAL OF THE CONSENT AGENDA

- a. President Jinal Shah moved to approve the consent agenda
b. Seconded by Jamal Liddel
c. Roll was called: Ayes:3 Nays:0

7. STAFF REPORTS

- a. Director of Special Projects & Administration
- i. ComEd Energy Efficiency Program (Dee Park Field Project Grant)
 - ii. 2020 Dee Park OSLAD Grant Improvement Project
 - iii. Coronavirus Urgent Remediation Emergency (CURE) Support Program
 - iv. Dee Park Athletic Field Opening
 - v. Energy Providers (Electric & Gas)
 - vi. American Rescue Plan Act
 - vii. April 6, 2021 Consolidated Election Update
 - viii. Detailed update was submitted in Board pack
- b. Executive Director
- i. Reviewed Park District operations
 - ii. Met with School District 63 regarding programming
 - iii. Met with DesPlaines Chamber of Commerce regarding business related programming

iv. Reviewed game plan for summer activities as it relates to COVID

8. UNFINISHED or CONTINUING BUSINESS

- a. Legislative Update
 - i. Update was submitted in Board pack

9. NEW BUSINESS

- a. None

10. CLOSED SESSION

- a. None


11. ACTION AS A RESULT OF CLOSED SESSION

- a. None

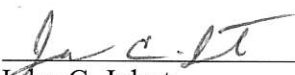
12. ADJOURNMENT

- a. President Jinal Shah moved to adjourn the meeting
- b. Seconded by Commissioner Jamal Liddel
- c. Roll was called Ayes: 3 Nays: 0
- d. Meeting adjourned at 7:49pm

04/27/2021
Minutes Approved



Jinal Shah
President



John C. Jekot
Secretary

Vendor ID	Vendor Name	Invoice #	Description	Inv. Date	Amount	Check Num	Check Date
00156	COM ED	1/8/2021-2/8/2	ELECTRICITY	02/09/2021	682.03	26166	03/02/2021
00409	TRESSLER, LLP	426743	GENERAL/LITIGATION MATT	02/11/2021	340.00	26171	03/02/2021
00515	ANDERSON PEST SOLUTIONS	7582087	PEST CONTROL/FELDMAN	03/01/2021	91.10	26161	03/02/2021
00515	ANDERSON PEST SOLUTIONS	7582114	PEST CONTROL/DEE PARK	03/01/2021	58.00	26162	03/02/2021
00080	MAINE NILES ASSN OF SPEC	16-892	1ST QUARTER MEMBER DIST	02/10/2021	10,062.50	26170	03/02/2021
00516	AQUA ILLINOIS, INC.	1/21/21-2/23/2	FELDMAN-WATER	03/01/2021	235.71	26163	03/02/2021
00516	AQUA ILLINOIS, INC.	1/21/21-2/23/2	FELDMAN WATER	03/01/2021	126.60	26164	03/02/2021
00516	AQUA ILLINOIS, INC.	1/21/21-2/23/2	DEE PARK WATER	03/01/2021	159.43	26165	03/02/2021
00566	COSTPERCOPY CONSULTANTS,	AR35451	COLOR COPY OVERAGE FELD	02/22/2021	33.35	26167	03/02/2021
00370	GROOT RECYCLING AND WAST	6763313	WASTE PICKUP SERVICES-F	03/01/2021	159.76	26168	03/02/2021
00370	GROOT RECYCLING AND WAST	6763314	WASTE PICKUP SERVICES-D	03/01/2021	300.77	26169	03/02/2021
00604	AMAZON CAPITAL SERVICES	1K34-DIR7-3KDW	OFFICE SUPPLIES	02/23/2021	150.54	26172	03/08/2021
00351	AT & T INTERNET	3/1/21-3/28/21	INTERNET	02/28/2021	216.93	26173	03/08/2021
00630	CHICAGO YOUTH CRICKET AC	2/13/21-3/20/2	YOUTH CRICKET CLASSES	03/08/2021	800.00	26174	03/08/2021
00534	COMCAST	3/01/21-3/29/2	HIGH SPEED INTERNET	02/26/2021	148.35	26176	03/08/2021
00156	COM ED	1/12/21-2/10/2	ELECTRICITY	02/11/2021	1,419.64	26175	03/08/2021
00052	HOME DEPOT	02/30/21	ROCKSALT, PAINTERS TOWE	02/26/2021	146.58	26177	03/08/2021
00096	NICOR GAS	1/13/21-2/11/2	GAS AT DEE PARK	02/12/2021	1,155.72	26178	03/08/2021
00097	NILES CHAMBER OF COMMERC	34722	ANNUAL PARTNERSHIP FEE-	02/26/2021	175.00	26179	03/08/2021
00115	PAT MCDONOUGH	1384	FEBRUARY SNOW REMOVAL &	02/28/2021	4,850.00	26180	03/08/2021
00129	RUSSO POWER EQUIPMENT	SPI10505067	RED FLAG BLADE GUIDE MA	01/08/2021	28.41	26181	03/08/2021
00214	VILLAGE PLUMBING AND SEW	2046	REPAIRED TOILET IN WOME	03/02/2021	247.00	26182	03/08/2021
00626	AEROTECH INC	GMPD-0321	VERIZON JETPACKS,MONTHL	03/09/2021	1,260.00	26207	03/16/2021
00096	NICOR GAS	01/27/21-02/25	GAS AT FELDMAN	03/01/2021	1,325.76	26211	03/16/2021
00339	AT & T	847297617903	DP PHONE	03/04/2021	214.83	26208	03/16/2021
00452	AT&T MOBILITY	MAR 04-APR 03	ED CELL PHONE	03/03/2021	76.78	26209	03/16/2021
00116	PDRMA	0221125	PROPERTY, LIABILITY,WORK	02/28/2021	1,564.35	26212	03/16/2021
00116	PDRMA	0221125H	HEALTH	02/28/2021	5,676.72	26213	03/16/2021
00409	TRESSLER, LLP	427699	GENERAL UNEMPLOYMENT QU	03/10/2021	340.00	26214	03/16/2021
00055	ILLINOIS ASSOCIATION OF	DUES2021	MEMBERSHIP DUES FOR 202	12/15/2020	3,957.42	26210	03/16/2021
00156	COM ED	2/10/2021-3/11	ELECTRICITY-FELDMAN	03/12/2021	1,564.54	26239	03/29/2021
00069	KONE INC.	1158120200	ANNUAL TESTING	03/12/2021	370.00	26242	03/29/2021
00096	NICOR GAS	2/11/21-3/12/2	GAS AT	03/15/2021	948.53	26243	03/29/2021
00156	COM ED	2/8/2021/3/9/2	ELECTRICITY-DEE	03/11/2021	708.44	26240	03/29/2021
00171	FIRE AND SECURITY SYSTEM	423227	QUARTERLY MONITORING &	03/15/2021	138.00	26241	03/29/2021
Totals:					39,732.79		

“In The Know”

The Weekly Communication of Golf Maine Park District

Date: April 26, 2021

ComEd Energy Efficiency Program (Dee Park Field Light Project Grant)

Good news that we have received our reimbursement incentive check at \$13,915.00. It's \$1,247.50 less than what I calculated but very happy with what we received. This project is now complete.

2020 Dee Park OSLAD Grant Improvement Project

The close-out binder audit has been completed. I have submitted the binder to the Illinois Department of Natural Resources (IDNR) for their review. I expect within the next few weeks IDNR will be coming onsite to conduct final inspection of the project. As soon as final inspection has been done, it's expected to take 6-8 weeks before our final \$100,000 grant second half payment would be received.

Dee Park Athletic Field / Landscape Maintenance

The areas of seeding that took place last fall, areas that are “thin” with growth are now being over seeded (some slit seeding may also be done as needed). This seeding started last Thursday and should be completed early this week. A grass seed mix of 30% rye and 70% blue grass is being used. Rye grass will germinate in about 10-14 days while the permanent blue grass take's around 28 days to germinate. The entire field will also be “rolled” to eliminate any “bumps” and make the field as level as it can be. In addition to the seeding a total of (3) turf fertilizations will be done this season.

In addition to athletic field work, landscape maintenance will also be done at Dee Park. Listed below is the scope of work to be done;

SPRING CLEAN-UP

Clean all lawn areas and planting beds of leaves and other debris and dispose of same. mitting.

CULTIVATING OF AREAS

Spade shrub beds and tree rings or rake bark mulch, on an as needed, to prevent encroachment of grass. Soil shall be loosened up to depth necessary to remove weeds and aerate, but not to interfere with the root system of the plants or trees. Large stones or debris brought to the surface in the process of cultivating shall be removed. Rubbish or other unsuitable material will be removed by hand if necessary.

EDGING

Sidewalk edging shall be done, as needed, with power edger's as well as keeping grass from encroaching on curbs with string trimmers.

PRUNING

All the trees, shrubs, evergreens, and hedges shall be pruned at the proper time of the year for each specific variety to encourage a healthy, natural growth pattern to obtain a neat effect throughout the growing season.

Statement of Economic Interests

All Commissioners should of received by email there statement of economic interests. If you have not received yours let me know so I can follow up with the Cook County Clerk's office. The deadline to file is May 1st. A \$15 late filing fee will apply for statements filed after May 1st. Non-filers will be reported to the Cook County Inspector General.

April 6, 2021 Consolidated Election Update

As a result of no candidates for Park Commissioner being on the April 6th ballot, you may choose to reappoint yourselves, or begin the process to appoint new commissioners. Whatever option is decided, the reorganizational meeting will take place at the May Board meeting. I have listed below how the 2023 consolidated election will look, as there will be a significant impact as all 5 seats will be on the ballot is 2023. The breakdown will be as follows;

- 1 seat for a full 6-year term created by expiring term (2023-2029)
- 1 seat for a full 6-year term created by expiration of 2-year unexpired term from 2021 election (2023-2029)
- 2 seats for a 4-year unexpired term created by failure to fill the two 6-year terms from 2021 election (2023-2027)
- 1 seat for a 2-year unexpired term created by failure to fill 4-year unexpired term from 2021 election (2023-2025)

GOVERNOR'S HIGHLIGHTS:

COVID-19 Update: In the past 11 days, Illinois hospitalizations for COVID have jumped 15% -- causing officials to put the brakes on their recently unveiled "Bridge Plan." As laid out when the state's COVID metrics were trending along more healthy lines, the Bridge Plan was designed to expand permitted capacities at restaurants, businesses, and social gatherings. The original hope had been to implement the relaxed approach by mid-April, but now health officials are eyeing a May target date at the earliest.

Chicago Mayor Lori Lightfoot also paused plans to lift additional COVID-19 restrictions amidst a growing number of new cases. The City of Chicago has seen a 41% increase in new cases over the last week.

On Thursday, the Illinois Department of Public Health reported 3,526 new cases of COVID-19, including 25 additional deaths. As of Thursday, 1,411 individuals in Illinois were in the hospital with COVID-19. Of those, 304 patients were in the ICU and 121 patients with COVID-19 were on ventilators.

Vaccine Update: To date, 7,544,135 doses of the COVID vaccine have been delivered to providers in Illinois, including Chicago and the federal government's Pharmacy Partnership program for long-term care facilities. A total of 5,918,422 vaccines have been administered in Illinois as of midnight Thursday. Illinois is averaging administering 109,073 doses/day. On Wednesday, 116,551 doses were reported administered in Illinois.

Education Funding: Governor Pritzker announced Illinois K-12 school districts are receiving \$7 billion in federal funding to support students as they return to the classroom after distance and hybrid learning due to COVID-19. More information is [here](#).

SECRETARY OF STATE UPDATE:

Illinois Secretary of State Jesse White issued a reminder today urging the public to visit his office's website at www.cyberdriveillinois.com to conduct transactions online when possible instead of visiting a Driver Services facility.

In addition, White has extended all driver's license and ID card expiration dates an additional two months. All expired driver's licenses and ID cards, as well as those expiring over the next four months, are now valid until Aug. 1, 2021. This extension does not apply to commercial driver's licenses (CDL) and CDL learner's permits.

NOVEMBER 2022 Election:

Businessman Gary Rabine officially announced he will seek the Republican nomination for Governor in 2022.

102nd GENERAL ASSEMBLY:

This week marks the first of the General Assembly's two-week spring break.

March 26 marked the deadline for substantive legislation to be passed out of House committees. Any bill not exiting its House committee has been returned to the House Rules Committee. As of this writing, the House Clerk is still reading into the record any committee reports and placing agreed bills on the Consent Calendar. A slight delay apparently is emerging in that House Rules limit to 80 the number of bills that can be placed daily on the Consent Calendar.

The People's Independent Maps Act would be created under an amendment filed by Senator Barickman to [SB 1325](#). The measure -- which applies only to the 2021 redistricting cycle -- directs the Illinois Supreme Court to appoint a 16-person Independent Redistricting Commission. It is now pending in the Senate Rules Committee.

An amendment to [SB1100](#) (Hastings) creates the Energy Community Reinvestment Act and represents the clean energy legislation of the Labor coalition, Climate Jobs Illinois (CJI). That amendment is now in the Senate Assignments Committee. The House is expected to see identical provisions in Representative Hoffman's legislation on [HB1472](#). CJI press release [here](#); Capitol News write-up [here](#).

Also pending before the Senate Assignments Committee is an amendment to [SB 835](#) from Senator Villivalam. The legislation, which was filed this week, directs the Illinois Department of Labor to develop and administer a Family Leave Insurance program to provide insurance benefits to eligible employees taking unpaid family medical leave. Among the circumstances directed to be covered are those temporarily exiting the workforce to care for a newborn child, a newly adopted or newly placed foster child, or a family member with a serious health condition

COMING UP:

Both chambers are scheduled to return to in-person session on Tuesday April 13th at noon. The current schedule calls for both chambers to be in session weekly until the adjournment deadline -- May 31st.

The deadline to pass substantive Senate Bills out of Committee is April 16th.

2021 Key Session Dates:

March 29 - April 9 - Spring Break

April 6 - Consolidated Election

April 16 - Deadline: Substantive Senate Bills out of Senate Committee

April 23 – Deadline: Third Reading Substantive Bills/both chambers

May 14 – Deadline: Substantive Bills out of Committee in opposite chamber/both chambers

May 28 – Deadline: Third Reading Substantive Bills/both chambers

May 31 – Adjournment

###

Legislative Update



The Latest Legislative Issues Affecting Parks, Recreation and Conservation

#24-2021 -- April 14, 2021

TO: IAPD Members

FROM: Peter Murphy, Esq., CAE, IOM, IAPD President and CEO
Jason Anselment, IAPD General Counsel

RE: Updates to All Sports Policy regarding Masks Outdoors and Testing

We want to draw your attention to updates to the [All Sports Policy](#) that have been posted to the [IDPH website](#).

Please note changes beginning near the bottom of [page 5](#) and [page 6](#) regarding testing for certain individuals, including participants, coaches, trainers, and others, **in high risk sports** unless the individuals are under 13 or have been fully vaccinated as listed in the exemptions at the bottom of page 5. Please also note the changes to the mask requirements for **low risk sports outdoors** as identified on page 6 if physical distance can be maintained.

As always, we will post these updates to the [IAPD COVID Resources webpage](#) in case the links in this email change.

**Dedicated to helping our members thrive through
Advocacy, Education & Research**

Legislative Update



The Latest Legislative Issues Affecting Parks, Recreation and Conservation

#20-2021 -- March 19, 2021

TO: IAPD Members

**FROM: Peter Murphy, Esq., CAE, IOM, IAPD President and CEO
Jason Anselment, IAPD General Counsel**

RE: Government Workers Eligible for Vaccination on Monday

We wanted to bring to your attention that the Governor has announced an expansion of vaccine eligibility. Beginning, this **Monday, March 22, 2021**, government workers are among those eligible for vaccination.

[Click here for today's press release.](#)

Have a wonderful weekend!

**Dedicated to helping our members thrive through
Advocacy, Education & Research**

Legislative Update

IAPD
Illinois Association of Park Districts

The Latest Legislative Issues Affecting Parks, Recreation and Conservation

#18-2021 -- March 18, 2021

TO: IAPD Members

**FROM: Peter Murphy, Esq., CAE, IOM, IAPD President and CEO
Jason Anselment, IAPD General Counsel**

RE: More Grant Funding Announced

Today, the Governor announced funding to support parks and recreation as five agencies will receive 2021 Boat Access Area Development grants totaling \$721,500.

IAPD congratulates this year's recipients:

Rockford Park District – Mercyhealth Sportscore One Boating Area Development (Winnebago County)

This project will receive \$200,000 for the repaving and restriping of the parking lot and boat stalls; install light poles and LED fixtures for the parking area, and painting of the restroom building interior and exterior. The project will also install a new water supply pressure tank, vanities, accessible drinking fountain, and LED lights for the restrooms.

Sterling Park District – Oppold Marina ADA Boat Accessibility (Whiteside County)

This project will receive \$62,200 to install two new accessible parking stalls; remove the existing sidewalk and improved pavement; install new concrete paths from the accessible parking areas to the sidewalk that connects to boat dock; install block retaining wall; and, install a new 40' x 5' ADA boat dock and a 10' x 5' boat slip.

City of Carbondale – Cedar Lake Boat Launch (Jackson County)

This project will receive \$120,000 to construct a new accessible floating dock on the north side of the existing boat launch; install a small removable floating dock for canoe and kayak use; remove the current restroom facilities and install new accessible facilities at the parking lot level. The project will also construct a picnic pavilion to serve as a location for weigh-ins during fishing tournaments.



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

PAID IN FULL
CK #123
4-14-21
JCT

OSLAD AUDIT FEE

Golf Maine Park District
8800 W. Kathy Ln.
Niles, IL 60714

Invoice No: 54695
Date: 04/12/2021
Client No: GOLFMINEPD

SERVICE

AMOUNT

For professional services rendered in connection with:

Agreed Upon Procedures – OSLAD Grant OS 19-2009

1,500.00

Current Amount Due \$

1,500.00

As Lauterbach & Amen, LLP is trying to accommodate everyone working remotely, we want to provide information on how to pay your invoice via ACH. If you have any questions please reach out to AR@lauterbachamen.com OR Jen Labrie at 630-821-0212 or Kira Surprise @ 630-393-0406.



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

March 26, 2021

State of Illinois
Department of Natural Resources
One Natural Resources Way
Springfield, IL 62702-1271

RE: Golf Maine Park District – Dee Park Re-development

We have performed the procedures enumerated below, which were agreed to by the Golf Maine Park District, Illinois, and specified by the State of Illinois Department of Natural Resources, solely to meet the state audit requirements specified in the grant agreement for Grant No. OS 19-2009. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below for the purpose for which this report has been requested or for any other purpose.

We made inquiries of management and reviewed various documents related to disbursements of Grant No. OS 19-2009 to determine that the Park District:

- Adhered to the activities listed in the General Provisions of the Project Agreement items A – G of the grant agreement. Specifically,
 - A. Verify that all contracts listed on the schedule were for work germane to the scope of the approved OSLAD project as described on the signed Project Agreement and any amendments thereto, and with the exception of project professional services (A/E) contracts, were executed after the project start date indicated on the signed Project Agreement. Identify and report any exceptions.

After performing the stated procedure, no exceptions were found.

- B. With the exception of Professional Services (A/E) contracts, verify that the local project sponsor (grantee) has complied with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts, and equipment/material purchases. Identify and report any exceptions.

After performing the stated procedure, no exceptions were found.

- C. Verify that the requirements in item F. Subcontractor Provisions of the Project Agreement or similar language was made part of the signed contract for any bid construction contracts and material/equipment purchases. Identify and report and exceptions.

After performing the stated procedure, no exceptions were found.

- D. Verify that all publicly bid construction and material/equipment purchase contracts executed for the project were awarded to the low bidder. Identify and report any exceptions and attach written justification from local project sponsor (grantee) for their awarding any contract to someone other than the lowest bidder.

After performing the stated procedure, no exceptions were found, thus no attachment is necessary.

- E. Verify that all change orders to the construction and material/equipment purchase contracts are germane to the approved OSLAD project scope and that any change order of \$10,000 or more were approved by DNR. Identify and report any noted exceptions and attach a copy of any change orders noted as an exception.

After performing the stated procedure, no exceptions were found and all change orders are relevant and within the project scope.

- F. Sample a minimum of 25% of the project expenditures listed on the "Schedule of Expenditures" (sample shall represent at least 50% of total project expenditure value) and trace to the local project sponsor's accounting record system and verify the costs are germane to the project scope, and with the exception of project professional services (A/E fees), were incurred during the project period specified on the signed project agreement.

After performing the stated procedure, no exceptions were found.

- G. If Force Account labor (use of project sponsor's own staff to complete project construction) is listed/claimed on the "Schedule of Expenditures", sample a minimum of 20% of the listed Force Account labor charges (minimum of 35% of FA labor value) to determine if the charges are allowable and germane to the project scope AND can be traced to supporting Project Sponsor time keeping records. Identify and report any unsupported charges.

No Force Account labor was claimed on the "Schedule of Expenditures", thus there was no testing of Force Account labor.

- Obtained prior written approvals from the State of Illinois Department of Natural Resources (Department) for material changes from the performance of the activities described in the scope of work section of the grant.
- Expended grant funds within the grant period.
- Adhered to the grant budget.
- Adequately accounted for disbursements of grant funds.
- Reported amounts in the closeout package which are traceable to the general ledger.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the Park District's compliance with the grant agreement for Grant No. OS 19-2009 from the State of Illinois Department of Natural Resources. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. Also, we express no opinion on the Golf Maine Park District, Illinois' internal control over financial reporting or any part thereof.

This report is intended solely for the information and use of the Executive Director, Park District Board of Commissioners, management of the Golf Maine Park District, and the State of Illinois Department of Natural Resources and is not intended to be and should not be used by anyone other than these specified parties.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

GOLF MAINE PARK DISTRICT

**STATE OF ILLINOIS DEPARTMENT OF NATURAL RESOURCES
GRANT PROJECT #OS 19-2009**

Schedule of Expenditures

	<u>Budget</u>	<u>Actual</u>
Expenditures		
Direct Costs		
Development Costs		
Park Shelter	\$ 50,000	52,819
Multi-Use Pathway Adjustment	40,000	72,765
Baseball Diamond	100,000	104,109
Two Lighted Soccer Fields	100,000	162,695
Lighted Cricket Pitch	75,000	169,424
CPA Report Costs	1,500	1,500
A/E Design Fee	33,500	54,682
	<hr/>	<hr/>
Total Expenditures	400,000	617,994
	<hr/> <hr/>	<hr/> <hr/>



January 22, 2021

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

We are pleased to confirm our understanding of the services we are to provide the Golf Maine Park District, Illinois for the years ended April 30, 2021, April 30, 2022 and April 30, 2023. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Park District as of and for the years ended April 30, 2021, April 30, 2022 and April 30, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Park District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, the budgetary comparison schedules, pension plan employer contribution schedules, and changes in the employer's net pension liability schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies the Park District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole: combining and individual fund statements and budgetary comparison schedules, and other information listed as supplemental schedules.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information: introductory information.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Park District's financial statements. Our report will be addressed to the Board of Commissioners of the Park District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Audit Procedures – General (Continued)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the Park District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Park District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and required audit adjustments, if any, for the Park District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statements previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation in the financial statements in conformity with U.S. generally accepted accounting principles.

Management Responsibilities (Continued)

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Golf Maine Park District, Illinois

January 22, 2021

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Engagement Administration, Fees, and Other

Our fees for the April 30, 2021, April 30, 2022 and April 30, 2023 audits will be \$7,630, \$7,860 and \$8,090, respectively.

The Park District agrees that during the term of this agreement and for a period of twelve months thereafter, the Park District shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the Park District to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person's annual compensation.

We appreciate the opportunity to be of service to the Golf Maine Park District, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Golf Maine Park District, Illinois.

By: _____

Title: _____