



Buffalo Grove Park District
PARK TOUR/BOARD WORKSHOP
Monday, September 11, 2023
Alcott Center – Room 24

PARK TOUR AGENDA
4 PM

- I. Call to Order
 - A. Roll Call

- II. Park Tour
 - A. Longfellow Park
 - B. Emmerich Park South
 - C. Mike Rylko Community Park - East
 - D. Churchill Park
 - E. Prairie Grove Park

- III. Adjournment

BOARD WORKSHOP AGENDA
6 PM

As a courtesy to all in attendance at this meeting, please turn off your cell phones or put them on vibrate. Thank you.

- I. Call to Order
 - A. Roll Call

- II. Pledge of Allegiance
- III. Introduction of Guests
- IV. Approval of September 11, 2023 Workshop Agenda

- V. Topics From the Floor
Discussion on topics from the audience will be limited to 10 minutes. Presentation before the Park Board should be scheduled through the Executive Director's office no later than 5 pm the Wednesday prior to the Park Board meeting.
 - A. Silver Sneakers – Cathy Pisano

- VI. Correspondence

- VII. Finance (HW)
 - A. Presentation of FY 2022-23 Year End Audit Report – Monika Adamski, Auditor, Lauterbach & Amen, LLP

- VIII. Policy and Legislation
 - A. Full-Time Staff Personnel Policy Manual

- IX. President and Commissioners' Reports
- X. Old Business
- XI. New Business

- XII. Executive Session for the Purpose of:
 - A. Imminent Litigation
 - B. Personnel
 - C. Land Acquisition

- XIII. Action taken from Executive Session
- XIV. Adjournment

"Enriching life and community through premier parks, programs and facilities."



BUFFALO
GROVE
PARK
DISTRICT

Memo

TO: PARK BOARD OF COMMISSIONERS
ERIKA STROJINC, EXECUTIVE DIRECTOR

FROM: JOE ZIMMERMANN, DIRECTOR OF RECREATION & FACILITIES

RE: SILVER SNEAKERS

DATE: AUGUST 14, 2023

Action Requested:

None at this time. This memo is to provide you with information about the Silver Sneakers program and its potential impact on the District, specifically the Fitness Center.

Background Information:

Silver Sneakers, and other programs like it, are health and fitness programs designed for people 65+ that are included with many Medicare plans that offer participants free gym memberships. In return for the membership, Silver Sneakers will pay the gym back \$2-\$3 per visit up to 8 visits per month, which results in a max of \$24 per membership a month if a member comes in 8 or more times.

Presently, we have 616 senior memberships and 189 add-on memberships who are 65+. Overall, that accounts for 30% of our total membership. See the chart below for the revenue of our current memberships and rates for a single month.

Current	Memberships	Monthly Rate	Total
Senior	616	\$60	\$36,960.00
Add-on (65+)	189	\$44	\$8,316.00
Monthly Total			\$45,276.00

Currently, our senior members average 7 visits a month, and our add-ons average 5 a month. See the chart below for what it would look like if all of our members 65+ had a Silver Sneaker membership based on our current visit averages.

Silver Sneakers	Memberships	Reimbursement per visit	Visits per month	Total
Senior	616	\$3.00	7	\$12,936.00
Add-on (65+)	189	\$3.00	5	\$2,835.00
Monthly Total				\$15,771

Hypothetically, if only 25% of our current 65+ members used Silver Sneakers (SS), our totals would look like this:

	Memberships	Reimbursement/visit	Visits/month	Monthly Rate	Total
Senior (SS)	154	\$3.00	7	\$21	\$3,234
Add-on (65+) (SS)	47	\$3.00	5	\$15	\$705
Senior	462	N/A	N/A	\$60	\$27,720
Add-on (65+)	142	N/A	N/A	\$44	\$6,248
Monthly Total					\$37,907

This would result in a loss of approximately \$7,000 per month (~\$84,000 per year) in revenue. This past FY, the total profit margin the fitness center had \$99,611. If we were accepting Silver Sneakers, that would remove 84% of that profit.

In order to recoup this lost revenue, we would need to gain 315 new seniors who utilize Silver Sneakers. We would also need to consider the additional hours our staff would need to complete the paperwork and supply the data that Silver Sneakers would require each month to reimburse us.

Most gyms utilize Silver Sneakers if they:

- Have a small senior population and are looking to grow that segment.
- The membership rates are low, typically \$30 and under.

We are neither of these. Our senior membership is strong and growing. Our senior rate average is \$60, and our add-on is \$40. We are not losing seniors to Silver Sneaker facilities because we provide great value for the rate we charge, and our members know that.

In conclusion, I do not recommend that we participate in the Silver Sneakers program, or any similar program. The potential loss of revenue is significant, and the additional administrative burden would not be worth it.

Activities For All: What's Planned For Buffalo Grove Days

In addition to food and music, there will be plenty of activities to choose from during this year's Buffalo Grove Days:

* Give blood to those in need at the Community Blood Drive, sponsored by Vitalant, on Saturday, Sept. 2 from 8 a.m. to 1 p.m. at Alcott Center, 530 Bernard Dr. The event is free, but appointments are encouraged.

* Meet On Main Street Business & Craft Fair will be held 11 a.m. to 7 p.m. Saturday-Sunday, Sept. 2-3, and noon to 4 p.m. Monday, Sept. 4 (Labor Day). Visit a variety of local businesses and crafters selling a variety of items.

* The Barbecue Challenge will be held from 1 to 5 p.m. Saturday, Sept. 2. Participants put their grilling skills to the test to crown a champion of the grill in Buffalo Grove. Participants enter pork, ribs, brisket, burgers and chicken dishes, and they will be judged. Interested in becoming a judge? Email bbq@bgdays.com.

* New this year is a BBQ food truck that will be adjacent to the challenge so spectators can enjoy some of their own BBQ while watching grillers.

* Find a wide variety of children's entertainment on Saturday, Sept. 2 from 12:30 to 3 p.m. Musician and artist Super Stolie will perform from 12:30 to 1:30 p.m., face painting from 1 to 3 p.m., and a magic show from 1:30 to 3 p.m. The Big Deal Highlights Show starring the award-winning Hot Shots Dance team, the Crescendo Show Choir, and the casts of "The Lion King", "Les Miserables", "Honk" and "All Shook Up" will perform from 1:30 to 2:15 p.m., followed by a reptile show from 2 to 3 p.m.

* There will also be a dog show Sept. 2 at 11 a.m. and a bags tournament Sept. 3 at 2:30 p.m.

* The Buffalo Grove Days Parade will return for the first time since before the pandemic on Sunday, Sept. 3 starting at 11 a.m. This year's route will head south on Buffalo Grove Road (from LaSalle), west on Deerfield Parkway, ending at Mike Rylko Community Park where the rest of the BG Days activities are held.

* Carnival rides and games will be a staple each day of the event from 6 to 10 p.m. Aug. 31, 6 to 11 p.m. Sept. 1, 1 to 11 p.m. Sept. 2-3, and 1 to 6:30 p.m. Sept. 4 (Labor Day).

Parade's Return, Live Music, 'Buddy Baseball' & More: 5 Days Of Fun Awaits

For many, it's their favorite time of year in Buffalo Grove: Labor Day weekend.

It's when the magic of Buffalo Grove Days returns -- the longstanding tradition where the community gathers, plays, dances and feasts. And this year's event is sure to be a memorable one.

BG Days 2023 will be held Thursday-Monday, Aug. 31-Sept. 4 at Mike Rylko Community Park, 951 McHenry Rd.

Favorite activities will return including the BG Days Parade (back after a three-year hiatus) and the car show, both with a new twist.

Beyond the carnival, there's also a rockin' lineup of live music and entertainment planned, along with Rotary bingo and duck race, a slew of food truck vendors, kids' activities, "Buddy Baseball" and more.

Details can be found at bgdays.com.

4 Days Of Live Music: Annual Festival Has Music Fans Covered

On the live entertainment lineup for this year's Buffalo Grove Days:

Friday, Sept. 1, rock band Hi Infidelity will perform from 6 to 8 p.m. followed by country singer Austin Edwards from 8:30 to 10:30 p.m.

Starting at 3:30 p.m. Saturday, Sept. 2, rock band 7th Heaven will take the stage followed by Fleetwood Mac tribute band The Chain from 6 to 8 p.m., with cover band Modern Day Romeos capping off the evening

from 8:30 to 10:30 p.m.

Sunday, Sept. 3 will consist of rock band The Abby Kay Band at 3:30 p.m., rock and pop cover band Bucket Number 6 at 6 p.m. and Led Zeppelin tribute band Kashmir ending the evening at 8:30 p.m.

On Monday, Sept. 4, rock, blues and jazz band Jeff's Invention will kick off the day from 11 a.m. to noon, followed by Project Nostalgia from 12:30 to 3 p.m.



KARIE ANGELL LUC FOR THE DAILY HERALD

Buffalo Grove Community Pageant Queens, left to right, Junior Miss Reha Sachdev, Miss Buffalo Grove Nina Yu and Little Miss Mirdhu Drishana Praveen Kumar ride in the Buffalo Grove Days Parade on Sunday.

Buffalo Grove Days Parade returns to rave reviews

BY KARRIE ANGELL LUC
Daily Herald correspondent

The Buffalo Grove Days Parade returned Sunday after a three-year hiatus, with nearly 70 entries marching a new route along Buffalo Grove Road.

Village President Eric Smith was delighted to see the parade back as a highlight of the five-day festival.

"To see the participation of all the community members and all the floats that we have out is fantastic," he said. "It's nice to see, it's been a rough couple of years for people and it's nice for everybody to come out as a community and just enjoy, have a good time."

Among the entries was a Buffalo Grove Park District float, designed by Tony

Vraniak, a mechanic for the district.

"I think it reflects on the park district that, us together, as a community and everyone here, we take a great pride in bringing every aspect to the community to make the community really shine," said Vraniak, a Buffalo Grove native and member of Buffalo Grove High School's Class of 1988.

Wowing parade spectators was Tony Abasolo of West Chicago, who went horizontal on a bicycle as part of the Flat 43 BMX stunt riders.

"It's a trick I learned (when) I was 18 and that was over 30 years ago," he said.

Former Village President Beverly Sussman served as the grand marshal.

"I take it as a tremendous honor," she said.



KARIE ANGELL LUC FOR THE DAILY HERALD

Tony Abasolo of West Chicago goes horizontal on this bike Sunday during the Buffalo Grove Days Parade.

How Buffalo Grove singers are putting ukuléles in hands of sick children

Cathy Novak, president of the Buffalo Grove Friends of the Parks Foundation, helps set up the display of ukuleles at the Buffalo Grove Park District's Community Arts Center.

STEVE ZALUSKY/szalusky@dailyherald.com



BY STEVE ZALUSKY
szalusky@dailyherald.com

A new public art display at the Buffalo Grove Park District's Community Arts Center will feature a wall of painted ukuleles.

The instruments are not there only to be admired for their

aesthetic value. They are there to be bought, with proceeds benefiting a charity that puts ukuleles in the hands of hospitalized children participating in music therapy.

It's part of a fundraiser led by the BG Singers, the Buffalo Grove Park District's choral group, to benefit Florida-based

Ukulele Kids Club Inc. The proceeds from each sale — they're \$100 apiece — will allow the organization to buy two ukuleles for young hospital patients.

The ukuleles will be on display at the arts center, 225 McHenry Road, until the end of September, when the BG Singers give their first performances

in four years, from Sept. 29-Oct. 1 in the center's auditorium.

Over that weekend, the singers will present a donation to Corey Bergman, who founded the Ukulele Kids Club in 2013 after he began playing guitar at hospitals in Miami as a way of

See **UKULELES** on **PAGE 4**

Weather

Hot wind

High of 93.

See the back of Section 2.



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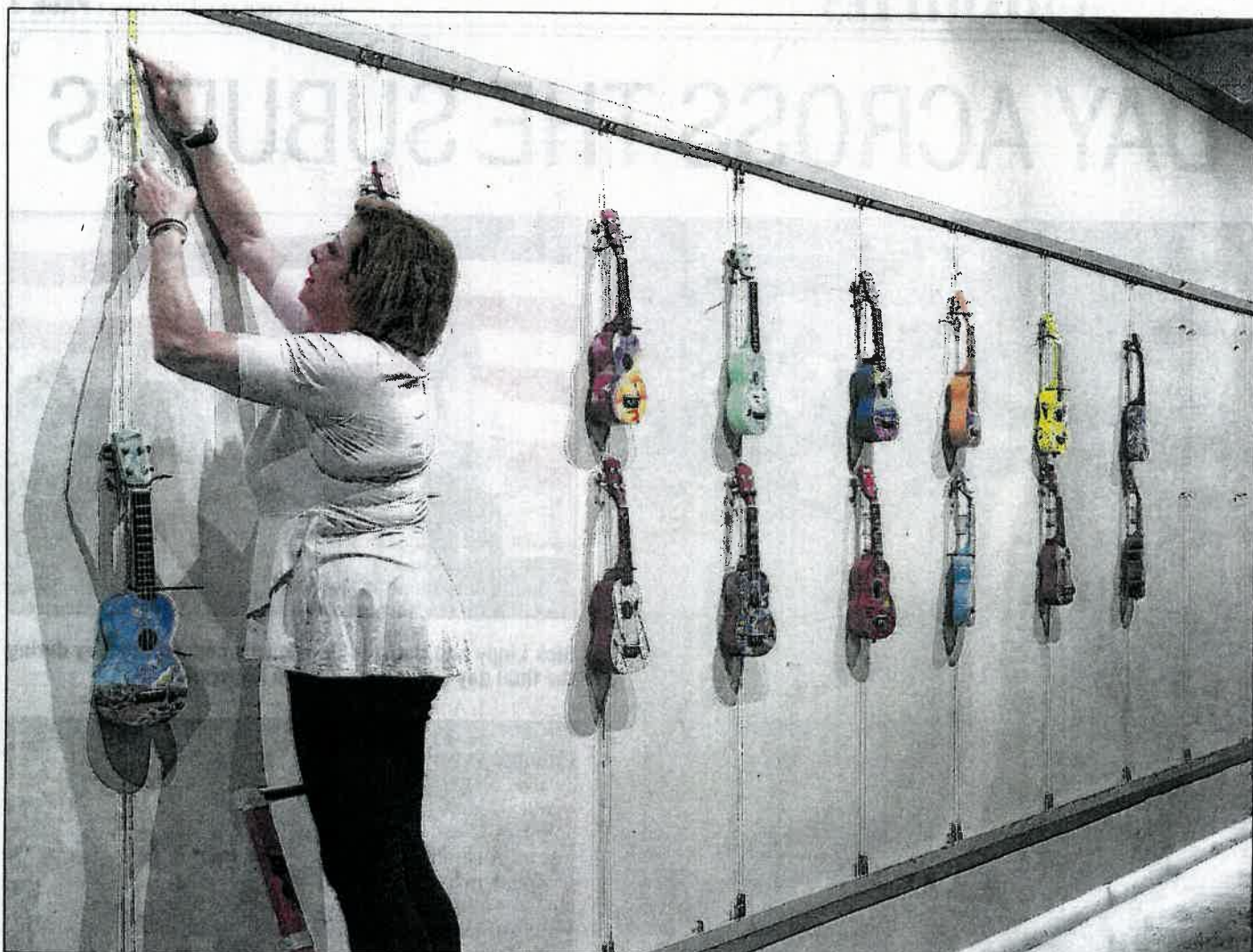
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Health & Fitness e-newsletters

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A



STEVE ZALUSKY/szalusky@daillyherald.com

Cathy Novak adds another ukulele to the gallery that will be on display in September at the Buffalo Grove Park District's Community Arts Center.

Ukuleles: Each one sold for \$100 will buy 2 instruments for sick kids

Continued from Page 1

copied with the loss of his son, Jared.

Since then, the nonprofit has sent more than 15,000 ukuleles to 340 locations across the world, including Ukraine. The ukuleles are medical-grade, with a special finish that can be used in hospitals.

Once the BG Singers' fundraiser is over, the Ukulele Kids Club will work with hospitals in the Chicago area to connect children with ukuleles.

"There is no greater healer than music," said Linda Rosen, leader and conductor of the BG Singers.

Rosen and her co-leader of the ukulele initiative, singer Cathy Novak, did some heavy lifting last week with as they and fellow volunteers set up the gallery. Visitors this month can view about 30 ukuleles that reflect the creativity of local artists, including Karen Meadows.

Meadows glued fused glass onto one of the ukuleles to add a third dimension to her vision of the Old City of Jerusalem.

"All of those pieces had to be cut and done in a kiln



STEVE ZALUSKY/szalusky@daillyherald.com

Ukuleles like this one in a display case at the Buffalo Grove Park District's Community Arts Center will be on public view in September. They are part of a fundraising effort by the BG Singers, a Buffalo Grove choral group.

after the design was done and painted," she said.

The group began the effort last year with seed money to purchase ukuleles from donors including Friends of the Parks Foundation and the Village of Buffalo Grove Community Foundation. Local artists donated their time to paint the ukuleles, and Guitar Center and Sam Ash Music Stores pitched in by donating some of the instruments.

know how to read music, that doesn't matter," she said. "It's not that challenging for teens to pick up, whereas the guitar is much more complicated."

"Also, every patient I'm working with is either sitting in a bed, laying in a bed or sitting in a chair," Vitale added. "The ukulele is a really nice size for patients in a hospital."

A fundraising drive is nothing new for the BG Singers. The group has supported charitable causes for 28 years, aiming to "heal the world" through music. Past endeavors have included sending instruments to hospitals and replacing children's instruments lost when Hurricane Sandy hit the East Coast in 2012.

Anyone interested in purchasing one of the ukuleles can contact Novak at cathysings2211@aol.com.

"For a very small amount of money, you can make a huge difference in a child's healing process," Rosen said.

The BG Singers' performances will take place at 7:30 p.m. Sept. 29 and 3 p.m. Sept. 30 and Oct. 1 at the Community Arts Center, 225 McHenry Road in Buffalo Grove. Tickets are available at bgsingers.org.

Ukuleles have proved effective tools for music therapists such as Victoria Vitale, who works with children in the neonatal intensive care unit and the pediatric intensive care unit at Advocate Children's Hospital in Park Ridge.

Vitale teaches the children to play the instrument with a system using different colored strings and numbers assigned to the fingers.

"If the patient doesn't

BUFFALO GROVE PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



BUFFALO
GROVE
PARK
DISTRICT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

630 Bernard Drive
Buffalo Grove, IL 60089
Phone: 847.850.2114
www.bgparks.org

BUFFALO GROVE PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

Prepared by:
Ryan Risinger, Executive Director
John Short, Director of Business and Human Resources

BUFFALO GROVE PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Principal Officials

April 30, 2023

BOARD OF COMMISSIONERS

Scott Jacobson , President

Tracy Bragg, Vice President

Stephen Cummins, Treasurer

Dr. Larry Reiner, Commissioner

Hetal Wallace, Commissioner

Park District Attorney

Chuhak & Tecson, P.C., Attorney

ADMINISTRATIVE STAFF

Ryan Risinger, Executive Director

Erika Strojinc, Deputy Director

Tim Howe, Director of Parks

John Short, Director of Business and Human Resources

Beth Wanland, Executive Assistant



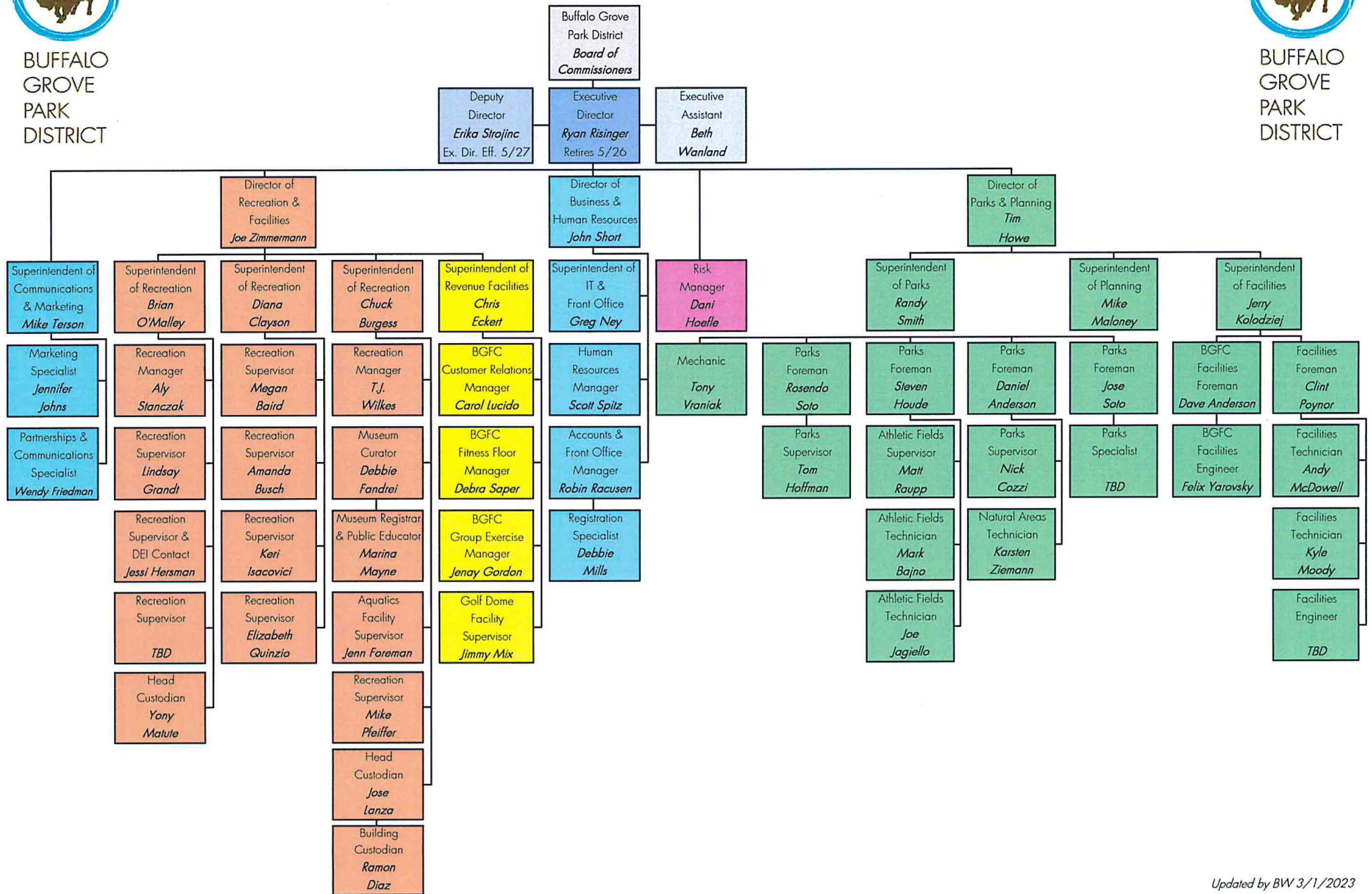
BUFFALO GROVE PARK DISTRICT

BUFFALO GROVE PARK DISTRICT

Proposed Organizational Chart FY 2023-24



BUFFALO GROVE PARK DISTRICT



Updated by BW 3/1/2023



BUFFALO
GROVE
PARK
DISTRICT



August 30, 2023

To the Residents of Buffalo Grove Park District:

State law requires that every general-purpose local government publish within six months of the close of the fiscal year a complete set of audited financial statements. These statements are presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year ended April 30, 2023.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Lauterbach & Amen, LLP, Certified Public Accountants, have issued an unmodified (“clean”) opinion on the financial statements of the Buffalo Grove Park District for the year ended April 30, 2023. The independent auditor’s report is located at the front of the financial section of this report.

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

Profile of the Government

The Buffalo Grove Park District is located 30 miles northwest of downtown Chicago and encompasses an area of approximately 10.21 square miles in southern Lake and northern Cook Counties. The Village of Buffalo Grove has a population of 43,212 according to the 2020 census. The District serves 99% of the Village of Buffalo Grove and 1% of the Village of Arlington Heights.

The District, incorporated on September 22, 1969, is governed by a Board-Manager form of government and provides recreational services and opportunities to all residents of the District. To accomplish this, the District follows a written mission statement, which was approved by Board of Park Commissioners on January 28, 2013. It states: “Enriching life and community through premier parks, programs and facilities.”

Based on that mission, the District provides a full range of services that include preservation of open space, recreational programs, park management, capital development, and general administration. Recreational facilities operated by the District include 50 park sites totaling 420 acres of park land with one outdoor swimming pool, one outdoor water playground, three community centers, a fitness center, a historical museum, 31 ball diamonds, 5 football and 32 soccer fields, 45 playgrounds, 10 picnic areas, 24 outdoor tennis courts, 10 volleyball courts, 36 outdoor basketball courts, 12 pickle ball courts, two 9-hole disc golf courses, 3 fishing areas, 1 inline skating rink, 1 indoor golf driving range, a skate park, a dog park and a cricket pitch. It is important to note that as the demand for recreational services increases, the District continues to seek intergovernmental agreements for the joint construction of much needed recreation facilities for its residents.

The District is required to adopt a final budget and appropriations ordinance by no later than sixty days after the beginning of the fiscal year. This annual budget and appropriations ordinance serve as the foundation of the Buffalo Grove Park District's financial planning and control. The budget is prepared by fund, center (e.g., recreation programs), and activity (e.g., youth sports). Department heads may transfer resources within a center as they see fit.

Factors Affecting Economic Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Buffalo Grove Park District operates.

Local Economy. The Village of Buffalo Grove is primarily a residential community with some commercial and light industrial property. The Cook County portion is largely developed and there are few opportunities for growth in Lake County. Currently, there are a few new developments starting in Lake County.

Long-Term Financial Planning. The District has been operating for the past twenty-eight years under the Tax Limitation Act. Due to a change in the allocation of tax distributions, the tax revenues of the general and recreation funds have increased over the last ten years. As Covid-19 has eased, the District has seen an increase in its fund balances. Unassigned fund balance in the General Fund improved to 14.3 percent from 9.6 percent of General Fund expenses; this is due to increased interest income.

Major Initiatives. The Community Arts Center upgraded its HVAC system for the Atrium area. Pickleball lights were installed at Rick Drazner Park and Woodland Park. The electrical service was also upgraded at the Alcott Center.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Buffalo Grove Park District for its annual comprehensive financial report (ACFR) for the fiscal year ended April 30, 2022. This was the twenty-fifth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The District earned the Joint Distinguished Accredited Agency Award from the Illinois Association of Park Districts and the Illinois Park and Recreation Association in May 1996 and was recertified in 2002, 2007, 2013 and 2019. With this award, the District exemplifies the highest industry standards in delivering recreation services to its residents and professionally works to improve the quality of life for residents of Buffalo Grove.

We would like to thank the staff of the Finance Department for their continued attention to detail in financial reporting. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report. Credit also must be given to the Board of Commissioners for their ongoing support for maintaining the highest standards of professionalism in the management of the finances of the Buffalo Grove Park District. We also wish to thank the professional approach of staff from Lauterbach & Amen, LLP, who performed the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read 'RR', with a stylized flourish below the letters.

Ryan Risinger,
Executive Director

A handwritten signature in blue ink, appearing to read 'John Short', written in a cursive style.

John Short,
Director of Business and H.R.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Buffalo Grove Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

August 30, 2023

The Honorable President
Members of the Board of Commissioners
Buffalo Grove Park District, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Buffalo Grove Park District (the District), Illinois, as of and for the year ended April 30, 2023, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Buffalo Grove Park District, Illinois, as of April 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 and GASB-required pension and other post-employment benefit (OPEB) reporting, 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 Buffalo Grove Park District, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

As management of the Buffalo Grove Park District, we offer readers of the Buffalo Grove Park District's financial statements this narrative overview and analysis of the Buffalo Grove Park District for the fiscal year ended April 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our transmittal letter, located in the introductory section of this report, and the District's financial statements, located in the basic financial statements section of this report.

Financial Highlights

The assets and deferred outflows of the Buffalo Grove Park District exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$47,576,564 (net position). Of this amount, a deficit of \$4,347,449 (unrestricted net positions) may be used to meet the District's ongoing obligations to citizens and creditors. The total net position of the District increased by \$253,459, due to an increase in recreation program revenues as participants continued to return after the pandemic subsided. The increase in total net position was a result of an increase in interest income along with the higher program revenues.

As of the close of the current fiscal year, the governmental funds of the Buffalo Grove Park District reported combined ending fund balances of \$10,437,961, an increase of \$1,027,951. \$317,643 of the fund balance is available for spending at the discretion of the District (unassigned fund balance).

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$416,114 or 14.3 percent of total General Fund expenditures.

The total debt of the Buffalo Grove Park District decreased by \$508,949 (4.1 percent) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Buffalo Grove Park District's basic financial statements. The Buffalo Grove Park District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Buffalo Grove Park District's finances, in a manner similar to a private-sector business.

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

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of the Buffalo Grove Park District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Buffalo Grove Park District include general government and recreation. The business-type activity of the Buffalo Grove Park District is a fitness center operation.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Buffalo Grove Park District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Buffalo Grove Park District can be divided into two categories: governmental funds and proprietary funds.

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

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

The fund balance will be composed of three primary categories: 1) Nonspendable Fund Balance, 2) Restricted Fund Balance and 3) Unrestricted Fund Balance. The definitions are:

Nonspendable Fund Balance - the portion of a Governmental Fund's net position that is not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance - the portion of a Governmental Fund's net position that is subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies).

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance - the portion of a Governmental Fund's net position with self-imposed constraints or limitations that have been placed at the highest level of decision making.

Assigned Fund Balance - the portion of a Governmental Fund's net position to denote an intended use of resources

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments).

The Buffalo Grove Park District maintains 14 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Clubhouse Fund, Debt Service Fund, and the Capital Projects Fund; all of which are considered to be major funds. Data from the other nine governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Buffalo Grove Park District adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds. The Buffalo Grove Park District maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Buffalo Grove Park District uses the enterprise fund to account for its Fitness Center operation. The operation of the Buffalo Grove Fitness Center predominantly benefits the business-type function of the District and is included in the business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information on the Fitness Center, which is considered to be a major fund of the Buffalo Grove Park District.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Buffalo Grove Park District's progress in funding its obligation to provide pension benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Buffalo Grove Park District, assets and deferred outflows exceeded liabilities and deferred inflows by \$47,576,564 at the close of the most recent fiscal year.

The following table reflects the condensed Statement of Net Position:

	Net Position					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Current Assets	\$ 22,320,500	20,584,207	(8,057,822)	(8,091,129)	14,262,678	12,493,078
Capital Assets	50,328,837	50,798,339	11,539,196	11,910,713	61,868,033	62,709,052
Total Assets	72,649,337	71,382,546	3,481,374	3,819,584	76,130,711	75,202,130
Deferred Outflows	2,777,371	1,026,893	416,193	187,218	3,193,564	1,214,111
Total Assets/Deferred	75,426,708	72,409,439	3,897,567	4,006,802	79,324,275	76,416,241
Long-Term Debt	16,651,181	12,255,567	967,685	252,622	17,618,866	12,508,189
Other Liabilities	3,470,748	2,951,418	114,964	64,546	3,585,712	3,015,964
Total Liabilities	20,121,929	15,206,985	1,082,649	317,168	21,204,578	15,524,153
Deferred Inflows	10,524,048	13,036,319	19,085	532,664	10,543,133	13,568,983
Total Liabilities/Deferred	30,645,977	28,243,304	1,101,734	849,832	31,747,711	29,093,136
Net Position						
Net Investment in Capital	38,564,086	38,381,945	11,539,196	11,910,713	50,103,282	50,292,658
Restricted	1,820,731	1,631,445	—	—	1,820,731	1,631,445
Unrestricted (Deficit)	4,395,914	4,152,745	(8,743,363)	(8,753,743)	(4,347,449)	(4,600,998)
Total Net Position	44,780,731	44,166,135	2,795,833	3,156,970	47,576,564	47,323,105

For more detailed information see the Statement of Net Position.

The largest portion of the Buffalo Grove Park District’s net position, \$50,103,282, reflects its investment in capital assets (e.g., land, buildings, land improvements and equipment); less any related debt used to acquire those assets that is still outstanding. The Buffalo Grove Park District uses these capital assets to provide services to users of the District; consequently, these assets are not available for future spending. Although the Buffalo Grove Park District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Buffalo Grove Park District’s net position, \$1,820,731, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, a deficit of \$4,347,449, is due to loans to the Fitness Center.

Changes in Net Position

The following table reflects the condensed Statement of Changes in Net Position:

	Change in Net Position					
	Governmental		Business-Type		Totals	
	Activities	Activities	Activities	Activities	2023	2022
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	\$ 5,709,119	3,994,281	2,094,953	1,541,006	7,804,072	5,535,287
Operating Grants/Contrib.	—	—	—	—	—	—
Capital Grants/Contrib.	58,358	338,500	—	595,745	58,358	934,245
General Revenues						
Property Taxes	9,177,854	8,946,026	—	—	9,177,854	8,946,026
Replacement Taxes	47,616	36,324	—	—	47,616	36,324
Interest Income	89,107	9,139	—	—	89,107	9,139
Miscellaneous	537,952	456,234	—	—	537,952	456,234
Total Revenues	15,620,006	13,780,504	2,094,953	2,136,751	17,714,959	15,917,255
Expenses						
General Government	6,258,027	4,368,484	—	—	6,258,027	4,368,484
Recreation	8,399,588	7,344,259	—	—	8,399,588	7,344,259
Interest on Long-Term Debt	260,021	274,135	—	—	260,021	274,135
Fitness Center	—	—	2,543,864	2,218,911	2,543,864	2,218,911
Total Expenses	14,917,636	11,986,878	2,543,864	2,218,911	17,461,500	14,205,789
Change in Net Position						
Before Transfers	702,370	1,793,626	(448,911)	(82,160)	253,459	1,711,466
Transfers	(87,774)	(200,000)	87,774	200,000	—	—
Change in Net Position	614,596	1,593,626	(361,137)	117,840	253,459	1,711,466
Net Position - Beginning	44,166,135	42,572,509	3,156,970	3,039,130	47,323,105	45,611,639
Net Position - Ending	44,780,731	44,166,135	2,795,833	3,156,970	47,576,564	47,323,105

Governmental Activities. Governmental activities during the year increased the net position \$614,596. The main reasons for this decrease:

- Total revenues increased by \$1,839,502 due to increased interest income and stronger program revenues.
- Total expenses increased slightly by \$2,930,758 as program activity increased and additional staff were hired.

Business-Type Activities. Business-type activities decreased the net position of the District by \$361,137. Key elements of this increase are as follows:

- Membership revenues increased by \$553,947 as membership at the Fitness Center grew significantly.
- Total expenses increased \$324,953 as full-time personnel costs decreased.

Financial Analysis of the Government's Funds

As noted earlier, the Buffalo Grove Park District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Buffalo Grove Park District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Buffalo Grove Park District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Buffalo Grove Park District's governmental funds reported combined ending fund balances of \$10,437,961, an increase of \$1,027,951 in comparison with the prior year balances. Approximately 3.0% of this total amount, \$317,643, constitutes unassigned fund balance, which is available for spending at the discretion of the District. Another portion of the fund balance is nonspendable; these amounts are not available due to legal restrictions. The remainder of the fund balance is restricted; these funds are subject to external enforceable legal restrictions such as property tax levies, or assigned by the Board for specific purposes.

The General Fund is the chief operating fund of the Buffalo Grove Park District. At the end of the current fiscal year, unassigned fund balance was \$416,114. The nonspendable portion of the fund balance includes an advance to the Fitness Center of \$4,329,050. The total fund balance of the General fund was \$4,745,164. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 14.3 percent of total General Fund expenditures.

During the current fiscal year, the fund balance of the General Fund of the Buffalo Grove Park District increased by \$155,218. Total revenue decreased by 3% while expenses increased by 7%. This was largely due to increased personnel expenses as additional staff was added in the parks department.

The Recreation Fund has a total fund balance of \$1,855,371, which represents a portion of an advance to the Fitness Center. Fund balance in the Recreation Fund increased by \$337,174 - program revenues increased with more participation and rentals increased at the Community Arts Center.

The Clubhouse Fund has a fund balance of \$915,166, of which \$390,000 is an advance to the Fitness Center and the remaining portion of \$525,166 for operations of Clubhouse. The Clubhouse fund increased its fund balance by \$380,367 as a result of improved revenues as more students returned to the program.

The Debt Service Fund has a total deficit fund balance of \$42,311, all of which is restricted for the payment of future debt service. The net increase in fund balance during the current year was \$22,066 due to the loss in costs factor used by Cook and Lake Counties. It is important to note that while the fund balance is negative for the Debt Service Fund, the cash balance is positive \$252,213.

The Capital Projects Fund has a fund balance of \$1,782,518; of which \$1,200,000 is an advance to the Fitness Center and the remaining portion of \$582,518 is restricted for Capital Projects. The Capital Projects Fund had a decrease in fund balance of \$151,005. The Capital Projects Fund had delayed projects due to supply shortages and completed most budgeted projects.

Proprietary funds. The Buffalo Grove Park District’s proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the Fitness Center at the end of the year was \$2,795,833. The total decrease in net position was \$361,137. Other factors concerning the finances of the Fitness Center operation have already been addressed in the discussion of the Buffalo Grove Park District’s business-type activities.

General Fund Budgetary Highlights

There were no changes to the original budget of the General Fund. General Fund actual revenues for the year totaled \$3,069,730, compared to budgeted revenues of \$2,947,000. Revenues for replacement taxes, interest and miscellaneous came in \$35,616, \$83,107, and \$17,349 over budget, respectively.

The General Fund actual expenditures for the year were \$202,545 lower than budgeted (\$2,914,512 actual compared to \$3,117,057 budgeted). General government actual expenditures were lower than budgeted expenditures by \$31,832 and recreation expenditures were \$170,713 lower than budgeted.

Capital Asset and Debt Administration

Capital assets. The Buffalo Grove Park District’s investment in capital assets for its governmental and business-type activities as of April 30, 2023 amounts to \$61,868,033 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, improvements to land and equipment. The total increase in the Buffalo Grove Park District’s investment in capital assets for the current fiscal year was less than one percent.

Major capital asset events during the current fiscal year included the following:

- HVAC units were replaced at the Community Arts Center for \$412,000.
- Pickleball lights were added at Drazner Park and Woodland Park for \$52,844.
- The electric panel was updated at the Alcott Center for \$47,143

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

Long-term debt. At the end of the current fiscal year, the Buffalo Grove Park District had total bonded debt outstanding of \$11,627,000. Of this amount, \$9,892,000 comprises debt backed by the full faith and credit of the government. The remainder of the Buffalo Grove Park District’s debt represents bonds secured solely by specified revenue sources (i.e., Alternate Revenue Bonds).

The total debt of the Buffalo Grove Park District decreased by \$508,949 (4.1 percent). The main factor for the decrease was the lower amount of new debt issued in 2022.

The Buffalo Grove Park District received a rating of “AA+” from Standard and Poor’s for general obligation debt. State statutes limit the amount of general obligation debt a governmental entity may issue to 2.875 percent of its total assessed valuation. The current debt limitation for the Buffalo Grove Park District is \$49,463,247, which is significantly in excess of the Buffalo Grove Park District’s outstanding general obligation debt.

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

Economic Factors and Next Year's Budget

The community of Buffalo Grove is an economically healthy community. The residents have a well above average wealth profile; for the year 2023, median family income was 160 percent of the state median, down slightly from 166 percent in 2020. Employment opportunities have improved since last year; the unemployment rate of 3.0 percent for Buffalo Grove in June 2023 is a small decrease from a rate of 3.1% in June of 2022. The rate of 3.0 percent is below the Lake County rate of 4.7 percent and the state average of 3.7 percent.

The budget for next fiscal year increased to \$27,144,797. This represents a 29 percent increase over the prior year. The majority of the increase is due to a large increase in planned projects in the capital projects fund. The fees for programs increased by an average of 3 percent for the fiscal year 2023-24 budget.

Requests for Information

This financial report is designed to provide a general overview of the finances of the Buffalo Grove Park District for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to John Short, Director of Business Services and Human Resources, 530 Bernard Drive, Buffalo Grove, Illinois, 60089.

BASIC FINANCIAL STATEMENTS

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

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Fund

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2023

See Following Page

BUFFALO GROVE PARK DISTRICT, ILLINOIS**Statement of Net Position****April 30, 2023**

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 5,418,117	33,864	5,451,981
Receivables - Net of Allowances	8,805,608	5,089	8,810,697
Internal Balances	8,096,775	(8,096,775)	—
Total Current Assets	22,320,500	(8,057,822)	14,262,678
Noncurrent Assets			
Capital Assets			
Nondepreciable	22,863,285	856,915	23,720,200
Depreciable	54,948,387	18,269,986	73,218,373
Accumulated Depreciation	(27,482,835)	(7,587,705)	(35,070,540)
Total Noncurrent Assets	50,328,837	11,539,196	61,868,033
Total Assets	72,649,337	3,481,374	76,130,711
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	2,777,371	416,193	3,193,564
Total Assets and Deferred Outflows of Resources	75,426,708	3,897,567	79,324,275

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

	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 373,837	84,753	458,590
Retainage Payable	13,885	—	13,885
Accrued Payroll	107,465	22,350	129,815
Accrued Interest Payable	113,093	—	113,093
Other Payables	990,660	—	990,660
Current Portion of Long-Term Debt	1,871,808	7,861	1,879,669
Total Current Liabilities	<u>3,470,748</u>	<u>114,964</u>	<u>3,585,712</u>
Noncurrent Liabilities			
Compensated Absences Payable	255,230	31,445	286,675
Net Pension Liability - IMRF	5,448,104	816,406	6,264,510
Total OPEB Liability - RBP	848,402	119,834	968,236
General Obligation Bonds - Net Debt Certificates Payable	8,529,445	—	8,529,445
	1,570,000	—	1,570,000
Total Noncurrent Liabilities	<u>16,651,181</u>	<u>967,685</u>	<u>17,618,866</u>
Total Liabilities	<u>20,121,929</u>	<u>1,082,649</u>	<u>21,204,578</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	127,356	19,085	146,441
Grants	141,642	—	141,642
Property Taxes	10,255,050	—	10,255,050
Total Deferred Inflows of Resources	<u>10,524,048</u>	<u>19,085</u>	<u>10,543,133</u>
Total Liabilities and Deferred Inflows of Resources	<u>30,645,977</u>	<u>1,101,734</u>	<u>31,747,711</u>
NET POSITION			
Net Investment in Capital Assets	38,564,086	11,539,196	50,103,282
Restricted			
Retirement	212,756	—	212,756
Liability Insurance	138,738	—	138,738
Audit	3,435	—	3,435
Paving and Lighting	138,653	—	138,653
Special Recreation	583,785	—	583,785
Capital Projects	743,364	—	743,364
Unrestricted (Deficit)	<u>4,395,914</u>	<u>(8,743,363)</u>	<u>(4,347,449)</u>
Total Net Position	<u>44,780,731</u>	<u>2,795,833</u>	<u>47,576,564</u>

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2023

	Expenses	Program Revenues		
		Charges for Services	Capital Grants/ Contributions	Operating Grants/ Contributions
Governmental Activities				
General Government	\$ 6,258,027	—	58,358	—
Recreation	8,399,588	5,709,119	—	—
Interest on Long-Term Debt	260,021	—	—	—
Total Governmental Activities	14,917,636	5,709,119	58,358	—
Business-Type Activities				
Fitness Center	2,543,864	2,094,953	—	—
Total Primary Government	17,461,500	7,804,072	58,358	—

General Revenues
 Taxes
 Property Taxes
 Intergovernmental - Unrestricted
 Replacement Taxes
 Interest Income
 Miscellaneous
 Transfers - Internal Activity

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(6,199,669)	—	(6,199,669)
(2,690,469)	—	(2,690,469)
(260,021)	—	(260,021)
(9,150,159)	—	(9,150,159)
—	(448,911)	(448,911)
(9,150,159)	(448,911)	(9,599,070)
9,177,854	—	9,177,854
47,616	—	47,616
89,107	—	89,107
537,952	—	537,952
(87,774)	87,774	—
9,764,755	87,774	9,852,529
614,596	(361,137)	253,459
44,166,135	3,156,970	47,323,105
44,780,731	2,795,833	47,576,564

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS**Balance Sheet - Governmental Funds****April 30, 2023**

	General	Special Recreation
ASSETS		
Cash and Investments	\$ 949,825	1,108,233
Receivables - Net of Allowances		
Taxes	2,844,868	2,099,399
Other	—	3,874
Advances to Other Funds	4,329,050	2,177,725
Total Assets	8,123,743	5,389,231
LIABILITIES		
Accounts Payable	50,836	54,711
Retainage Payable	—	—
Accrued Payroll	22,706	58,938
Other Payables	450	990,210
Total Liabilities	73,992	1,103,859
DEFERRED INFLOWS OF RESOURCES		
Grants	—	—
Property Taxes	3,304,587	2,430,001
Total Deferred Inflows of Resources	3,304,587	2,430,001
Total Liabilities and Deferred Inflows of Resources	3,378,579	3,533,860
FUND BALANCES		
Nonspendable	4,329,050	—
Restricted	—	—
Assigned	—	1,855,371
Unassigned	416,114	—
Total Fund Balances	4,745,164	1,855,371
Total Liabilities, Deferred Inflows of Resources and Fund Balances	8,123,743	5,389,231

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

Revenue	Debt	Capital		
Clubhouse	Service	Projects	Nonmajor	Totals
589,406	252,213	891,302	1,627,138	5,418,117
—	—	—	2,257,949	7,202,216
529	1,598,989	—	—	1,603,392
390,000	—	1,200,000	—	8,096,775
979,935	1,851,202	2,091,302	3,885,087	22,320,500
44,586	—	158,913	64,791	373,837
—	—	8,229	5,656	13,885
20,183	—	—	5,638	107,465
—	—	—	—	990,660
64,769	—	167,142	76,085	1,485,847
—	—	141,642	—	141,642
—	1,893,513	—	2,626,949	10,255,050
—	1,893,513	141,642	2,626,949	10,396,692
64,769	1,893,513	308,784	2,703,034	11,882,539
—	—	—	—	4,329,050
—	—	582,518	1,238,213	1,820,731
915,166	—	1,200,000	—	3,970,537
—	(42,311)	—	(56,160)	317,643
915,166	(42,311)	1,782,518	1,182,053	10,437,961
979,935	1,851,202	2,091,302	3,885,087	22,320,500

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

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

April 30, 2023

Total Governmental Fund Balances	\$ 10,437,961
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	50,328,837
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	2,650,015
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(319,038)
Net Pension Liability - IMRF	(5,448,104)
Total OPEB Liability - RBP	(848,402)
General Obligation Bonds Payable - Net	(10,172,445)
Debt Certificates Payable	(1,735,000)
Accrued Interest Payable	(113,093)
Net Position of Governmental Activities	<u><u>44,780,731</u></u>

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2023**

See Following Page

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2023**

	General	Special Recreation
Revenues		
Taxes	\$ 2,911,658	2,093,865
Charges for Services	—	4,044,997
Intergovernmental	47,616	—
Interest Income	89,107	—
Miscellaneous	21,349	209,341
Total Revenues	<u>3,069,730</u>	<u>6,348,203</u>
Expenditures		
General Government	894,797	3,090,688
Recreation	2,019,715	2,689,928
Capital Outlay	—	—
Debt Service		
Principal Retirement	—	—
Interest and Fiscal Charges	—	—
Total Expenditures	<u>2,914,512</u>	<u>5,780,616</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>155,218</u>	<u>567,587</u>
Other Financing Sources (Uses)		
Debt Issuance	—	—
Transfers In	—	—
Transfers Out	—	(230,413)
	<u>—</u>	<u>(230,413)</u>
Net Change in Fund Balances	155,218	337,174
Fund Balances - Beginning	<u>4,589,946</u>	<u>1,518,197</u>
Fund Balances - Ending	<u><u>4,745,164</u></u>	<u><u>1,855,371</u></u>

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

Revenue	Debt	Capital		
Clubhouse	Service	Projects	Nonmajor	Totals
—	1,825,412	—	2,346,919	9,177,854
1,659,237	—	—	4,885	5,709,119
—	—	58,358	—	105,974
—	—	—	—	89,107
2,227	—	8,067	296,968	537,952
1,661,464	1,825,412	66,425	2,648,772	15,620,006
—	—	—	1,818,701	5,804,186
1,181,097	—	—	268,914	6,159,654
—	—	1,765,972	4,460	1,770,432
—	1,554,000	—	160,000	1,714,000
—	249,346	29,250	70,413	349,009
1,181,097	1,803,346	1,795,222	2,322,488	15,797,281
480,367	22,066	(1,728,797)	326,284	(177,275)
—	—	1,293,000	—	1,293,000
—	—	284,792	230,413	515,205
(100,000)	—	—	(272,566)	(602,979)
(100,000)	—	1,577,792	(42,153)	1,205,226
380,367	22,066	(151,005)	284,131	1,027,951
534,799	(64,377)	1,933,523	897,922	9,410,010
915,166	(42,311)	1,782,518	1,182,053	10,437,961

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended April 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ 1,027,951

Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital Outlays	1,328,429
Depreciation Expense	(1,797,931)

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

Change in Deferred Items - IMRF	4,544,782
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences	(296)
Change in Net Pension Liability - IMRF	(4,861,952)
Change in Total OPEB Liability - RBP	(136,375)
Retirement of Debt	1,714,000
Amortization of Premium	87,949
Debt Issuance	(1,293,000)

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

1,039

Changes in Net Position of Governmental Activities

<u>614,596</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Statement of Net Position - Proprietary Fund

April 30, 2023

See Following Page

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Statement of Net Position - Proprietary Fund

April 30, 2023

	<u>Business-Type Activities Fitness Center</u>
ASSETS	
Current Assets	
Cash	\$ 33,864
Receivables - Net of Allowances	
Accounts	<u>5,089</u>
Total Current Assets	<u>38,953</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	856,915
Depreciable	18,269,986
Accumulated Depreciation	<u>(7,587,705)</u>
Total Noncurrent Assets	<u>11,539,196</u>
Total Assets	11,578,149
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>416,193</u>
Total Assets and Deferred Outflows of Resources	<u>11,994,342</u>

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

	Business-Type Activities <u>Fitness Center</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 84,753
Accrued Payroll	22,350
Advances from Other Funds	8,096,775
Compensated Absences Payable	7,861
Total Current Liabilities	<u>8,211,739</u>
Noncurrent Liabilities	
Compensated Absences Payable	31,445
Net Pension Liability - IMRF	816,406
Total OPEB Liability - RBP	119,834
Total Noncurrent Liabilities	<u>967,685</u>
Total Liabilities	9,179,424
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	19,085
Total Liabilities and Deferred Inflows of Resources	<u>9,198,509</u>
NET POSITION	
Investment in Capital Assets	11,539,196
Unrestricted (Deficit)	<u>(8,743,363)</u>
Total Net Position	<u><u>2,795,833</u></u>

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund
For the Fiscal Year Ended April 30, 2023**

	<u>Business-Type Activities Fitness Center</u>
Operating Revenues	
Charges for Services	\$ 1,968,950
Miscellaneous	126,003
Total Operating Revenues	<u>2,094,953</u>
Operating Expenses	
Operations	2,107,794
Depreciation	436,070
Total Operating Expenses	<u>2,543,864</u>
(Loss) Before Transfers	(448,911)
Transfers In	<u>87,774</u>
Change in Net Position	(361,137)
Net Position - Beginning	<u>3,156,970</u>
Net Position - Ending	<u><u>2,795,833</u></u>

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Statement of Cash Flows - Proprietary Fund
For the Fiscal Year Ended April 30, 2023**

	<u>Business-Type Activities Fitness Center</u>
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 2,093,343
Payments to Suppliers	(1,134,024)
Payments to Employees	(950,843)
	<u>8,476</u>
Cash Flows from Noncapital Financing Activities	
Transfers In	<u>87,774</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	<u>(64,553)</u>
Net Change in Cash and Cash Equivalents	31,697
Cash and Cash Equivalents - Beginning	<u>2,167</u>
Cash and Cash Equivalents - Ending	<u><u>33,864</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	<u>(448,911)</u>
Adjustments to Reconcile Operating Income to	
Net Cash Provided by (Used in) Operating Activities:	
Depreciation	436,070
Other (Revenue) - IMRF and OPEB	(29,190)
(Increase) Decrease in Current Assets	(1,610)
Increase (Decrease) in Current Liabilities	<u>52,117</u>
Net Cash Provided by Operating Activities	<u><u>8,476</u></u>

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Buffalo Grove Park District (the District) of Illinois was incorporated September 22, 1969. The District operates under a board-manager form of government and provides services which include preservation of open space, recreational program activities which includes swimming pools, tennis courts, a museum and playgrounds, development and maintenance of the District's various parks and facilities and general administration.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

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

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities. The District's fitness center services are classified as business-type activities.

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

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

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

The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

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

Fund Financial Statements

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

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

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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

Governmental Funds

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

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Governmental Funds - Continued

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditures for specified purposes. The District maintains nine special revenue funds. The Recreation Fund, a major fund, is used to account for the revenue derived from a property tax levy and fees collected to fund recreational programs and facilities, maintenance of athletic fields and swimming pools of the District. The Clubhouse Fund, also a major fund, is used to account for the revenue derived from the District's before and after school day care program.

Debt Service Funds are used to account for the accumulation of resources, and the payment of, general long-term debt principal and interest. The District maintains two debt service funds. The Debt Service Fund, a major fund, is used to account for the payment of principal and interest on the District's general obligation bonds.

Capital Projects Funds are used to account for all resources used for the acquisition of capital assets except those financed by Proprietary Funds. The District maintains two capital projects funds. The Capital Projects Fund, a major fund, is used to account for financial resources to be used for the acquisition and construction of major capital items.

Proprietary Fund

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the District:

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Fitness Center Fund, a major fund, is used to account for the operations of a fitness center and indoor swimming pools. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance and related debt service.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

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

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

Basis of Accounting

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

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

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Interfund Receivables, Payables and Activity

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

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

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

Land Improvements	20 - 65 Years
Buildings and Improvements	7 - 50 Years
Equipment	5 - 30 Years

Compensated Absences

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

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

Deferred Outflows/Inflows of Resources

Deferred outflows/inflows of resources represent a consumption/acquisition of net assets that applies to future periods and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Long-Term Obligations

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

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

Net Position

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

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

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

- The Board of Park Commissioners follows these procedures in establishing the budgetary data reflected in the required supplementary information.
- At the February Board meeting, the Executive Director submits to the Board of Park Commissioners a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
- Public workshops are held during March and April to obtain taxpayer comments.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

- Prior to August 1 of the following fiscal year, the budget is legally enacted through the passage of a Budget and Appropriations Ordinance.
- The Board of Park Commissioners may amend the Budget and Appropriation Ordinance in the same manner as its original enactment. No budget amendments were made in the current year.
- The legal level of budgetary control is the fund level.
- All appropriations lapse at the year end. Expenditures legally may not exceed the total of appropriations and beginning fund balance at the fund level. Annual budgets are adopted for the all funds except for the Developer Donations Fund. The District adopts budgets consistent with accounting principles generally accepted in the United States of America.

DEFICIT FUND BALANCE

The following funds had deficit fund balance as of the date of this report:

Fund	Deficit
Debt Service	\$ 42,311
Museum Maintenance	56,160

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS - Continued

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an investment company. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

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

At year-end, the carrying amount of the District's deposits totaled \$4,742,822 and the bank balances totaled \$5,132,916. In addition, the District had \$424,281 invested in the Illinois Funds and \$284,878 invested in the Illinois Park District Liquid Asset Fund both with an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within in the current period. The investment policy limits the maximum maturity length of investments for no reserve funds to ten years for mortgage-backed securities and three years for nonmortgage-backed securities from the date of purchase. In addition, the average maturity for all mortgage-backed securities cannot exceed five years from the date of purchase.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by requiring investments primarily in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. As of April 30, 2023, the District's investment in the Illinois Funds were rated AAAM by Standard & Poor's and the Illinois Park District Liquid Asset Fund was rated AA Af by Standard & Poor's.

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

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance with the collateral held by an independent third party in the District's name. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Concentration of Credit Risk, and Custodial Credit Risk - Continued

Custodial Credit Risk - Continued. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not address custodial credit risk for investments. The Illinois Funds and the Illinois Park District Liquid Asset Fund are not subject to custodial credit risk.

INTERFUND ADVANCES

Interfund advances as of April 30, 2023 are as follows:

Advances to	Advances from	Amount
General	Fitness Center	\$ 4,329,050
Recreation	Fitness Center	2,177,725
Clubhouse	Fitness Center	390,000
Capital Projects	Fitness Center	<u>1,200,000</u>
		<u>8,096,775</u>

Interfund advances represent a shortage of funds in the Fitness Center being covered by the noted funds above. This loan will be repaid over several years at an agreed 0% interest.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Capital Projects	Clubhouse	\$ 100,000
Capital Projects	Nonmajor Governmental	184,792
Nonmajor Governmental	Recreation	230,413
Fitness Center	Nonmajor Governmental	<u>87,774</u>
		<u>602,979</u>

Transfers to the Capital Projects Fund are used to pay various capital expenditures. Transfers from the Recreation Fund are for the debt service for the CAC, and the transfer to the Fitness Center is for the use of NWSRA space.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 22,064,751	—	—	22,064,751
Construction in Progress	61,102	798,533	61,101	798,534
	<u>22,125,853</u>	<u>798,533</u>	<u>61,101</u>	<u>22,863,285</u>
Depreciable Capital Assets				
Land Improvements	21,039,859	60,504	—	21,100,363
Buildings and Improvements	27,020,099	—	—	27,020,099
Equipment	6,297,432	530,493	—	6,827,925
	<u>54,357,390</u>	<u>590,997</u>	<u>—</u>	<u>54,948,387</u>
Less Accumulated Depreciation				
Land Improvements	12,562,373	774,160	—	13,336,533
Buildings and Improvements	8,924,518	724,495	—	9,649,013
Equipment	4,198,013	299,276	—	4,497,289
	<u>25,684,904</u>	<u>1,797,931</u>	<u>—</u>	<u>27,482,835</u>
Total Net Depreciable Capital Assets	<u>28,672,486</u>	<u>(1,206,934)</u>	<u>—</u>	<u>27,465,552</u>
Total Net Capital Assets	<u>50,798,339</u>	<u>(408,401)</u>	<u>61,101</u>	<u>50,328,837</u>

Depreciation expense was charged to governmental activities as follows:

Recreation	<u>\$ 1,797,931</u>
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BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 856,915	—	—	856,915
Depreciable Capital Assets				
Land Improvements	790,923	—	—	790,923
Buildings and Improvements	17,083,726	20,759	—	17,104,485
Equipment	330,784	43,794	—	374,578
	<u>18,205,433</u>	<u>64,553</u>	<u>—</u>	<u>18,269,986</u>
Less Accumulated Depreciation				
Land Improvements	684,658	7,284	—	691,942
Buildings and Improvements	6,236,969	410,302	—	6,647,271
Equipment	230,008	18,484	—	248,492
	<u>7,151,635</u>	<u>436,070</u>	<u>—</u>	<u>7,587,705</u>
Total Net Depreciable Capital Assets	<u>11,053,798</u>	<u>(371,517)</u>	<u>—</u>	<u>10,682,281</u>
Total Net Capital Assets	<u>11,910,713</u>	<u>(371,517)</u>	<u>—</u>	<u>11,539,196</u>

Depreciation expense was charged to business-type activities as follows:

Fitness Center \$ 436,070

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

The District's property taxes are required to be levied by ordinance. A certified copy of the levy ordinance must be filed with the county clerk no later than the last Tuesday in December of each year. Taxes are due and collectible one-half in June (March for Cook County) and one-half in September of the following year. Property taxes attach as an enforceable lien on property as of January 1. The District has established a 3% allowance, based on historical collection experience, for uncollectible property taxes.

Property taxes are recognized as revenue in the year intended to finance. The 2022 levy is intended to finance the 2023 fiscal year and, accordingly, is reported as unearned/deferred revenue. The 2023 tax levy, which attached as an enforceable lien on property as of January 1, 2023, has not been recorded as a receivable as of April 30, 2023 as the tax has not yet been levied and will not be levied until December 2023 and, therefore, the levy is not measurable at April 30, 2023.

LONG-TERM DEBT

General Obligation Bonds

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

Issue	Debt by	Beginning Balances	Issuances	Retirements	Ending Balances
\$1,490,000 General Obligation Limited Tax Park Bonds of 2015A - Due in annual installments of \$55,000 to \$510,000 plus interest at 3.00% through December 30, 2023.	Debt Service	\$ 980,000	—	470,000	510,000
\$1,780,000 General Obligation Limited Tax Park Bonds of 2016 - Due in annual installments of \$155,000 to \$570,000 plus interest at 2.00% to 2.38% through December 30, 2023.	Debt Service	1,095,000	—	525,000	570,000

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Bonds - Continued

Issue	Debt by	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,325,000 General Obligation Limited Tax Park Bonds of 2017 - Due in annual installments of \$200,000 to \$1,190,000 plus interest at 2.00% to 3.00% through December 30, 2024.	Debt Service	\$ 1,590,000	—	200,000	1,390,000
\$1,795,000 General Obligation Limited Tax Park Bonds of 2018 - Due in annual installments of \$100,000 to \$875,000 plus interest at 3.00% to 4.00% through December 30, 2025.	Debt Service	1,450,000	—	200,000	1,250,000
\$1,615,000 General Obligation Limited Tax Park Bonds of 2019 - Due in annual installments of \$20,000 to \$700,000 plus interest at 2.00% to 4.00% through December 30, 2026.	Debt Service	1,435,000	—	70,000	1,365,000
\$2,288,000 General Obligation Limited Tax Park Bonds of 2020 - Due in annual installments of \$74,000 to \$676,000 plus interest at 0.95% to 1.25% through December 30, 2029.	Debt Service	2,288,000	—	—	2,288,000
\$1,315,000 General Obligation Limited Tax Park Bonds of 2021 - Due in annual installments of \$89,000 to \$171,000 plus interest at 0.60% to 1.75% through December 30, 2029.	Debt Service	1,315,000		89,000	1,226,000
\$1,293,000 General Obligation Limited Tax Park Bonds of 2022 - Due in annual installments of \$100,000 to \$386,000 plus interest at 3.41% through December 30, 2028.	Debt Service	—	1,293,000	—	1,293,000
		<u>10,153,000</u>	<u>1,293,000</u>	<u>1,554,000</u>	<u>9,892,000</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Certificates

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

Issue	Debt by	Beginning Balances	Issuances	Retirements	Ending Balances
\$3,185,000 General Obligation Limited Tax Debt Certificates of 2012 - Due in annual installments of \$120,000 to \$255,000 plus interest at 2.00% to 4.00% through December 1, 2031.	Art Center	\$ 1,895,000	—	160,000	1,735,000

Long-Term Liabilities Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 318,742	592	296	319,038	63,808
Net Pension Liability - IMRF	586,152	4,861,952	—	5,448,104	—
Total OPEB Liability - RBP	712,027	136,375	—	848,402	—
General Obligation Bonds	10,153,000	1,293,000	1,554,000	9,892,000	1,643,000
Unamortized Premium	368,394	—	87,949	280,445	—
Debt Certificates	1,895,000	—	160,000	1,735,000	165,000
	<u>14,033,315</u>	<u>6,291,919</u>	<u>1,802,245</u>	<u>18,522,989</u>	<u>1,871,808</u>
Business-Type Activities					
Compensated Absences	37,183	4,246	2,123	39,306	7,861
Net Pension Liability - IMRF	106,864	709,542	—	816,406	—
Total OPEB Liability - RBP	116,012	3,822	—	119,834	—
	<u>260,059</u>	<u>717,610</u>	<u>2,123</u>	<u>975,546</u>	<u>7,861</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity - Continued

For the governmental activities, the compensated absences, the net pension liability, and the total OPEB liability are liquidated by the General Fund and Recreation Fund. Payments on the general obligation bonds and debt certificates are made by the Debt Service Fund and the Art Center Fund.

For the business-type activities, the compensated absences, the net pension liability, and the total OPEB liability are liquidated by the Fitness Center Fund.

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities			
	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2024	\$ 1,643,000	296,442	165,000	66,812
2025	1,673,000	242,923	170,000	60,212
2026	1,661,000	188,091	180,000	53,412
2027	1,548,000	128,374	185,000	46,212
2028	1,347,000	70,423	190,000	38,812
2029	1,173,000	32,802	200,000	31,688
2030	847,000	11,442	205,000	24,188
2031	—	—	215,000	16,500
2032	—	—	225,000	8,438
	<u>9,892,000</u>	<u>970,497</u>	<u>1,735,000</u>	<u>346,274</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin

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

Assessed Valuation - 2021*	<u>\$ 1,720,460,767</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	49,463,247
Amount of Debt Applicable to Limit	
General Obligation Limited Tax Park Bonds of 2015A	(510,000)
General Obligation Limited Tax Park Bonds of 2016	(570,000)
General Obligation Limited Tax Park Bonds of 2017	(1,390,000)
General Obligation Limited Tax Park Bonds of 2018	(1,250,000)
General Obligation Limited Tax Park Bonds of 2019	(1,365,000)
General Obligation Limited Tax Park Bonds of 2020	(2,288,000)
General Obligation Limited Tax Park Bonds of 2021	(1,226,000)
General Obligation Limited Tax Park Bonds of 2022	(1,293,000)
General Obligation Limited Tax Debt Certificates of 2012	<u>(1,735,000)</u>
Legal Debt Margin	<u>37,836,247</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	9,892,649
Amount of Debt Applicable to Debt Limit	<u>(9,892,000)</u>
Non-Referendum Legal Debt Margin	<u>649</u>

*2022 Assessed Valuation was not available as of the date of the issuance of this report.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

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

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

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

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

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

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

Minimum Fund Balance Policy. The District has adopted targeted fund balances for several of its funds. The General Fund has a targeted unassigned fund balance of 25% of annual budgeted expenditures. The Recreation Fund has a targeted unassigned fund balance of 25% of annual operating expenditures.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

	General	Special Revenue		Debt Service	Capital Projects	Nonmajor	Totals
		Recreation	Clubhouse				
Fund Balances							
Nonspendable							
Advances to Other Funds	\$ 4,329,050	—	—	—	—	—	4,329,050
Restricted							
Retirement	—	—	—	—	—	212,756	212,756
Liability Insurance	—	—	—	—	—	138,738	138,738
Audit	—	—	—	—	—	3,435	3,435
Paving and Lighting	—	—	—	—	—	138,653	138,653
Special Recreation	—	—	—	—	—	583,785	583,785
Capital Projects	—	—	—	—	582,518	160,846	743,364
	—	—	—	—	582,518	1,238,213	1,820,731
Assigned							
Advances to Fitness Center Recreational Programming, Facility Maintenance, and Future Recreation Capital	—	1,855,371	390,000	—	1,200,000	—	3,445,371
	—	—	525,166	—	—	—	525,166
	—	1,855,371	915,166	—	1,200,000	—	3,970,537
Unassigned	416,114	—	—	(42,311)	—	(56,160)	317,643
Total Fund Balances	4,745,164	1,855,371	915,166	(42,311)	1,782,518	1,182,053	10,437,961

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 50,328,837
Plus: Unspent Bond Proceeds	142,694
Less Capital Related Debt:	
General Obligation Limited Tax Park Bonds of 2015A	(510,000)
General Obligation Limited Tax Park Bonds of 2016	(570,000)
General Obligation Limited Tax Park Bonds of 2017	(1,390,000)
General Obligation Limited Tax Park Bonds of 2018	(1,250,000)
General Obligation Limited Tax Park Bonds of 2019	(1,365,000)
General Obligation Limited Tax Park Bonds of 2020	(2,288,000)
General Obligation Limited Tax Park Bonds of 2021	(1,226,000)
General Obligation Limited Tax Park Bonds of 2022	(1,293,000)
Unamortized Premium	(280,445)
General Obligation Limited Tax Debt Certificates of 2012	<u>(1,735,000)</u>
Net Investment in Capital Assets	<u>38,564,086</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	11,539,196
Less Capital Related Debt:	<u>—</u>
Net Investment in Capital Assets	<u>11,539,196</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1986, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

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

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

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

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

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2022 and the statement of revenues and expenses for the period ending December 31, 2022. The District's portion of the overall equity of the pool is 1.210% or \$534,579.

Assets	\$ 66,570,393
Deferred Outflows of Resources - Pension	787,406
Liabilities	20,949,149
Deferred Inflows of Resources - Pension	2,223,803
Total Net Position	44,184,847
Operating Revenues	17,464,224
Nonoperating Revenues	(6,820,223)
Expenditures	23,554,952

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Since 97.22% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

CONTINGENT LIABILITIES

Litigation

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

Grants

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

JOINT GOVERNED ORGANIZATION - NORTHWEST SPECIAL RECREATION ASSOCIATION

The District is a member of the Northwest Special Recreation Association (NWSRA), which was organized by 16 area park districts in order to provide special recreation programs to the physically and mentally handicapped within their districts and to share the expenses of such programs on a cooperative basis. Each member District's contribution is based on its pro rata share of 75% of the assessed valuation and 25% of the gross populations. The District's contribution for the year ended April 30, 2023 was \$254,213.

NWSRA's Board of Directors consists of one member from each participating district. The Board of Directors is the governing body of NWSRA and is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming and master plans. The District is not financially accountable for the activities of NWSRA and, accordingly, NWSRA has not been included in the accompanying financial statements.

Complete financial statements for NWSRA can be obtained from NWSRA administrative offices at 3000 Central Road, Rolling Meadows, Illinois, 60008.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

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

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

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

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	44
Inactive Plan Members Entitled to but not yet Receiving Benefits	104
Active Plan Members	<u>82</u>
Total	<u><u>230</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year-ended April 30, 2023, the District's contribution was 13.01% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2022, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	
Regular	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

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

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

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 10,230,574	6,264,510	3,096,934

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2021	\$ 29,244,480	28,551,464	693,016
Changes for the year:			
Service Cost	449,533	—	449,533
Interest on the Total Pension Liability	2,089,195	—	2,089,195
Difference Between Expected and Actual Experience of the Total Pension Liability	647,015	—	647,015
Change of Assumptions	—	—	—
Contributions - Employer	—	683,758	(683,758)
Contributions - Employees	—	227,582	(227,582)
Net Investment Income	—	(3,418,793)	3,418,793
Benefit Payments, Including Refunds of Member Contributions	(1,305,538)	(1,305,538)	—
Other (Net Transfer)	—	121,702	(121,702)
Net Changes	1,880,205	(3,691,289)	5,571,494
Balances at December 31, 2022	31,124,685	24,860,175	6,264,510

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended April 30, 2023, the District recognized pension expense of \$952,975. At April 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 920,117	(6,326)	913,791
Change in Assumptions	90,442	(140,115)	(49,673)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	1,964,591	—	1,964,591
Total Pension Expense to be Recognized in Future Periods	2,975,150	(146,441)	2,828,709
Pension Contributions Made Subsequent to the Measurement Date	218,414	—	218,414
Total Deferred Amounts Related to IMRF	<u>3,193,564</u>	<u>(146,441)</u>	<u>3,047,123</u>

\$218,414 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 351,355
2025	555,934
2026	807,557
2027	1,113,863
2028	—
Thereafter	—
Totals	<u>2,828,709</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RBP provides medical, prescription drug, dental and vision benefits for retirees and their dependents. Retirees pay the full premium except for the Executive Director who pays 17% of the cost. Coverage ends at age 65 for disabled employees or once retirees are eligible for Medicare.

Plan Membership. As of April 30, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	6
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>61</u>
Total	<u><u>67</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of April 30, 2023, and was determined by an actuarial valuation date of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	3.53%
Healthcare Cost Trend Rates	The initial trend rate is based on the 2023 Segal Health Plan Cost Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range.
Retirees' Share of Benefit-Related Costs	100% of Benefit-Related Costs; Executive Director pays 17% of Costs until Medicare eligible.

The discount rate was based upon the General Obligation Municipal Bond Rate as of April 30, 2023.

Mortality rates were based on PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020; Age 83 for Males, Age 87 for Females.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at April 30, 2022	<u>\$ 828,039</u>
Changes for the Year:	
Service Cost	8,454
Interest on the Total OPEB Liability	25,653
Changes of Benefit Terms	(10,717)
Difference Between Expected and Actual Experience	149,182
Changes of Assumptions or Other Inputs	25,349
Benefit Payments	<u>(57,724)</u>
Net Changes	<u>140,197</u>
Balance at April 30, 2023	<u><u>968,236</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The discount rate used to measure the total pension liability was 3.53%, while the prior valuation used 3.21%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (2.53%)	Current Discount Rate (3.53%)	1% Increase (4.53%)
Total OPEB Liability \$	1,034,820	968,236	905,924

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

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

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability \$	876,742	968,236	1,074,832

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2023, the District recognized OPEB expense of \$197,921. Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB.

REQUIRED SUPPLEMENTARY INFORMATION

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

- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefit Plan
- Budgetary Comparison Schedules
General Fund
Recreation - Special Revenue Fund
Clubhouse - Special Revenue Fund

Notes to the Required Supplementary Information

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
April 30, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 605,513	\$ 605,513	\$ —	\$ 4,516,196	13.41%
2017	686,321	686,321	—	4,643,575	14.78%
2018	664,363	664,363	—	4,856,440	13.68%
2019	648,438	648,438	—	5,032,789	12.88%
2020	673,743	673,743	—	5,375,300	12.53%
2021	700,172	700,172	—	4,963,545	14.11%
2022	682,648	682,648	—	4,942,138	13.81%
2023	668,817	668,817	—	5,140,942	13.01%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Notes:

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Illinois Municipal Retirement Fund - Regular
Schedule of Changes in the Employer's Net Pension Liability
April 30, 2023**

	<u>12/31/2015</u>
Total Pension Liability	
Service Cost	\$ 425,421
Interest	1,406,808
Differences Between Expected and Actual Experience	703,840
Change of Assumptions	—
Benefit Payments, Including Refunds of Member Contributions	(778,015)
Net Change in Total Pension Liability	<u>1,758,054</u>
Total Pension Liability - Beginning	<u>19,009,065</u>
 Total Pension Liability - Ending	 <u><u>20,767,119</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 643,963
Contributions - Members	203,229
Net Investment Income	73,306
Benefit Payments, Including Refunds of Member Contributions	(778,015)
Other (Net Transfer)	331,921
Net Change in Plan Fiduciary Net Position	<u>474,404</u>
Plan Net Position - Beginning	<u>14,626,558</u>
 Plan Net Position - Ending	 <u><u>15,100,962</u></u>
 Employer's Net Pension Liability	 <u><u>\$ 5,666,157</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 72.72%
 Covered Payroll	 \$ 4,516,196
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 125.46%

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017.

12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
473,219	486,704	477,816	492,943	541,116	427,672	449,533
1,539,743	1,610,555	1,638,083	1,777,635	1,901,733	1,977,379	2,089,195
(267,809)	(121,982)	781,177	458,730	57,798	389,267	647,015
(87,364)	(718,482)	752,047	—	(253,479)	—	—
(782,752)	(822,886)	(947,720)	(1,009,667)	(1,073,726)	(1,220,389)	(1,305,538)
875,037	433,909	2,701,403	1,719,641	1,173,442	1,573,929	1,880,205
20,767,119	21,642,156	22,076,065	24,777,468	26,497,109	27,670,551	29,244,480
21,642,156	22,076,065	24,777,468	26,497,109	27,670,551	29,244,480	31,124,685
686,321	668,834	663,408	621,515	714,101	670,205	683,758
208,961	217,783	224,202	236,818	229,314	219,201	227,582
1,054,564	2,830,715	(949,708)	3,422,175	3,024,779	4,146,844	(3,418,793)
(782,752)	(822,886)	(947,720)	(1,009,667)	(1,073,726)	(1,220,389)	(1,305,538)
50,553	(361,265)	512,740	21,865	227,677	(33,960)	121,702
1,217,647	2,533,181	(497,078)	3,292,706	3,122,145	3,781,901	(3,691,289)
15,100,962	16,318,609	18,851,790	18,354,712	21,647,418	24,769,563	28,551,464
16,318,609	18,851,790	18,354,712	21,647,418	24,769,563	28,551,464	24,860,175
5,323,547	3,224,275	6,422,756	4,849,691	2,900,988	693,016	6,264,510
75.40%	85.39%	74.08%	81.70%	89.52%	97.63%	79.87%
4,643,575	4,839,599	4,965,629	5,262,613	5,039,525	4,797,465	5,057,380
114.64%	66.62%	129.34%	92.15%	57.56%	14.45%	123.87%

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2023

	<u>4/30/2019</u>
Total OPEB Liability	
Service Cost	\$ 28,260
Interest	44,350
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	15,582
Benefit Payments	(119,899)
Other Changes	—
Net Change in Total OPEB Liability	<u>(31,707)</u>
Total OPEB Liability - Beginning	<u>1,177,083</u>
Total OPEB Liability - Ending	<u><u>1,145,376</u></u>
Covered-Employee Payroll	\$ 5,032,789
Total OPEB Liability as a Percentage of Covered-Employee Payroll	22.76%

Notes:

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

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2019 through 2022.

4/30/2020	4/30/2021	4/30/2022	04/30/2023
29,618	32,169	11,995	8,454
40,805	28,939	23,986	25,653
—	—	—	(10,717)
—	(97,501)	—	149,182
111,423	63,290	(223,485)	25,349
(137,272)	(119,084)	(82,220)	(57,724)
—	—	—	—
44,574	(92,187)	(269,724)	140,197
1,145,376	1,189,950	1,097,763	828,039
1,189,950	1,097,763	828,039	968,236
5,375,200	4,963,545	4,942,139	5,140,943
22.14%	22.12%	16.75%	18.83%

BUFFALO GROVE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,925,000	2,925,000	2,911,658
Intergovernmental			
Replacement Taxes	12,000	12,000	47,616
Interest Income	6,000	6,000	89,107
Miscellaneous	4,000	4,000	21,349
Total Revenues	<u>2,947,000</u>	<u>2,947,000</u>	<u>3,069,730</u>
Expenditures			
General Government	926,629	926,629	894,797
Recreation	2,190,428	2,190,428	2,019,715
Total Expenditures	<u>3,117,057</u>	<u>3,117,057</u>	<u>2,914,512</u>
Net Change in Fund Balance	<u>(170,057)</u>	<u>(170,057)</u>	155,218
Fund Balance - Beginning			<u>4,589,946</u>
Fund Balance - Ending			<u>4,745,164</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 2,185,000	2,185,000	2,093,865
Charges for Services	3,702,725	3,702,725	4,044,997
Miscellaneous	145,047	145,047	209,341
Total Revenues	<u>6,032,772</u>	<u>6,032,772</u>	<u>6,348,203</u>
Expenditures			
General Government	3,222,091	3,222,091	3,090,688
Recreation	3,085,351	3,085,351	2,689,928
Total Expenditures	<u>6,307,442</u>	<u>6,307,442</u>	<u>5,780,616</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(274,670)	(274,670)	567,587
Other Financing (Uses)			
Transfers Out	<u>(230,413)</u>	<u>(230,413)</u>	<u>(230,413)</u>
Net Change in Fund Balance	<u>(505,083)</u>	<u>(505,083)</u>	337,174
Fund Balance - Beginning			<u>1,518,197</u>
Fund Balance - Ending			<u><u>1,855,371</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Clubhouse - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services			
District 21	\$ 310,000	310,000	339,198
District 96	680,000	680,000	745,898
District 102	470,000	470,000	397,574
Trips	181,350	181,350	176,567
Miscellaneous	1,285	1,285	2,227
Total Revenues	<u>1,642,635</u>	<u>1,642,635</u>	<u>1,661,464</u>
Expenditures			
Recreation	<u>1,496,159</u>	<u>1,496,159</u>	<u>1,181,097</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	146,476	146,476	480,367
Other Financing (Uses)			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>
Net Change in Fund Balance	<u>46,476</u>	<u>46,476</u>	380,367
Fund Balance - Beginning			<u>534,799</u>
Fund Balance - Ending			<u>915,166</u>

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedule - Enterprise Fund

INDIVIDUAL DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Recreation Fund

The Recreation Fund is used to account for the revenue derived from a property tax levy and fees collected to fund recreational programs and facilities, maintenance of athletic fields and swimming pools of the District.

Clubhouse Fund

The Clubhouse Fund is used to account for the revenue derived from the District's before and after school day care program.

Museum Maintenance Fund

The Museum Maintenance Fund is used to account for the receipt of property taxes and programs provided by the Raupp Museum and expenses of these funds for the maintenance and operation of the museum.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund (IMRF) Fund is used to account for the receipt of property taxes to fund payments to the state controlled pension fund.

Liability Insurance Fund

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

Audit Fund

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

INDIVIDUAL DESCRIPTIONS

SPECIAL REVENUE FUNDS - Continued

Paving and Lighting Fund

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

Recreation for the Handicapped Fund

The Recreation for the Handicapped Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association to provide special recreation programs for the physically and mentally handicapped. In addition, transfers from the Fund are used for accessible capital projects.

Social Security Fund

The Social Security Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for payment of the employer's portion of Federal Social Security and Medicare taxes.

DEBT SERVICE FUNDS

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

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on the District's general obligation bonds.

Art Center Fund

The Art Center Fund is used to account for the principal and interest on the 2012 Debt Certificates and transfers from the Recreation Fund.

INDIVIDUAL DESCRIPTIONS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition of capital assets except those financed by Proprietary Funds.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition and construction of major capital items.

Developer Donations Fund

The Developer Donations Fund is used to account for Developer Donation revenues received from the Village of Buffalo Grove and transfers from the Fund to Capital Projects.

ENTERPRISE FUND

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Fitness Center Fund

The Fitness Center Fund is used to account for the operations of a fitness center and indoor swimming pools. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance and related debt service.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
General Government			
Personal Services			
Salaries	\$ 504,475	504,475	503,270
Group Insurance	152,657	152,657	149,988
Employee Recognition Program	1,575	1,575	2,015
Staff Development	12,750	12,750	10,762
Conferences and Seminars	10,784	10,784	8,155
Travel	500	500	783
	<u>682,741</u>	<u>682,741</u>	<u>674,973</u>
Commodities			
Accounting Supplies	1,000	1,000	848
Commissioner Supplies	18,330	18,330	19,094
MIS Supplies	250	250	150
Copier and Register Supplies	600	600	104
General Administrative	2,890	2,890	3,248
Office Supplies	1,500	1,500	2,868
Paper	300	300	788
Postage	2,500	2,500	1,186
Special Administration Programs	4,000	4,000	2,673
	<u>31,370</u>	<u>31,370</u>	<u>30,959</u>
Contractual Services			
Computer Programming	1,345	1,345	902
Consultants	143,958	143,958	138,640
Dues and Subscriptions	15,490	15,490	14,903
Legal Counsel	18,000	18,000	14,400
Other Legal	11,725	11,725	5,455
Service Agreement	8,200	8,200	8,268
Telephone	4,800	4,800	3,580
Bernard House	2,500	2,500	2,717
Contract Services	5,000	5,000	—
Strategic Planning Initiatives	1,500	1,500	—
	<u>212,518</u>	<u>212,518</u>	<u>188,865</u>
Total General Government	<u>926,629</u>	<u>926,629</u>	<u>894,797</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Recreation			
Personal Services			
Salaries	\$ 1,379,026	1,379,026	1,258,203
Group Insurance	385,285	385,285	342,981
Employee Recognition Program	2,025	2,025	2,009
Education	2,000	2,000	455
Conferences and Seminars	17,518	17,518	16,360
Travel	4,100	4,100	11,014
	<u>1,789,954</u>	<u>1,789,954</u>	<u>1,631,022</u>
Commodities			
Ball Diamonds Repair and Maintenance	6,250	6,250	1,000
Building Repair and Maintenance	16,000	16,000	11,740
Equipment Repair and Maintenance	22,300	22,300	8,328
Park Equipment Repair and Maintenance	11,950	11,950	14,649
Water/Sewer Repair	1,500	1,500	—
Vehicle Repair and Maintenance	10,000	10,000	11,277
Light Repairs	14,000	14,000	3,561
Fence Repairs	4,500	4,500	3,009
HVAC/Plumbing	5,000	5,000	5,115
Fertilizer	5,000	5,000	4,934
Gasoline, Oil and Grease	39,100	39,100	69,219
General Administrative	3,450	3,450	8,690
Herbicides	14,575	14,575	24,223
Ice Melt	11,000	11,000	9,229
Landscape Tools	1,750	1,750	989
Office Supplies	2,149	2,149	3,614
Plantings	5,400	5,400	3,486
Safety Equipment	750	750	1,602
Seed and Mulch	7,500	7,500	4,471
Shop Supplies	4,050	4,050	2,645
Signs	3,000	3,000	2,994
Sod	400	400	—
Top Soil	1,375	1,375	—
Underlayment	6,400	6,400	4,200

BUFFALO GROVE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Recreation - Continued			
Commodities - Continued			
Uniform	\$ 5,000	5,000	6,352
Custodial Supplies	775	775	775
Riding Mower	6,350	6,350	5,185
Welding Supplies	330	330	149
Willow Stream Irrigation	3,250	3,250	3,015
	<u>213,104</u>	<u>213,104</u>	<u>214,451</u>
Contractual Services			
Building Maintenance	6,250	6,250	1,339
Furnace and Heater Maintenance	5,000	5,000	—
Dues and Subscriptions	5,390	5,390	5,845
Landscaping Services	115,000	115,000	126,474
Licenses and Registration	3,810	3,810	2,176
Pest Control	550	550	517
Refuse Disposal	3,350	3,350	6,119
Service Agreements	1,250	1,250	707
Shop and Equipment Rental	1,300	1,300	—
Tree Maintenance	17,000	17,000	5,230
Utilities			
Electric	7,400	7,400	5,305
Gas	3,000	3,000	3,758
Telephone	11,320	11,320	11,881
Water	5,500	5,500	4,410
	<u>186,120</u>	<u>186,120</u>	<u>173,761</u>
Capital Improvements			
Machine and Tools	1,250	1,250	481
Total Recreation	<u>2,190,428</u>	<u>2,190,428</u>	<u>2,019,715</u>
Total Expenditures	<u><u>3,117,057</u></u>	<u><u>3,117,057</u></u>	<u><u>2,914,512</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
 Schedule of Revenues - Budget and Actual
 For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 2,185,000	2,185,000	2,093,865
Charges for Services			
Recreational Programs			
Adult General	65,517	65,517	70,598
Adult Sports	46,773	46,773	45,111
Camps	1,031,716	1,031,716	903,740
Dance	978,764	978,764	1,121,007
Early Childhood and Tot	496,746	496,746	544,691
Seniors	8,180	8,180	19,753
Special Events	117,543	117,543	182,780
Youth General	55,014	55,014	65,677
Youth Sports	262,647	262,647	404,007
	<u>3,062,900</u>	<u>3,062,900</u>	<u>3,357,364</u>
Aquatics			
Camp	48,672	48,672	42,560
Group Lessons	22,440	22,440	45,042
Hurricanes	204,875	204,875	137,380
Lifeguard Classes	5,175	5,175	1,529
Private Lessons	17,225	17,225	19,117
Water Babies	9,313	9,313	10,984
	<u>307,700</u>	<u>307,700</u>	<u>256,612</u>
Golf Learning Center			
Private Lessons	15,900	15,900	11,977
Group Lessons	27,000	27,000	29,268
Tee Admissions	153,000	153,000	233,315
Five Hour Tee Pass	94,125	94,125	92,030
Season Pass	31,500	31,500	49,000
Pro Shop Sales	10,000	10,000	14,902
Gift Certificates	600	600	529
	<u>332,125</u>	<u>332,125</u>	<u>431,021</u>
Total Charges for Services	<u>3,702,725</u>	<u>3,702,725</u>	<u>4,044,997</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Revenues - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Miscellaneous			
Rental	\$ 31,120	31,120	63,571
Daily Admissions	56,780	56,780	54,953
Pool Passes	14,425	14,425	9,813
Miscellaneous	42,722	42,722	81,004
Total Miscellaneous	145,047	145,047	209,341
Total Revenues	6,032,772	6,032,772	6,348,203

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
General Government			
Personal Services			
Salaries	\$ 1,933,120	1,933,120	1,878,084
Group Insurance	513,983	513,983	531,064
Employee Recognition Program	4,370	4,370	3,544
Education and Tuition	1,500	1,500	2,421
Conferences and Seminars	46,870	46,870	46,460
Travel	5,250	5,250	3,024
Staff Development	11,720	11,720	7,006
Program Development	—	—	335
	<u>2,516,813</u>	<u>2,516,813</u>	<u>2,471,938</u>
Commodities			
Accounting Supplies	1,000	1,000	955
MIS Supplies	520	520	610
Building Repair	14,750	14,750	2,769
Concession Repair	500	500	—
Concession Supplies	11,250	11,250	13,928
Alcohol Purchases	550	550	1,558
Vehicle Maintenance	595	595	—
HVAC/Plumbing	5,000	5,000	582
Copier Supplies	250	250	244
Copier Supplies	9,500	9,500	8,728
Fee Assistance	6,200	6,200	6,396
General Administrative	4,920	4,920	1,802
Military Assistance Support	1,200	1,200	—
Office Supplies	5,573	5,573	8,441
Paper	800	800	1,835
Postage	48,087	48,087	18,757
Public Information	5,825	5,825	5,714
Recreation Equipment	5,100	5,100	2,391
Sales Tax	3,300	3,300	4,366
Sponsorship Expenditures	5,000	5,000	2,030
Uniforms	960	960	307
Vending Supplies	1,000	1,000	741
Willow Stream Shelter	1,750	1,750	—
	<u>133,630</u>	<u>133,630</u>	<u>82,154</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
General Government - Continued			
Contractual Services			
Advertising	\$ 5,816	5,816	4,447
Architects, Consultants and Engineers	95,976	95,976	92,192
Building Maintenance	9,000	9,000	1,256
Program Charge Fees	81,000	81,000	97,575
Contractual Services	17,629	17,629	13,828
Dues and Subscriptions	21,651	21,651	20,984
Employment Ads	1,730	1,730	602
Furnace and Heater Maintenance	9,000	9,000	—
Office Machine Repair	600	600	272
Outdoor Rental	7,800	7,800	5,043
Pest Control	3,212	3,212	2,026
Printing	132,700	132,700	130,029
Service Agreements	31,454	31,454	42,080
Utilities			
Electric	78,100	78,100	43,231
Gas	24,900	24,900	39,046
Telephone	26,030	26,030	28,060
Water	25,050	25,050	15,925
	<u>571,648</u>	<u>571,648</u>	<u>536,596</u>
Total General Government	<u>3,222,091</u>	<u>3,222,091</u>	<u>3,090,688</u>
Recreation			
Recreational Programs			
Personal Services			
Salaries - Part-Time	45,503	45,503	30,481
Salaries - Coordinators	23,700	23,700	23,317
Salaries - Instructors	1,187,388	1,187,388	1,084,964
	<u>1,256,591</u>	<u>1,256,591</u>	<u>1,138,762</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Recreation - Continued			
Recreational Programs - Continued			
Commodities			
Awards	\$ 7,933	7,933	10,175
Equipment and Supplies	322,760	322,760	281,419
Tickets	202,140	202,140	145,989
	<u>532,833</u>	<u>532,833</u>	<u>437,583</u>
Contractual Services			
Program Rentals	113,355	113,355	60,105
Contractual Programs	489,054	489,054	498,475
	<u>602,409</u>	<u>602,409</u>	<u>558,580</u>
Total Recreational Programs	<u>2,391,833</u>	<u>2,391,833</u>	<u>2,134,925</u>
Aquatics			
Personal Services			
Salaries	271,060	271,060	260,206
Staff Development	45,710	45,710	26,089
Managers	14,610	14,610	13,495
	<u>331,380</u>	<u>331,380</u>	<u>299,790</u>
Commodities			
Building Repair and Maintenance	27,725	27,725	4,898
First Aid Supplies	775	775	272
Landscaping	1,000	1,000	315
Office Supplies	250	250	506
Program Supplies	14,450	14,450	9,884
Uniforms	8,190	8,190	3,064
Sanitation	10,500	10,500	9,011
Rescue Equipment	6,467	6,467	5,073
	<u>69,357</u>	<u>69,357</u>	<u>33,023</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Recreation - Continued			
Aquatics - Continued			
Contractual Services			
Dues and Subscriptions	\$ 5,320	5,320	6,223
Contractual Programs	14,075	14,075	1,542
Pest Control	800	800	1,210
Utilities			
Electric	9,600	9,600	5,222
Gas	6,900	6,900	12,573
Telephone	—	—	33
Water	24,000	24,000	17,609
	<u>60,695</u>	<u>60,695</u>	<u>44,412</u>
Total Aquatics	<u>461,432</u>	<u>461,432</u>	<u>377,225</u>
Golf Learning Center			
Personal Services			
Salaries	135,584	135,584	105,869
Program Development	495	495	327
	<u>136,079</u>	<u>136,079</u>	<u>106,196</u>
Commodities			
Building Repair	3,750	3,750	1,718
Custodial Repair	1,350	1,350	1,033
Landscaping	24,828	24,828	4,836
MIS Supplies	1,191	1,191	136
Office Supplies	3,250	3,250	968
HVAC/Plumbing	2,000	2,000	201
Pro-Shop Supplies	8,000	8,000	13,412
Program Supplies	600	600	319
Tractor Maintenance	1,700	1,700	1,046
Uniforms	1,120	1,120	1,929
Vending Supplies	468	468	480
	<u>48,257</u>	<u>48,257</u>	<u>26,078</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Recreation - Continued			
Golf Learning Center - Continued			
Contractual Services			
Dues and Subscriptions	\$ 1,030	1,030	1,572
Advertising	2,270	2,270	260
Contract Services	2,000	2,000	2,295
Printing	950	950	500
Building Maintenance	1,500	1,500	367
Furnace and Heater Maintenance	3,000	3,000	555
Structure Handling	3,000	3,000	—
Pest Control	700	700	450
Service Agreement	—	—	1,056
Utilities			
Electric	8,700	8,700	6,406
Gas	20,400	20,400	27,751
Telephone	3,600	3,600	3,340
Water	600	600	952
	<u>47,750</u>	<u>47,750</u>	<u>45,504</u>
Total Golf Learning Center	<u>232,086</u>	<u>232,086</u>	<u>177,778</u>
Total Recreation	<u>3,085,351</u>	<u>3,085,351</u>	<u>2,689,928</u>
Total Expenditures	<u><u>6,307,442</u></u>	<u><u>6,307,442</u></u>	<u><u>5,780,616</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Clubhouse - Special Revenue Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Recreation			
Personal Services			
Salaries	\$ 106,026	106,026	110,828
Instructors	952,402	952,402	679,214
Group Insurance	38,906	38,906	40,562
FICA	48,000	48,000	60,464
IMRF	60,000	60,000	56,244
Program Development	8,250	8,250	3,540
Employee Recognition	1,000	1,000	19
Staff Development	3,500	3,500	282
Travel	6,000	6,000	1,976
Conferences/Seminars	5,602	5,602	3,226
	<u>1,229,686</u>	<u>1,229,686</u>	<u>956,355</u>
Commodities			
Equipment	1,500	1,500	1,491
First Aid	900	900	622
MIS Supplies	1,400	1,400	870
Office Supplies	2,000	2,000	1,938
Paper	—	—	201
Postage	—	—	209
Program Expenditures	86,249	86,249	70,037
Children's Shirts	2,200	2,200	2,360
Staff Shirts	3,810	3,810	3,762
Tickets	77,920	77,920	70,840
	<u>175,979</u>	<u>175,979</u>	<u>152,330</u>
Contractual Services			
Bus Rentals	37,810	37,810	43,726
Dues and Subscriptions	984	984	917
Program Charge Fees	22,000	22,000	21,606
School Rentals	23,100	23,100	—
Utilities			
Telephone	6,600	6,600	6,163
	<u>90,494</u>	<u>90,494</u>	<u>72,412</u>
Total Expenditures	<u>1,496,159</u>	<u>1,496,159</u>	<u>1,181,097</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Debt Service Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,830,000	1,830,000	1,825,412
Expenditures			
Debt Service			
Principal Retirement	1,554,000	1,554,000	1,554,000
Interest and Fiscal Charges	249,346	249,346	249,346
Total Expenditures	1,803,346	1,803,346	1,803,346
Net Change in Fund Balance	26,654	26,654	22,066
Fund Balance - Beginning			(64,377)
Fund Balance - Ending			(42,311)

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Capital Projects Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 200,000	200,000	58,358
Miscellaneous	—	—	8,067
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>66,425</u>
Expenditures			
Capital Outlay	2,705,953	2,705,953	1,765,972
Debt Service			
Interest and Fiscal Charges	—	—	29,250
Total Expenditures	<u>2,705,953</u>	<u>2,705,953</u>	<u>1,795,222</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,505,953)</u>	<u>(2,505,953)</u>	<u>(1,728,797)</u>
Other Financing Sources			
Debt Issuance	1,600,000	1,600,000	1,293,000
Transfers In	495,000	495,000	284,792
	<u>2,095,000</u>	<u>2,095,000</u>	<u>1,577,792</u>
Net Change in Fund Balance	<u>(410,953)</u>	<u>(410,953)</u>	(151,005)
Fund Balance - Beginning			<u>1,933,523</u>
Fund Balance - Ending			<u><u>1,782,518</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Capital Projects Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Capital Outlay			
Capital Improvement			
Alcott Center	\$ 80,584	80,584	23,151
Bernard House	—	—	7,110
Engineering, Architect and Consultants	50,000	50,000	195,589
Equipment Maintenance	80,000	80,000	68,918
Equipment Recreation	115,000	115,000	5,070
Grounds	78,000	78,000	54,746
MIS System	123,635	123,635	108,261
Willow Stream Pool	7,660	7,660	7,660
Vehicles	95,000	95,000	—
	<u>629,879</u>	<u>629,879</u>	<u>470,505</u>
Park Improvements			
Community Arts Center	441,376	441,376	420,709
Mike Rylko Park	455,696	455,696	454,348
Health and Fitness Center	126,094	126,094	75,392
Golf Learning Center	35,677	35,677	—
Rick Drazner Park	279,731	279,731	253,671
Prairie Grove Park	673,000	673,000	53,812
Willow Stream Park	40,000	40,000	11,812
Woodland Park	24,500	24,500	25,723
	<u>2,076,074</u>	<u>2,076,074</u>	<u>1,295,467</u>
Total Capital Outlay	2,705,953	2,705,953	1,765,972
Debt Service			
Interest and Fiscal Charges	—	—	29,250
Total Expenses	<u>2,705,953</u>	<u>2,705,953</u>	<u>1,795,222</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

April 30, 2023

See Following Page

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

April 30, 2023

	Special Revenue			
	Museum Maintenance	Illinois Municipal Retirement	Liability Insurance	Audit
ASSETS				
Cash and Investments	\$ 47,991	202,868	218,057	6,178
Receivables - Net of Allowances				
Property Taxes	250,548	539,976	432,066	17,257
Total Assets	298,539	742,844	650,123	23,435
LIABILITIES				
Accounts Payable	55,522	—	9,269	—
Retainage Payable	5,656	—	—	—
Accrued Payroll	3,520	—	2,116	—
Total Liabilities	64,698	—	11,385	—
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	290,001	625,000	500,000	20,000
Total Liabilities and Deferred Inflows of Resources	354,699	625,000	511,385	20,000
FUND BALANCES				
Restricted	—	117,844	138,738	3,435
Unassigned	(56,160)	—	—	—
Total Fund Balances	(56,160)	117,844	138,738	3,435
Total Liabilities, Deferred Inflows of Resources and Fund Balances	298,539	742,844	650,123	23,435

Paving and Lighting	Recreation for the Handicapped	Social Security	Debt Service Art Center	Capital Projects Developer Donations	Totals
148,147	690,962	152,089	—	160,846	1,627,138
60,506	594,771	362,825	—	—	2,257,949
208,653	1,285,733	514,914	—	160,846	3,885,087
—	—	—	—	—	64,791
—	—	—	—	—	5,656
—	—	2	—	—	5,638
—	—	2	—	—	76,085
70,000	701,948	420,000	—	—	2,626,949
70,000	701,948	420,002	—	—	2,703,034
138,653	583,785	94,912	—	160,846	1,238,213
—	—	—	—	—	(56,160)
138,653	583,785	94,912	—	160,846	1,182,053
208,653	1,285,733	514,914	—	160,846	3,885,087

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2023

	Special Revenue			
	Museum Maintenance	Illinois Municipal Retirement	Liability Insurance	Audit
Revenues				
Taxes	\$ 244,810	513,930	440,509	17,299
Charges for Services	4,885	—	—	—
Miscellaneous	296	—	43,614	—
Total Revenues	<u>249,991</u>	<u>513,930</u>	<u>484,123</u>	<u>17,299</u>
Expenditures				
General Government	363,341	525,412	520,314	17,420
Recreation	—	—	—	—
Capital Outlay	—	—	4,460	—
Debt Service				
Principal Retirement	—	—	—	—
Interest and Fiscal Charges	—	—	—	—
Total Expenditures	<u>363,341</u>	<u>525,412</u>	<u>524,774</u>	<u>17,420</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(113,350)</u>	<u>(11,482)</u>	<u>(40,651)</u>	<u>(121)</u>
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	—	—	—	—
Net Change in Fund Balances	<u>(113,350)</u>	<u>(11,482)</u>	<u>(40,651)</u>	<u>(121)</u>
Fund Balances - Beginning	<u>57,190</u>	<u>129,326</u>	<u>179,389</u>	<u>3,556</u>
Fund Balances - Ending	<u><u>(56,160)</u></u>	<u><u>117,844</u></u>	<u><u>138,738</u></u>	<u><u>3,435</u></u>

Paving and Lighting	Recreation for the Handicapped	Social Security	Debt Service Art Center	Capital Projects Developer Donations	Totals
61,721	699,680	368,970	—	—	2,346,919
—	—	—	—	—	4,885
—	—	—	—	253,058	296,968
61,721	699,680	368,970	—	253,058	2,648,772
—	—	392,214	—	—	1,818,701
14,702	254,212	—	—	—	268,914
—	—	—	—	—	4,460
—	—	—	160,000	—	160,000
—	—	—	70,413	—	70,413
14,702	254,212	392,214	230,413	—	2,322,488
47,019	445,468	(23,244)	(230,413)	253,058	326,284
—	—	—	230,413	—	230,413
—	(172,566)	—	—	(100,000)	(272,566)
—	(172,566)	—	230,413	(100,000)	(42,153)
47,019	272,902	(23,244)	—	153,058	284,131
91,634	310,883	118,156	—	7,788	897,922
138,653	583,785	94,912	—	160,846	1,182,053

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Museum Maintenance - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 265,000	265,000	244,810
Charges for Services	4,410	4,410	4,885
Intergovernmental	226,000	226,000	—
Miscellaneous	290	290	296
Total Revenues	495,700	495,700	249,991
Expenditures			
General Government	542,960	542,960	363,341
Net Change in Fund Balance	<u>(47,260)</u>	<u>(47,260)</u>	(113,350)
Fund Balance - Beginning			<u>57,190</u>
Fund Balance - Ending			<u>(56,160)</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Museum Maintenance - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual
 For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
General Government			
Personal Services			
Salaries	\$ 208,222	208,222	211,042
Group Insurance	23,898	23,898	26,820
Employee Recognition	150	150	150
Conferences/Seminars	3,350	3,350	3,596
Staff Development	550	550	476
Instructors	500	500	—
	<u>236,670</u>	<u>236,670</u>	<u>242,084</u>
Commodities			
Building Repairs	3,550	3,550	750
HVAC/Plumbing	2,000	2,000	307
Postage	515	515	909
Custodial Supplies	792	792	792
MIS Supplies	452	452	213
Office Supplies	310	310	80
Exhibit Supplies	4,763	4,763	4,446
Program Supplies	5,468	5,468	1,779
	<u>17,850</u>	<u>17,850</u>	<u>9,276</u>
Contractual Services			
Architects, Consultants and Engineering	2,000	2,000	1,000
Dues and Subscriptions	1,840	1,840	1,545
Furnace and Air Conditioning	2,500	2,500	105
Pest Control	700	700	446
Printing	450	450	524
Service Agreement	—	—	588
Utilities			
Electric	9,000	9,000	6,059
Gas	2,700	2,700	3,293
Telephone	3,600	3,600	2,873
Water	1,250	1,250	970
	<u>24,040</u>	<u>24,040</u>	<u>17,403</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Museum Maintenance - Special Revenue Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
General Government - Continued			
Capital Repairs			
Building	\$ 8,500	8,500	—
Equipment	900	900	80
Grounds	255,000	255,000	94,498
	<u>264,400</u>	<u>264,400</u>	<u>94,578</u>
Total Expenditures	<u>542,960</u>	<u>542,960</u>	<u>363,341</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 570,000	570,000	513,930
Expenditures			
General Government			
IMRF Participation	550,000	550,000	525,412
Net Change in Fund Balance	<u>20,000</u>	<u>20,000</u>	(11,482)
Fund Balance - Beginning			<u>129,326</u>
Fund Balance - Ending			<u><u>117,844</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Liability Insurance - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 455,000	455,000	440,509
Miscellaneous	14,000	14,000	43,614
Total Revenues	<u>469,000</u>	<u>469,000</u>	<u>484,123</u>
Expenditures			
General Government			
Personal Services	127,008	127,008	125,353
Contractual Services	107,460	107,460	79,891
Commodities	16,900	16,900	15,157
Insurance	287,500	287,500	299,913
Capital Outlay	4,500	4,500	4,460
Total Expenditures	<u>543,368</u>	<u>543,368</u>	<u>524,774</u>
Net Change in Fund Balance	<u>(74,368)</u>	<u>(74,368)</u>	(40,651)
Fund Balance - Beginning			<u>179,389</u>
Fund Balance - Ending			<u><u>138,738</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 18,000	18,000	17,299
Expenditures			
General Government			
Audit	17,500	17,500	17,420
Net Change in Fund Balance	<u>500</u>	<u>500</u>	(121)
Fund Balance - Beginning			<u>3,556</u>
Fund Balance - Ending			<u><u>3,435</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Paving and Lighting - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 64,000	64,000	61,721
Expenditures			
Recreation			
Paving and Lighting	59,800	59,800	14,702
Net Change in Fund Balance	<u>4,200</u>	<u>4,200</u>	47,019
Fund Balance - Beginning			<u>91,634</u>
Fund Balance - Ending			<u><u>138,653</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Recreation for the Handicapped - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 706,000	706,000	699,680
Expenditures			
Recreation			
Contractual Services			
NWSRA Assessment	317,300	317,300	254,212
Excess (Deficiency) of Revenues Over (Under) Expenditures	388,700	388,700	445,468
Other Financing (Uses)			
Transfers Out	(359,000)	(359,000)	(172,566)
Net Change in Fund Balance	<u>29,700</u>	<u>29,700</u>	272,902
Fund Balance - Beginning			<u>310,883</u>
Fund Balance - Ending			<u><u>583,785</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Social Security - Special Revenue Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 382,000	382,000	368,970
Expenditures			
General Government			
Social Security	422,250	422,250	392,214
Net Change in Fund Balance	<u>(40,250)</u>	<u>(40,250)</u>	(23,244)
Fund Balance - Beginning			<u>118,156</u>
Fund Balance - Ending			<u>94,912</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Art Center - Debt Service Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Interest Income	\$ —	—	—
Expenditures			
Debt Service			
Principal Retirement	160,000	160,000	160,000
Interest and Fiscal Charges	70,413	70,413	70,413
	<u>230,413</u>	<u>230,413</u>	<u>230,413</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(230,413)	(230,413)	(230,413)
Other Financing Sources			
Transfers In	<u>230,413</u>	<u>230,413</u>	<u>230,413</u>
Net Change in Fund Balance	<u>—</u>	<u>—</u>	—
Fund Balance - Beginning			<u>—</u>
Fund Balance - Ending			<u><u>—</u></u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Fitness Center - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 2,021,660	2,021,660	1,968,950
Miscellaneous			
Rental	126,000	126,000	126,003
Total Operating Revenues	2,147,660	2,147,660	2,094,953
Operating Expenses			
Operations	2,207,402	2,207,402	2,107,794
Depreciation	—	—	436,070
Total Operating Expenses	2,207,402	2,207,402	2,543,864
(Loss) Before Transfers	(59,742)	(59,742)	(448,911)
Transfers In	89,000	89,000	87,774
Transfers Out	(25,000)	(25,000)	—
	64,000	64,000	87,774
Change in Net Position	4,258	4,258	(361,137)
Net Position - Beginning			3,156,970
Net Position - Ending			2,795,833

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Fitness Center - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operations			
Personal			
Salaries	\$ 995,801	995,801	950,843
Payroll Taxes	84,000	84,000	76,302
Group Insurance	190,820	190,820	187,701
Staff Development	3,965	3,965	1,750
Conferences/Seminars	21,057	21,057	7,303
Pension Expense/(Revenue) - IMRF	105,000	105,000	54,152
	<u>1,400,643</u>	<u>1,400,643</u>	<u>1,278,051</u>
Contractual Services			
Advertising	22,740	22,740	23,601
Building Maintenance	14,500	14,500	11,676
Cleaning Services	244,000	244,000	240,088
Contract Services	11,395	11,395	16,973
Contractual Employees	57,000	57,000	100,849
Dues and Subscriptions	5,685	5,685	14,627
Equipment Services	28,500	28,500	9,917
Equipment Maintenance	10,000	10,000	10,852
Licenses and Registration	500	500	486
Marketing	5,000	5,000	3,462
Membership Processing Fees	42,000	42,000	46,057
Pest Control	1,500	1,500	1,248
Printing	2,000	2,000	1,338
Utilities			
Electric	132,000	132,000	88,871
Gas	36,000	36,000	55,833
Telephone	15,000	15,000	13,778
Water	36,000	36,000	44,253
Sales Tax	180	180	102
Service Agreement	1,200	1,200	3,967
	<u>665,200</u>	<u>665,200</u>	<u>687,978</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Fitness Center - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Operations - Continued			
Commodities			
Electrical	\$ 3,000	3,000	451
Plumbing	8,500	8,500	2,691
Pool and Deck Maintenance	19,000	19,000	18,913
Program Supplies	—	—	119
Custodial Supplies	13,000	13,000	24,856
MIS Supplies	13,159	13,159	12,040
Office Supplies	7,500	7,500	3,397
Maintenance	10,000	10,000	6,343
Minor Equipment	10,000	10,000	8,768
Miscellaneous	16,400	16,400	28,330
Uniforms	2,000	2,000	1,421
Linen Replacement	12,000	12,000	1,159
Locker Room	12,000	12,000	16,764
Laundry	15,000	15,000	12,691
	<u>141,559</u>	<u>141,559</u>	<u>137,943</u>
Total Operating Expenses	<u>2,207,402</u>	<u>2,207,402</u>	<u>2,103,972</u>

SUPPLEMENTAL SCHEDULES

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2015A

April 30, 2023

Date of Issue	October 21, 2015
Date of Maturity	December 30, 2023
Authorized Issue	\$1,490,000
Denomination of Bonds	\$5,000
Interest Rate	3.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	The Depository Trust Company, New York

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2024	<u>\$ 510,000</u>	<u>15,300</u>	<u>525,300</u>	2023	<u>\$ 7,650</u>	2023	<u>\$ 7,650</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2016

April 30, 2023

Date of Issue	November 15, 2016
Date of Maturity	December 30, 2023
Authorized Issue	\$1,780,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 2.38%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	The Depository Trust Company, New York

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2024	\$ 570,000	13,538	583,538	2023	\$ 6,769	2023	\$ 6,769

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2017

April 30, 2023

Date of Issue	November 28, 2017
Date of Maturity	December 30, 2024
Authorized Issue	\$2,325,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 3.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Raymond James

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2024	\$ 200,000	41,700	241,700	2023	\$ 20,850	2023	\$ 20,850
2025	1,190,000	35,700	1,225,700	2024	17,850	2024	17,850
	<u>1,390,000</u>	<u>77,400</u>	<u>1,467,400</u>		<u>38,700</u>		<u>38,700</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2018

April 30, 2023

Date of Issue	November 14, 2018
Date of Maturity	December 30, 2025
Authorized Issue	\$1,795,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% - 4.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Raymond James

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2024	\$ 175,000	37,500	212,500	2023	\$ 18,750	2023	\$ 18,750
2025	200,000	32,250	232,250	2024	16,125	2024	16,125
2026	875,000	26,250	901,250	2025	13,125	2025	13,125
	<u>1,250,000</u>	<u>96,000</u>	<u>1,346,000</u>		<u>48,000</u>		<u>48,000</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2019

April 30, 2023

Date of Issue	November 19, 2019
Date of Maturity	December 30, 2026
Authorized Issue	\$1,615,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Raymond James

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2024	\$ 20,000	53,550	73,550	2024	\$ 26,775	2024	\$ 26,775
2025	85,000	52,950	137,950	2025	26,475	2025	26,475
2026	560,000	50,400	610,400	2026	25,200	2026	25,200
2027	700,000	28,000	728,000	2027	14,000	2027	14,000
	<u>1,365,000</u>	<u>184,900</u>	<u>1,549,900</u>		<u>92,450</u>		<u>92,450</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2020

April 30, 2023

Date of Issue	October 26, 2020
Date of Maturity	December 30, 2029
Authorized Issue	\$2,288,000
Denomination of Bonds	\$5,000
Interest Rates	0.95% - 1.25%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2024	\$ —	25,411	25,411	2023	\$ 12,705	2023	\$ 12,706
2025	—	25,411	25,411	2024	12,705	2024	12,706
2026	74,000	25,411	99,411	2025	12,705	2025	12,706
2027	475,000	24,708	499,708	2026	12,354	2026	12,354
2028	479,000	20,196	499,196	2027	10,098	2027	10,098
2029	584,000	15,166	599,166	2028	7,583	2028	7,583
2030	676,000	8,450	684,450	2029	4,225	2029	4,225
	<u>2,288,000</u>	<u>144,753</u>	<u>2,432,753</u>		<u>72,375</u>		<u>72,378</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2021

April 30, 2023

Date of Issue	November 16, 2021
Date of Maturity	December 30, 2029
Authorized Issue	\$1,315,000
Denomination of Bonds	\$5,000
Interest Rates	0.60% - 1.75%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Raymond James

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2024	\$ 37,000	17,586	54,586	2023	\$ 8,793	2023	\$ 8,793
2025	47,000	17,364	64,364	2024	8,682	2024	8,682
2026	—	17,082	17,082	2025	8,541	2025	8,541
2027	—	17,082	17,082	2026	8,541	2026	8,541
2028	482,000	17,082	499,082	2027	8,541	2027	8,541
2029	489,000	10,816	499,816	2028	5,408	2028	5,408
2030	171,000	2,992	173,992	2029	1,496	2029	1,496
	<u>1,226,000</u>	<u>100,004</u>	<u>1,326,004</u>		<u>50,002</u>		<u>50,002</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2022

April 30, 2023

Date of Issue	December 15, 2022
Date of Maturity	December 30, 2028
Authorized Issue	\$1,293,000
Denomination of Bonds	\$100,000
Interest Rates	3.41%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	JPMorgan Chase Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2024	\$ 131,000	91,856	222,856	2023	\$ 45,928	2023	\$ 45,928
2025	151,000	79,248	230,248	2024	39,624	2024	39,624
2026	152,000	68,948	220,948	2025	34,475	2025	34,473
2027	373,000	58,584	431,584	2026	29,292	2026	29,292
2028	386,000	33,146	419,146	2027	16,573	2027	16,573
2029	100,000	6,820	106,820	2028	3,410	2028	3,410
	<u>1,293,000</u>	<u>338,602</u>	<u>1,631,602</u>		<u>169,302</u>		<u>169,300</u>

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Debt Certificates of 2012

April 30, 2023

Date of Issue	October 11, 2012
Date of Maturity	December 1, 2031
Authorized Issue	\$3,185,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	The Depository Trust Company, New York

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2024	\$ 165,000	66,812	231,812	2023	\$ 33,406	2023	\$ 33,406
2025	170,000	60,212	230,212	2024	30,106	2024	30,106
2026	180,000	53,412	233,412	2025	26,706	2025	26,706
2027	185,000	46,212	231,212	2026	23,106	2026	23,106
2028	190,000	38,812	228,812	2027	19,406	2027	19,406
2029	200,000	31,688	231,688	2028	15,844	2028	15,844
2030	205,000	24,188	229,188	2029	12,094	2029	12,094
2031	215,000	16,500	231,500	2030	8,250	2030	8,250
2032	225,000	8,438	233,438	2031	4,219	2031	4,219
	<u>1,735,000</u>	<u>346,274</u>	<u>2,081,274</u>		<u>173,137</u>		<u>173,137</u>

STATISTICAL SECTION (Unaudited)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years
April 30, 2023 (Unaudited)

See Following Page

BUFFALO GROVE PARK DISTRICT, ILLINOIS**Net Position by Component - Last Ten Fiscal Years***
April 30, 2023 (Unaudited)

	2014	2015	2016
Governmental Activities			
Net Invested in Capital Assets	\$ 38,995,496	39,693,362	39,284,187
Restricted	3,193,665	2,300,222	854,205
Unrestricted	8,148,462	7,988,686	3,370,062
Total Governmental Activities Net Position	<u>50,337,623</u>	<u>49,982,270</u>	<u>43,508,454</u>
Business-Type Activities			
Net Invested in Capital Assets	3,922,004	4,873,813	5,577,012
Unrestricted (Deficit)	(3,454,035)	(4,009,426)	(5,230,921)
Total Business-Type Activities Net Position	<u>467,969</u>	<u>864,387</u>	<u>346,091</u>
Primary Government			
Net Invested in Capital Assets	42,917,500	44,567,175	44,861,199
Restricted	3,193,665	2,300,222	854,205
Unrestricted (Deficit)	4,694,427	3,979,260	(1,860,859)
Total Primary Government Net Position	<u>50,805,592</u>	<u>50,846,657</u>	<u>43,854,545</u>

Data Source: Audited Financial Statements

* Accrual Basis of Accounting

2017	2018	2019	2020	2021	2022	2023
38,285,496	39,599,039	39,570,329	39,817,978	39,033,771	38,381,945	38,564,086
599,019	735,659	1,706,326	1,852,739	1,079,211	1,631,445	1,820,731
4,880,361	3,245,791	2,419,504	960,954	2,459,527	4,152,745	4,395,914
43,764,876	43,580,489	43,696,159	42,631,671	42,572,509	44,166,135	44,780,731
6,130,125	7,171,203	8,274,310	9,590,415	10,594,518	11,910,713	11,539,196
(5,031,416)	(5,237,657)	(5,328,243)	(5,416,321)	(7,555,388)	(8,753,743)	(8,743,363)
1,098,709	1,933,546	2,946,067	4,174,094	3,039,130	3,156,970	2,795,833
44,415,621	46,770,242	47,844,639	49,408,393	49,628,289	50,292,658	50,103,282
599,019	735,659	1,706,326	1,852,739	1,079,211	1,631,445	1,820,731
(151,055)	(1,991,866)	(2,908,739)	(4,455,367)	(5,095,861)	(4,600,998)	(4,347,449)
44,863,585	45,514,035	46,642,226	46,805,765	45,611,639	47,323,105	47,576,564

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General Government	\$ 4,501,836	4,869,189	4,809,480	5,043,301	5,316,053	5,192,495	5,755,060	4,503,127	4,368,484	6,258,027
Culture and Recreation	7,352,723	8,598,541	7,822,049	8,470,592	9,597,293	9,080,593	9,479,900	6,069,795	7,344,259	8,399,588
Interest and Fiscal Charges	209,736	240,967	260,259	253,446	287,983	280,118	310,693	310,793	274,135	260,021
Total Governmental Activities Expenses	12,064,295	13,708,697	12,891,788	13,767,339	15,201,329	14,553,206	15,545,653	10,883,715	11,986,878	14,917,636
Business-Type Activities										
Fitness Center Operations	3,544,822	3,310,603	3,116,989	2,952,579	2,970,264	2,921,902	2,844,797	2,119,323	2,218,911	2,543,864
Total Primary Government Expenses	15,609,117	17,019,300	16,008,777	16,719,918	18,171,593	17,475,108	18,390,450	13,003,038	14,205,789	17,461,500
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	451,547	40,240	23,400	—	—	—	—	—	—	—
Recreation	4,834,559	5,137,007	5,643,717	5,920,136	6,145,054	6,612,472	6,102,175	1,273,647	3,994,281	5,709,119
Operating Grants/Contributions	66,474	73,246	55,267	—	—	—	—	96,674	—	—
Capital Grants/Contributions	564,325	94,518	19,704	416,281	865,916	885,916	81,000	402,500	338,500	58,358
Total Governmental Activities Program Revenues	5,465,358	5,304,771	5,718,688	6,336,417	7,010,970	7,498,388	6,183,175	1,772,821	4,332,781	5,767,477
Business-Type Activities										
Charges for Services										
Fitness Center Operations	3,561,180	3,317,571	3,134,658	3,028,313	3,013,353	3,017,028	2,727,388	512,625	1,541,006	2,094,953
Capital Grants and Contributions	259,930	389,450	173,154	—	191,748	459,638	645,436	405,734	595,745	—
Total Business-Type Activities Program Revenues	3,561,180	3,317,571	3,134,658	3,028,313	3,013,353	3,017,028	2,727,388	512,625	1,541,006	2,094,953
Total Primary Government Program Revenues	9,026,538	8,622,342	8,853,346	9,364,730	10,024,323	10,515,416	8,910,563	2,285,446	5,873,787	7,862,430

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expenses) Revenues										
Governmental Activities	\$ (6,147,390)	(8,363,686)	(7,149,700)	(7,430,922)	(8,190,359)	(7,054,818)	(9,362,478)	(9,110,894)	(7,654,097)	(9,150,159)
Business-Type Activities	276,288	396,418	190,823	75,734	234,837	554,764	528,027	(1,200,964)	(82,160)	(448,911)
Total Primary Government Net (Expenses) Revenues	(5,871,102)	(7,967,268)	(6,958,877)	(7,355,188)	(7,955,522)	(6,500,054)	(8,834,451)	(10,311,858)	(7,736,257)	(9,599,070)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	7,927,900	7,896,226	8,068,530	8,071,832	8,211,855	8,416,973	8,590,413	8,779,832	8,946,026	9,177,854
Intergovernmental - Unrestricted										
Replacement Taxes	14,416	14,063	14,246	14,964	12,197	12,588	16,573	15,626	36,324	47,616
Interest Income	11,925	10,060	13,595	43,948	107,328	186,081	199,194	27,937	9,139	89,107
Miscellaneous	162,505	87,984	132,752	233,484	274,592	259,492	191,810	294,337	456,234	537,952
Transfers	—	—	—	(676,884)	(600,000)	(600,000)	(700,000)	(66,000)	(200,000)	(87,774)
Total Governmental Activities General Revenues	8,116,746	8,008,333	8,229,123	7,687,344	8,005,972	8,275,134	8,297,990	9,051,732	9,247,723	9,764,755
Business-Type Activities										
Transfers	—	—	—	676,884	600,000	600,000	700,000	66,000	200,000	87,774
Total Primary Government	8,116,746	8,008,333	8,229,123	8,364,228	8,605,972	8,875,134	8,997,990	9,117,732	9,447,723	9,852,529
Changes in Net Position										
Governmental Activities	1,969,356	(355,353)	1,079,423	256,422	(184,387)	1,220,316	(1,064,488)	(59,162)	1,593,626	614,596
Business-Type Activities	276,288	396,418	190,823	752,618	834,837	1,154,764	1,228,027	(1,134,964)	117,840	(361,137)
Total Primary Government	2,245,644	41,065	1,270,246	1,009,040	650,450	2,375,080	163,539	(1,194,126)	1,711,466	253,459

*Accrual Basis of Accounting

Data Source: Audited Financial Statements

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

	2014	2015	2016
General Fund			
Nonspendable			
Advances	\$ 1,609,050	1,899,050	1,899,050
Prepays	—	—	14,225
Unassigned	3,358,540	3,019,637	1,835,045
Total General Fund	<u>4,967,590</u>	<u>4,918,687</u>	<u>3,748,320</u>
All Other Governmental Funds			
Nonspendable			
Loans Receivable	40,000	32,000	24,000
Prepays	—	—	—
Restricted			
Museum	143,237	157,551	48,244
IMRF	143,922	45,359	—
Liability Insurance	281,689	237,290	—
Audit	17,748	8,778	—
Paving and Lighting	49,271	36,355	29,287
Recreation for Handicapped	646,040	661,411	598,028
Social Security	294,929	280,985	102,487
Capital Projects	783,833	1,807	847,028
Debt Service	832,996	870,686	74,463
Assigned			
Advances for Fitness Center	1,609,050	1,899,050	2,177,726
Recreation	1,753,464	1,540,209	675,975
Clubhouse	208,484	478,706	687,931
Unassigned			
Recreation	—	—	—
Museum	—	—	—
Capital Projects	—	(630,792)	—
Debt Service	—	—	(201,605)
Total All Other Governmental Funds	<u>6,804,663</u>	<u>5,619,395</u>	<u>5,063,564</u>
Total All Government Funds	<u><u>11,772,253</u></u>	<u><u>10,538,082</u></u>	<u><u>8,811,884</u></u>

* Accrual Basis of Accounting

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
1,899,050	1,899,050	1,899,050	1,899,050	2,929,050	4,329,050	4,329,050
2,643	—	—	—	—	—	—
1,777,166	1,912,083	1,896,147	2,012,339	1,225,880	260,896	416,114
3,678,859	3,811,133	3,795,197	3,911,389	4,154,930	4,589,946	4,745,164
16,000	—	—	—	—	—	—
—	—	740	—	—	—	—
87,541	123,584	170,990	163,621	154,265	57,190	—
69,085	13,011	60,007	31,906	73,819	129,326	117,844
18,684	73,816	108,273	123,000	214,638	179,389	138,738
434	9,526	12,601	7,129	5,122	3,556	3,435
27,850	28,709	19,093	44,688	39,188	91,634	138,653
389,675	267,305	357,685	472,693	180,122	310,883	583,785
—	27,238	—	29,828	164,687	118,156	94,912
1,513,345	192,470	977,677	979,874	247,370	741,311	743,364
49,897	19,450	—	—	—	—	—
2,502,725	2,177,725	2,177,725	2,572,725	3,767,725	3,108,197	3,445,371
705,385	746,090	683,476	604,349	—	—	—
285,072	531,773	801,915	88,251	4,530	144,799	525,166
—	—	—	—	(567,721)	—	—
—	—	—	—	—	—	(56,160)
—	—	—	—	—	—	—
—	—	(47,604)	(142,496)	(116,803)	(64,377)	(42,311)
5,665,693	4,210,697	5,322,578	4,975,568	4,166,942	4,820,064	5,692,797
9,344,552	8,021,830	9,117,775	8,886,957	8,321,872	9,410,010	10,437,961

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

	2014	2015	2016
Revenues			
Taxes	\$ 7,942,316	7,910,288	8,082,775
Charges for Services	5,188,330	5,080,343	5,564,287
Intergovernmental	432,234	146,143	53,607
Rentals	79,074	70,251	83,518
Investment Income	11,925	10,060	13,595
Miscellaneous	379,772	136,259	173,429
Total Revenues	<u>14,033,651</u>	<u>13,353,344</u>	<u>13,971,211</u>
Expenditures			
General Government	4,501,836	4,863,518	4,853,201
Culture and Recreation	5,859,688	6,073,495	5,849,183
Capital Outlay	2,526,917	3,784,502	1,441,258
Debt Service			
Principal	1,785,000	1,570,000	1,590,000
Interest	314,592	296,720	315,520
Total Expenditures	<u>14,988,033</u>	<u>16,588,235</u>	<u>14,049,162</u>
Excess of Revenues Over (Under) Expenditures	<u>(954,382)</u>	<u>(3,234,891)</u>	<u>(77,951)</u>
Other Financing Sources (Uses)			
Debt Issuance	2,180,000	1,910,000	2,270,000
Premium on Debt Issuance	67,724	60,389	135,742
Disposal of Capital Assets	21,319	30,331	14,883
Transfers In	1,038,780	549,775	750,075
Transfers (Out)	<u>(1,038,780)</u>	<u>(549,775)</u>	<u>(750,075)</u>
	<u>2,269,043</u>	<u>2,000,720</u>	<u>2,420,625</u>
Net Change in Fund Balances	<u><u>1,314,661</u></u>	<u><u>(1,234,171)</u></u>	<u><u>2,342,674</u></u>
Debt Service as a Percentage of Noncapital Expenditures	14.29%	13.72%	14.21%

Data Source: Audited Financial Statements

* Modified Accrual Basis of Accounting

2017	2018	2019	2020	2021	2022	2023
8,071,832	8,211,855	8,416,973	8,606,986	8,779,832	8,946,026	9,177,854
5,920,136	6,145,054	6,612,472	6,102,175	1,273,647	3,994,281	5,709,119
431,245	878,113	898,504	81,000	514,800	374,824	105,974
—	—	—	—	—	—	—
43,948	107,328	186,081	199,194	27,937	9,139	89,107
233,484	274,592	259,492	191,810	294,337	456,234	537,952
14,700,645	15,616,942	16,373,522	15,181,165	10,890,553	13,780,504	15,620,006
4,962,720	5,168,352	5,366,137	5,591,284	5,045,835	5,514,805	5,804,186
6,232,822	6,388,934	6,719,973	6,648,708	3,556,810	5,030,700	6,159,654
2,050,264	5,119,085	2,248,718	2,092,127	2,958,615	1,289,358	1,770,432
1,745,000	1,770,000	1,815,000	1,845,000	1,745,000	1,755,000	1,714,000
340,085	349,831	374,572	401,152	406,225	373,079	349,009
15,330,891	18,796,202	16,524,400	16,578,271	13,712,485	13,962,942	15,797,281
(630,246)	(3,179,260)	(150,878)	(1,397,106)	(2,821,932)	(182,438)	(177,275)
1,780,000	2,325,000	1,795,000	1,615,000	2,288,000	1,315,000	1,293,000
50,161	102,148	30,436	194,073	—	—	—
9,637	29,390	21,387	57,215	34,847	155,576	—
1,343,862	1,146,110	690,571	793,204	928,172	423,100	515,205
(2,020,746)	(1,746,110)	(1,290,571)	(1,493,204)	(994,172)	(623,100)	(602,979)
1,162,914	1,856,538	1,246,823	1,166,288	2,256,847	1,270,576	1,205,226
532,668	(1,322,722)	1,095,945	(230,818)	(565,085)	1,088,138	1,027,951
15.15%	14.79%	14.61%	14.54%	18.73%	16.18%	14.26%

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Changes in Net Position of Enterprise Fund - Last Ten Fiscal Years*

April 30, 2023 (Unaudited)

	2014	2015	2016
Operating Revenues			
Charges for Services	\$ 3,477,720	3,231,441	2,992,972
Miscellaneous	83,460	86,130	141,686
Total Revenues	<u>3,561,180</u>	<u>3,317,571</u>	<u>3,134,658</u>
Operating Expenses			
Operations	2,885,998	2,666,107	2,467,731
Amortization	17,089	17,089	3,177
Depreciation	338,166	345,552	371,413
Total Expenditures	<u>3,241,253</u>	<u>3,028,748</u>	<u>2,842,321</u>
Operating Income (Loss)	<u>319,927</u>	<u>288,823</u>	<u>292,337</u>
Nonoperating (Expenses)			
Interest Expense	(303,569)	(281,855)	(274,668)
Disposals of Capital Assets	—	—	—
	<u>(303,569)</u>	<u>(281,855)</u>	<u>(274,668)</u>
Income (Loss) Before Transfers and Contributions	<u>16,358</u>	<u>6,968</u>	<u>17,669</u>
Transfers In	259,930	389,450	173,154
Capital Contributions	—	—	—
	<u>259,930</u>	<u>389,450</u>	<u>173,154</u>
Change in Net Position	<u><u>276,288</u></u>	<u><u>396,418</u></u>	<u><u>190,823</u></u>

Data Source: Audited Financial Statements

*Accrual Basis of Accounting

2017	2018	2019	2020	2021	2022	2023
2,854,003	2,826,405	2,826,870	2,548,609	384,492	1,412,826	1,968,950
174,310	186,948	190,158	178,779	128,133	128,180	126,003
3,028,313	3,013,353	3,017,028	2,727,388	512,625	1,541,006	2,094,953
2,349,985	2,395,099	2,373,103	2,321,600	1,524,375	1,739,526	2,107,794
11,846	11,846	11,847	11,846	11,846	11,848	—
376,497	379,252	384,685	397,485	410,524	437,702	436,070
2,738,328	2,786,197	2,769,635	2,730,931	1,946,745	2,189,076	2,543,864
289,985	227,156	247,393	(3,543)	(1,434,120)	(648,070)	(448,911)
(214,251)	(184,067)	(152,267)	(113,866)	(73,317)	(29,835)	—
—	—	—	—	(99,261)	—	—
(214,251)	(184,067)	(152,267)	(113,866)	(172,578)	(29,835)	—
75,734	43,089	95,126	(117,409)	(1,606,698)	(677,905)	(448,911)
676,884	600,000	600,000	700,000	66,000	200,000	87,774
—	191,748	459,638	645,436	405,734	595,745	—
676,884	791,748	1,059,638	1,345,436	471,734	795,745	87,774
752,618	834,837	1,154,764	1,228,027	(1,134,964)	117,840	(361,137)

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

Tax Levy Year	Cook County Assessed	Lake County Assessed	Total Equalized Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value (1)	Lake County Tax Rate (2)
2013	\$ 315,631,207	\$ 1,075,357,571	\$ 1,390,988,778	\$ 4,172,966,334	33.33%	0.537
2014	321,729,451	1,076,072,176	1,397,801,627	4,193,404,881	33.33%	0.553
2015	314,540,115	1,135,010,034	1,449,550,149	4,348,650,447	33.33%	0.517
2016	379,137,929	1,213,253,448	1,592,391,377	4,777,174,131	33.33%	0.492
2017	377,088,981	1,260,961,770	1,638,050,751	4,914,152,253	33.33%	0.482
2018	375,931,169	1,286,094,497	1,662,025,666	4,986,076,998	33.33%	0.480
2019	437,682,461	1,353,309,290	1,790,991,751	5,372,975,253	33.33%	0.465
2020	440,837,470	1,324,945,016	1,765,782,486	5,297,347,458	33.33%	0.478
2021	405,823,393	1,314,637,374	1,720,460,767	5,161,382,301	33.33%	0.490
2022	*	1,328,302,467	1,328,302,467	3,984,907,401	33.33%	0.507

(1) Assessed values set by the County Assessor on an annual basis.

(2) Direct rates are based on Lake County property tax rates.

Data Source: Lake and Cook County Tax Extension Offices

Note: Property in the District is reassessed each year. Property is assessed at 33% of actual value.

*2022 tax levy extension was not available as of the date of the issuance of this report.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Cook County - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

See Following Page

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Cook County - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

	2013	2014	2015
District Direct Rates			
Corporate	0.205	0.211	0.219
Recreation	0.145	0.150	0.155
Museum	0.025	0.026	0.027
Audit	0.002	0.002	0.003
Liability Insurance	0.030	0.031	0.037
Paving and Lighting	0.006	0.005	0.006
Social Security	0.029	0.029	0.030
Special Recreation	0.046	0.047	0.050
Illinois Municipal Retirement	0.032	0.036	0.039
Limited Bonds	0.138	0.140	0.148
Total Direct Rates	0.658	0.677	0.714
Overlapping Rates			
NW Mosquito Abatement	0.013	0.013	0.011
Water Reclamation District	0.417	0.430	0.426
Indian Trails Public Library District	0.504	0.529	0.534
Harper College District #512	0.444	0.451	0.466
High School District #214	2.768	2.776	2.881
Wheeling CC District #21	4.841	5.430	5.642
Village of Buffalo Grove	1.212	1.235	1.317
Road and Bridge Wheeling	0.019	0.019	0.020
Wheeling General Assistant	0.010	0.010	0.010
Town of Wheeling	0.056	0.052	0.055
Forest Preserve District	0.069	0.069	0.069
Consolidated Elections	0.031	—	0.034
County of Cook	0.494	0.537	0.436
Cook County Health Facilities	0.066	0.031	0.116
Total Overlapping Rates	10.944	11.582	12.017
Total Average Household	11.602	12.259	12.731

*2022 tax levy extension was not available as of the date of the issuance of this report.

Data Source: Office of the Cook County Clerk

2016	2017	2018	2019	2020	2021	2022
0.182	0.192	0.213	0.180	0.195	0.218	*
0.130	0.135	0.138	0.117	0.129	0.157	*
0.020	0.020	0.017	0.014	0.014	0.019	*
0.002	0.001	0.001	0.001	0.001	0.001	*
0.036	0.037	0.037	0.036	0.034	0.032	*
0.005	0.005	0.005	0.004	0.004	0.005	*
0.024	0.031	0.030	0.028	0.026	0.027	*
0.045	0.049	0.051	0.044	0.048	0.051	*
0.037	0.039	0.038	0.040	0.039	0.040	*
0.125	0.132	0.137	0.120	0.122	0.140	*
0.606	0.641	0.667	0.584	0.612	0.690	*
0.010	0.010	0.011	0.010	0.010	0.011	*
0.406	0.402	0.396	0.389	0.378	0.382	*
0.476	0.481	0.493	0.446	0.458	0.497	*
0.416	0.425	0.443	0.403	0.409	0.457	*
2.527	2.563	2.669	2.356	2.382	2.664	*
4.966	5.022	5.276	4.691	4.683	5.205	*
1.138	1.210	1.260	1.136	1.165	1.273	*
0.014	0.015	0.016	0.014	0.013	0.015	*
0.008	0.009	0.009	0.008	0.008	0.008	*
0.041	0.043	0.043	0.038	0.037	0.041	*
0.063	0.062	0.060	0.059	0.058	0.058	*
0.000	0.031	0.000	0.030	0.000	0.019	*
0.446	0.436	0.442	0.409	0.404	0.374	*
0.087	0.060	0.047	0.045	0.049	0.072	*
10.598	10.769	11.165	10.034	10.054	11.076	*
11.204	11.410	11.832	10.618	10.666	11.766	*

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Lake County - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

	2013	2014	2015
District Direct Rates			
Corporate	0.168	0.172	0.160
Recreation	0.118	0.123	0.112
Museum	0.022	0.022	0.019
Audit	0.001	0.001	0.002
Liability Insurance	0.025	0.026	0.028
Paving and Lighting	0.004	0.005	0.004
Social Security	0.023	0.023	0.021
Special Recreation	0.038	0.037	0.037
Illinois Municipal Retirement	0.027	0.031	0.030
Limited Bonds	0.111	0.113	0.104
Total Direct Rates	0.537	0.553	0.517
Overlapping Rates			
County of Lake	0.663	0.682	0.663
Village of Buffalo Grove	0.983	0.993	0.995
Vernon Area Public Library District	0.311	0.317	0.308
School District #102	3.783	3.810	3.730
College of Lake County District #532	0.296	0.306	0.299
High School District #125	2.989	3.049	3.004
Forest Preserve	0.218	0.210	0.208
Road and Bridge - Vernon	0.045	0.047	0.046
Township of Vernon	0.060	0.066	0.064
Total Overlapping Rates	9.348	9.480	9.317
Total Average Household	9.885	10.033	9.834

Data Source: Office of the Lake County Clerk

2016	2017	2018	2019	2020	2021	2022
0.148	0.146	0.156	0.146	0.168	0.155	0.158
0.104	0.102	0.101	0.093	0.102	0.114	0.117
0.017	0.015	0.008	0.011	0.011	0.014	0.015
0.002	0.001	0.001	0.001	0.001	0.001	0.001
0.030	0.028	0.027	0.028	0.019	0.023	0.025
0.004	0.004	0.004	0.003	0.003	0.003	0.003
0.020	0.023	0.022	0.023	0.013	0.020	0.020
0.036	0.038	0.037	0.035	0.037	0.037	0.036
0.032	0.029	0.028	0.032	0.031	0.026	0.031
0.099	0.096	0.096	0.093	0.093	0.097	0.101
0.492	0.482	0.480	0.465	0.478	0.490	0.507
0.632	0.622	0.612	0.597	0.598	0.598	0.589
0.921	0.908	0.907	0.890	0.903	0.904	0.897
0.293	0.291	0.294	0.293	0.304	0.312	0.320
3.537	3.491	3.494	3.306	3.482	3.566	3.697
0.285	0.281	0.282	0.281	0.290	0.294	0.296
2.858	2.862	2.888	2.872	2.983	3.092	3.192
0.193	0.187	0.182	0.180	0.182	0.179	0.173
0.043	0.043	0.041	0.038	0.038	0.039	—
0.061	0.056	0.055	0.053	0.054	0.056	0.096
8.823	8.741	8.755	8.510	8.834	9.040	9.260
9.315	9.223	9.235	8.975	9.312	9.530	9.767

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands)
April 30, 2023 (Unaudited)**

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Penobscot Management LLC	\$ 12,679,905	1	0.73%	\$ 8,467,934	3	0.61%
East Property Tax Ridge Place	12,524,775	2	0.72%	8,735,386	2	0.63%
Millbrook LLC	10,886,265	3	0.63%	12,835,276	1	0.92%
Newport Equities LLC (2)	8,996,519	4	0.52%			
G&I X Windbrooke Holdings, LLC	8,854,346	5	0.51%	5,913,136	9	0.43%
Hamilton Partners, Inc. (3)	7,460,636	6	0.43%	6,480,223	7	0.47%
Waterford Place Apartments (2)	6,826,212	7	0.39%			
Stockbridge IL LLC	6,668,456	8	0.38%			
Woodman's Food Market	6,549,740	9	0.38%			
National Shopping Center	5,795,709	10	0.33%			
Arthur J. Rogers & Company				7,793,556	4	0.56%
Rexam Consumers Plastics Inc.				7,771,288	5	0.56%
Aptakisic Creek Corporate Park LLC				7,743,800	6	0.56%
Covington Properties				6,468,368	8	0.47%
Manufacturers Life Insurance Co.				5,852,876	10	0.42%
	<u>87,242,563</u>		<u>5.02%</u>	<u>78,061,843</u>		<u>5.63%</u>

Data Source: Office of the Cook and Lake County

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 7,901,678	\$ 7,874,232	99.65%	N/A	\$ 7,874,232	99.65%
2013	7,851,523	7,848,442	99.96%	N/A	7,848,442	99.96%
2014	8,126,000	8,109,694	99.80%	N/A	8,109,694	99.80%
2015	8,108,922	8,071,818	99.54%	N/A	8,071,818	99.54%
2016	8,263,601	8,211,842	99.37%	N/A	8,211,842	99.37%
2017	8,488,921	8,416,988	99.15%	N/A	8,416,988	99.15%
2018	8,672,735	8,590,414	99.05%	N/A	8,590,414	99.05%
2019	8,839,776	8,779,832	99.32%	N/A	8,779,832	99.32%
2020	9,030,397	8,946,027	99.07%	N/A	8,946,027	99.07%
2021	9,246,134	9,191,481	99.41%	N/A	9,191,481	99.41%

Note: Property in the District is reassessed each year. Property is assessed at 33% of actual value.

Data Source: Office of the County Clerk

N/A - Not Available

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
April 30, 2023 (Unaudited)

Fiscal Year	Governmental Activities		
	General Obligation Bonds	Debt Certificates	Unamortized Premium
2014	\$ 7,520,000	\$ 3,065,000	\$ 472,706
2015	7,995,000	2,930,000	460,648
2016	8,815,000	2,790,000	520,209
2017	8,990,000	2,650,000	488,101
2018	9,690,000	2,505,000	514,195
2019	9,820,000	2,355,000	437,239
2020	9,740,000	2,205,000	554,355
2021	10,438,000	2,050,000	456,345
2022	10,153,000	1,895,000	368,394
2023	9,892,000	1,735,000	280,445

(1) See the schedule of Demographic and Economic Information for personal income and population data.

Notes: Details of the Districts outstanding debt can be found in the notes to financial statements.

Data Source: District Records

Business-Type Activities						
General Obligation Bonds	Unamortized Premium	Total Primary Government	Percentage of EAV	Percentage of Personal Income (1)	Per Capita (1)	
\$ 8,290,000	\$ 215,974	\$ 19,563,680	1.41%	1.04%	\$ 468.28	
7,365,000	188,978	18,939,626	1.35%	1.04%	454.18	
6,415,000	193,435	18,733,644	1.29%	0.97%	451.38	
5,430,000	161,196	17,719,297	1.11%	0.91%	428.56	
4,410,000	128,957	17,248,152	1.05%	0.89%	418.38	
3,370,000	96,718	16,078,957	0.97%	0.79%	393.58	
2,290,000	64,479	14,853,834	0.83%	0.67%	359.40	
1,170,000	32,240	14,146,585	0.80%	0.66%	349.35	
—	—	12,416,394	0.72%	0.53%	287.34	
—	—	11,907,445	0.90%	0.50%	279.72	

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years

April 30, 2023 (Unaudited)

Fiscal Year	Governmental Activities	Business - Type Activities	Less Amount Available for Debt Service	Total	Percentage of Total Taxable Value of Property (1)	Per Capita (2)
	General Obligation Bonds	General Obligation Bonds				
2014	\$ 7,992,706	\$ 8,505,974	\$ 832,996	\$ 15,665,684	0.38%	\$ 374.97
2015	8,455,648	7,553,978	870,686	15,138,940	0.36%	363.04
2016	9,335,209	6,608,435	74,463	15,869,181	0.36%	382.36
2017	9,478,101	5,591,196	—	15,069,297	0.32%	364.47
2018	10,204,195	4,538,957	—	14,743,152	0.30%	357.62
2019	10,257,239	3,466,718	—	13,723,957	0.28%	335.94
2020	10,294,355	2,354,479	—	12,648,834	0.24%	306.05
2021	10,894,345	1,202,240	—	12,096,585	0.23%	298.73
2022	10,521,394	—	—	10,521,394	0.20%	243.48
2023	10,172,445	—	—	10,172,445	0.26%	238.96

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

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

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

Data Source: District Records

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
April 30, 2023 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt
Buffalo Grove Park District	\$ 11,907,445	100.000%	\$ 11,907,445
School Districts			
Cook County District #21	81,005,000	20.180%	16,346,809
Aptakisic - Tripp Community Consolidated #102	1,645,000	66.140%	1,088,003
Lincolnshire - Half Day District #103	6,395,000	11.853%	757,999
Adlai E. Stevenson H.S. District #125	43,525,000	35.349%	15,385,652
Wheeling Township H.S. District #214	22,265,000	4.291%	955,391
Harper Community College District #512	235,760,000	2.000%	4,715,200
College of Lake County District #532	7,595,000	4.838%	367,446
Total School Districts	398,190,000		39,616,500
Other than School Districts			
Lake County Forest Preserve	166,060,000	4.613%	7,660,348
Cook County	2,251,061,750	0.231%	5,199,953
Cook County Forest Preserve	98,005,000	0.231%	226,392
Metropolitan Water Reclamation District	1,758,435,000	0.235%	4,132,322
Village of Buffalo Grove	47,968,810	94.000%	45,090,681
Village of Arlington Heights	51,605,000	1.897%	978,947
Village of Wheeling	27,435,000	0.004%	1,097
Total Other than School Districts	4,400,570,560		63,289,740
Total Overlapping Debt	4,798,760,560		102,906,240
Total Direct and Overlapping Debt	4,810,668,005		114,813,685

(1) Percentages are based on 2021 equalized assessed valuations for Cook County and 2022 equalized assessed valuations for Lake County.

Data Source: Lake and Cook Counties

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years

April 30, 2023 (Unaudited)

	2014	2015	2016	2017
Equalized Assessed Valuation	\$ 1,390,988,778	1,397,801,627	1,449,550,149	1,592,391,377
Statutory Debt Limitation				
2.875% of Assessed Valuation	39,990,927	40,186,797	41,674,567	45,781,252
General Bonded Debt				
General Obligation Bonds Dated				
November 24, 2009	425,000	—	—	—
November 4, 2010	1,230,000	775,000	—	—
February 8, 2012	1,645,000	1,270,000	720,000	—
November 14, 2012	2,040,000	1,905,000	1,825,000	1,165,000
November 14, 2013	2,180,000	2,135,000	2,110,000	2,005,000
November 18, 2014	—	1,910,000	1,890,000	1,890,000
October 13, 2015	—	—	1,490,000	1,490,000
November 15, 2016	—	—	—	1,780,000
November 28, 2017	—	—	—	—
November 13, 2018	—	—	—	—
November 19, 2019	—	—	—	—
October 26, 2020	—	—	—	—
November 16, 2021	—	—	—	—
December 15, 2022	—	—	—	—
Total General Bonded Debt	7,520,000	7,995,000	8,035,000	8,330,000
Debt Certificates				
Certificates Dated				
October 11, 2012	3,065,000	2,930,000	2,790,000	2,650,000
General Obligation Installment				
Contracts Dated				
July 27, 1998	—	—	—	—
Total Bonded Debt	10,585,000	10,925,000	10,825,000	10,980,000
Legal Debt Margin	29,405,927	29,261,797	30,849,567	34,801,252
Non-Referendum Legal Debt Limit				
0.575% of Assessed Valuation	7,998,185	8,037,359	8,334,913	9,156,250
Amount of Debt Applicable to Debt Limit	7,520,000	7,995,000	8,035,000	8,330,000
	478,185	42,359	299,913	826,250

Data Source: District Records

Under Illinois State Statutes general obligation "alternate revenue source" bonds are not regarded in included in any computation of indebtedness for the purpose of the overall 2.875% of EAV debt limit or the nonreferendum 0.575% of EAV limit or the nonreferendum of 0.575% of EAV limit so long as the debt service for the bonds is abated annually and not extended

2018	2019	2020	2021	2022	2023
1,638,050,751	1,662,025,666	1,790,991,751	1,765,782,486	1,765,782,486	1,720,460,767
47,093,959	47,783,238	51,491,013	50,766,246	50,766,246	49,463,247
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1,670,000	155,000	—	—	—	—
1,890,000	1,870,000	460,000	—	—	—
1,490,000	1,490,000	1,490,000	1,435,000	980,000	510,000
1,780,000	1,780,000	1,780,000	1,625,000	1,095,000	570,000
2,325,000	2,325,000	2,325,000	1,895,000	1,590,000	1,390,000
—	1,795,000	1,795,000	1,550,000	1,450,000	1,250,000
—	—	1,615,000	1,505,000	1,435,000	1,365,000
—	—	—	2,288,000	2,288,000	2,288,000
—	—	—	—	1,315,000	1,226,000
—	—	—	—	—	1,293,000
9,155,000	9,415,000	9,465,000	10,298,000	10,153,000	9,892,000
2,505,000	2,355,000	2,205,000	2,050,000	1,895,000	1,735,000
—	—	—	—	—	—
11,660,000	11,770,000	11,670,000	12,348,000	12,048,000	11,627,000
35,433,959	36,013,238	39,821,013	38,418,246	38,718,246	37,836,247
9,418,792	9,556,648	10,298,203	10,153,249	10,153,249	9,892,649
9,155,000	9,415,000	9,465,000	10,298,000	10,153,000	9,892,000
263,792	141,648	833,203	(144,751)	249	649

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Pledged-Revenue Coverage - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Fiscal Year	Fitness Center Fund Bonds					
	Center Operations	Less: Operating Expenses (1)	Net Available Revenue (2)	Debt Service		Coverage (3)
				Principal	Interest	
2014	\$ 3,561,180	\$ 2,885,998	\$ 675,182	\$ 910,000	\$ 310,760	0.55
2015	3,317,571	2,672,727	644,844	925,000	289,185	0.53
2016	3,134,654	2,569,241	565,413	950,000	255,000	0.47
2017	3,028,313	2,349,985	678,328	985,000	214,251	0.57
2018	3,013,353	2,395,099	618,254	1,020,000	184,067	0.51
2019	3,017,028	2,373,103	643,925	1,040,000	152,267	0.54
2020	2,727,388	2,321,600	405,788	1,080,000	113,866	0.34
2021 (4)	512,625	1,524,375	(1,011,750)	1,120,000	73,317	(0.85)
2022	1,541,006	1,739,526	(198,520)	1,170,000	29,835	(0.17)
2023	2,094,953	2,543,864	(448,911)	—	—	—

(1) Total expenses exclusive of depreciation and bond interest.

(2) Gross revenues minus expenses.

(3) Net revenue available for debt service divided by total debt requirements.

(4) Decrease attributed to the COVID-19 pandemic.

Data Source: District Records

Note: Details of the Districts outstanding debt can be found in the notes to financial statements.

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years

April 30, 2023 (Unaudited)

Fiscal Year	Population	Personal Income (in thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2014	41,778	\$ 1,882,391	\$ 45,057	5.8%
2015	41,701	1,828,297	43,843	4.2%
2016	41,503	1,930,595	46,517	4.4%
2017	41,346	1,942,550	46,983	3.5%
2018	41,226	1,938,570	47,023	2.8%
2019	40,853	2,041,302	49,967	2.7%
2020	41,329	2,206,125	53,380	13.8%
2021	40,494	2,159,343	53,325	4.9%
2022	43,212	2,324,244	53,787	3.4%
2023	42,569	2,379,880	55,906	3.0%

Data Sources:

Village of Buffalo Grove, Division of Planning Services

Northeastern Illinois Planning Commission

Illinois Department of Employment Security

2023 Population Estimates

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2023 (Unaudited)**

Employer	2023			2014		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Siemens Building Technologies	1,800	1	4.23%	1,000	5	2.40%
ESS	550	2	1.29%			
Plexus Corp.	370	3	0.87%			
Veritas Document Solutions	300	4	0.70%			
US LBM Holdings, LLC	250	5	0.59%			
Village of Buffalo Grove	210	6	0.49%			
Vapor Bus International	200	7	0.47%			
Crosscom National LLC	170	8	0.40%			
Schultes Precision Manufacturing Inc.	170	9	0.40%			
CORPTAX, Inc.	160	10	0.38%			
Arlington International				4,500	1	10.77%
Northwest Community Healthcare				4,000	2	9.57%
High School District 214				1,670	3	4.00%
Nokia Siemens				1,265	4	3.03%
L.S.I.				900	6	2.15%
Rexam Mold Manufacturing				700	7	1.68%
Clearbrook				600	8	1.44%
ABS Consulting				550	9	1.32%
Paddock Publications				550	10	1.32%
	<u>4,180</u>		<u>9.82%</u>	<u>15,735</u>		<u>37.68%</u>

Data Sources:

2023 Population Estimates

2023 Manufacturers Directory

2023 Illinois Services Directory

2014 Manufacturers Directory

2014 Illinois Services Directory

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Full-Time Equivalent District Employees by Function/Program - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

See Following Page

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Full-Time Equivalent District Employees by Function/Program - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Function/Program	2014	2015	2016	2017
General Government				
Regular Employees	22	22	22	22
Culture and Recreation				
Regular Employees	33	34	34	35
Part-Time Employees	256	272	256	263
Seasonal Employees	397	417	410	418
Total Regular Employees	55	56	56	57
Total Part-Time/Seasonal Employees	653	689	666	681
Totals	708	745	722	738

Data Source: District Records

(1) Part-time and seasonal employees decreased for the fiscal year of 2021 due to the COVID-19 pandemic.

2018	2019	2020	2021(1)	2022	2023
23	22	23	23	23	24
37	37	38	34	32	35
267	265	275	175	212	235
423	421	434	230	255	267
60	59	61	57	55	59
690	686	709	405	467	502
750	745	770	462	522	561

BUFFALO GROVE PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2023 (Unaudited)**

Function/Program	2014	2015	2016
Recreation			
Number of Participants	14,929	18,796	19,207
Number of Nonresident of Participation	3,534	3,606	5,601

Data Source: District Records

Note: Includes only those programs that require formal registration (excludes special events, facility use, etc.).

2017	2018	2019	2020	2021	2022	2023
20,760	21,459	19,680	17,879	7,278	14,687	16,873
6,130	6,205	5,421	4,878	1,886	2,752	3,429

BUFFALO GROVE PARK DISTRICT, ILLINOIS

Capital Asset Statistics - Last Ten Fiscal Years

April 30, 2023 (Unaudited)

	2014	2015	2016
Recreation			
Acreage - Owned	417	417	416
Number of Parks - Owned	50	50	49
Acreage - Leased	3	3	3
Number of Parks - Leased	1	1	1
Acres per 1,000 People	1	10	10
Playgrounds - Owned	45	45	45
Outdoor Swimming Facilities	2	2	2
Outdoor Ice Skating	7	7	7
Recreation Centers	3	3	3
Fitness Center	1	1	1
Museum	1	1	1
Football Fields	5	5	5
Ball Diamonds	32	32	32
Soccer Fields	34	34	34
Outdoor Tennis Courts	24	24	24
Picnic Shelters	10	10	10
Basketball Courts	36	36	36
Indoor Golf Learning Center	1	1	1
Disc Golf Course	2	2	2
Sand Volleyball Courts	10	10	10
Fishing Area	3	3	3
In line Rinks	1	1	1
Skate Park Facilities	1	1	1
Sled Hill	1	1	1
Dog Park	1	1	1
Pickle Ball Courts	2	2	4
Cricket Pitch	—	—	—

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
416	416	416	416	416	416	416
49	49	49	49	49	49	49
3	3	3	3	3	3	3
1	1	1	1	1	1	1
10	10	10	10	10	10	10
45	45	45	45	45	45	45
2	2	2	2	2	2	2
7	7	7	7	7	7	7
3	3	3	3	3	3	3
1	1	1	1	1	1	1
1	1	1	1	1	1	1
5	5	5	5	5	5	5
32	32	32	32	32	32	32
34	34	34	34	34	34	34
24	24	24	24	24	24	24
10	10	10	10	10	10	10
36	36	36	36	36	36	36
1	1	1	1	1	1	1
2	2	2	2	2	2	2
10	10	10	10	10	10	10
3	3	3	3	3	3	3
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
4	4	4	12	12	12	12
—	—	—	—	1	1	1

BUFFALO GROVE PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER



BUFFALO
GROVE
PARK
DISTRICT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

630 Bernard Drive
Buffalo Grove, IL 60089
Phone: 847.850.2114
www.bgparks.org



August 30, 2023

The Honorable President
Members of the Board of Commissioners
Buffalo Grove Park District, Illinois

In planning and performing our audit of the financial statements of the Buffalo Grove Park District (the District), Illinois, for the year ended April 30, 2023, 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 Director of Business and Human Resources and senior management of the Buffalo Grove Park District, Illinois.

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS

Comment

In March 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definitions Service Concession Arrangements (SCAs) if (a) the operator collects and is compensated by fees from third parties, (b) the transferor (government) determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services, and (c) the transferor (government) is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the District's financial statements for the year ended April 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new criteria associated with PPPs and PPAs to determine the appropriate financial reporting for these activities under GASB Statement No. 94.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

CURRENT RECOMMENDATIONS - Continued

2. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the District's financial statements for the year ended April 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new SBITA criteria in conjunction with the District's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

3. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the District's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

CURRENT RECOMMENDATIONS - Continued

3. **GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS - Continued**

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

4. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the District's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

CURRENT RECOMMENDATIONS - Continued

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

Comment

During our current year-end audit procedures, we noted the following fund with fund balance that was not in compliance with the Board approved fund balance policy:

	Per 2023 Budget	Unrestricted Fund Balance per AFR	Amount Not in Compliance
Museum Fund			
Operating Expenditures			
Less: Capital Outlay and Transfers	\$ 542,960		
	542,960		
X's 10% per policy	10 %		
	54,296	(56,160)	110,456

Recommendation

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

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.

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 worked directly with the District to review the new lease criteria in conjunction with the District's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Status

As the District has no material leases, there was no impact on the financial statements in the current year, therefore, this comment is considered implemented. The District and Lauterbach & Amen will continue to monitor leases in the future to determine if additional reporting is required. This comment has been implemented and will not be repeated.

2. FUNDS WITH DEFICIT FUND BALANCE

Comment

Previously and during our current year-end audit procedures, we noted the following funds with deficit fund balance:

<u>Fund</u>	<u>4/30/2022</u>	<u>04/30/2023</u>
Debt Service	\$ 64,377	42,311
Museum Maintenance	—	56,160

Recommendation

We recommended the District continue to investigate the causes of the deficit 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.

PRIOR RECOMMENDATIONS - Continued

3. FUNDS OVER BUDGET

Comment

Previously we noted that the following funds had an excess of actual expenditures over budget for the fiscal year.

Fund	04/30/2022
Museum Maintenance	\$ 18,585
Recreation for the Handicapped	160,988

Recommendation

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

Status

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



August 30, 2023

The Honorable President
Members of the Board of Commissioners
Buffalo Grove Park District, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of the Buffalo Grove Park District, (the District), Illinois for the year ended April 30, 2023. 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 August 30, 2023. 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, 2023. 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 estimates affecting the governmental and business-type activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liability is based on estimated assumptions used by the actuary, and the total OPEB liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liability, and the total OPEB liability 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 August 30, 2023.

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.

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 Buffalo Grove Park District, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



BUFFALO
GROVE
PARK
DISTRICT

Memo

TO: PARK BOARD OF COMMISSIONERS
ERIKA STROJINC, EXECUTIVE DIRECTOR
FROM: SCOTT SPITZ, HUMAN RESOURCES & RISK MANAGER
RE: FULL-TIME PERSONNEL POLICY MANUAL APPROVAL
DATE: SEPTEMBER 6, 2023

Action Requested:

Staff recommends approval of updated Full-Time Personnel Policy Manual revisions at the September 26 Board of Park Commissioners meeting.

Background Information:

The last revision of the Full-Time Personnel Policy Manual was completed in October 2021. There are minor typographical revisions and clarifications throughout the manual. These are indicated by red-lined corrections.

Other major additions and changes include:

- New "Boundary Violations" policy (Section 1.19) per PDRMA recommendation
- New "Electronic Communications with Minors and Vulnerable Adults" policy (Section 1.20) per PDRMA recommendation
- Changes to the "Bereavement Leave" policy to comply with Illinois law (Section 3.8)
- Changes to the "Victims Economic Security and Safety" policy to comply with Illinois law (Section 3.16)
- Addition of the March 27, 2023 board approved "Social Media Policy" updates (Section 5.6)

Enclosed:

A "red-lined" version of the Full-Time Personnel Policy Manual.

INTRODUCTION AND AT-WILL DISCLAIMER

Welcome to the Buffalo Grove Park District. The Park District is proud of its record of continuing growth and expansion of services offered to the residents of the Park District. The growth and reputation of the Park District are the direct results of individual efforts and close cooperation by all of our employees. Our future success will depend upon continuation of these efforts, along with good safety habits, and adherence to the highest professional standards and ideals.

There are several things that are important to keep in mind about this Manual. First, it contains only general information and guidelines. It is not intended to be comprehensive, all-inclusive, or to address all of the possible applications of, or exceptions to, the general policies and procedures described. Rather, this Manual has been prepared for you as a general reference guide.

Second, this Manual supersedes all previously issued manuals. Your decision to continue employment with the Park District after this revision and any future revision to this Manual shall be deemed to constitute your agreement with all such revisions. The Park District and the Board of Park Commissioners reserve the right to unilaterally revise, supplement or discontinue any of the policies, guidelines or benefits described in this Manual. Therefore, the Park District may, from time to time, revise, add to, supplement or discontinue any of the policies, rules or benefits described in this Manual with or without notice. The Park District will try to inform you of any changes as they occur.

Third, nothing contained in this Manual, or any written or oral statement contradicting, modifying, interpreting, explaining or clarifying any provision of this Manual is intended to create nor shall create an employment contract, either expressed or implied, to remain in the Park District's employ. Nor does it guarantee any fixed terms and conditions of your employment. Your employment is not for any specific time and may be terminated at will, with or without cause and without prior notice by the Park District, or you may resign for any reason at any time. In other words, you may terminate your employment at any time, with or without cause or notice, and the Park District retains a similar right. No supervisor, department head, Executive Director, or other representative of the Park District (except as delegated and approved by the Board of Park Commissioners) has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above.

Fourth, each employee is expected to review this Manual and become familiar with its contents. Accordingly, upon receipt of this Manual, you must sign, date and return the Employee Acknowledgement Form. This form will be maintained in the Park District's files and your personnel file. If you have any comments, suggestions, or questions about any aspect of your employment, you are encouraged to discuss them with your immediate supervisor or department head. They will listen to your concerns, consider appropriate action to be taken, if necessary, and/or provide you with the information you need, or direct you to someone who can provide you with that information.

The Executive Director is responsible for overseeing the enforcement of the policies contained within this Manual, and for the direction of the activities of all employees, except those whose appointment is otherwise prescribed. Should any question arise as to the proper interpretation of any provision of this Manual, or any other personnel policy, the decision of the Executive Director will be final.

Where the context of this Manual permits, words in the singular number shall include the plural number. The descriptive headings of the various sections or parts of this Manual are for convenience only and shall not affect the meaning or construction, nor be used in the interpretation of this Manual or any of its provisions.

Finally, if any policy or procedure or part thereof contained in this Manual is determined invalid in a court of law, or by another appropriate judicial body or agency, such determination will not affect the validity of the remaining policies and procedures or parts thereof.

<i>Note</i>	Please review the Employment Contract Disclaimer and Signed Acknowledgment Form that follows.
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MISSION STATEMENT:

Enriching life and community through premier parks, programs and facilities.

CORE VALUE STATEMENTS

- Character:** build respect, integrity and trust
foster teamwork through communication and collaboration
demonstrate professionalism
- Excellence:** promote staff development
follow best practices
provide quality experience through guest-centered services
exceed expectations
assure safety through comprehensive risk management program
- Stewardship:** demand fiscal responsibility to assure transparency
build green infrastructure
ensure resource efficiency
create and maintain effective partnerships
celebrate history
- Community:** embrace cultural diversity
encourage inclusion
celebrate contributions of residents, board, staff and volunteers
- Innovation:** implement new technology
communicate a shared vision
recognize trends by being responsive and adaptive
inspire creativity

The Value Statements were last reviewed and adopted by the Board of Commissioners, December 2012.

SECTION 1: EMPLOYMENT POLICIES AND PROCEDURES

1.1 Equal Employment Opportunity Policy

Equal Employment Opportunity has been, and will continue to be, a fundamental principle at the Buffalo Grove Park District, where employment is based upon personal capabilities and qualifications without discrimination because of race, color, religion, sex, age, national origin, marital status, veteran status, disability, civil union, sexual orientation, work authorization status, or any other protected characteristic as established by law.

In accordance with federal, state and local laws, it is the policy of the Park District to provide equal employment opportunities to all qualified persons. All of our personnel policies, procedures and decisions pertaining to hire, promotion, transfer, layoff, rates of pay, discipline, discharge and other terms and conditions of employment are made and executed without regard to race, color, religion, sex, national origin, citizenship status, ancestry, age, marital status, civil union, physical or mental disability unrelated to an individual's ability to perform the essential functions of the job, association with a person with a disability, unfavorable discharge from military service or military status, sexual orientation or any other category protected by state or federal law.

We make reasonable accommodations when necessary for all employees and/or applicants with disabilities, provided the individual is otherwise qualified to perform the essential functions of the job. Such individuals are encouraged to discuss their need for a reasonable accommodation with their supervisor or the ADA Compliance Officer (See Section 1.3).

The Business Office has overall responsibility for this policy and maintains reporting and monitoring procedures. Employees' questions or concerns should be referred to the Human Resources Manager. If the employee is uncomfortable reporting to the Human Resources Manager, the employee should report to their Department Head, Executive Director, or President of the Board of Commissioners.

1.2 Non-Discrimination and Anti-Harassment Policy

Introduction

The Park District is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that prohibits discriminatory practices, including harassment. Therefore, the Park District expects that all relationships among persons in the workplace will be business-like and free of bias, prejudice and harassment.

It is the responsibility of each and every employee, officer, official, park commissioner, agent, volunteer, and vendor of the Park District as well as anyone using the Park District's facilities, to refrain from sexual and other harassment. The Park District will not tolerate sexual or any other type of harassment of or by any of its employees, elected officials, and others. Actions, words, jokes, or comments based on an individual's sex, race, national origin, age, religion, sexual orientation, civil union partnership, or any other legally protected characteristic will not be tolerated.

This policy should not, and may not, be used as a basis for excluding or separating individuals of a particular gender, sexual orientation, civil union partnership, or any other protected characteristic, from participating in business or work-related social activities or discussions in order to avoid allegations of harassment. The law and policies of the Park District prohibit disparate treatment on the basis of sex, sexual orientation, civil union partnership, or any other protected characteristic, with regard to terms, conditions, privileges and prerequisites of employment. The prohibition against harassment, discrimination and retaliation are intended to complement and further these policies, not to form the basis of an exception to them.

Definitions of Harassment

1. *Sexual harassment* may occur whenever there are unwelcome sexual advances, requests for sexual favors, or any other verbal, physical, or visual conduct of a sexual nature when:
 - a. Submission to the conduct is made either implicitly or explicitly a condition of the individual's employment;
 - b. Submission to or rejection of the conduct is used as the basis for an employment decision affecting the harassed employee; or
 - c. The harassment has the purpose or effect of interfering with the employee's work performance creating an environment that is intimidating, hostile, or offensive to the employee.

Sexual harassment may include a range of subtle and not so subtle behaviors and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include, but are not limited to: unwanted sexual advances or requests for sexual favors; sexual jokes and innuendo; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess or sexual deficiencies; leering; catcalls or touching; insulting or obscene comments or gestures; display or circulation in the workplace of sexually suggestive objects or pictures (including through e-mail and/or text messages); and other physical, verbal or visual conduct of a sexual nature.

2. *Harassment on the basis of any other protected characteristic* is also strictly prohibited. Under this policy, harassment is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, sex, sexual orientation, age, national origin, disability or any other characteristic protected by law or that of his/her relatives, friends or associates, and that: (i) has the purpose or effect of creating an intimidating, hostile or offensive work environment; (ii) has the purpose or effect of unreasonably interfering with an individual's work performance; or (iii) otherwise adversely affects an individual's employment opportunities.

Harassing conduct includes, but is not limited to: epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through e-mail and/or text messages).

Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, professional conferences, business meetings and business-related social events.

<i>Note</i>	Any employee engaging in practices or conduct constituting sexual harassment, discrimination or harassment of any kind shall be subject to disciplinary action, up to and including discharge.
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Retaliation Is Prohibited

The Park District prohibits retaliation against any individual who reports discrimination or harassment, participates in an investigation of such reports, or files a charge of discrimination or harassment. Retaliation against an individual for reporting harassment or discrimination, for participating in an investigation of a claim of harassment or discrimination, or for filing a charge of discrimination or harassment is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action.

Reporting Procedure

The Park District strongly urges the reporting of all incidents of discrimination, harassment or retaliation, regardless of the offender’s identity or position. Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment or discrimination. Therefore, while no fixed reporting period has been established, the Park District strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken.

The availability of this reporting procedure does not preclude individuals who believe they are being subjected to harassing or discriminatory conduct from promptly advising the offender that his or her behavior is unwelcome and requesting that it be discontinued. However, nothing in this policy shall require individuals who believe they are being subjected to harassing, discriminatory, or retaliatory behavior to so advise the offender.

If you experience or witness harassment or discrimination of any kind, you should deal with the incident(s) as directly and firmly as possible by clearly communicating your position to the offending person, your immediate supervisor, Human Resources Manager, Director of Business & Human Resources, and/or the Executive Director. You should also document or record each incident (what was said or done, by whom, the date, time and place, and any witnesses to the incident). Written records such as letters, notes, memos, texts, tweets, social media postings, e-mails, and telephone messages can strengthen documentation. It is not necessary that the harassment be directed at you to make a complaint.

- **Direct Communication with Offender:** If there is harassing, discriminatory, or retaliatory behavior in the workplace, you should directly and clearly express your objection to the offending person(s) regardless of whether the behavior is directed at you. If you are the harassed employee, and if you feel comfortable doing so, you should clearly state that the conduct is unwelcome and the offending behavior must stop. However, you are not required to directly confront the person who is the source of your report, question, or complaint before notifying any of those individuals listed below. Further, you are not required to directly confront the person who is the source of your report, question, or complaint if you feel uncomfortable doing so. The initial message may be oral or written, but documentation of the notice should be made. If subsequent messages are needed, they should be put in writing.
- **Report to Supervisory and Administrative Personnel:** At the same time direct communication is undertaken, or in the event you feel threatened or intimidated by the offending person, you

should promptly report the offending behavior to your immediate supervisor, Human Resources Manager, Director of Business & Human Resources or the Executive Director. If you feel uncomfortable doing so, or if your immediate supervisor is the source of the problem, condones the problem or ignores the problem, report directly to the Executive Director. If the Executive Director is the source of the problem, condones the problem, or ignores the problem, you should immediately report the incident or incidents in writing directly to the President of the Board of Park Commissioners.

- Report to Executive Director/President of the Board of Park Commissioners: An employee/intern may also report incidents of harassment, discrimination, or retaliation directly to the Executive Director. If your complaint alleges harassment, discrimination, or retaliation by the Executive Director, or if the Executive Director condones the problem or ignores the problem, you should immediately report the incident or incidents in writing directly to the President of the Board of Park Commissioners.
- When an allegation of discrimination, harassment, or retaliation is reported, an investigation will be conducted within a prompt period of time and appropriate remedial action will be taken when an allegation is determined to be substantiated. At no time will personnel involved in the alleged discrimination, harassment, or retaliation conduct the investigation. Nothing in this policy precludes a report of discrimination, harassment, or retaliation to the Illinois Department of Human Rights, which is the State agency responsible for enforcing the Illinois Human Rights Act, as described in the "Conclusion" section below. Further, the IDHR maintains a hotline for confidential reports of sexual harassment.

Harassment Allegations Against Non-Employees/Third Parties

If you make a complaint alleging harassment, discrimination, or retaliation against an agent, vendor, supplier, contractor, volunteer or person using Park District programs or facilities, the Executive Director (or his designee) will promptly investigate the incident(s) and determine the appropriate remedial action, if any. The Park District will make reasonable efforts to protect you from further contact with such persons. Please recognize, however, that the Park District has limited control over the actions of non-employees.

<i>Important Notice To All Employees</i>	Employees/interns who have experienced conduct they believe is contrary to this policy have an obligation to take advantage of this reporting procedure.
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Responsibility of Supervisors and Witnesses

Any supervisor or managerial employee who becomes aware of any possible sexual or other harassment, discrimination, misconduct, and/or retaliation of or by any employee/intern should immediately advise the Executive Director, and the Director (or his designee) will investigate the conduct promptly and take prompt remedial allegation if the allegations are substantiated.

All employees/interns are encouraged to report incidents of harassment, discrimination, and/or retaliation regardless of who the offender may be or whether or not you are the intended victim.

The Investigation

Any reported allegations of harassment, discrimination or retaliation will be investigated promptly. The Park District will make every reasonable effort to conduct an investigation in a responsible and confidential manner. *However, it is impossible to guarantee absolute confidentiality, as the Park District must be able to*

fully investigate and take prompt remedial action when necessary. The investigation may include individual interviews with the parties involved, and where necessary, with individuals who may have observed the alleged conduct or may have other knowledge relevant to the allegations. The Park District reserves the right and hereby provides notice that third parties may be used to investigate claims of harassment, discrimination, and/or retaliation. You must cooperate in any investigation of workplace wrongdoing or risk disciplinary action, up to and including termination.

Responsive Action

After investigation, the Park District will determine whether a complaint of harassment, discrimination or retaliation has been substantiated or not based on a review of the facts and circumstances of each situation. Misconduct constituting a violation of this policy (such as engaging in harassment, discrimination, or retaliation), will be dealt with appropriately. Appropriate responsive action for a substantiated complaint may include, by way of example only: training, referral to counseling, and/or disciplinary action (such as warning, reprimand, withholding of a promotion or pay increase, reassignment, temporary suspension without pay or termination), as the Park District believes appropriate under the circumstances.

False and Frivolous Complaints

Given the possibility of serious consequences for an individual accused of sexual harassment, complaints made in bad faith or otherwise false and frivolous charges are considered severe misconduct and may result in disciplinary action, up to and including dismissal.

While we hope to be able to resolve any complaints of discrimination, harassment, or retaliation within the Park District, we acknowledge your right to contact the Illinois Department of Human Rights (IDHR) at the James R. Thompson Center, 100 West Randolph Street, Suite 10-100, Chicago, Illinois 60601, about filing a formal complaint. The IDHR also has a reporting hotline, which includes a method for the intake of anonymous phone calls regarding allegations of sexual harassment. If the IDHR determines that there is sufficient evidence of harassment to proceed further, it will file a complaint with the Illinois Human Rights Commission (HRC), located at the same address on the fifth floor. If the IDHR does not complete its investigation within 365 days, you may file a complaint directly with the HRC between the 365th and the 395th day.

1.3 Americans with Disabilities Act Policy

The Park District is committed to complying with all applicable provisions of the Americans With Disabilities Act ("ADA"). It is the Park District's policy not to discriminate against any qualified employee or applicant with regard to any terms or conditions of employment because of such individual's disability or perceived disability so long as the employee can perform the essential functions of the job. Consistent with this policy of non-discrimination, the Park District will provide reasonable accommodations to a qualified individual with a disability, as defined by the ADA, who has made the Park District aware of his or her disability, provided that such accommodation does not constitute an undue hardship on the Park District.

The Park District will make all decisions concerning recruitment, placement, selection, training, hiring, advancement, discharge or other terms, conditions, or privileges of employment based on job-related qualifications and abilities.

Employees with a disability who believe they need a reasonable accommodation to perform the essential functions of their job should contact their department head or the ADA Compliance Officer. The Park District encourages individuals with disabilities to come forward and request reasonable accommodation. If you feel uncomfortable making an accommodation request to your department head or you believe your accommodation request was not properly managed, report to the Executive Director.

On receipt of an accommodation request, your department head and your immediate supervisor will meet with you to discuss and identify the precise limitations resulting from the disability and the potential accommodation that the Park District might make to help overcome those limitations and perform the essential job functions of your position.

The Park District will determine the feasibility of the requested accommodation considering various factors, including, but not limited to the nature and cost of the accommodation, the Park District's overall financial resources, the accommodation's impact on the operation of your department, including the ability of other employees to perform their duties, and on the Park District's ability to provide its services to the public.

What is considered a reasonable accommodation will be based on a case-by-case analysis. The Park District will inform the employee of its decision on the accommodation request or on how to make the accommodation. If the accommodation request is denied, employees will be advised of their right to appeal the decision by submitting a written statement explaining the reasons for the request. If the request on appeal is denied, that decision is final.

The ADA does not require the Park District to make the *best* possible accommodation, to reallocate essential job functions, to create new positions, or to provide personal use items (i.e., eyeglasses, hearing aids, wheelchairs, etc.).

An employee or job applicant who has questions regarding this policy or believes that he or she had been discriminated against based on a disability should immediately notify the ADA Compliance Officer or Executive Director. All such inquiries or complaints will be treated as confidential to the extent permissible by law.

1.4 Pregnancy Discrimination Policy

The Park District prohibits and does not tolerate discrimination against anyone on the basis of pregnancy and is committed to making reasonable accommodation related to pregnancy, childbirth, and medical or common conditions related to pregnancy or childbirth. The Park District will treat all applicants and employees who are pregnant in the same manner as any other applicant or employee with regard to job-related functions, benefits, opportunities, and purposes. No person or employee, no matter his or her title or position, has the authority, whether express, actual, apparent or implied, to discriminate against a pregnant employee or applicant.

The Park District will not deny or remove a pregnant employee from a position because the employee is pregnant, considering pregnancy, or experiencing any pregnancy-related problems. All decisions regarding a pregnant employee's placement in or continuation in a job will be based on the same consideration that governs all employment decisions—the employee's ability to satisfactorily perform the essential duties of the job in question, with or without reasonable accommodation.

If you have a question, complaint, or problem related to pregnancy discrimination, you should relate such question, complaint, or problem to your department head. If you feel uncomfortable doing so, or if your department head is the source of the problem, condones the problem, or ignores the problem, report to the Executive Director.

If neither of these alternatives is satisfactory to you, then you can direct your questions, problems, complaints, or reports to the President of the Board of Park Commissioners. You are not required to directly confront the person who is the source of your report, question, or complaint before notifying any of those individuals listed.

REASONABLE ACCOMMODATION

Employees who believe they need a reasonable accommodation to perform the essential functions of their job should contact their department head. The Park District encourages employees to come forward and request reasonable accommodation. If you feel uncomfortable making an accommodation request to your department head, or you believe your accommodation request was not properly managed, report the occurrence to the Executive Director.

On receipt of an accommodation request, your department head and your immediate supervisor will meet with you to discuss and identify the precise limitations resulting from the pregnancy and the potential accommodation the Park District might make to help overcome those limitations to allow you to perform the essential job functions of your position.

The Park District will determine the feasibility of the requested accommodation, considering various factors, including but not limited to, the nature and cost of the accommodation, the Park District's overall financial resources, the accommodation's impact on the operation of your department, including the ability of other employees to perform their duties, and the Park District's ability to provide its services to the public.

What is considered a reasonable accommodation will be based on a case-by-case analysis. The Park District will inform the employee of its decision on the accommodation request or on how to make the accommodation. If the accommodation request is denied, employees will be advised of their right to appeal the decision by submitting a written statement explaining the reasons for the request.

While we hope to be able to resolve any complaints of discrimination within the Park District, we acknowledge your right to contact the Illinois Department of Human Rights (IDHR) at the James R. Thompson Center, 100 West Randolph Street, Suite 10-100, Chicago, Illinois, 60601, about filing a formal complaint, and if it determines there is sufficient evidence of discrimination to proceed further, it will file a complaint with the Illinois Human Rights Commission (HRC). If the IDHR does not complete its investigation within 365 days, you may file a complaint directly with the HRC between the 365th and the 395th day.

1.5 Whistleblower Protection Policy

Pursuant to § 4.1 of the Public Officer Activities Act, 50 ILCS 105/4.1 (the "Act"), the Buffalo Grove Park District ("Agency") protects the confidentiality of and prohibits retaliation against any full-time, part-time, or temporary employee or contractor who reports improper governmental action under the Act and this Policy. Confidentiality will be protected to the extent permissible by law unless waived by the employee. The Park

District's Auditing Official will manage and investigate complaints filed under the Act and this Policy in accordance with the following processes and procedures.

Improper Governmental Action

For purposes of this Policy, "improper governmental action" means any action by an employee of the Buffalo Grove Park District, an appointed member of a board, commission or committee, or an elected official of the Buffalo Grove Park District that:

- is undertaken in violation of a federal or state law or local ordinance;
- is an abuse of authority;
- violates the public's trust or expectation of their conduct;
- is of substantial and specific danger to the public's health or safety; or,
- is a gross waste of public funds.

The action need not be within the scope of the official duties of the employee, elected official, board member, or commission member to be subject to a claim of improper governmental action.

Improper governmental action does not include the Buffalo Grove Park District's personnel actions, including but not limited to: (1) employee grievances or complaints; (2) appointments, promotions, transfers, reassignments, or reinstatements; (3) restorations or reemployment; (4) performance evaluations; (5) reductions in compensation; (6) dismissals, suspensions, demotions, reprimands, or violations of collective bargaining agreements, except to the extent that the action amounts to retaliation.

Confidentiality

The identity of an employee will be kept confidential to the extent allowable by law unless waived in writing by the employee.

The Auditing Officials may take reasonable measures to protect employees who reasonably believe they may be subject to bodily harm for reporting improper government action.

No Retaliation

The Buffalo Grove Park District will not retaliate against an employee or contractor who:

- reports an improper governmental action under this Policy or the Act;
- cooperates with an investigation by the Auditing Official related to a report of improper governmental action; or
- testifies in a proceeding or prosecution arising out of an improper governmental action.

Prohibited retaliation means any adverse change in an employee's employment status or terms and conditions of employment. Retaliatory action includes, but is not limited to,: (1) denial of adequate staff to perform duties; (2) frequent staff changes; (3) frequent and undesirable office changes; (4) refusal to assign meaningful work; (5) unsubstantiated letters of reprimand or unsatisfactory performance evaluations; (6) demotion; (7)

reduction in pay; (8) denial of promotion; (9) transfer or reassignment; (10) suspension or dismissal; or (11) other disciplinary action made because of an employee's protected activity under the Act.

Reporting Procedures

To invoke the protections of the Act and this policy, any employee who is aware of an improper governmental action (as defined above) is required to make a written report to the Buffalo Grove Park District's Human Resources Manager, who serves as the Auditing Official.

To invoke the protections of the Act and this policy, any employee who believes that he or she is being retaliated in violation of the Act and this Policy must submit a written report to the Buffalo Grove Park District Auditing Official, within 60 days of learning of the retaliatory conduct.

If the Auditing Official is the individual doing the improper governmental action, then a report may be submitted to any State's Attorney.

Investigation Procedures

Upon receiving a report of alleged improper governmental action, the Auditing Official shall conduct a confidential investigation of report.

The Auditing Official will also notify the employee and all witnesses of the Buffalo Grove Park District's policy against retaliation for reporting alleged improper government action or participating in a related investigation or proceeding.

The Auditing Official may notify the Buffalo Grove Park District's corporate counsel and/or the General Counsel of the Park District Risk Management Agency of the report and seek legal advice regarding the report, investigation, and potential findings and remedies.

The Auditing Official may transfer a report of improper governmental action to another auditing official designee (including, but not limited to, the appropriate State's Attorney) for investigation if the Auditing Official deems it appropriate.

If the Auditing Official (or his/her designee) concludes that an improper governmental action has taken place or concludes that the any person has hindered the investigation, the Auditing Official shall notify in writing the Buffalo Grove Park District's Executive Director and any other individual or entity the Auditing Official deems necessary in the circumstances, including, for example, the President of the Board or other Board Commissioners.

If the Auditing Official determines that an employee has been subjected to retaliation in violation of the Act or this Policy, the Auditing Official may also reinstate, reimburse for lost wages or expenses incurred, promote, or provide some other form of restitution. In instances where the Auditing Official determines that restitution will not suffice, the Auditing Official may make his or her investigation findings available for the purposes of aiding in that employee or the employee's attorney's effort to make the employee whole.

The Auditing Official shall maintain records relating to the report, investigation, and findings confidential to the extent allowed by law and shall consult with the Buffalo Grove Park District's corporate counsel and/or PDRMA's General Counsel before disclosing such records to any third parties, including, but not limited to, pursuant to a request under the Illinois Freedom of Information Act (IL FOIA).

Other Duties Of The Auditing Official

The Auditing Official shall also ensure that each employee receives a written summary or a complete copy of § 4.1 of the Act upon hire and at least once each year of employment.

The Auditing Official shall also ensure that all employees receive a copy of this Policy upon hire and at least once each year of employment, as well as any updates to it, and sign a form acknowledging receipt.

The Auditing Official shall also be familiar with § 4.1 of the Act and any amendments thereto and shall comply with all requirements of the Act.

The Auditing Official shall also respond to questions from employees about this Policy.

1.6 Open Door Policy

The Park District promotes an atmosphere whereby employees can talk freely with members of the management staff. Employees are encouraged to openly discuss with their immediate supervisor any problems. If the supervisor cannot be of assistance, the department head and Executive Director are available for consultation and guidance. The Park District is interested in our employees' success and happiness. We therefore welcome the opportunity to help employees whenever feasible.

1.7 Anti-Nepotism Policy

Members of an employee's immediate family will be considered for employment on the basis of their qualifications. Immediate family may not be hired, if employment would:

1. Create a supervisor/subordinate relationship with a family member;
2. Have the potential for creating an adverse impact on work performance; or
3. Create either an actual conflict of interest or the appearance of a conflict of interest.

This policy must also be considered when assigning, transferring, or promoting an employee. For the purpose of this policy, immediate family includes: spouse, parent, child, sibling, in-law, aunt, uncle, niece, nephew, grandparent, grandchild, and members of household. This policy also applies to romantic relationships (Please review the Park District's Policy on Romantic or Sexual Relationships in Section 6.17).

Employees who become immediate family members or establish a romantic relationship may continue employment as long as it does not involve any of the above. If one of the conditions outlined should occur, attempts will be made to find a suitable position within the Park District to which one of the employees will transfer. If employees become immediate family members or establish a romantic relationship, the Park District will make reasonable efforts to assign job duties so as to minimize problems of supervision, safety, security or morale. If accommodations of this nature are not feasible, the employees will ordinarily be permitted to determine which of them will resign. If the employees cannot make a decision, the Park District will decide in its sole discretion who will remain employed.

This policy does not apply to immediate family who already are employed by the Park District as of January 26, 2004. This waiver, however, may not be used as a basis for further exceptions subsequent to the effective date of this policy. Further, this waiver does not prohibit personnel action if such employment:

1. Creates a supervisor/subordinate relationship with a family member; or
2. Has the potential for creating an adverse impact on work performance; or
3. Creates either an actual conflict of interest or the appearance of conflict of interest.

1.8 Introductory Employment Period

Every new employee goes through an initial period of adjustment in order to learn about the Park District and about his job. During this time the employee will have an opportunity to find out if he is suited to, and likes, his new position.

Additionally, the initial employment period gives the employee's supervisor a reasonable period of time to evaluate their performance, including determining if he appears to possess the aptitude and attitude necessary to meet the required standards and expectations of the position he has been offered. The Introductory Employment Period is three months.

The employee's immediate supervisor will utilize the Introductory Period to assist the employee in adjusting to their new position and for orientation and training, if any. An employee may be discharged at any time during this period if their supervisor concludes that they are not progressing or performing satisfactorily. Under appropriate circumstances, the Introductory Period may be extended. Additionally, as is true at all times during an employee's employment with the Park District, employment is not for any specific time and may be terminated at will, with or without cause and without prior notice.

At the end of the introductory employment period, the employee and their supervisor may discuss the employee's performance. Provided the employee's job performance meets the expectations of the Park District at the end of the initial employment period, the employee will continue employment as an at-will employee.

Successful completion of the Introductory Period does not guarantee continued employment for any specific period of time or otherwise create an employment contract between the employee and the Park District.

1.9 Employee Classification and Definitions

Full-time Employees - Employees who are designated as full-time by the Executive Director or the Board of Park Commissioners and who have completed their Introductory Period. Full-time employees are generally scheduled to work at least 35 hours per workweek for four consecutive calendar quarters during a calendar year. Full-time employees may be required to work additional hours as necessary to complete all assigned

tasks and as-needed during busy periods. Short-term and part-time employees are excluded from the full-time employee classification regardless of the number of hours worked.

- *Exempt* employees are classified as such if their job duties are exempt from the overtime and compensatory provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay. Their salaries are calculated on a weekly basis.
- *Non-Exempt* employees receive overtime pay or compensatory time in accordance with our overtime and compensatory time policies. Their salaries are calculated on an hourly basis. Non-exempt employees must utilize a time clock and/or time sheets to document hours worked.

Introductory Employees - During the first three months of employment with the Park District (the "Introductory Period"), all employees are classified as Introductory Employees for purposes of orientation, evaluation, and training, if any. Introductory Employees will also include employees who have previously served with the Park District and are beginning a new position.

During their Introductory Period, newly hired employees will be paid for holidays recognized by the Park District that are applicable to their employment classification. They will not be entitled to other time off such as vacation, personal, illness or floating holidays. Other employee benefits such as insurance will be applicable as required or mandated by the Park District's agreement with the group insurance providers or by Park District policy. Transferred or promoted employees will continue the same benefits, if any, they had previously unless the employee's new position provides for different or no benefits in which case the employee will receive the benefits provided by the new position, if any, at the completion of the Introductory Period.

Definitions/ Employment Status

Executive Director	Executive Director of the Buffalo Grove Park District.
Director of Recreation and Facilities	Oversees all recreation programs and general facilities (pools, Alcott, shelters, Raupp Museum, gyms) for the Park District.
Department Heads	Employees who direct and are in charge of a particular department within the Park District's organizational structure. Department heads may include without limitation Director of Parks & Risk Management, Director of Business & Human Resources, Superintendent of Recreation.
Facility Managers	Employees who manage and/or have supervisory responsibility over employees employed at various Park District facilities, buildings or grounds.
Supervisor	Your immediate supervisor and each supervisor at each succeeding level of authority within your department up to and including the Executive Director.

Employee Classification Review

You may at any time submit a written request to your immediate supervisor for a review of the classification or status of your position. Your request must state your reasons justifying a review. Your immediate supervisor

will make an investigation of the position with a view towards determining its correct classification and will report their findings in writing to the appropriate department head. Requests that receive department head approval will be forwarded to the Executive Director. The Executive Director will review the materials provided and forward the materials and job description to an outside consultant for review and recommendations. After review by the outside consultant, the Executive Director will either make a formal determination in writing or will forward a recommendation to the Board of Commissioners for final determination.

1.10 Hiring Procedures

Introduction

The Park District attempts to hire and retain the best available, suitable and qualified individuals for all staff positions determined at its sole discretion. The Park District may need to reorganize departments or reassign responsibilities within a department or position from time to time in order to best serve the public and better utilize its limited resources.

Position Vacancies

The Park District will generally attempt to post full-time position vacancies on Park District Facility bulletin boards and/or on-line resources (Applitrack & IPRA Web Site Services, or other appropriate on-line services). Part-time and short-term openings are usually not posted, but a list of these positions, if available, may be obtained from the appropriate Facility Manager or the Business Office or on Applitrack. The Park District may also recruit applicants for position vacancies from outside of the organization. The Park District aims to hire professionally certified staff for all full-time vacancies. Residents of the Buffalo Grove Park District will be given preference in employment when qualifications for the position are equal to or better than non-residents.

Transfer And Promotion

Employees interested in a particular opening should apply, in writing, to the position's supervisor or notify their immediate supervisor. All transfers and advancement will be made on the basis of past performance, ability, attitude, aptitude and other relevant job-related criteria as determined by the Park District in its sole discretion. Whenever, in the sole discretion of the Park District, there are two equally qualified candidates, preference may be given to the Park District employee. Please note that employees requesting a transfer or promotion are subject to the same selection process and employment test requirements as outside applicants.

Application And Selection Process

1. Individuals interested in a particular position opening must complete an application for employment. The initial application may consist of a Park District application form, or a letter and/or resume. Applicants, including current employees, are required to furnish information and complete any and all forms deemed necessary, in the Park District's sole discretion, to satisfactorily inform the Park District of an applicant's qualifications and suitability for a position with the Park District. The provision of false, incomplete or misleading information in the employment application or other materials submitted in connection with an application or in response to any questions, no matter when discovered, may result in a non-hire decision, rescission of an offer of employment, or dismissal of an employee.
2. The selection process involves an evaluation of the applicant's apparent qualifications for the position sought. This includes, but is not limited to, a review of the application materials, one or more interviews by phone or in person, verification of information obtained from the application

or interview, checking of references, testing and/or any other means required to adequately evaluate an applicant's apparent qualifications and suitability to perform properly the necessary and essential functions of the particular position. We attempt to base employment, advancement, and promotion decisions on a person's apparent suitability for the position including, without limitation, past performance, future potential, and aptitude and attitude.

3. The selected applicant may be given a formal, written offer of employment which will include the job title, expected starting date, starting rate of pay and any other details related to the position. The offer of employment will be contingent upon the individual's successful completion of one or more pre-employment tests and criminal background checks applicable to the position as described in Section 1-10 of this Manual. A copy of the offer letter, signed by the applicant's immediate supervisor, will be sent to the Business Office for inclusion in the employee's personnel file. This employment offer does not constitute an offer for an actual or implied employment contract and will not change or modify the at-will employment relationship between employees and the Park District.

Proof Of Right To Work

Within three business days of the date employment begins, Park District employees are required to provide adequate documentation of their eligibility to work in the United States. All new employees will be required to furnish the Park District with proof of citizenship or right to work by completing the Federal Form I-9 and providing appropriate supporting documentation within the first three days of employment.

Proof Of Birth Date

All employees are required to furnish the Park District with certified proof of date of birth on or before the first day of employment.

1.11 Pre-Employment Tests

Introduction

One or more tests may be required of employees hired for certain positions, including without limitation, transferred and promoted employees.

Pre-Placement Medical Examination

The Park District requires all full-time employees, maintenance staff, trades, security staff, drivers of agency vehicles and other positions deemed appropriate, to successfully complete a medical examination after a position has been offered to the employee, but prior to starting employment. This medical examination is necessary to determine if the employee can perform the essential functions of the job offered with or without reasonable accommodations on the part of the Park District.

A physician of the Park District's choice and at Park District expense will perform the examination. Employees must consent to the disclosure of the physician's findings, conclusions, and opinions to the Park District. Your medical records will be maintained in a separate confidential file. Information contained in your medical file will not be released or disclosed without your written consent, by court order, or except to persons with a lawful right or need to know.

Employees may be required to undergo subsequent medical examinations when such examinations are job-related and consistent with business necessity. Such examinations will be conducted under the same procedures and guidelines as outlined above for pre-employment medical examinations.

Pre-Employment Drug Test

All full-time employees are required to be drug tested in accordance with the Park District's Controlled Substance and Alcohol Testing Policy.

State Criminal Conviction Background Check

The Park District is required by state statute (70 ILCS 1205/8-23) to obtain criminal conviction information concerning all applicants, and shall perform a criminal background check for applicants for all positions. Pursuant to statute, any conviction of offenses enumerated in subsection (c) of said statute shall automatically disqualify the applicant from consideration for working for the Park District. Any other conviction(s) shall not automatically disqualify the applicant from consideration, but rather, the conviction(s) will be considered in relationship to the specific job. Applicants are not required to disclose sealed or expunged records of corrections.

Applicants may be required to submit fingerprints and/or other identification information in order to facilitate such an investigation. All information concerning the record of convictions shall be confidential and will only be transmitted to those persons who are necessary to the decision process.

Drivers License Abstract

Although employees are not generally required to have a drivers license as a condition of their employment, any employee who may be expected to drive either their personal vehicle or a Park District vehicle in the course of their normal duties will be required to have a valid drivers license with the proper classification for the vehicle(s) the employee is expected to operate. Before such an employee has started work, and generally on an annual basis thereafter, the Park District will request a drivers license abstract review from the Secretary of State's office. In addition, all full and part-time employees must conform to all requirements as outlined in the Park District Fleet Safety Policy.

1.12 Orientation

Newly hired employees or employees who, because of a transfer, promotion or reclassification, are in a different employment classification or are entitled to different benefits must report to the Human Resources Manager on or before the first day in that position to complete the necessary paperwork.

Each employee, including transferred or promoted employees, may be required to complete a job training and orientation session within the first two weeks of their employment in their new position. The orientation process may include training required by both governmental regulations and compliance with the recommendations and guidelines promulgated by the Park District Risk Management Agency (PDRMA). Employees will be required to sign an Employee Orientation Checklist to confirm that they have received and understand the necessary material.

1.13 Outside Employment

If you are a full-time employee, and you secure employment outside of your job with the Park District, you must inform your department head and the Executive Director. If it appears, in the sole discretion of your department head or Executive Director, that the outside employment presents a possible conflict of interest or interferes with you fulfilling your responsibilities at the Park District, your department head or Executive Director can require you to quit your outside employment. To avoid potential conflicts of interest, you may not accept work from or work for persons or companies with whom the Park District conducts any form of business. In any event, you may not work for another employer during the times that you are scheduled or requested to work for the Park District.

Failure to terminate outside employment when so directed by your department head or Executive Director may be cause for disciplinary action, up to and including dismissal.

1.14 Performance Evaluations

Purpose

The Buffalo Grove Park District has a formal performance appraisal system for full-time and part-time employees to provide a means of attempting to evaluate an employee's performance and progress. The performance appraisal assists the Park District in making personnel decisions related to such matters as promotions, transfers, demotions, terminations and salary adjustments. Performance appraisals become and are an essential part of an employee's personnel records. In accordance with standard business practices, raises will not be initiated until an appropriate performance appraisal is completed and until all appropriate documentation is provided to the business office.

Frequency

Under usual and appropriate circumstances, employees should receive a performance review annually. If an employee's job responsibilities change substantially at any time after the annual work review, however, another may be performed before the next annual review. Formal evaluations generally will be conducted by your immediate supervisor on a pre-determined annual schedule as set forth by the Executive Director. In addition, you or your supervisor may request an informal review at any time. Finally, informal mid-year reviews are conducted in order to provide an opportunity to discuss performance.

Informal Review Of Employee Performance

Your immediate supervisor, department head and/or Executive Director generally observe and informally evaluate your performance on a daily basis. They will attempt to notify you of observed deficiencies in your work performance or inappropriate conduct.

Unsatisfactory Review

If you receive an unsatisfactory formal performance evaluation you are ineligible for a merit pay increase and may be subject to disciplinary action up to and including discharge.

Appeal

If you disagree with a formal performance evaluation, you may request another meeting with your immediate supervisor to discuss the evaluation. If an agreement is not reached as to the evaluation, you may:

1. Request in writing, within five (5) working days of receipt of your performance evaluation, a meeting with the supervisor at the succeeding level of authority in your department. Your request must include

an explanation as to why you believe your formal performance evaluation should be changed. You must attach to your request any supporting documentation. If you do not timely request a meeting, the evaluation of your immediate supervisor will be final and a copy of your evaluation will be placed in your personnel file. If you timely request a meeting, the supervisor will meet with you and investigate the circumstances surrounding your evaluation. The supervisor will generally issue a written determination within ten (10) working days of receipt of your written request. If you are not satisfied with the determination at this stage, you may continue this process through each succeeding supervisory level up to the Executive Director. Any decision of the Executive Director shall be final.

2. You may also prepare a written response stating your position or objection to your evaluation and requesting that your response be placed in your personnel file. It is your responsibility to make certain that your response is placed in your personnel file.

1.15 Personnel Files

Each employee has a personnel file established. All pertinent employment information and forms, including without limitation, employment application, references, evaluations, commendations, disciplinary actions, and other employment records will be contained in this file. Your medical and benefit records will be maintained in a separate confidential file. Information contained in your files will not be released or disclosed without your written consent, except to persons with a lawful right or need to know, including without limitation, pursuant to a court order.

You may review your personnel file in accordance with applicable law and established Park District procedures. If you wish to review your personnel file, contact Human Resources to complete the appropriate forms.

It is to your advantage to see that all of your personnel records are accurate and up-to-date. You are responsible for and must promptly advise the Park District of any changes in:

- Name and/or marital status
- Address and/or telephone number
- Number of eligible dependents
- W-4 deductions
- Person(s) to contact in case of emergency
- Other personal information that the Park District needs to know to contact you or properly administer its benefits programs or general operational concerns
- Your immigration status (if your eligibility for employment is affected).

1.16 Child Labor Laws: Employment of Minors

The Park District complies with all Federal and Illinois Child Labor Laws regarding the employment of minors.

1. All minors under age 16 must have an Employment Certificate before they will be allowed to work for the District. The Superintendent of Schools or a duly authorized agent issues the Employment Certificate.
2. For purposes of this policy, "School Day" means any day when school is in session and "School Week" means any week where one or more days are school days.
3. Federal and Illinois Child Labor Laws mandate that a minor *cannot* work the following hours:
 - a. During school hours when school is in session;
 - b. More than six (6) consecutive days in a calendar week;
 - c. Over forty (40) hours in a calendar week and over eight (8) hours a day when school is out;
 - d. Earlier than 7 am and later than 7 pm, except from June 1 to Labor Day, when the minor may work up to 9 pm;
 - e. Over three (3) hours a day when school is in session;
 - f. Over eighteen (18) hours in a calendar week when school is in session.
4. An unpaid meal period of at least thirty (30) minutes must be provided to minors no later than the fifth consecutive hour of work.
5. Employees under age 16 are not permitted to supervise any part of the transportation of camp, field trips, or other Park District sponsored program participants to or from Park District sponsored activities, including loading participants or materials onto a bus prior to departure, supervising the participants (or performing any other work) during the ride to and from the activity, and unloading participants or materials upon arrival at the activity or back at the point of departure. Employees under age of 16 are relieved of all duties during this time and are not to resume their duties until all participants and materials have been unloaded from the bus.

1.17 Search of Lockers, Desks, and Other Park District Property

Introduction

Employees should understand that while certain Park District property such as desks, lockers, and vehicles are available for their use, they remain the property of the Park District and are subject to inspection, with or without notice. Employees are not permitted to store any wrongfully obtained illegal or prohibited items or substances in or on Park District property or otherwise misuse Park District property.

<i>Note</i>	Whenever necessary, and at the Park District's discretion, Park District property and employees' work areas (<i>i.e.</i> , desks, file cabinets, lockers, vehicles, computers, phones, electronic storage devices, etc.) may be subject to a search without notice. Employees are required to cooperate.
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The Park District will generally try to obtain an employee's consent before conducting a search of Park District property or work areas, but may not always be able to do so.

Any property belonging to the Park District is subject to search if it is reasonably suspected that the property holds or contains any illegal or prohibited items or substances or missing or stolen Park District or Park District patrons' funds or property.

Workplace Inspections

To safeguard the property and personal safety of our employees and the Park District, the Buffalo Grove Park District reserves the right to inspect any packages, parcels, purses, handbags, gym bags, briefcases, lunch boxes, or any other possessions or articles carried to and from Park District property by employees and all other persons leaving and entering the Park District's premises.

The Park District reserves the right to inspect an employee's office, desk, files, lockers or other area or article on Park District premises. As noted above, all lockers, offices, desks, telephones, computers, files and so forth, are the property of the Park District and are issued for the use of employees only during their employment with the Park District.

Inspections may be conducted at any time at the discretion of the Park District. The Park District is not responsible for the loss of personal property. Employees working on Park District premises or entering or leaving the premises who refuse to cooperate in an inspection, as well as employees who after the inspection are believed to be in possession of unauthorized Park District property, confidential material, stolen property, weapons, cannabis or illicit drugs, will be subject to disciplinary action, up to and including discharge.

1.18 Child Abuse & Neglect Policy

It shall be the policy of the Park District to fully comply with the State of Illinois Abused and Neglected Child Reporting Act. All Park District employees are Mandated Reporters who will make every reasonable effort and precaution to prevent, detect, handle and report cases of suspected child abuse and neglect for children who come in direct contact with Park District programs, areas, and facilities.

Specific hiring, training, supervision, employee conduct and reporting procedures have been developed for applicants and employees who will supervise children. Specifically:

- 1) All full and part-time employees, shall sign a statement on a form, to the effect that the employee has knowledge and understanding of the reporting requirements of the Abused and the Neglected Child Reporting Act. The statement shall be signed prior to commencement of employment, and the Park District will retain this statement.
- 2) The Park District will complete a Prior Conviction and Reference check and is inclusive with the policies set forth by the Board of Commissioners.
- 3) All prospective staff will be interviewed in person prior to the decision to accept them as an employee for the Park District. Reference checks will be conducted.
- 4) All full and part-time staff will receive in-service training by supervisory administrative staff. This orientation may include audio-visual, verbal and written materials on Park District policies and procedures regarding child abuse and neglect. Specific training guidelines will also include:
 - a. Training programs regarding abuse and neglect indicators and reporting procedures.
 - b. Appropriate discipline and rewarding practices.
 - c. Using expressions of normal affection through physical contact.
 - d. Requiring that one-adult and one-child situations be avoided.

- e. Respect and protecting the privacy of children, as well as their own.
 - f. Avoiding sexually suggestive discussions in front of children.
 - g. Wearing staff identification at all times, when appropriate. (Clubhouse, trips, etc.)
 - h. Being alert to the physical and emotional state of children in their care.
- 5) Administrative/supervisory staff will make periodic unannounced visits to program sites to observe staff interaction with children and the behavior of individual children.
 - 6) Attendance/illness records of children participating in programs will be periodically reviewed by administrative/supervising staff for instances of unusual absenteeism or reluctance of children to participate in the programs.
 - 7) All reports of suspected child neglect or abuse would be channeled through the Superintendent of Recreation or the Director in his/her absence. In the event that neither is available, a report will be made directly to the Department of Children and Family Services and written notice submitted to the Superintendent of Recreation and Recreation Supervisor within 24 hours. Details of the report shall not be discussed with other staff or participants. Specific procedures for staff on handling allegations of abuse can be found below.
 - 8) The Executive Director will notify the President of the Board of Commissioners of all reports of child abuse/neglect, which are suspected and reported to the Department of Child and Family Services.

Handling Allegations of Abuse

- 1) If a child advises Park District staff that someone has molested or otherwise abused them, staff should be prepared to help the child. It is suggested that District staff be counseled to consider the following guidelines:
 - a. Remain calm and reassuring. If you panic, become angry or overreact to the information disclosed, so will the child. The child needs to feel that the person with whom they are speaking is in control of the situation and will reassure the child that everything will be okay.
 - b. Don't criticize the child, question the child's story or imply that the child may have misunderstood what happened. Accept the information openly without indicating value judgment.
 - c. Encourage the child to speak with the Superintendent of Recreation and Recreation Supervisor about what happened. Tell the child that no one should ask to keep a secret about what happened and that it is okay to talk to the administrative personnel about it. Make sure the child feels that they are not to blame for what happened. Avoid repeated interviews about the incident and other dealings with the child that may be stressful for the child.
 - d. Respect the child's privacy. Take the child to a location where you cannot be overheard by other children but within view of another adult. It is important that you discuss the matter only with the Superintendent of Recreation and Recreation Supervisor, or with the appropriate DCFS personnel and designated law enforcement personnel. It must not become the topic of conversation among other staff members either on or off, District premises. The child and their family or other persons involved should not pay the price of your indiscretion. If you disclose the information to such other persons, you are violating the child's right to privacy and the privacy rights of other persons involved, and may be subject to legal liability.

- 2) The Superintendent of Recreation and appropriate Recreation Supervisor should be the contact person for reporting suspected child abuse. In his/her absence the Director of Parks and Recreation should be notified. The Superintendent and Recreation Supervisor should become thoroughly familiar with the reporting requirements under the Act as summarized in the following paragraphs. If the report is made directly to DCFS, the staff member is responsible to notify the Superintendent of Recreation, or Director of Parks and Recreation with 24 hours of contacting DCFS.
- 3) The Superintendent and staff person reporting the suspected abuse should immediately notify DCFS as required under the Act by telephone to the DCFS "central register" (1.800.252.2873) or in person or by telephone through the nearest DCFS office. Reports are immediately transmitted to the appropriate DCFS Child Protective Service Unit ("CPS"), which will in turn investigate.
- 4) The report should include, if known, the name and address of child and his or her parents or other person having custody, the child's age, the nature of the child's condition, including any evidence of previous injuries or disabilities; and any other information that the reporting staff person believes might be helpful in establishing the cause of such abuse or neglect and the identity of the person believed to have caused such abuse or neglect.
- 5) The oral report should be confirmed by the reporting staff person in writing to the assigned "CPS" within 48 hours of the initial report.
- 6) The Executive Director will notify the President of the Board of Commissioners of all reports of child abuse or neglect that are suspected and reported to the Department of Child and Family Services.

State of Illinois Abused and Neglected Child Reporting Act

"Abused child" means a child whose parent or family member, or any person responsible for the child's welfare, or any individual residing in the same home as the child, or a paramour of the child's parent:

- 1) Inflicts, causes to be inflicted, or allows to be inflicted upon such child physical injury, by other than accidental means, which causes death, disfigurement, impairment of physical or emotional health, or loss or impairment of any bodily function;
- 2) Creates a substantial risk of physical injury to such child by other than accidental means, which would be likely to cause death, disfigurement, impairment of physical or emotional health, or loss of impairment of any bodily function;
- 3) Commits or allows to be committed any sex offense against such child, as such sex offenses are defined in the Criminal Code 1961, as amended, and extending those definitions of sex offense to include children under the age of 18 years of age;
- 4) Commits or allows to be committed an act or acts of torture upon such a child; or inflicts excessive corporal punishment.

"Neglected Child" means any child whose parent or other person responsible for the child's welfare withholds or denies nourishment or medically indicated treatment including food or care denied solely on the basis of the present or anticipated mental or physical impairment as determined by a physician acting alone or in consultation with other physicians or otherwise does not provide the proper or necessary support, education

as required by law, or medical or other remedial care recognized under State law as necessary for a child's well-being, or other care necessary for his or her well-being, including adequate food, clothing and shelter; or who is abandoned by his or her parents or other person responsible for the child's welfare. A child shall not be considered neglected or abused for the sole reason that such child's parent or other person responsible for his or her welfare depends upon spiritual means through prayer alone for the treatment or cure of the disease or remedial care as provided under Section 4 of the Act.

Any recreational program or facility personnel having reasonable cause to believe a child known to them in their professional or official capacity may be an abused child or a neglected child shall immediately report or cause a report to be made to the Department of Child and Family Services. Whenever such person is required to report under this Act in their capacity as a member of the staff shall make the report immediately to the Department in accordance with the provisions of this Act and may also notify the person in charge of the facility, or agency, or designated agent that such report has been made. Under no circumstances shall any person exercise any control, restraint, modification or other change in the report or forwarding of such report to the Department. The privileged quality of communication between any professional person required to report and their client shall not apply to situations involving abused or neglected children, and shall not constitute grounds for failure to report as required by this Act.

In addition to the above persons required to report suspected cases of abused or neglected children, any other person may make a report if such person has reasonable cause to believe a child may be an abused or neglected child.

1.19 Boundary Violations

The Buffalo Grove Park District (the "Agency") is committed to implementing systems for monitoring and reporting behavior that violates physical, emotional and behavioral boundaries of minor and vulnerable adult participants and volunteers. The behaviors outlined in this policy are a non-exhaustive list of examples which, among others, may trigger intervention, corrective and/or disciplinary action and possible termination of employment at the Agency.

Application

This policy applies to all employees and volunteers of the Agency. While this policy is intended to regulate the behavior of Agency employees and volunteers toward minor children and vulnerable adult participants in Agency programs or facilities as well as minor child- and vulnerable-adult volunteers of the Agency, the prohibited conduct can also serve as a guide regarding what is not a professional interaction with minor or vulnerable adult employees at the Agency. Nothing in this policy restricts the Agency's right to intervene as appropriate or enforce its other policies, including those on preventing discrimination, harassment or retaliation in the workplace.

Reporting Obligations

If an employee or volunteer of the Agency suspects a minor child under the age of 18 (a "minor") is being sexually abused or neglected, they must contact both the appropriate individuals within the Agency and report their concerns to the Illinois Department of Child and Family Services (DCFS) via the DCFS 24-hour reporting

hotline 800.25.ABUSE. If an employee or volunteer believes a minor is in immediate danger of harm, they must first contact 911 and then report to the appropriate individuals within the Agency and DCFS.

If an employee or volunteer of the Agency suspects an adult with disabilities above the age of 18 (a "vulnerable adult") is being sexually abused or neglected, they must contact both the appropriate individuals within the Agency and report their concerns to the Illinois Adult Protective Services (IAPS) via the IAPS 24-hour reporting hotline: 866.800.1409. If an employee or volunteer believes a vulnerable adult is in immediate danger of harm, they must first contact 911 and then report to the appropriate individuals within the Agency and IAPS.

Employees and volunteers can find more information on mandated reporting in the Agency's Mandated Reporter Policy. However, this Boundary Violations Policy prohibits a broader range of conduct than applicable laws to help the Agency prevent sexual abuse and avoid the opportunity for or the appearance of employee/volunteer impropriety. If an employee or volunteer suspects an employee or volunteer of any of the boundary violations below – even if they do not have a reasonable belief that sexual abuse is actually happening – they still should report that conduct to the appropriate individuals within the Agency, so the Agency can investigate and take remedial action when warranted regarding the boundary violation.

The individuals within the Agency to report boundary violation-related concerns include the Human Resources Manager, the Risk Manager, and the Director of Recreation & Facilities.

Prohibited Conduct

The conduct prohibited under this policy includes, but is not limited to:

Physical boundary violations (absent exigent circumstances).

- Shoulder, neck, feet or other types of massages, whether from adult to a minor/vulnerable adult or from a minor/vulnerable adult to adult).
- Wrestling or roughhousing with a minor or vulnerable adult, including but not limited to piggyback rides, hands in the minor's or vulnerable adult's pockets or similar physical activities.
- Tickling or poking a minor or vulnerable adult.
- Placing a hand on a minor's or vulnerable adult's thigh or other intimate location of the body for any period of time.
- Placing a hand on any part of a minor's or vulnerable adult's body for an extended period unless part of the clearly defined job duties of the position (e.g., gymnastics or figure skating coach positioning an arm, etc.). Even when job duties involve necessary physical contact with minors or vulnerable adults, employees and volunteers must be mindful of trying to first use verbal coaching and then, only if still needed, keeping the touch professional, witnessed and to the minimum length needed to complete the task.
- Kissing, cuddling, lengthy hugs or holding a minor or vulnerable adult in an extended embrace or similar physical activities.

- Violence intentionally directed toward a minor or vulnerable adult.
- Taking minors or vulnerable adults to remote areas 1:1 or engaging in other forms of seclusion (e.g., into an office away from others, in another room unwitnessed and/or with a closed door, vehicle rides not in compliance with Agency protocols or policies, 1:1 in a bathroom stall, etc.).

It is understood that individuals with special needs for disabilities may need the assistance of one-on-one aides and such assistance may involve certain physical interaction such as for bathroom assistance, feeding or other accommodations. However, please be sure other Agency employees or volunteers are aware of the scope of the one-on-one aide's roles, responsibilities and location while working with participants one-on-one. Additionally, the Agency should maintain activities and staffing levels to eliminate altogether or minimize one-on-one activities, or so a second staff member or Agency volunteer can still witness physical or behavioral care that may place the staff/volunteer and the participant in a vulnerable situation.

Emotional boundary violations

- Possessiveness of a particular minor or vulnerable adult, such as not allowing others to work with the minor or vulnerable adult and/or insisting on work tasks that involve or are with the minor or vulnerable adult.
- Private texting, calling or emailing with the minor/vulnerable adult outside of program protocols and policies. For more information, please see the Agency's Policy on Electronic Communication with Minors and Vulnerable Adults.
- Flirting with minors or vulnerable adults (e.g., compliments or comments about physical appearance, asking about dating history or sex life, calling pet names, etc.).
- Disclosing private information to minors or vulnerable adults.
- Seeking to gain emotional support for oneself from a minor or vulnerable adult.
- Demanding minors or vulnerable adults reveal private information.
- One-on-one meetings and/or off-site meetings with minors or vulnerable adults.

Behavioral boundary violations

- Favoritism of one minor or vulnerable adult and/or being more lenient with that individual (e.g., giving gifts to one minor or vulnerable adult but not others, accepting gifts from a minor outside the context of group or program celebrations, etc.).
- Cursing in the presence of a minor or vulnerable adult or allowing them to curse.
- Sexually explicit conversations or humor with minors or vulnerable adults.
- Telling inappropriate jokes or making rude remarks to minors/vulnerable adults or in the presence of minors or vulnerable adults.

- Talking negatively and in a nonconstructive manner about matters of a minor's or vulnerable adult's life, their relationships, etc.
- Allowing or encouraging a minor or vulnerable adult to look at pornography and/or inappropriate materials (e.g., sexual- or adult-themed magazines, cards, videos, films, clothing, etc.).
- Allowing or encouraging a minor or vulnerable adult to drink alcohol, smoke cigarettes or use drugs, or doing so in front of a minor or vulnerable adult.
- Violating the Agency's Electronic Communication with Minors and Vulnerable Adults Policy or other policies of the Agency to prevent sexual abuse or the appearance of impropriety with minors or vulnerable adults.

Vehicle boundary violations

- Employees with *no* transportation duties for the Agency (i.e., non-drivers) and all volunteers of the Agency are prohibited from transporting participants, including but not limited to minors and vulnerable adults, as part of Agency programs, whether in Agency vehicles or personal vehicles.
- Employees *with* transportation duties of patrons for the Agency (i.e., Agency drivers) should only use Agency vehicles (not personal vehicles) to transport participants and must endeavor to have a second Agency employee or volunteer in the vehicle when transporting minors or vulnerable adults at all times. **NOTE:** All minors and vulnerable adults being transported as part of Agency programs should have a Transportation Waiver on file with the Agency.
- Employees and volunteers of the Agency are strongly discouraged from giving rides to minor or vulnerable adult participants or volunteers outside of Agency programs (such as in personal vehicles to/from Agency programs) unless those minors or vulnerable adults are family members. If an employee or volunteer of the Agency does give rides to minor/vulnerable adult participants or volunteers outside of program, the parents/guardians of that minor or vulnerable adult need to give written permission to the Agency regarding the private transportation arrangement. **NOTE:** The Agency will inform all parties in writing that such rides are not part of the Agency program and are at the parents'/guardians' sole discretion.
- If parents/guardians give written permission to an Agency employee or volunteer to give personal rides to minors/vulnerable adults outside of Agency programs, the ride should not be 1:1 and/or the minor or vulnerable adult should be in the back seat and the driver in the front seat (with all required safety devices).
- Employees and volunteers of the Agency must also follow all rules, policies and procedures related to vehicles and transportation as outlined in the Agency's Vehicle Policy.

Discipline

The Agency will evaluate each situation on a case-by-case basis, considering all factors for that unique situation. Violation of this Policy may lead to intervention, corrective action and/or discipline up to and including termination of employment.

1.20 Electronic Communication with Minors and Vulnerable Adults

Purpose

The Agency is aware that issues of unfettered electronic communication can lead to the opportunity for miscommunication, and that the perception of malfeasance can occur even in innocent situations. As a result, and for all involved, the Agency has instituted this policy regarding electronic communications with minor/vulnerable adult participants and volunteers.

Application

This policy applies to all employees and volunteers of the Agency. While this policy is intended to regulate the behavior of Agency employees and volunteers toward minor children and vulnerable adult participants in Agency programs or facilities, as well as toward minor child- and vulnerable-adult volunteers of the Agency, the prohibited conduct also serves as a guide regarding what is not a professional interaction with minor or vulnerable adult employees at the Agency. Nothing in this policy restricts the Agency's right to intervene as appropriate or enforce its other policies, including those on preventing discrimination, harassment or retaliation in the workplace.

Policy Requirements

- The requirements of this Policy apply to all electronic communications with a minor/vulnerable adult, whether initiated by an adult or a minor/vulnerable adult or not.
- All electronic communications between employees/volunteers and minors/vulnerable adults must relate solely to and be solely for the purpose of communicating information about Agency activities.
- All electronic communications between employees/volunteers and minors/vulnerable adults sent as part of Agency business constitute public records, and employees and volunteers must maintain them in a format and location so the Agency has timely access to the communications for the purposes of complying with IL FOIA, record retention laws and other applicable laws. No electronic communication may utilize any format that does not allow for the permanent retention of the full content of the electronic communication (e.g., WhatsApp, SnapChat, etc.).
- All electronic communications between employees/volunteers and minors/vulnerable adults must always be professional and respectful in nature and must refrain from unprofessional messaging, including, without limitation, sexual comments, name-calling, embarrassing the minor/vulnerable adult, harassment, bullying and similar conduct. For more information, please see the Agency's Boundary Violations Policy.
- All electronic communications to a sports team/program on which minors/vulnerable adults participate or from an employee/volunteer to a minor/vulnerable adult must copy or include at least one parent/guardian of the minor/vulnerable adult or member of the Agency's management team. When possible, if the parent/guardian of one team member is included on a team-wide electronic communication, then employees/volunteers should include the parents/guardians of all team members.
- The Agency has provided an official form of electronic communication in which authorized employees/volunteers may communicate with other employees, participants and parents/guardians for the

purpose of the Agency, such as regarding upcoming activities, calendars of events, expectations, logistics, motivation, team building and answering questions. Employees/volunteers should not communicate with minors/vulnerable adults using electronic communication outside of the Agency's official form of electronic communication.

- Employees/volunteers must save copies of communications with minors/vulnerable adults (and all Agency business) for compliance with record-keeping obligations, among other reasons. If employees/volunteers need assistance in saving such records, please contact their supervisor.

- To the fullest extent possible, the person approved to provide electronic communication on behalf of the Agency should use privacy settings to block private direct communication for nongroup discussion, such as private chat.

- No private channels (e.g., private Facebook groups or invite-only YouTube channels) are acceptable in helping to administer the Agency's programs.

- Other than those assigned by the Agency, employees/volunteers should not utilize social media to communicate with minors or vulnerable adults. When the Agency assigns an employee/volunteer a duty that uses social media to communicate with minors or vulnerable adults, those assigned employees/volunteers can only use electronic platforms that allow open and transparent communication (e.g., no SnapChat, WhatsApp or similar platforms).

- If an employee/volunteer receives an electronic communication from a minor or vulnerable adult, they should proceed to include a parent/guardian, another adult family member of the minor/vulnerable adult or a member of the Agency's management team in compliance with the open and transparent concept. However, if the employee/volunteer determines from the electronic communication that an emergency exists, the employee/volunteer may respond directly to the minor/vulnerable adult for the limited purpose of addressing the emergency situation before immediately including the minor's parent/guardian, other adult family member(s) and/or Agency management. Employees/volunteers should immediately report to a supervisor any emergency, inappropriate communication and/or repeated efforts by a minor/vulnerable adult to communicate outside the scope of this policy.

- Employees/volunteers shall not take or post photographs of minors or vulnerable adults unless specifically assigned to do so as part of their duties by Agency management. Even when assigned, such photographs and videos are for use only by the Agency and in no case shall employees/volunteers post such photos or videos on their personal texts, emails, social media or other personal electronic communications.

- Video conferencing platforms such as Skype, Zoom, GotoMeeting, Microsoft Teams, Google Meet, etc. are acceptable virtual learning platforms when live "in-person" programming/communication cannot take place.

- Employees/volunteers must receive authorization from the Agency to lead such a session.

- Parents/guardians must maintain any account for their minor/vulnerable adult.

- Video conferencing/virtual learning activities must have Agency preapproval.

- Dates and times of video conferencing/virtual learning will be either (a) published and available to parents/guardians to attend and/or (b) available for an Agency management member to attend.

- Authorized employees/volunteers hosting video conferencing should dress appropriately as they would for in an in-person session.
- Private chatting during a session is prohibited; public chatting is encouraged.

Policy Exceptions

If one of the following exceptions exists with appropriate consent, the Agency does not require electronic communications to be open and transparent:

- Emergency – However, employees/volunteers must limit the communication to the least amount of information needed to tend to the emergency until they can reasonably reestablish open and transparent communication.
- Dual Relationship – The employee/volunteer has an existing relationship with the minor/vulnerable adult outside of the program, such as a familial relationship. However, even when a dual relationship exists, employees/volunteers must comply with the Agency’s expectation regarding open and transparent communications for all electronic communications sent on behalf of the Agency and must comply with the Agency’s Boundary Violations Policy at all times.
- Nonsubstantive Communication – It is not a violation of this policy for an employee/volunteer to “follow” a minor’s or vulnerable adult’s social media feed or to “like” a post.
- However, employees/volunteers should be mindful of the perception of doing so, and the Agency encourages employees/volunteers to refrain from doing so.
- Employees/volunteers should be mindful that nonsubstantive communications may violate other policies (e.g., “liking” photos of minors or vulnerable adults in swimsuits on the beach could be a violation of the Agency’s anti-harassment policy).
- For purposes of this policy, posting to, sending a message within or similar communication with the minor/vulnerable adult through a minor’s/vulnerable adult’s social media feed constitutes substantive communication and is not excepted from this Policy.

Request to Discontinue Electronic Communication to a Minor or Vulnerable Adult

The parents or guardians of a minor or vulnerable adult may request in writing that their child/ward not be contacted by employees/volunteers through any form of electronic communication or through only limited forms of electronic communication. In such instance, the parents/guardians should make the request in writing to the Human Resources & Risk Manager at sspitz@bgparks.org. Such a request should include contact information for the adult responsible for receiving any electronic communications for the program/volunteer opportunity on behalf of the minor/vulnerable adult.

Other

To ensure the efficient operation of the Agency, this policy does not apply to electronic communications between employees/volunteers and other Agency employees who are under the age of 18 or vulnerable adults. However, the Agency expects employees/volunteers to use reasonable efforts to keep another member of Agency management on electronic communications with minor employees (i.e., employees under the age of 18) and vulnerable adult employees, particularly when the communication is not to a group.

1.219 Children in the Workplace

The presence of children in the workplace with the employee/parent during the employee's workday is inappropriate and is to be avoided except in extraordinary emergency situations. Childcare is the personal responsibility of the employee and it is the further responsibility of the employee to prearrange for childcare in the event of an emergency. Bringing a child to work with the employee is only an option when all other emergency options have been exhausted.

If bringing a child to work with the employee is unavoidable, the employee must contact his/her supervisor as soon as possible to discuss the situation and obtain permission to have the child accompany the employee while working. Factors the supervisors will consider are the age of the child, how long the child needs to be present, the work environment in the employee's area, and any possible disruption to the employee's and co-workers' work. Consideration will not be given to allowing a child with an illness to come to work with the employee.

A child brought to the workplace in unavoidable situations will be the responsibility of the employee parent and must be accompanied and be under the direct supervision of the employee parent at all times. Excessive need to bring a child to the workplace may result in discipline, including termination.

1.20-22 Modified Duty Program

Introduction

The Park District is committed to providing employees with available and reasonable opportunities to maintain career and employment status and benefits, and to maximize the Park District's ability to provide its services offered to the public. To that end, we have developed a Modified Duty Program for employees who have sustained injuries or illnesses arising out of and in the course of their employment with the Park District ("work-related injury").

The purpose of the Modified Duty Program is to provide a temporary modified work assignment, when feasible, available and applicable. The feasibility of modified duty will be determined on a case-by-case basis, taking several factors into consideration, and is the sole discretion of the Park District. These factors include, but are not limited to, the attitude and aptitude of the employee, the specific physical or mental limitations, the essential functions of the temporary job assignment, the work environment and the ability of the Park District to provide accommodation. Modified duty may not be available for certain positions. Noncompliance or failure to cooperate with the Modified Duty Program may affect your workers compensation benefits and result in possible disciplinary action, up to and including dismissal.

Note

Please review the entire Modified Duty Program which follows.

For purposes of this policy, the following definitions apply:

1. "Park District Employee" means any individual who is employed by the Park District in a valid, authorized position.
2. "Modified Duty Program" is a temporary assignment of duties to a worker with an occupational injury or illness whose doctor indicates that the worker may return to work subject to specified restrictions, and has not yet reached a level of maximum recovery enabling the employee to return to regularly assigned duties. Modified duty may only be applicable to those employees who are eligible for temporary total disability benefits under the Illinois Workers' Compensation or Occupational Disease Acts (hereafter "Acts"), or asserting that their injury or illness is compensable under the Acts.
3. "Occupational Injury or Illness" means an injury or illness arising out of and in the course of the employee's employment and compensable under the Illinois Workers' Compensation Act or Occupational Disease Act. All claims for workers compensation benefits are subject to initial and continuing investigation.

OBJECTIVES

1. To return occupationally injured employees to work as soon as possible provided there is not a probability of re-injury or aggravation of an injury to themselves, and the return to work does not directly or indirectly adversely jeopardize the safety of others or is otherwise potentially detrimental to the Park District.
2. To minimize financial hardship and emotional stress to the employee who has sustained an occupational injury.
3. To assist employees in returning to work at a level close to their pre-injury earnings and productivity.
4. To retain qualified and experienced Park District employees.
5. To further the Park District's commitment and obligation to provide recreational programs, services and facilities to the public.

BASIC PROGRAM REQUIREMENTS

1. Employees may be assigned to a Modified Duty assignment when temporarily unable to perform the essential functions of their regular position due to occupational injury or illness, provided that the Modified Duty assignment fulfills a job function(s) useful to the Park District and is within limitations set by treating and/or evaluating physicians. Modified Duty assignments will not create a new job, but instead will incorporate or modify an existing position on a temporary basis. The assignment may include duties anywhere within the Park District.
2. A time limit will be established on a case-by-case basis for the length of time that modified duty will be made available. This time limit shall be subject to review and revision at the sole discretion of the Park District.

3. The Park District will compensate an employee on modified duty at the employee's regular pay rate if possible. If this is not possible, the employee will be compensated no less than 2/3 of what the employee's average weekly regular wage (excluding overtime) was prior to the accident, injury or illness. Compensation may be made by the Park District and/or the Park District's workers' compensation coverage provider, the Park District Risk Management Agency (PDRMA.)
4. There should be regular communication among the Risk Manager, Human Resources Manager, Facility Manager, the employee's immediate supervisor, the physician and PDRMA throughout the course of treatment and recovery.
5. Employee Responsibilities: Participates in the Modified Duty program as assigned; reports any problems with Modified Duty assignment to immediate supervisor; to promptly notify the immediate supervisor of any and all changes or modifications to the employee's work restrictions; provides all original copies of physician releases and reports and all medical records and forms to the Human Resources Manager promptly when received; if you are asked to complete a task that you cannot complete or in any way adversely affects your injury, you must immediately notify the person who assigned you the task. In addition, if your injury requires that you see a physician for subsequent visits for the same injury, you must inform your immediate supervisor prior to any and all visits so your immediate supervisor can complete the necessary forms and make the necessary arrangements for your absence if you must visit the doctor during your working hours. If your immediate supervisor is unavailable, you must so contact the supervisor at the succeeding level of authority in your department. In order to avoid disruption of Park District operations, you should schedule doctor's appointments during non-work hours. Please note, under the Illinois Workers' Compensation Act (820 ILCS 305/12), the Park District may ask an employee entitled to receive disability payments under the Act to undergo an examination by a duly qualified medical practitioner or surgeon selected by the Park District at any time and place reasonably convenient to the employee, for the purpose of determining the nature, extent and probable duration of the injury received by the employee, and for purposes of ascertaining the amount of compensation which may be due the employee from time to time for disability according to the provisions of the Act.
6. An employee who declines a Modified Duty position, which is within the limitations, as determined by the treating or evaluating physician (and provided there is no conflicting medical opinion), may be subject to disciplinary action and possible dismissal. The employee may also lose eligibility for workers compensation benefits.
7. Periodic review will be conducted while an employee is on Modified Duty status to determine the appropriateness and reasonableness of continuing the employee in the assignment. A review may be conducted at any time.

PROCEDURE

1. The department head or facility manager is typically responsible for the management of employees on Modified Duty status. He may also coordinate Modified Duty assignments with other departments, the Risk Manager, Human Resources Manager and PDRMA. Each department is responsible for

keeping a list of Modified Duty assignments up-to-date, and for advising the Risk Manager of any changes to their modified duty lists.

2. When an employee is injured, the attending physician will be asked to complete a Physician's Evaluation of Functional Capabilities. This form, sent to the physician by the Human Resources Manager, requests a list of the duties the employee is capable of performing and any physical limitations he may have.
3. The Physical Evaluation Form must be returned by the employee to the Human Resources Manager, who will contact the employee's immediate supervisor. The immediate supervisor will work with the department head or facility manager in assigning modified duty to the employee, if possible or applicable.
4. In some cases, departments may not have any available Modified Duty tasks. If so, the Risk Manager will be contacted to work with other departments to arrange Modified Duty assignments in their Facility.
5. All Modified Duty Assignments are subject to continuing review of the existing medical restrictions of the employee, and departments will continue to develop and coordinate appropriate duty assignments with the Risk Manager, Human Resources Manager, and PDRMA, and monitor ongoing medical status and work adjustment.
6. When applicable, the possibility of medical management and/or vocational services will be explored and communicated to all parties involved.
7. Employees will be compensated at the pre-determined rate of pay while performing Modified Duty assignments, including time necessary to report to a physician's office for further review. Time above and beyond that which is necessary for the doctor's visit, including reasonable transportation time, will be charged against the employee's available sick, personal, or other time off. If the employee does not have any available time, he will be compensated for such time only to the extent required by law.

1.21–23 Alcohol and Drug Abuse

Introduction

The Park District has implemented an Alcohol and Drug Abuse Policy in response to overwhelming evidence that alcohol and drug abuse has a detrimental impact on employees' health, job performance, safety, and efficiency. Since Park District employees operate, supervise and maintain parks, facilities, programs and equipment for use by members of the public and perform services that may have a direct effect on the health and safety of members of the public and fellow employees, the Park District wishes to maximize the health and safety of its patrons and employees.

This policy also expresses the Park District's desire to satisfy the requirements of the federal and state Drug Free Workplace Acts (41 U.S.C.A. § 701 *et seq.* and 30 ILCS 580/1 *et seq.*). In accordance with these statutes and concerns, the Park District has resolved to maintain a drug free workplace.

The purpose of this policy is to inform employees of the Park District's investigation, treatment and disciplinary policy relating to alcohol and drugs. As such, *a//* Park District employees will abide by its terms. As with all policies in this Manual, this policy is subject to periodic addition, modification, or deletion.

ACTS PROHIBITED

Any unlawful manufacturing, distribution, dispensation, possession, or use of a controlled substance including cannabis, is prohibited on Public Park District Property, or while acting on behalf of the Park District.

DEFINITIONS

For purposes of this Policy, the following definitions apply:

1. "Alcohol" means any substance containing any form of alcohol, including but not limited to: ethanol, methanol, propanol and isopropanol.
2. "Cannabis" is defined as provided in the Cannabis Control Act (720 ILCS 550/1 *et seq.*) which provisions are specifically incorporated in this Policy by reference.
3. "Controlled Substance" means a controlled substance in schedules I through V of section 812 of Title 21 of the United States Code, which provisions are specifically incorporated in this Policy by reference.
4. "Criminal Drug Statute" means a criminal statute involving the manufacture, distribution, dispensation, possession, or use of any controlled substance or cannabis.
5. "Director" is the Executive Director of the Buffalo Grove Park District.
6. "District Property" means any public building, park, gym, pool, office, common area, open space, vehicle, parking lot, or other public area owned, leased, managed, used or controlled by the Park District. District Property also includes property used by Park District patrons while on Park District sponsored events or field trips or property of others when presence thereon by the Park District employee is related to employment with the Park District.
7. "Drugs" mean Legal Drugs and controlled substances, including cannabis.
8. "Legal Drugs" mean prescription drugs and over-the-counter drugs which have been obtained legally and are being used in the manner and for the purpose for which they were prescribed or manufactured.
9. "Medical Facility" means any physician, laboratory, clinic, hospital, or other similar entity.
10. "Policy" means this Alcohol and Drug Abuse Policy of the Buffalo Grove Park District.
11. "Possess" means to have either in or on an employee's person, personal effects, desk, files, or other similar area.
12. "Public Safety Responsibility" means a position in which the nature of an employee's duties is such that impaired perception, reaction time, or judgment may place a member or members of the public

or other employees at risk of serious bodily harm, or is responsible for the administration or enforcement of alcohol/drug policies.

13. "Under the Influence" or "impaired" means that the employee is affected by alcohol or drugs in any determinable manner. A determination of being under the influence can be established by a professional opinion, a scientifically valid test, a layperson's opinion, or the statement of a witness. For cannabis, this determination will be made based on whether the employee manifests while working or on-call specific, articulable symptoms of decreased or lessened performance of the duties or tasks of the employee's job position, including: symptoms of the employee's speech, physical dexterity, agility, coordination, demeanor, irrational or unusual behavior, or negligence or carelessness in operating equipment or machinery; disregard for the safety of the employee or others, or involvement in any accident that results in serious damage to equipment or property or personal injury; disruption of a production or manufacturing process; or carelessness that results in any injury to the employee or others.
14. "Working hours" means time spent by an employee performing tasks for the benefit of the Park District. Note – For the purposes of this policy, an event pre-approved by the Executive Director, either on-site or off-site where alcohol may be served, will be considered to be "not during working hours."

VOLUNTARY TREATMENT

It is the responsibility of each employee to seek assistance before alcohol or drug problems lead to disciplinary action. The Park District will not discipline an employee who voluntarily seeks treatment for a substance abuse problem if the employee is not in violation of the Park District's drug and alcohol policy or other rules of conduct. Seeking such assistance will not be a defense for violating the Park District's drug and alcohol policy, nor will it excuse or limit the employee's obligation to meet the Park District's policies, rules of conduct, and standards including, but not limited to, those regarding attendance, job performance, and safe and sober behavior on the job. Employees who suffer from alcohol or drug abuse are encouraged to consult voluntarily with Park District management and undergo appropriate medical treatment. Participation in such treatment will be at the employee's expense, although some of these expenses may be covered under the employee's group health plan. Please see the Human Resources Manager for details. The Park District will attempt to keep such discussions and medical treatment confidential in accordance with this Policy.

SCREENING AND TESTING

The Park District may require employees whose job functions require them to operate or maintain vehicles or machinery, handle hazardous or toxic materials or substances of any kind, or have Public Safety Responsibility to be screened or tested on a random basis, or may require any employee to be screened or tested following a work place accident, during and after an employee's participation in an alcohol or drug counseling or rehabilitation program, or upon reasonable suspicion that the employee is under the influence of alcohol or drugs. Employees will be afforded the opportunity to dispute observations identified that lead to a "reasonable suspicion" test. The screening or testing will be conducted by a medical facility selected by the Park District at the Park District's expense. The screening or testing may require an analysis of the employee's breath, urine and/or blood or such similar substance as the medical facility may recommend. Employees who undergo alcohol or drug screening or testing will be given the opportunity, prior to the collection of a specimen or other testing, to disclose the use of legal drugs and to explain the circumstance of their use. If an initial test is positive, a second test will be conducted from the same sample. A confirmed positive drug and/or alcohol test may result in disciplinary action, up to and including discharge.

Each Park District employee is required to sign a consent form, a copy of which is included with this Policy, at the time this Policy is distributed to the employee. Prospective employees for positions that require a pre-employment physical will be required to sign a consent form prior to taking the pre-employment physical.

Each employee and prospective employee may also be required to sign a separate consent form requested by the Medical Facility conducting the screening or testing. Refusal to sign any requested consent form will result in non-hire or disciplinary action up to and including dismissal, as deemed appropriate by the Park District, in its sole discretion, under the circumstances.

VEHICLES

Employees will be screened to determine whether the employee tests positive for drugs and/or alcohol if the employee is involved in an on-the-job driving accident that results in a citation to the employee under state or local law for a moving traffic violation arising from the accident, or any involved person requires medical treatment away from the accident scene. Employees are allowed to continue driving for work purposes while waiting for the results of a drug test, if there is no reasonable suspicion of intoxication.

TREATMENT

If the medical facility recommends treatment, the Park District may, depending on the circumstances as determined in the sole discretion of the Park District, give the employee one opportunity to undergo treatment offered by a clinic or trained professional mutually acceptable to the Park District and employee.

Participation in such treatment will be at the employee's expense. The employee must enter the treatment program within ten (10) days from the time of recommendation of treatment. The Park District may reinstate the employee provided that the employee submits a statement issued by the medical facility certifying successful completion of the treatment program, that the employee is released to return to work, and that the employee agrees to all conditions of reinstatement as determined by the Park District, which may include, but is not limited to, future alcohol and/or drug testing.

USE OF LEGAL DRUGS

Any employee who operates or maintains a vehicle or machinery, handles hazardous materials or substances of any kind, or has public safety responsibility and who has taken a legal drug must report the use of such legal drug to their immediate supervisor if the legal drug may cause drowsiness or if it may alter judgment, perception or reaction time. The burden is on the employee to ascertain from the employee's doctor or pharmacist whether or not the legal drug may have such a potential side effect. The information will be retained by the Park District in a confidential manner and will be disclosed only to persons who need to know. The employee's immediate supervisor, after conferring with the department head or Director, will decide whether or not the employee may safely continue to perform the job while using the legal drug. Failure to declare the use of such legal drugs may be cause for discipline up to and including dismissal.

MEDICAL Cannabis

The Buffalo Grove Park District will not discipline or terminate an employee solely for their use or status as a medical cannabis user. However, the Park District is a "Drug-Free Workplace" and will enforce all existing policies relating to drug use in a non-discriminatory manner, regardless of whether or not the employee is permitted to use cannabis by the state.

DISCIPLINE/PENALTIES FOR VIOLATION

1. An employee who reports to work or is found during working hours to be or to have been under the influence of alcohol, controlled substances, or cannabis, including medical cannabis, or who manufactures, possesses, uses, or consumes controlled substances, or cannabis while on District property or while acting on behalf of the Park District, is convicted of a drug related crime, causes financial or physical damage to the Park District property, its employees or patrons as the result of alcohol or drug abuse, or fails to report the use of legal drugs in accordance with this Policy, will be disciplined in accordance with the Disciplinary Action Section of the Park District's Personnel Policy Manual. In addition to or in the alternative, depending on the circumstances as determined by the Park District in its sole discretion, the Park District may require the employee to successfully complete an alcohol and/or drug abuse assistance or rehabilitation program approved (at the employee's expense) for such purposes by the Park District and by a federal, state or local health law enforcement or other appropriate agency. An employee who participates in a treatment program will be expected to meet job performance standards and comply with all rules established by the Park District. Participation in a treatment program will not, in itself, protect the employee from disciplinary actions should job performance remain unsatisfactory.
2. In addition to the examples of misconduct that may subject an employee to disciplinary action contained in this Policy and the Manual, the Park District will discipline an employee up to and including dismissal for the following: (1) if the employee refuses to submit to diagnosis, testing or screening upon request of the Park District; (2) if the employee tampers in any way with the specimen given to the medical facility for purposes of alcohol or drug screening or testing; (3) if the medical facility recommends treatment and the employee refuses to undergo such treatment; (4) if, while undergoing treatment, the employee fails or refuses to follow the course of treatment; (5) if the employee, during the course of or following treatment, is again under the influence of alcohol or drugs in violation of this Policy; or, (6) if the employee fails to notify the Director of a conviction for violating any federal or state Criminal Drug Statute in accordance with the "Notice of Conviction" section of this policy.

INSPECTIONS

In order to assure that employees comply with the prohibition on manufacturing, distributing, dispensing, possessing, using controlled substances, cannabis, or alcohol during working hours, employees may be subject to inspection as follows:

1. Lockers, desks, files, vehicles, equipment and other containers and property owned or leased by the Park District and which an employee is permitted to use during employment with the Park District, are and remain the property of the Park District. Employees are not permitted to keep controlled substances, cannabis or alcohol for the purposes of consumption, in or on such property. Any such property reasonably suspected of having or holding such substances is subject to search by the Park District.
2. Any refusal to submit to such an inspection will be treated as an act of insubordination and may result in disciplinary action, up to and including dismissal.

RECORDS

The Park District will maintain medical records relating to alcohol or drug abuse, diagnosis, and treatment confidential and in a file separate from the regular personnel files. Access will be limited to those who need

to know. The Park District will not disclose these records to persons outside the Park District without the employee's consent unless disclosure of the records is necessary for legal or insurance purposes.

1.22–24 Notice of Convictions

Drug Conviction - Any employee who is convicted of violating any federal or state criminal drug statute must notify the Executive Director within five (5) days of such conviction. For purposes of this notice requirement, a conviction includes a finding of guilt, a no contest plea, and/or an imposition of sentence by any judicial body for any violation of a criminal statute involving the unlawful manufacture, distribution, sale, dispensation, possession or use of any controlled substance or cannabis. Failure to notify the Executive Director may subject the employee to disciplinary action, up to and including dismissal.

Criminal Conviction – If you are convicted of any felony while employed by the Buffalo Grove Park District, you are required to inform your supervisor within 5 days of the conviction. For purposes of this notice requirement, a conviction includes a finding of guilt, a no contest plea, and/or an imposition of sentence by any judicial body. Failure to do so may result in disciplinary action up to and including termination.

SECTION 2: PAYROLL POLICIES AND PROCEDURES

2.1 Compensation Program

The Board of Park Commissioners generally reviews the Park District's compensation program annually and any changes made in the compensation program will be established by official action of the Board.

Under usual and appropriate circumstances, full-time employees will be considered for salary adjustments on an annual basis, which will be based on several factors, including without limitation, performance. Any adjustments generally will be effective on a schedule pre-determined by the Executive Director. Annual and other merit increases will be submitted to the Executive Director with appropriate supporting documentation, which may include a completed performance evaluation. Employees receiving an unsatisfactory performance evaluation are not eligible for any wage increase and may be subject to disciplinary action, up to and including dismissal.

The department heads may, at any time during the year, recommend an adjustment to an employee's wage, subject to the Executive Director's approval. All salary and wage decisions are the sole discretion of the Park District.

2.2 Fair Labor Standards Act: Overtime & Compensatory Time

Introduction

The Park District compensates all employees in accordance with the Fair Labor Standards Act (FLSA).

Definitions

Exempt Employee	An employee to whom the overtime provisions of the Fair Labor Standards Act do not apply.
Non-Exempt Employee	An employee subject to the overtime provisions of the Fair Labor Standards Act.
Workweek	The workweek begins at 12:01 am Sunday and ends at 12:00 midnight the following Saturday.

Eligibility

Non-exempt employees are entitled to overtime compensation or compensatory time off at the rate of one and one-half times their established pay rate for all hours worked in excess of 40 in a single workweek. The FLSA does not require any leaves of absence such as vacation leave or sick leave to be considered as hours worked for overtime purposes. For purposes of overtime calculation, "hours worked" shall not include any form of leave, or other non-working time, whether paid or unpaid.

Exempt employees are not eligible for overtime pay. However, exempt employees are eligible for Administrative Time Off. It shall be left to the Executive Director and/or the department heads to approve "administrative time off" or approved overtime work accomplished by subordinates.

Administrative time off is defined as the time granted to appointive, administrative, and supervisory personnel, solely at the discretion of the Executive Director and/or department heads, for time put in above and beyond what can reasonably be expected of them and in lieu of financial reimbursement. If administrative time off is requested, the extra time put in by the employee must be specified. Flexing a work schedule is encouraged to minimize the need for administrative time off. It should be clearly understood that administrative time off is not administered on an hour-for-hour matching basis.

Overtime Obligations And Approval

Because of the nature of the Parks and Recreation field and the public services to be rendered, you may be required to work more than your standard hours per workweek. Depending on the Park District work needs, employees may be required to work overtime. Employees are required to work overtime when necessary and any employee's unwillingness or refusal to do so may be cause for disciplinary action, up to and including dismissal.

<i>Note</i>	For all non-exempt employees, prior approval of the employee's immediate supervisor is required before any non-exempt employee works overtime. Employees working overtime without approval may be subject to disciplinary action.
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Compensation

The Park District will compensate all non-exempt employees for overtime hours through overtime pay or compensatory time off. The employee may request to be either:

1. Compensated with pay at the rate of 1½ times the regular hourly rate for all hours worked in excess of forty in a single work week; or
2. Compensated through compensatory time off at the rate of 1½ hour for each hour worked in excess of forty hours in a single workweek. The maximum compensatory time that may be accrued by an employee is 240 hours (160 hours of actual overtime hours worked).

Compensatory time may be taken in lieu of overtime pay if authorized by and arranged in advance with your immediate supervisor. Employees shall be permitted to use (compensatory) time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt the operations of the Park District. Your immediate supervisor, based upon whether the grant of such requests results in short staffing or other disruption of District's operations, will generally determine the grant of an employee's request for use of compensatory time. However, the Park District, may, in its own discretion, elect to pay cash wages for overtime rather than permitting additional accruals of compensatory time.

Holiday Compensation

In the event that a full-time, non-exempt employee is required and authorized to work on a Park District holiday, the full-time, non-exempt employee will be paid their overtime rate (1½ times their normal rate) plus their holiday pay.

Termination Of Employment

Upon termination of employment, payment for accrued compensatory time will be calculated at the average regular rate of pay for the final three years of employment or the final regular rate received by the employee, whichever is higher.

2.3 Payroll Periods & Payday

Buffalo Grove Park District employees are paid bi-weekly (every other) Friday. Hourly employees are paid every other Friday for the two week (14 day) period which ends at midnight the preceding Saturday. Salaried employees are paid every other Friday for the two-week (14 day) period ending on the day of pay. If payday is a Park District-recognized holiday, employees will be paid on the preceding working day. Your paycheck will be delivered to your immediate supervisor, who will attempt to give it to you no later than the end of the workday. Your paycheck may not be given to anyone other than you without your written consent. Please make arrangements with your immediate supervisor to collect your paycheck if you are not scheduled to work on a payday. If you terminate your employment in the middle of a pay period, you will be paid for the actual hours you worked.

Employees may be paid by check or through direct deposit of funds to either a savings or checking account at their bank of choice (providing the bank has direct deposit capability). To activate direct deposit, a Direct Deposit Authorization form from the Business Office may be obtained. The completed form must then be returned with a voided personal check to the Business Office. Due to banking requirements, it may take several weeks for activation of the Direct Deposit.

In the event of a lost paycheck, the Business Office must be notified in writing as soon as possible before a replacement check can be issued. In the event the lost paycheck is recovered and the Park District identifies the endorsement as that of the employee, the employee must remit the amount of the replacement check to the Park District within 24 hours of the time it is demanded.

2.4 Payroll Deductions

Automatic payroll deductions will be made for you for federal and state income tax purposes, health insurance deductions, pension contributions and social security tax, and any other item ordered by a court or applicable law. Voluntary deductions may be made for elective programs such as health insurance, tax-deferred retirement plans, credit union accounts, and supplemental life insurance. Please contact the Business Office for information on payroll deductions.

Except as required by law or court order, deductions will not be taken without your written authorization. Deductions required by law include Social Security, Medicare, and federal and state income taxes. Federal or state law determines these deductions. Other involuntary deductions may be made as required by law or court order, such as child support payments and wage garnishments. Also, employees who meet certain hourly requirements will have Illinois Municipal Retirement Fund (IMRF) pension contributions withheld. Please see Section 4-3 for more information on IMRF.

2.5 Work Schedules

Department work schedules are established by your immediate supervisor or department head based on the needs of the Park District. The number of working hours that will be scheduled is subject to the financial and staffing requirements of the Park District and employees are not guaranteed any specific number of hours per

day or week. The responsibilities of certain positions may require an employee to be on call on a 24-hour basis. At the Park District's discretion, the Park District may change the work schedules.

Any change in work schedules or exchange of work periods among employees may not be made without the prior, written approval of your immediate supervisor. Violation of this policy may result in disciplinary action, up to and including dismissal.

2.6 Recording of Hours Worked

All non-exempt employees are required to maintain an accurate and legible record of the hours worked, whether by time sheet or time card. These time records, which must be approved by your immediate supervisor, are the basis for your paycheck calculation. Time is computed to the nearest quarter of an hour (15 minutes) per week. All employees who work more than six hours receive an unpaid meal period. If you have permission to leave during working hours, you must sign out when you leave and sign in when you return. You are responsible for your own time records. Violation of this policy may result in appropriate disciplinary action, up to and including immediate discharge.

<i>Note</i>	Employees are not to clock or sign in or out for other employees. Recording another employee's time record or falsification of your own time record is against Park District rules and is grounds for disciplinary action, up to and including dismissal.
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Once an employee clocks or signs in, work is to commence immediately. Failure to do so is considered falsification of timekeeping records. If an employee forgets to clock or sign in or out, they must notify their supervisor immediately so the time may be accurately recorded for payroll.

Exempt employees are not required to sign in or out; however, business trips, vacations, sick, and personal days must be recorded on the attendance sheet by the employee designated to monitor attendance.

2.7 Lunch & Rest Periods

Department heads are authorized to establish and arrange lunch periods and reasonable rest periods during each workday that are most consistent with departmental operation. The granting of rest periods beyond what is legally required is entirely at the discretion of the department head. All employees who work more than six hours receive an unpaid meal period.

Authorized rest breaks are to be taken away from the designated work area but employees are not permitted to leave Park District premises during this period without permission. Rest or break time is compensated as work time.

Employees who choose to remain at work during a rest or lunch break cannot leave work early. Employees on rest or lunch break cannot interfere with employees who are working.

2.8 Pay Transparency Non-Discrimination

The Park District will not discharge or in any other manner discriminate against employees or applicants because they have inquired about, discussed, or disclosed their own pay or the pay of another employee or applicant.

However, employees who have access to the compensation information of other employees or applicants as a part of their essential job functions cannot disclose the pay of other employees or applicants to individuals who do not otherwise have access to compensation information, unless the disclosure is (a) in response to a formal complaint or charge, (b) in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the Park District, or (c) consistent with the Park District's legal duty to furnish information.

2.9 Emergency Closings

On occasion, due to inclement weather, national crisis, or other emergency, the Park District may close for all or part of a normally scheduled workday. The Park District will attempt to notify employees of its closure through announcements on predetermined local area radio stations. Emergency closure is considered unpaid leave.

SECTION 3: TIME OFF BENEFITS

3.1 Holidays

The Park District observes the following holidays:

New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, Thanksgiving Friday, Christmas Eve, Christmas Day, New Year's Eve

Where a holiday falls on a weekend, it will be observed on either the preceding Friday or following Monday.

Full-time Employees

Full-time employees are entitled to receive the above holidays with pay. If a full-time non-exempt employee is scheduled to work on one of these holidays, compensatory time off or compensation with pay at the rate of 1½ times the regular rate of pay will be given in addition to the holiday pay. Full-time exempt employees required to work on one of the aforementioned holidays will be granted time off for the workday. Time must be used by the end of the year. If the workday falls in the 1st quarter of the year, it must be used by the end of the first quarter of the following year. If you are on an approved vacation leave during which a holiday falls, the holiday will not count as a day of used vacation leave. For example, if you take as vacation leave Monday through Friday and a holiday falls on that particular Friday, you will be considered to have used only four (4) days of vacation.

3.2 Vacation Leave

Eligibility

Full-time employees earn paid vacation leave beginning after six months of continuous employment as outlined below:

Amount of Vacation

The basis for administering the vacation policy is on the individual employee's anniversary date. The number of eligible vacation days is determined by an employee's total calendar years of service while employed by the Park District on a continuous full-time basis. A vacation day is based on the employee's regular work schedule.

The vacation year is based on the employee's anniversary date of employment. Vacations may not be taken in excess of accumulated days unless pay is forfeited and the employee's supervisors and the Executive Director approve of the request.

Upon commencement of full time employment, employees earn vacation in accordance with the following table.

Calendar Year Of Service	Vacation Days
6mos-1 year	5
After 1 year	10
After 2 years	12
After 3 years	13
After 4 years	14
After 5 years	15
After 6 years	16
After 7 years	17
After 8 years	18
After 9 years	19
After 10 years	20
After 15 years	22
After 20 years	24
After 25 years	26
After 30 years	30

If you are a new employee, the Executive Director may give you vacation credit for service years with previous employers. In order to qualify, the Executive Director may require you to submit written verification of dates of your employment with prior employers.

Vacation Accumulation

Employees are expected to use their vacation time within the year the vacation time is awarded. In some cases, this might not be possible. Therefore, employees may “carry over” up to a maximum of ten (10) unused vacation days. However, the employee may make a request to the Executive Director to use any days above and beyond the 10 days carried over within 30 calendar days of their anniversary date. Any remaining unused vacation days beyond those which were approved to be carried over are forfeited on that date.

Vacation as Sick Leave or Other Leave

Eligible vacation days may be used in lieu of paid sick leave when and if all accrued sick leave has been exhausted. At the discretion of the Park District, vacation days may be required to be used for other types of leave, providing that the benefits associated with those leaves are exhausted.

Scheduling Vacation

The minimum vacation increment is ½ day. Your immediate supervisor must approve vacation leave in advance. A request for vacation of five (5) or more days off requires a minimum of two weeks notice. Your immediate supervisor will make every effort to comply with your request for vacation time. In all cases, your immediate supervisor will schedule your vacation leave when the Park District can best afford to be without your services. Your immediate supervisor will approve or deny the dates requested depending on the workload during the particular time requested. When two or more employees in the same department request the same days off (and it is not possible to let both have it) the department head will decide based on factors such as seniority, timeliness of vacation request, personal situations, and emergencies. Your immediate

supervisor may require you to reschedule your vacation if it is determined that your presence is necessary for the efficient or safe operation of the Park District.

Payday During Vacation

When a payday occurs during an approved vacation leave, you may request your paycheck in advance of your vacation leave. Your request must be in writing, approved by your immediate supervisor and received by the Business Office at least three (3) days prior to the date the check is needed. Advance pay will not be issued for any payday following the employee's vacation period.

Vacation Pay Upon Termination

If your employment is terminated for any reason, you will receive pay for any unused vacation days earned during the calendar year of your termination. Payment for accrued but unused vacation leave at the time your employment with the Park District is terminated is based upon your regular hourly rate of pay or rate of salary at the time of termination.

Reporting Vacation to Payroll

Vacation leave is to be recorded on the Payroll Time Sheet by the employee's immediate supervisor. In addition, an "Absentee Report" completed and signed by the immediate supervisor must accompany the Payroll Time Sheet. If you fail to return to work following the end of an approved vacation leave we may consider you to have voluntarily resigned your position with the Park District effective immediately.

3.3 Personal Days

Full-time employees are granted five (5) paid personal days per year. Personal days will be issued on the employee anniversary date. A "prorated" number of Personal Days will be available following the Introductory Period. Requests for Personal Days must be submitted in advance of the time requested, and are subject to the approval of your immediate supervisor.

Personal days are granted to employees to allow paid time off for personal reasons. These include holidays not recognized by the Park District, and personal business that cannot be accomplished outside of the employee's regular working hours, such as banking and legal transactions, home repairs, etc. Personal days are not extra vacation days and should not be used as such.

Personal days are not cumulative and must be taken during the year granted or they will be forfeited without compensation. Personal days earned but not yet used will not be paid to an employee upon separation.

In recognition of full time employees with long-term service to the park district, the Board has granted one (1) additional personal day to employees with five (5) years of full time service.

3.4 Birthday

All full-time employees are eligible to take off their birthday as an additional paid day off. Should the employee's birthday fall on a Saturday, the preceding Friday can be observed. If the birthday falls on a Sunday, the following Monday can be observed. However, if the employee's work schedule does not allow for the birthday to be used as stated above, the employee will be allowed to take the day off anytime within

20 working days from the actual birthday. If not taken within 20 working days, the employee will lose this day. When a birthday falls during the employee's vacation, it will not be counted as part of their vacation time.

3.5 Parental Leave

The Park District will grant up to twenty personal days to the parent of a child that has been born, adopted, or recently placed in the home as a foster child. An employee who has been employed full-time for 6 months to 24 months at the time of birth or placement, will receive 10 personal days. An employee who has been employed full-time for more than 24 months will receive an additional 10 days for a total of 20. These days must be used within the employee's FMLA period (if applicable), and immediately preceding the birth or placement, cannot be rolled over, and do not affect nor extend any potential FMLA leave (Section 3.11). Employees using parental leave should inform Human Resources at least 30 days prior to the birth or placement of the child whenever possible.

3.6 Sick Days

Full-time employees: are granted 12 sick days per year based on their regular work schedule, at the rate of one per month, up to a maximum accumulation of 120 days.

Sick days will not accrue while an employee is on a leave of absence. Sick days are defined to mean the absence from work because of an employee's non-work-related illness or injury.

Although employees are encouraged to make doctor and dentist appointments during non-working hours, paid sick days may also be used for doctor/dentist appointments, illness in immediate family or doctor/dentist appointment in immediate family. Sick leave used for these purposes may be counted toward an employee's family and medical leave entitlement, if applicable, in accordance with Section 3-10 below.

(For purposes of this Section 3-6, your "immediate family" includes you, your spouse, minor children or children over the age of 18 incapable of self-care residing with you in your household, your sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent.)

Whenever you will be absent or late to work, notification must be made to your immediate supervisor, or the supervisor at the succeeding level of authority in your department, if you are unable to reach your immediate supervisor, at least 30 minutes before your scheduled starting time. Notification must be made each day that you will be absent or late to work. If you fail to notify a supervisor, the absence/tardiness may be considered absence without leave, which may result in loss of pay and/or disciplinary action, up to and including dismissal. Notice of sick leave must be later confirmed in writing as soon as possible after the leave or as soon as requested by your immediate supervisor.

If you are away from work for three (3) or more consecutive days because of illness or injury, or if your immediate supervisor becomes aware that you have incurred an illness or injury likely to last more than three (3) consecutive days, your immediate supervisor will require you to provide documentation from your physician or other health care provider confirming your illness or injury, your fitness to return to work, and your ability or inability to perform the essential functions of your position. If your immediate supervisor has reason to

suspect abuse of this sick day policy, your immediate supervisor may require you to provide such documentation for time away from work *of less than three (3) consecutive days*.

Failure to comply with this policy or abuse of this policy may result in disciplinary measures, up to and including discharge.

Sick leave may not be used as vacation time.

After a full-time employee has accrued a minimum of 120 sick days, the employee may elect to receive one-half (1/2) pay for any days earned but unused in that current year or may elect to credit 100% of his/her unused sick days towards retirement. If none of the 12 days issued were used, an employee could receive six (6) days of pay by exchanging all twelve days earned and unused. Employees must elect the number of days to be exchanged for pay at the end of the year at their anniversary date. Pay for exchange of sick days will be issued the first pay date following the anniversary date. Employees may not otherwise receive pay for unused sick days.

IMRF regulations allow for one month of service credit for every 20 days of unused, unpaid sick leave or fraction thereof up to a maximum of 12 months. Therefore, an employee will automatically receive full pay for unused sick days above 221 days on their anniversary date. The pay will be issued on the first pay day following the anniversary date.

Any leave of absence which qualifies as a FMLA leave within the Buffalo Grove Park District FMLA Policy will automatically be charged as FMLA leave whether or not the leave is taken as unpaid leave or compensated as sick, holiday or vacation leave. Refer to the FMLA Policy in section 3.11.

Upon an employee's separation from the Park District, an employee will not be paid for any accrued or unused sick days.

3.7 Emergency Sick Leave Donation Program

The Park District recognizes that unforeseen circumstances may arise that the District's paid time off program cannot accommodate.

Full-time employees that are eligible for FMLA can apply to the Emergency Sick Leave Donation Program (ESLDP), if they have a serious health condition as defined by the FMLA, or need to care for a family member ~~employee~~ with such a condition, and the employee does not have enough paid time off to cover their leave, and the employee is not eligible for other sources of employer provided income (i.e. IMRF Disability, Workers' Compensation, Parental Leave, etc.). ESLDP does not affect nor extend rights to FMLA.

Program Details

Employees can request up to 60 days of paid time off in donations per incident. Employees must first use all of their own time off before they are eligible to receive donations. Employees receiving emergency leave are not eligible to receive ESLDP hours if they fail to follow the applicable call-off and time off procedures with respect to particular absences outlined in Sections 3.11 & 6.8 of the Personnel Policy Manual.

Once an employee has made the request to Human Resources, and the request is approved by the Executive Director, an email will be sent from HR to all full-time employees requesting donations. Due to IRS regulations, employees are not allowed to know who they are donating the leave to, nor the reason for the donation.

Employees can donate up to 10 days of their vacation, personal, or sick leave per request. If more days have been donated than requested, days will be returned on a pro-rata basis. The employees requesting the donations will not know who donated to their leave. Also, days transferred from one employee to another are made on an equal basis irrespective of the individual employee's salary. Donations are not tax-deductible.

In the event that there are insufficient ESLDP hours available to cover multiple eligible employees for the same pay period, the available hours will be allocated proportionally among the eligible employees.

An employee requesting donations should keep in mind their rights to long-term disability through IMRF's disability program. Employees cannot receive both ESLDP and IMRF disability concurrently.

3.8 Bereavement Leave

All full-time employees are allowed up to five (5) paid working days for the following reasons: (1) to attend the funeral or alternative of a covered family member. 2) Make arrangements necessitated by the death of a covered family member. 3) Grieve the death of a covered family member 4) Be absent from work due to a miscarriage, unsuccessful round of IVF or similar procedure, failed adoption match, failed surrogacy agreement, a diagnosis that negatively impacts pregnancy or fertility, or a stillbirth. Pay is based on the number of hours that the employee was regularly scheduled to work on those days. These days are to be taken consecutively within 60 days of the employee receiving notice of the event. Employees are allowed to take an additional five (5) days unpaid per event. Employees are entitled to a maximum of 6 weeks of leave per 12 month period, a reasonable time of the day of death or day of the funeral, and may only be split or postponed with approval by the Executive Director. For purposes of this policy, "covered family member" is defined as the employee's spouse, ~~domestic~~civil union partner, child, stepchild, foster child, parent, grandparent, sibling, grandchild, parent-in-law, son-in-law, daughter-in-law, stepparent, brother-in-law, and sister-in-law.

"Domestic partner," used with respect to an unmarried employee under this policy, includes: (1) the person recognized as the domestic partner of the employee under any domestic partnership or civil union law of a state or political subdivision of a state; or (2) an unmarried adult person who is in a committed, personal relationship with the employee, who is not a domestic partner as described under subsection (1) to or in such a relationship with any other person, and who is designated to the employee's employer by such employee as that employee's domestic partner.

"Child" means an employee's son or daughter who is a biological, adopted or foster child, a stepchild, a legal ward or a child of a person standing in loco parentis.

Upon returning to work, the employee must record their absence as Bereavement Leave on their attendance record. Proof of death and relationship to the deceased may be required.

3.9 Child Bereavement Leave

~~All employees eligible for leave under the federal Family and Medical Leave Act of 1993 (the "FMLA") shall be eligible for bereavement leave in accordance with the Illinois Child Bereavement Leave Act which provides up to a maximum of 2 weeks (10 work days) of unpaid bereavement leave to: (1) attend the funeral or alternative to a funeral of a child; (2) make arrangements necessitated by the death of the child; or (3) grieve the death of a child.~~

~~The Act defines "child" as an employee's son or daughter who is a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis.~~

3.910 Jury Duty

Employees selected for jury duty will be granted time off for the duration of their jury service. Employees on jury duty will endorse their jury duty check to the Park District to receive full regular base pay for the day (if exempt), or the number of hours for which the employee was scheduled to work on those days, up to a maximum of 10 working days.

All employees must provide written notice, supported with appropriate documentation of jury duty (*e.g.*, the jury duty summons), to their immediate supervisor as promptly as possible, before reporting for jury duty. During jury duty, and as promptly as possible, employees must inform their immediate supervisor as to the expected duration of the jury duty. Following jury duty, all employees must provide the Park District with appropriate documentation evidencing the length of their jury duty.

The above policy also applies to employees who have been subpoenaed as witnesses in a trial. However, subpoena pay is limited to full base pay for a maximum of 1 working day. Approval for more than 1 day pay must be approved by the Executive Director.

3.101 Family Medical Leave Act

This section briefly summarizes rights and regulations under the Family and Medical Leave Act of 1993 ("FMLA").

The FMLA provides eligible employees with up to 12 workweeks of unpaid leave for certain family and medical reasons during a 12-month period (and up to 26 workweeks of unpaid leave to care for a Covered Servicemember). During this leave, an eligible employee is entitled to continued group health plan coverage as if the employee had continued to work. At the conclusion of the leave, subject to some exceptions, an employee generally has a right to return to the same or to an equivalent position.

Certain highly compensated key employees may be denied reinstatement when necessary to prevent substantial and grievous economic injury to the Park District's operations. A key employee is a salaried employee who is among the highest paid 10% of employees at the Park District. Employees will be notified of their status as a key employee, when applicable, after they request a Family and Medical Leave.

Eligibility

If you have been employed by the Buffalo Grove Park District for at least twelve (12) months and have worked at least 1,250 hours (not including sick, holiday, vacation, or any other paid or unpaid leave) during the 12-month period preceding the start of the leave, you are eligible for up to a total of twelve (12) workweeks of unpaid leave during any rolling twelve (12) month period for one or more of the following reasons:

- a. Because of the birth of your child and in order to care for such child (within 12 months after the birth of the child);
- b. Because of the placement of a child with you for adoption or foster care (within 12 months of the placement of the child);
- c. In order to care for your spouse, child, or parents if they have a "serious health condition;"
- d. Because of a "serious health condition" that makes you unable to perform the functions of your job; or
- e. Because of any qualifying exigency (as the Secretary of Labor shall determine) arising out of the fact that your spouse, child, or parent is under a call or order to active duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency operation.

For purposes of this policy, "serious health condition" means an illness, injury, impairment, or physical or mental condition that involves **one** of the following:

1. **Hospital Care.** Inpatient care in a hospital, hospice, or residential medical care facility, including any period of incapacity relating to the same condition.
2. **Absence Plus Treatment.** A period of incapacity of more than three consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition) that also involves either: (1) treatment two or more times by a health care provider, by a nurse or physician's assistant under direct supervision of a health care provider, or by a provider of health care services under orders of, or on referral by, a health care provider; or (2) treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider.
3. **Pregnancy.** Any period of incapacity due to pregnancy, or for prenatal care.
4. **Chronic Conditions Requiring Treatment.** A chronic condition which: requires periodic visits for treatment by a health care provider, or by a nurse or physician's assistant under direct supervision of a health care provider; continues over an extended period of time; and may cause episodic rather than a continuing period of incapacity.
5. **Permanent/Long-Term Conditions Requiring Supervision.** A period of incapacity which is permanent or long-term due to a condition for which treatment may be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider.
6. **Multiple Treatments (non-chronic conditions).** Any period of absence to receive multiple treatment (including any period of recovery therefrom) by a healthcare provider or by a provider of health care services under orders of, or in referral by, a health care provider, either for restorative surgery

after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment.

Servicemember Family Leave

Servicemember Family Leave. If you are eligible for FMLA leave as stated above and you are a spouse, child, parent or next of kin of a Covered Servicemember, as defined below, you are entitled to a total of twenty-six (26) workweeks of unpaid leave during a rolling 12-month period to care for the Covered Servicemember. During the rolling 12-month period, if an eligible employee is entitled to a leave under this Servicemember Family Leave provision, for reasons which also would entitle the employee to a leave under the Eligibility Section, Paragraphs a. through e. above, the total leave time will not exceed a combined total of twenty-six (26) workweeks.

With respect to Servicemember Family Leave:

- a. A "Covered Servicemember" means a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness.
- b. "Outpatient status" means the status of a member of the Armed Forces assigned to a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients.
- c. "Next of kin" means the nearest blood relative of that individual.
- d. "Serious injury or illness" means an injury or illness incurred by the Servicemember in the line of duty on active duty in the Armed Forces that may render the Servicemember medically unfit to perform the duties of the member's office, grade, rank or rating.

Spouses Employed by the Company. If your spouse also works for the District and you both become eligible for a leave under the Eligibility Section, Paragraphs a. or b. above, or for the care of a sick parent under Paragraph c. above, the two of you together will be limited to a combined total of twelve (12) workweeks of leave in any rolling 12-month period. In addition, if you and your spouse both become eligible for a leave under the Servicemember Family Leave provision above or under a combination of the Servicemember Family Leave provision and the Eligibility Section, Paragraphs a. through e. above, the two of you together will be limited to a combined total of twenty-six (26) workweeks of leave in any rolling 12-month period, but if the leave taken by you and your spouse includes leave described under the Eligibility Section, Paragraphs a. through e. above, that leave shall be limited to a combined total of twelve (12) workweeks of leave in any rolling 12-month period.

Medical Certification

Any request for a leave under the Eligibility Section, Paragraphs c., d. or under the Servicemember Family Leave provision above must be supported by certification issued by the applicable health care provider. You may obtain a certification form from the Human Resources Manager.

At its discretion, the District may require a second medical opinion and periodic recertification to support the continuation of a leave. If the 1st and 2nd opinions differ, a 3rd opinion can be obtained from a health care provider jointly approved by both you and the District.

Intermittent or Reduced Work Schedule Leave

If certified as medically necessary for the serious health condition of either you or your spouse, child or parent (under the Eligibility Section Paragraphs c. and d., above), or to care for a Covered Servicemember if you are a spouse, child, parent or next of kin to the Covered Servicemember (See Servicemember Family Leave section above), leave may be taken on an intermittent or reduced leave schedule. Intermittent leave also may be taken if you qualify for leave because of a qualifying exigency as described under the Eligibility Section Paragraph e., above, subject to the submission of a certification prescribed by the Secretary of Labor. If leave is requested on an intermittent basis, however, the District may require that you transfer temporarily to an alternative position which better accommodates recurring periods of absence or to a part-time schedule, provided that the position offers equivalent pay and benefits.

Notification and Reporting Requirements

All requests for leaves of absence must be submitted to your supervisor or the Human Resources Manager at least thirty (30) days in advance of the start of the leave (except when the leave is due to an emergency or is otherwise not foreseeable). A delay in submitting this request could result in a delay of the start of your leave. Your supervisor will forward the request to the Human Resources Manager for approval. If your leave request is approved, you will receive an FMLA Response Form. You must also make an effort to schedule a leave so as not to disrupt business operations. During the leave, you may be required to report periodically on your status and your intention to return to work. In any case in which the necessity for leave under paragraph 1e. is foreseeable, whether because your spouse, child or parent is on active duty, or because of notification of an impending call or order to active duty in support of a contingency operation, you shall provide such notice to the District as is reasonable and practicable.

Any extension of time for your leave of absence must be requested in writing prior to your scheduled date of return to work, together with written documentation to support the extension. Your failure to either return to work on the scheduled date of return or to apply in writing for an extension prior to that date will be considered to be a resignation of employment effective as of the last date of the approved leave. Employees on leaves for their own serious health condition must provide fitness-for-duty releases from their health care provider before they will be permitted to return to work. Your maximum time on a leave of absence, all types combined, and including all extensions, cannot exceed a total of twelve (12) weeks in a rolling twelve month period, unless you are a spouse, child, parent, or next of kin on leave to care for a Covered Servicemember, in which case your leave can last for up to twenty-six (26) workweeks in a rolling twelve (12) month period.

An Employee shall not be granted a leave of absence for the purpose of seeking or taking employment elsewhere or operating a private business. Unauthorized work while on a leave of absence will result in disciplinary action, up to and including discharge.

A leave of absence will not affect the continuity of your employment. Your original date of employment remains the same for seniority purposes. However, you will not accrue any benefits during the period you are on unpaid leave.

Employee Benefits During Family and Medical Leave of Absence

You will be permitted to maintain health insurance coverage for the duration of the leave under the same conditions coverage would have been provided if you had remained actively at work. However, you must make arrangements for the continuation of and payment of insurance premiums before you go on leave status. If you do not return to work after the leave, or if you fail to pay your portion of the premiums, you will be required, under certain circumstances, to reimburse the District for the costs and expenses associated with

insuring you during the leave. Please contact the Illinois Municipal Retirement Fund (IMRF) for information on maintaining IMRF service credit during leave.

Return from a Family and Medical Leave

If you return from your leave on or before being absent for twelve (12) workweeks in a rolling twelve (12) month period or twenty-six (26) workweeks if you took a leave under the Servicemember Family Leave provision, you will be restored to the same or to an equivalent position to the one you held when the leave started. Of course, you have no greater right to reinstatement or to other benefits and conditions of employment than if you had been continuously employed during the FMLA leave period. If the leave was due to your own serious health condition, you will be required to submit a fitness-for-duty certification from your health care provider stating that you are able to perform the essential functions of the job. If you fail to return to work at the expiration of your approved Family and Medical Leave, it will be considered to be a resignation of your employment with us.

Key Employees

Certain highly compensated key employees may be denied reinstatement when necessary to prevent "substantial and grievous economic injury" to the District operations. A "key" employee is a salaried Employee who is among the highest paid 10% of Employees at the Park District. Employees will be notified of their status as a key employee, when applicable, after they request a Family and Medical Leave.

Coordination with Other Policies

You may substitute any accrued paid vacation days, personal time, and sick days (if you otherwise qualify) for unpaid leave under this policy, and any such paid time off must be taken concurrently with your Family and Medical Leave. If you otherwise qualify for disability pay, you will collect it at the same time you are on Family and Medical Leave. Similarly, if you otherwise qualify for any other type of leave of absence, you must take that leave at the same time as you are taking your Family and Medical Leave. All time missed from work that qualifies for both Family and Medical Leave, and for workers' compensation, will be counted toward your Family and Medical Leave.

3.1 ~~12~~ Personal Leave of Absence

Eligible full-time may be granted personal leave of absence for a period not to exceed 90 consecutive calendar days within any 24 consecutive month period. This is an unpaid leave except in the case of a full-time employee who may elect to use accrued benefit time during the leave, such as sick time, personal time, vacation time or compensatory time. Normally, a personal leave of absence will not be granted during the first year of employment.

1. All requests for personal leaves should be made in writing and must be approved by the employee's supervisor(s) and the Executive Director. The following considerations will be taken into account when determining whether or not to grant the leave: purpose for which the leave is requested; length of time the employee plans to be away; the employee's job performance and attendance and punctuality record, the effect the employee's absence will have on the work in the department (*i.e.*, the staffing requirements in the employee's facility or department); the employee's position and length of service; the expectation that the employee will return to work when the leave expires; and, any other factors deemed relevant by the Park District in its sole discretion. Each request will be reviewed on a case-by-case basis.

2. You must provide a written application for a personal leave of absence to your immediate supervisor at least one month in advance of the date you would like the leave to begin. If you request an extension while on FMLA leave period, the request must be made at least two (2) weeks prior to the end of the original leave. The application must specify the reasons for the extended leave and the length of time the employee intends to be away.
3. Additional leave time may be granted, provided that it does not extend the total leave beyond one year, including leave granted under the FMLA, if any (however, extended leave beyond one year may be granted as a reasonable accommodation under the ADA). Requests for additional leave time must be made in writing at least two weeks prior to the expiration of the initial leave period, and must specify the reason(s) for the request and the amount of additional time sought. The Executive Director must approve this request.
4. While a full-time employee is on an approved personal leave, the employee will be eligible to continue the group health insurance coverage in existence for that employee at the start of the leave under the Park District's group plan for the duration of the leave provided that the employee pays 100% of the premium contribution. Other employment benefits, if any, such as vacation, sick leave, or personal days, shall not accrue during a personal leave of absence. Employees on a personal leave, however, will not forfeit any benefits that accrued prior to the start of the leave.
5. Any planned salary increase for an employee returning from an unpaid leave of absence without pay will be deferred by the length of the leave, and the length of the leave will extend the normal appraisal date.
6. In the case of an employee's own illness or injury, a physician's statement certifying the employee's ability to perform the essential functions of their job is required by the Park District before an employee may be permitted to return to work.
7. Although the Park District will attempt to reinstate the employee at the conclusion of the personal leave period to the same or similar position to the one vacated, conditions may arise which necessitate the filling of the vacated position. Accordingly, the Park District does not guarantee reinstatement after a personal leave of absence.
8. Any employee who fails to return to an available position on the first scheduled working day after the leave of absence has expired will be considered to have resigned from the Park District. However, pursuant to the Park District's ADA Policy, employees may request extended unpaid leave as a "reasonable accommodation" under the ADA (See Section 1-3).

3.13-12 School Visitation Rights Act

If you have worked for the Park District at least six (6) months for an average of at least twenty (20) hours per week, you may be eligible to take up to eight (8) hours of unpaid school visitation leave per school year to attend school conferences or classroom activities related to your child(ren) if the conference or classroom activities cannot be scheduled during non-work hours. For purposes of this policy, "school" means any public or private primary or secondary school or educational facility located in Illinois or a state that shares a common boundary with Illinois.

No more than four hours of leave may be taken in any one day. Leave will not be granted until the employee has used all available vacation leave, personal days and floating holidays.

Before arranging attendance at the school conference or activity, you must provide the Park District with a written request for leave at least seven (7) days in advance of the requested time off. In an emergency situation, you may give twenty-four (24) hours notice. In addition, you must consult with your immediate supervisor to schedule the leave so as not to disrupt operations unduly.

School visitation leave shall be unpaid. You may choose, however, to make up the time taken for school visitation leave on a different day or shift if such arrangement may reasonably be provided by the Park District. If you choose not to make up the time taken, or an arrangement to make up such time cannot be made, you will not be compensated for the leave taken.

Upon completion of a school visitation, you may be required to produce documentation of your visit from the school administrator and submit such documentation to the Park District.

Please contact the Business Office for further information regarding school visitation leave.

<i>Note</i>	Failure to submit the documentation upon request to the Park District within 2 working days of your school visit may subject you to disciplinary action.
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3.14-13 Military Leave

The Park District complies with state and federal requirements regarding Military Leave, continuation of applicable insurance benefits, and reinstatement rights. An employee who is a member of the United States Army, Navy, Air Force, Marines, Coast Guard, National Guard, or Reserves will be granted a leave of absence for military service, training or related obligations in accordance with applicable law.

You must provide the Park District with at least thirty (30) days advance written notice prior to the start of leave for military service except in cases of national emergency. Such notice must include, without limitation, a copy of your orders. Upon return to the Park District from your military training, you must submit a statement signed by an appropriate military official indicating the time you spent in military training and/or service.

Except when required by any applicable law, Military Leave is unpaid; however, employees may substitute accrued paid leave for the unpaid Military Leave. If eligible for leave with pay under applicable law, your salary continuation shall include health insurance and any other benefits you were receiving at the time you are called up. You will receive the difference between your regular salary and your base military pay. Employees should retain their military pay vouchers. Upon your return, you must furnish official proof of pay during your tour of duty in order to receive pay from the Park District.

In no case will the salary of an exempt employee be reduced for any week in which the employee works and is also on Military leave.

~~3.15~~ 14 Family Military Leave Act

Thirty (30) days of unpaid family military leave is granted under the Family Military Leave Act to employees who are the spouses, parents, grandparents or children of soldiers called into active military duty. The leave must be taken during the period the military deployment orders are in effect.

Unpaid leave under this Act can be taken only after the employee has exhausted all accrued vacation, personal leave, and compensatory time.

Eligibility

For the purpose of this Act, employee is defined as a person employed for at least 12 months with at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave.

Notice

If the leave under this act is for five (5) consecutive work days or more, the employee must provide the Park District with at least 14 days notice in advance of the leave date.

For leave of less than five (5) consecutive work days the employee should provide as much advance notice as is possible.

Benefits

Employees shall maintain benefits at the employee's expense for the duration of the leave.

Verification

The Park District may require certification from the proper military authority to verify the employee's eligibility for the family military leave requested.

~~3.16~~ 15 Absence Without Leave

Absence without leave is any absence from work, including a single day or portion of a day, which has not been granted or approved in accordance with established policy and procedure. In such cases, pay may be denied and the employee may be subject to disciplinary action, up to and including dismissal.

If you are absent without leave for three consecutive working days, you will be considered to have voluntarily resigned your position. Where your absence is determined excusable on conditions that rendered prior approval impossible, the charge of absence without leave may be changed to vacation leave, sick leave, or leave without pay.

~~3.17~~ 16 Victims' Economic Security and Safety Act

Introduction

This section briefly summarizes rights and regulations under the Victims' Economic Security and Safety Act of 2003 ("VESSA"). The VESSA provides employees with up to 12 workweeks of unpaid leave during a 12-month period to address the consequences of [actual or threatened domestic, violence or sexual, or gender violence to themselves or their family or household member who is a victim of actual or threatened domestic, violence or sexual, or gender violence.](#)

Basis of Leave

The Park District will provide up to twelve (12) weeks of unpaid leave from work on an intermittent or reduced work schedule basis to an employee who is a victim of actual or threatened domestic, or sexual, or gender violence (or who has a family or household member who is a victim of actual or threatened domestic, or sexual, or gender violence) to address domestic or sexual violence if the employee is:

1. Seeking medical attention for, or recovering from, physical or psychological injuries caused by domestic or sexual violence to the employee or the employee's family or household member;
2. Obtaining services from a victim services organization for the employee or the employee's family or household member;
3. Obtaining counseling for the employee or the employee's family or household member;
4. Participating in safety planning, temporarily or permanently relocating, or taking other actions to increase the safety of the employee or the employee's family or household member from future domestic, or sexual, or gender violence or ensure economic security; or
5. Seeking legal assistance or remedies to ensure the health and safety of the employee or the employee's family or household member, including preparing for or participating in any civil or criminal legal proceeding related to or derived from domestic, or sexual, or gender violence.

Definitions

"Family or household member" means a spouse, civil union partner, parent, son, daughter, and persons jointly residing in the same household whose interests are not adverse to the employee as it relates to the domestic, or sexual, or gender violence.

"Parent" means the biological parent of an employee or an individual who stood in loco parentis to an employee when the employee was a son or daughter. "Son or daughter" means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is under 18 years of age, or is 18 years of age or older and incapable of self-care because of a mental or physical disability.

Period of Leave

Employee shall be entitled to a total of 12 workweeks of unpaid leave during any 12-month period. (This policy does not allow for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to the unpaid leave time permitted by, the federal Family and Medical Leave Act.)

Existing Leave

The employee may use any available paid or unpaid leave (including family, medical, sick, annual, personal, etc.) from employment, in substitution for any period of such leave for an equivalent period of leave.

Notice

The employee shall provide the Park District with at least 48 hours' advance notice of the employee's intention to take the leave, unless providing notice is not practicable. When an unscheduled absence occurs, the Park District will not take action against the employee if the employee, within a reasonable period after the absence (generally defined herein as 15 days) provides certification as shown under the next section.

Certification

The Park District may require the employee to provide certification to the Park District that the employee or the employee's family or household member is a victim of actual or threatened domestic, sexual, or gender violence; and the leave is for one of the purposes enumerated in the above "Basis" paragraph.

The employee shall provide such certification to the Park District within a reasonable period after the Park District requests certification. An employee may satisfy the above certification requirement by providing to the Park District a signed and dated statement of the employee, and upon obtaining such documents the employee shall provide:

- a. documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee or the employee's family or household member has sought assistance in addressing actual or threatened domestic_ or sexual_ or gender violence and the effects of the violence;
- b. a police or court record; or other corroborating evidence.

Confidentiality

All information provided to the Park District, including a statement of the employee or any other documentation, record, or corroborating evidence, and the fact that the employee has requested or obtained leave pursuant to this policy, shall be retained in the strictest confidence by the Park District, except to the extent that disclosure is: (1) requested or consented to in writing by the employee; or (2) otherwise required by applicable Federal or State law.

Restoration to Position

In general, an employee who takes leave under this policy shall be entitled, on return from such leave:

- I. to be restored by the Park District to the position of employment held by the employee when the leave commenced; or
- II. to be restored to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment.

Loss of Benefits

The taking of leave under this policy shall not result in the loss of any employment benefit accrued prior to the date on which the leave commenced. However, the employee is not entitled to:

- the accrual of any seniority or employment benefits during any period of unpaid leave; or
- any right, benefit, or position of employment other than any right, benefit, or position to which the employee would have been entitled had the employee not taken the leave.

Reporting to the Park District

The Park District may require an employee on leave under this policy to report periodically to the Park District on the status and intention of the employee to return to work.

Maintenance of Health Benefits

Except as provided under "Loss of Benefits," during any period that an employee takes leave under this policy, the Park District shall maintain coverage for the employee and any family or household member under any group health plan for the duration of such leave under the conditions coverage would have been provided if the employee had continued in employment continuously for the duration of such leave.

Failure to Return From Leave

The Park District may recover the premium that the Park District paid for maintaining coverage for the employee and the employee's family or household member under such group health plan during any period of leave under this policy if:

- a. the employee fails to return from leave under this policy after the period of leave to which the employee is entitled has expired; and
- b. the employee fails to return to work for a reason other than:
 - I. the continuation, recurrence, or onset of actual or threatened domestic, or sexual, or gender violence that entitles the employee to leave; or
 - II. other circumstances beyond the control of the employee.

The Park District may require an employee who claims that the employee is unable to return to work because of a reason described in (I) or (II) above to provide, within a reasonable period after making the claim, certification to the Park District that the employee is unable to return to work because of that reason.

An employee may satisfy the certification requirement of clause by providing to the Park District:

- a sworn statement of the employee;
- documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee has sought assistance in addressing actual or threatened domestic, or sexual, or gender violence and the effects of that violence;
- a police or court record; or
- other corroborating evidence.

The Park District will not fail to hire, refuse to hire, discharge, or harass any individual exercising their rights under this policy or otherwise discriminate against any individual exercising their rights under this policy with respect to the compensation, terms, conditions, or privileges of employment of the individual, or retaliate against an individual in any form or manner for exercising their rights under this policy.

Reasonable Accommodations

In response to an actual or perceived threat of domestic, sexual or gender violence, an employee may qualify for a reasonable accommodation, which may include adjustment to a job structure, workplace facility, modified schedule, leave, a changed telephone number or seating assignment, installation of a lock, implementation of a safety procedure and/or assistance in documenting actual or threatened domestic, sexual or gender violence that occurs at the workplace or in a work-related setting, unless the accommodation would create an undue hardship for the District.

3.1Z8 Employee Blood Donation Leave Act

Eligibility

Any full time employee who has been employed by the Park District for at least six months shall be entitled to up to one hour blood donation leave, with pay, every 56 days.

Notice

The employee shall submit a written request for leave before donating or attempting to donate blood. Medical documentation of the appointment to donate blood shall be provided at the time of the request.

Verification

The Park District may require a written statement from the blood bank confirming that the employee kept the appointment to donate blood.

SECTION 4: EMPLOYEE BENEFITS

4.1 Disclaimer

The Park District has established a variety of employee benefit programs designed to assist you and your eligible dependents in meeting the financial burdens that can result from illness and disability, and to help you plan for retirement. This portion of the Employee Manual contains a very general description of the benefits to which you may be entitled as an employee of the Park District. Please understand that this general explanation is not intended to, and does not, provide you with all the details of these benefits. Therefore, this Manual does not change or otherwise interpret the terms of the official plan documents. Your rights can be determined only by referring to the full text of the official plan documents, which are available for your examination from the Business Office. To the extent that any of the information contained in this Manual is inconsistent with the official plan documents, the provisions of the official documents will govern in all cases.

Please note that nothing contained in the benefit plans described herein shall be held or construed to create a promise of employment or future benefits, or a binding contract between the Park District and its employees, retirees or their dependents, for benefits or for any other purpose. All employees shall remain subject to discharge or discipline to the same extent as if these plans had not been put into effect.

As in the past, the Park District reserves the right, in its sole and absolute discretion, to amend, modify or terminate, in whole or in part, any or all of the provisions of the benefit plans described herein, including any health benefits that maybe extended to retirees and their dependents. Further, the Park District reserves the exclusive right, power and authority, in its sole and absolute discretion, to administer, apply and interpret the benefit plans described herein, and to decide all matters arising in connection with the operation or administration of such plans.

Benefits under the plans described herein will be paid only if the plan administrator decides in his/her discretion that the applicant is entitled to them.

For more complete information regarding any of our benefit programs, please refer to the Summary Plan Descriptions, which were provided to you separately or contact the Business Office. If you lost or misplaced those descriptions, please contact the Business Office for another copy.

4.2 Insurance Plans

Introduction

Eligible employees may enroll in certain group insurance plans based on their employment classification by timely completion of the required enrollment forms. The employee's portion of any required premium payment may be made through payroll deduction.

Group plans are subject to the rules and regulations of the insurance providers and the Park District. Except where prohibited by law, the Park District reserves the right to change, modify, cancel or discontinue any group insurance plans or change the amount of the required employee premium at any time with or without notice. Employees' insurance under the plan(s) will terminate immediately if the group policies are canceled or if the employee fails to make any required premium payment.

Newly hired employees are eligible the 1st day after their 1st full calendar month of employment provided that they meet all plan requirements.

Full-time Employee Insurance Plans

The following group insurance plans are limited to full-time employees, or employees who work the prescribed number of hours dictated by law, and their dependents (as defined by the insurance providers).

Medical and Dental	Group medical, hospitalization and dental insurance are available to all employees that meet the specific annual hours requirement. Employees are expected to pay a portion of the cost. A summary plan description is available from the Business Office.
Life and AD&D Insurance	The Park District provides all eligible full-time employees with basic life and accidental death and dismemberment (AD&D) insurance based on the employee's annual base salary. This insurance is currently provided at no cost to the employee. A summary plan description is available from the Business Office.
Supplemental Life Insurance	The Park District offers supplemental life and AD&D policies to eligible full-time employees and their dependents. The entire premium must be paid by the employee. Payment may be made through payroll deduction. Details on these plans are available from the Business Office.

COBRA

The Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA) and Illinois law provides employees and their covered dependents the option to extend group health insurance coverage in the event the insurance terminates due to separation of employment, reduction of hours, death, divorce or legal separation, disability, or Medicare entitlement. Please contact the Business Office for detailed information on COBRA and Illinois law.

4.3 IMRF Pension Plan

Introduction

Employees who work in Park District positions that meet certain hour standards are required to participate in the Illinois Municipal Retirement Fund (IMRF). IMRF provides retirement, disability and death benefits to eligible participants. These benefits are in addition to those provided by Social Security. The following presents a very brief description of IMRF. Complete details are available in the Business Office.

Contribution

Participating employees contribute a certain percentage of their gross pay as determined by IMRF through payroll deduction. Contributions are tax deferred, that is, not subject to either federal or Illinois income tax, but will be subject to federal income tax when refunded or withdrawn as a pension or death benefit. The Park District also contributes to IMRF as a percentage of total contributions. The Park District's contribution is to fund survivor's pensions, disability benefits, death benefits and the retirement costs of its employees.

Return of Contributions

REGULAR PLAN TIER 1 – EMPLOYEES ENROLLED IN IMRF BEFORE JANUARY 1, 2011

Refund You may receive a separation refund of your IMRF contributions when you cease working in an IMRF-qualified position if:

1. You are under age 55, irrespective of length of service;
2. You have less than eight (8) years of service, irrespective of age;
3. You are age 55 or over but your pension would be less than \$30 per month.

A separation refund consists of your IMRF contributions only. No interest is paid with a separation refund, nor are the Park District's contributions refunded to you.

Pension If you are at least 55 years of age and have eight or more years of service credit, you may be entitled to a reduced retirement benefit. To receive full retirement benefits, you must be 60 years of age or older and have at least eight years of service credit.

Disability Benefits IMRF provides monthly disability payments if an eligible member is unable to perform the duties of their position reasonably assigned by the Park District. You must have at least 12 consecutive months of IMRF service credit, at least nine months of service credit within the previous 12 immediately prior to the disability, and you may not be receiving any earnings from any employer.

Death Benefits Under certain conditions, IMRF provides for lump sum payment or surviving spouse pension upon your death.

REGULAR PLAN TIER 2 – EMPLOYEES ENROLLED IN IMRF AFTER JANUARY 1, 2011

Refund You may receive a separation refund of your IMRF contributions when you cease working in an IMRF-qualified position if:

1. You are under age 62, irrespective of length of service;
2. You have less than ten (10) years of service, irrespective of age;
3. You are age 62 or over but your pension would be less than \$30 per month.

A separation refund consists of your IMRF contributions only. No interest is paid with a separation refund, nor are the Park District's contributions refunded to you.

Pension If you are at least 62 years of age and have ten or more years of service credit, you may be entitled to a reduced retirement benefit. To receive full retirement benefits, you must be 67 years of age or older and have at least ten years of service credit.

Disability Benefits

IMRF provides monthly disability payments if an eligible member is unable to perform the duties of their position reasonably assigned by the agency. You must have at least 12 consecutive months of IMRF service credit, at least nine months of service credit within the previous 12 immediately prior to the disability, and you may not be receiving any earnings from any employer.

Death Benefits

Under certain conditions, IMRF provides for lump sum payment or surviving spouse pension upon your death.

4.4 Deferred Compensation Plan

The Park District has established a voluntary deferred compensation plan in accordance with state and federal guidelines in order to aid employees with their long-term financial planning. This plan allows you to put money aside for your retirement on a tax-deferred basis through payroll deductions. The Park District offers this plan as a voluntary service; employees should consider their financial needs to determine if this plan is in their best interest. Please contact the Business Office for details on this plan.

4.5 Post-Employment Health Care Plan

The Park District has established a Post-Employment Health Care Plan to help employees with medical expenses once they leave employment at the Park District. Money is taken tax-deferred through payroll deductions based on the number of years employees have been eligible to participate in deferred compensation plans throughout their career. This plan is mandatory for all employees hired after January 1, 2018. Please contact the Business Office for details on this plan.

4.6 Social Security & Medicare

As required by law, a fixed percentage of your earnings is deducted from each paycheck and deposited with the Social Security Administration. In addition, the Park District contributes an equal amount to the Social Security Administration to help fund benefit programs. Detailed information on benefits, eligibility requirements and your account status is available from your local Social Security Administration office.

The Social Security Administration recommends that you periodically verify your personal earnings and benefits. Information on requesting an account balance is available from your local Social Security Administration.

4.7 Unemployment Compensation

As a Park District employee, you are provided with Unemployment Compensation coverage in accordance with Illinois law. This coverage is provided at no cost to you. Should you become unemployed, you may be entitled to receive unemployment benefits provided you meet certain eligibility requirements. Additional information can be obtained from your local Unemployment Insurance office.

4.8 Indemnification & Liability Insurance

The Park District is required by state statute (70 ILCS 1205/8-20) to indemnify and protect employees against civil rights, damage claims and suits, constitutional rights damage claims and suits, death and bodily injury damage claims and suits, and property damage claims and suits, including defense thereof, when damages are sought for negligent or wrongful acts alleged to have been committed within the scope of employment, or under the direction, of the Board. Such indemnification and protection shall extend to employees of the Park District at the time of the incident from which a claim arises. However, the Park District is statutorily prohibited from indemnifying employees for “punitive” damages.

You may be covered by the Park District's liability insurance to defend any civil action that may be brought against you or the Park District, its agents, or any other employee for damages arising out of the lawful performance of your duties.

4.9 Workers' Compensation

As a Park District employee, you are covered under the Illinois Workers' Compensation Act. The Act provides for medical care and replacement of wages if you sustain an injury arising out of and occurring in the course of your employment with the Park District. Non-job-related illnesses or injuries, or illnesses or injuries not related to the performance of your assigned duties are not covered under the Act. If you have any questions regarding workers' compensation, please see the Human Resources Manager, the Risk Manager, or contact the Park District's Workers' Compensation Coverage provider, PDRMA at 630-769-0332.

All employees must adhere to the following conditions.

1. Any work-related injury or illness (even if the employee is uncertain if the injury or illness is work-related, but suspects it might be work-related) must immediately be reported directly to the employee's immediate supervisor or department head if the immediate supervisor cannot be reached directly.

<i>Note</i>	Failure to immediately report an injury or illness may jeopardize the employee's eligibility for workers' compensation benefits.
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2. Upon notification, the Park District shall ordinarily instruct the employee to report to a designated hospital or physician for an examination or treatment. In the case of an emergency, the employee should go to the nearest hospital emergency room for treatment and then utilize the Park District's Physician Network Referral Service if additional treatment is necessary.
3. All medical evaluations by any licensed physician must be submitted to the Human Resources Manager for the duration of your period of leave.
4. The Park District reserves the right to have the employee examined by a licensed physician of its own choice at any time during the period of leave. This examination will be at the Park District's expense and the physician will submit the results to the Park District. The employee is entitled to a copy of this report.

5. The Park District may assign an injured employee to a modified duty assignment in accordance with the Park District's Modified Duty Program. No employee shall be allowed to return to work without a statement from a physician approving the employee's return to work without restrictions, or with restrictions acceptable to the Park District.
6. The Park District reserves the right to re-assign the employee to another position at the same pay and benefits the employee received at the time of injury.
7. When an employee has been released by a licensed physician to return to work on a modified duty basis, the employee may periodically be requested to return for medical evaluations and/or physical therapy. For these visits, the employee is encouraged to make the appointment outside of working hours. If the service provider is unavailable outside of the employee's working hours, the employee will be compensated at the employee's current rate of pay only for the period of time necessary for the visit, including reasonable transportation time. Time taken over and above what is necessary will be charged to the employee's available sick, personal or other time off. If the employee does not have any available time, the employee will be compensated only to the extent required by law. The Park District reserves the right to verify the time of the visit, and the provider's availability.

4.10 Education, Training & Professional Participation

Introduction

All employees are required to attend orientation meetings, staff meetings, and in-service training sessions that are designed to improve the overall job performance, communication and efficiency of the Park District.

In the best interest of the Park District, employees may attend professional conferences and seminars and belong to professional associations as budgeted and approved by the Executive Director. Such activities should further the insight of staff into better ways to operate and provide recreational activities to the public.

You are encouraged to discuss advancement and professional development opportunities with your immediate supervisor. When possible, authorization may be given for attendance at conferences, seminars, workshops, conventions and technical meetings and participation in professional organizations that are related to your position within the Park District.

Attendance at conferences, seminars, workshops, conventions and technical meetings and participation in professional organizations must be approved in advance. You should check with your immediate supervisor for applicable policies, procedures and approvals.

Conference Attendance

Attendance at and participation in professional seminars, conferences, conventions, workshops and technical meetings is considered part of the administrative and supervisory staff's normal duties. Reimbursement for attendance expenses will be 100% of approved expenses. Please see section 4-13 for details on expense reimbursement.

If you attend professional seminars, conferences, conventions, workshops and technical meetings outside the Park District, you may be required to submit a written report to your immediate supervisor within five days of attendance which summarizes the ideas or methods discussed at the meeting.

Education

At the discretion of the Park District, you may be given the opportunity to take educational courses related to your position within the Park District. Interested employees should consult with their immediate supervisor. Park District resources are limited and the employee's immediate supervisor and the Executive Director will evaluate individual requests. Please see section 4-11 for details on tuition reimbursement.

Professional Organizations

Employees are encouraged to join and participate in professional associations that promote Park District goals, individual skill development, professional recognition, or relate to your job responsibilities. However, employee participation in such associations must not conflict with the Park District's interests. Depending upon the benefits derived from membership by the Park District, the Park District may pay all or part of the membership fees.

Participation in association activities during normal working hours must be approved in advance by the employee's immediate supervisor, and approval is contingent upon the employee's ability to meet their work responsibilities.

4.11 Tuition Reimbursement

A full-time employee who has worked for the Park District at least one (1) year, may be eligible to participate in the Park District's tuition reimbursement program.

The Park District will partially reimburse the employee for tuition for certain courses that the Park District believes are job-related. Eligible courses must be directly and substantially related to an employee's improving productivity in his or her current job. (Costs for textbooks and materials will not be reimbursed.) The amount an employee receives will depend on the Park District's preapproval and upon the grade received as well as budgetary limitations. Tuition may only be reimbursed if the employee receives a grade of "B" or better. Unless specifically approved in writing by your Department Head, course work may not be performed during business hours.

To receive tuition reimbursement, an employee must apply and be approved before the course begins. This is how the program works:

1. Employee provides their supervisor with a written request for course eligibility along with the course description to their supervisor. The supervisor will forward the request on to the Executive Director for approval.
2. Once approved by the Executive Director, the employee pays the initial course fees.
3. Once the employee receives their grade(s), the employee should attach the tuition bill and the final grades to a check request for approval by their direct supervisor. Once approved it will be sent to the Business Office for payment.

If an employee resigns or is terminated for cause before receiving a grade, the employee will not be reimbursed for tuition expenses or if an employee resigns or is terminated for cause within twelve (12) months after receiving reimbursement, the employee must repay the Park District in full.

4.12 Employee Assistance Program

The Park District realizes that personal and work-related problems can affect an employee's job performance, health, family and emotions. To help with these pressures, the Park District has contracted with an independent firm to provide Employee Assistance Program (EAP) services on a confidential basis. The services are available to all full-time employees and their families. Please contact the Business Office if you would like further information on the EAP.

4.13 Expense Reimbursement

The Park District reimburses employees for necessary and reasonable expenses incurred while on authorized Park District business. In order to qualify for reimbursement, you must request prior written approval from your immediate supervisor for expenses and provide proof of the expenses incurred on official Park District business (e.g., submission of an approved reimbursement form and other appropriate documentation such as receipts as required by the Park District) within 30 days. Check with your supervisor for specific policies and procedures prior to incurring any expenses.

4.14 Credit Union

The Park District has established a voluntary credit union program. The plan allows employees to become a member of the Consumers Credit Union. All funds contributed, and the income earnings on the funds, are available for distribution to the employee at anytime according to credit union rules. The Park District offers this plan as a voluntary service; employees should consider their financial needs to determine if this plan is in their best interest.

4.15 Employee Awards

The Park District recognizes continuing employment of its employees. Recognition is given to all employees who complete one year, five years, ten years, fifteen years, twenty years, twenty-five years, thirty years and thirty-five years of continuous service to the Park District. Recognition includes lunch with the Executive Director (one year anniversary), formal Board resolution (10 year, 15 year etc.), and gifts.

The gift amount is an amount determined by the years of service of the anniversary. Please see the Human Resources Manager for award amounts for the various anniversary milestones.

The employee will shop for their item. They are expected to find the best price, and submit their request to the Human Resources Manager with the product and store information. The Park District then makes the purchase.

Policy Restrictions

- The item, including any shipping/handling costs, must not exceed the budgeted amount for the award.

- The employee must provide the item SKU and store information within 45 days of the anniversary date.
- The item must meet all IRS requirements* and cannot be used for tickets, memberships, or services.
- The funds may not be used for consumable products, firearms or weapons of any kind.
- In respect of our responsibility to make this a fast and easy transaction, the purchase should be easy to make (everything from one store; one or two items maximum; identification numbers provided).

***IRS Requirements: (Exclusion on Achievement Awards)**

"This exclusion applies to the value of any tangible personal property you give to an employee as an award for either length of service or safety achievement. This exclusion does not apply to awards of cash, cash equivalents, gift certificates, vacations, meals, lodging, tickets, stocks, bonds or securities." Publication 535, chapter 2.

4.16 Suggestion System

Employees who have suggestions for the improvement of services, reduction of costs, improvement of safety or training, or other related programs or plans, are encouraged to discuss their suggestions with their immediate supervisor who, in all cases, will submit a written report to the department head. All suggestions are considered and, when warranted, implemented. The employee will be notified of the disposition of their suggestion. If an employee's suggestion is implemented, a copy of the written report including action taken will be placed in the employee's personnel file. Particularly meritorious suggestions may be recognized with special awards as recommended by the Executive Director.

4.17 Retirement Benefit & Recognition

All full-time Park District Employees, with no fewer than ten years of full-time service and who are 55 years of age or older at the time of their retirement, will be awarded \$100.00 for each year of service to the District. Service dollars can be paid out through the employee's paycheck, minus applicable taxes, or through the employee's Deferred Compensation Program.

(Approved by Board Action January 25, 1999)

Retirees are also eligible to continue employee health insurance benefits as per statutory requirements. Employees should see the Director of Business & Human Resources for more information.

Qualified retirees will also have a tree, with an accompanied plaque, planted in their honor in a Park District park.

4.18 Use of Recreational Facilities

Pool Passes and Programs

Full-time employees may, upon request, be given swimming passes at no charge. Swimming Pool passes issued to full-time employees will be limited to the employee and their immediate family members (spouse, and dependent children living at home). All eligible employees and family members must meet any requirements and restrictions for facility usage including regular hours of operation, age limitations and waivers.

Full time employees and their immediate family members (spouse, and dependent children living at home) are also eligible to register for Park District pool programs and events at no charge. This benefit excludes contractual programs, private swim instruction, and trips offered through the pool.

Golf Center

Full-time employees and immediate family members of full-time employees (spouse, and dependent children living at home) may, upon request, be granted a membership, providing use of the driving range at no charge. All eligible employees and family members must meet any requirements and restrictions for facility usage including regular hours of operation, age limitations and waivers.

Full time employees and immediate family members (spouse, and dependent children living at home) are also eligible to register for Park District Golf Center group instruction programs and events at no charge. This benefit excludes contractual programs, contractual services and private lessons.

Golf Shop Discounts

Full-time employees will be allowed to purchase merchandise from the Golf Center at a 10% discount plus tax.

Fitness Center Membership and Services

Full-time employees and immediate family members (spouse, and dependent children living at home) may, upon request, be given a fitness center membership at no charge.

Fitness Center membership allows access to many programs at no charge to the member. However, park district staff and immediate family members will be charged the "per diem" rate for any contractual or specialized Fitness Center program or service. In some cases the per service/program fee may be discounted for Full Time Staff.

This includes and is not limited to:

- Personal Training Services
- Private Swim Lessons
- Consulting Services (Diet, weight loss, smoking cessation, etc.)
- Specialized instruction programs (Tai Chi, Pilates, other)

Fitness Center Pro Shop Discounts

Full-time employees will be allowed to purchase merchandise from the Fitness Center at a 10% discount plus tax.

Recreation Programs/Group Lessons

Full-time employees and immediate family members of full-time employees (spouse, and dependent children living at home) will be allowed to enroll in recreation programs or group lessons at a reduced rate or no charge subject to the following conditions:

1. Employees or immediate family members are not eligible to register for any resident lottery for recreation programs without complying with all requirements, regulations, rules and fees.
2. The employee or immediate family member pays the Park District for any out-of-pocket expense in connection with attendance in the program or lesson including costumes, uniforms, props, personal equipment of any type, ticket prices or entry fees.

3. In the case of employees, participation in any recreational program does not conflict with normal working hours.
4. Employees will be charged the rate of the instructor, for any private lesson or class. In 2 person classes, the full-time employee is responsible for the remainder of the cost of the regular instructor's salary, to ensure the program does not run at a loss. In 3 person + classes the same rules apply, if the fees from the other participants don't cover the cost to run the program. This includes and is not limited to:
 - Personal Training Services
 - Private Swim Lessons
 - Consulting Services (Diet, weight loss, etc.)
 - Private or semi-private lessons for voice, piano, guitar, language, etc.

Rentals

Full-time employees will be allowed to rent specific Park District facilities at no charge beyond any direct cost (i.e. custodian/building attendant needing to be present).

If a rental is desired, the employee must contact the Manager in charge of the facility to receive permission for the rental.

- Employees can reserve a facility within 60 days prior to the rental date request at no cost. If an employee wishes to reserve a facility prior to the 60 day window, they must pay 50% of the regular cost of the rental, plus any direct costs. No refunds will be granted unless cancellation is received 180 days before the rental date.
- Employees and/or their immediate family member (civil union partner, spouse, dependent children living at home) must be hosting and present at rentals. Employees may not rent a facility at no charge for extended family members, friends, or organizations they are a part of.
- Employees are allowed to rent a room at a facility at no charge once per calendar year at the following facilities: Spray N' Play, Community Arts Center Theater, Community Arts Center Multi-Purpose Room, Golf Dome.
- Rental discounts are for personal rentals only and cannot be used for revenue generating events. All Park District rules must be followed.

Booths at Events

A full-time employee who wants a table at an event such as a "Craft Fair", is eligible for one free table as long as the table is for their personal use only. Employees are requested to set this up directly with the event coordinator.

Procedures

You should contact your respective Facility Manager or department head regarding the use of Park District programs and facilities.

All complimentary passes and discounts given to an employee and/or the employee's immediate family (spouse, and dependent children living at home) in accordance with this section shall expire immediately upon termination of employment with the Park District. All such complimentary passes and discounts cannot be transferred or given to persons other than the employee or members of the employee's immediate family as defined in this section. Unauthorized use of any complimentary pass may result in revocation of all pass privileges and disciplinary action, up to and including dismissal.

SECTION 5: PARK DISTRICT PROPERTY & FACILITIES

5.1 Use of Park District Information, Property & Equipment

The protection of the Park District's business information, property and all other Park District assets are vital to the interests and success of the Park District. Except in the ordinary course of performing duties for the Park District, or otherwise permitted, no Park District property may be removed from the Park District's premises.

Accordingly, when an employee leaves the Park District, the employee must return to the Park District all related Park District information and property that the employee has in their possession, including without limitation, documents, files, records, manuals, information stored on a personal computer, or on any data storage device (flash drive, portable hard drive, hand held device), supplies, and equipment or office supplies. Violation of this policy is a serious offense and may result in appropriate disciplinary action, up to and including discharge.

No employee, elected official or member of the public may use Park District property for personal use without proper authorization. No park district property may be released for personal use without the prior written approval of the facility manager and/or department head that is responsible for the equipment or property. The Executive Director can only approve personal use of Park District vehicles.

For the purpose of this section, Park District property is defined as buildings, vehicles, facilities, grounds, tools, implements, building materials, electronic equipment, recreation and rental equipment and all other property owned, leased or in the possession of the Park District. Because safety and liability is of chief concern, it is expected that Park District property that is assigned, or authorized or permitted to be used will be operated in a fashion consistent with the Park District's established safety rules and regulations. Instructions on safe and proper use will be provided upon request. In addition, the use of some Park District property may require permits, waivers and releases. The employee will be responsible for the full cost of repair or replacement of Park District property, in the sole discretion of the Park District that is damaged or lost while it is in the employee's care and custody.

Loss, damages or theft of Park District property should be reported at once. Negligence in the care and use of Park District property may be considered grounds for discipline, up to and including termination.

The Park District's equipment, such as telephones, postage, facsimile and copier machines, is intended for business purposes. An employee may only use this equipment for non-business purposes in an emergency and only with the permission of his or her supervisor. Personal usage, in an emergency, of these or other equipment that results in a charge to the Park District should be reported immediately to your immediate supervisor or Business Office so that reimbursement can be made.

Upon termination of employment, the employee must return all Park District property, uniforms, equipment, work product, keys and scan keys, and documents in their possession or control.

5.2 Vehicle Use

Introduction

You must obtain the prior written approval of your immediate supervisor in order to operate a motor vehicle, whether owned by the Park District or your own personal vehicle, on Park District business. The following general rules apply to the use of motor vehicles on Park District business. Please see your immediate supervisor for further details.

Applicable to All Vehicles Operated on Park District Business

1. Use of any vehicle for Park District business must be authorized by your immediate supervisor.
2. Employees operating any vehicle for Park District business must have a valid drivers license with the proper classification for the type of vehicle being operated and must show proof of such license upon request. You must notify your immediate supervisor if the status of your drivers license changes.
3. Employees are required to obey all traffic regulations. This includes without limitation the use of seat belts and the "headlight law," where vehicles must have their headlights on when their windshield wipers are on, and use of electronic communication devices including cell phones, personal digital assistants, and mobile/portable computers.
4. All accidents must be immediately reported to your immediate supervisor. A copy of the police report must also be included.
5. No employee may be under the influence of alcohol, illegal substances or legal drugs while operating any vehicle for Park District business. "Under the influence" means that the employee is affected by alcohol or drugs in any determinable manner. For purposes of this policy, a determination of being under the influence can be established by a professional opinion, a scientifically valid test, a lay person's opinion, or the statement of a witness.
6. Employees are specifically prohibited from accessing electronic mail or the Internet, text messaging, or instant messaging while driving. This includes composing, sending, or reading an electronic message while operating a vehicle on a roadway. However, this prohibition does not apply to employees engaging in electronic communications via their cellular telephones in hands-free or voice-activated mode (which may include the use of a headset); while parked on the shoulder of a roadway; or when the vehicle is stopped due to normal traffic being obstructed and the driver has the motor vehicle transmission in neutral or park.

This section does not apply to:

- a driver using an electronic communication device by pressing a single button to initiate or terminate a voice communication; or
- a driver using an electronic communication device capable of performing multiple functions, other than a hand-held wireless telephone or hand-held personal digital assistant (for example, a fleet management system, dispatching device, citizens band radio, or music player) for purpose that is not otherwise prohibited by law.

7. Employees may not use a wireless telephone at any time while operating a motor vehicle on a roadway in a school zone, or on a highway in a construction or maintenance speed zone, except for emergency purposes.

Park District-Owned Vehicles

In addition to the regulations listed above, the following apply to any employee who has been granted authorization by the Executive Director to operate a Park District vehicle.

1. Park District owned vehicles may be taken home when authorized by the Executive Director and only in cases where the employee is subject to emergency calls during off-duty hours.
2. Park District owned vehicles cannot leave the boundaries of the Buffalo Grove Park District for non-work related purposes without authorization from the employee's Department Head.
3. Employees operating Park District vehicles must be 18 years or older.
4. Park District vehicles will not be used to transport Park District patrons unless the vehicle and employee are authorized to do so or in case of emergency.
5. Any employee who is required to have a Commercial Drivers License (CDL) as a condition of employment is subject to random drug and alcohol testing in accordance with Department of Transportation regulations. Please review the Park District's policy in Section 1.20.
6. Employees are responsible for the care and conservation of Park District vehicles, and must promptly report any accident, breakdown or malfunction of any unit so that necessary repairs may be made.
7. The Park District has the right to search any Park District vehicle at any time, with or without notice. Therefore, employees have no reasonable expectation of privacy with respect to Park District vehicles.
8. No employee may be under the influence of alcohol, illegal substances or legal drugs while operating any Park District-owned vehicle at any time, irrespective as to whether the use is for personal or Park District business. "Under the influence" means that the employee is affected by alcohol or drugs in any determinable manner. For purposes of this policy, a determination of being under the influence can be established by a professional opinion, a scientifically valid test, a lay person's opinion, or the statement of a witness.
9. Park District vehicles maybe equipped with global positioning systems ("GPS"). The Park District reserves the right to utilize GPS technology at any time for agency-related purposes, including, but not limited to: determining unauthorized use of the vehicle, misuse of the vehicle, unsafe use of the vehicle, unauthorized or misuse of work time, and emergency assistance. Employees using any Park District vehicle for Park District purposes at any time (including conferences) should have no expectation of privacy regarding their whereabouts during working hours, when acting on behalf of the Park District at any time or otherwise when on agency business.

10. Employees are specifically prohibited from accessing electronic mail or the Internet, text messaging, or instant messaging while driving. This includes composing, sending, or reading an electronic message while operating a vehicle on a roadway. However, this prohibition does not apply to employees engaging in electronic communications via their cellular telephones in hands-free or voice-activated mode (which may include the use of a headset); while parked on the shoulder of a roadway; or when the vehicle is stopped due to normal traffic being obstructed and the driver has the motor vehicle transmission in neutral or park.

This section does not apply to:

- a driver using an electronic communication device by pressing a single button to initiate or terminate a voice communication; or
- a driver using an electronic communication device capable of performing multiple functions, other than a hand-held wireless telephone or hand-held personal digital assistant (for example, a fleet management system, dispatching device, citizens band radio, or music player) for purpose that is not otherwise prohibited by law.

Personal Vehicles

In addition to the general regulations listed above, the following apply to any employee who operates their personal vehicle for Park District business.

1. Employees using their personal vehicle for Park District business are required to carry liability insurance on their vehicle in accordance with applicable law and may be asked to provide proof of this insurance. The Park District's liability insurance is secondary to the employee's own coverage.
2. Using your personal vehicle to transport participants in any Park District programs is strictly prohibited.
3. Reimbursement for authorized use of personal vehicles will be predetermined by a monthly car allowance or at the standard mileage rate established by the IRS and will be considered payment for the use of the vehicle, insurance and all other transportation costs.

In order to qualify for reimbursement, you must secure prior written approval from your immediate supervisor or department head, provide proof of the mileage used for Park District business and provide proof that the vehicle was used on Park District business (*i.e.*, submission of an approved mileage reimbursement form and other appropriate documentation such as receipts as required by the Park District).

5.3 Staff Travel and Reimbursement Policy

This policy is designed to assist employees in reporting expenses incurred while conducting Buffalo Grove Park District business activities.

The Buffalo Grove Park District expects employees to act responsibly and professionally when incurring and submitting costs. The organization will reimburse employees for reasonable expenses on pre-approved business. This includes, for example, travel fares, accommodations, meals, tips, internet charges, and purchases made on behalf of the organization.

General guidelines

- Staff travel must be authorized. Staff must verify that planned travel is eligible for reimbursement before making travel arrangements.
- When able, employees should book travel fares and accommodations ahead of time using a Park District P-card.
- Original receipts are required for reimbursement of all expenses except for per diems. These expenses would include:
 - Original boarding passes for airplane / train travel
 - Credit card receipts
 - Detailed merchant receipts
- Receipts must be accompanied by a summary which outlines:
 - The nature of the expense
 - The name and titles of the individuals involved
 - The purpose for the expense
- Summaries along with the receipts for reimbursement must be submitted to immediate supervisor for approval and then submitted to Director of Finance and Human Resources for final approval.
- All expenses and summaries must be submitted within 30 days.

Travel guidelines

- Employees are encouraged to fly coach class with the lowest available airfare for non-stop travel. Flight reservations should be made no later than 30 days prior to departure date when possible.
- If a car rental is approved by Executive Director, employees are requested to rent mid-sized or compact vehicles. Employees will be reimbursed for the fuel costs associated with renting a vehicle. Best practice is to return vehicles with full tank to avoid extra fuel costs.
- Employees will be reimbursed for reasonable hotel accommodations. Discounted room rates should be requested at the time of room booking.
- Per Diem rates for meal and incidentals will be provided; no receipts are required. The per diem amount paid for each day of travel is set out under the GSA Guidelines. Per Diem rates may not be paid where other meal arrangements are provided. For example, a luncheon included with an event.
- The following list includes examples of non-reimbursable expenses:
 - Personal travel insurance
 - Personal reading materials
 - Childcare
 - Toiletries, cosmetics, or grooming products
 - Expenses occurred by spouses, children, or relatives
 - In-room movies or video games
 - Sporting activities, shows, etc.
- Travel for Non-Employees: Additional costs for travel, lodging, meal or other travel expenses for spouses or other family members will not be reimbursed.
- Vacation in Conjunction with Business Travel: In cases in which vacation time is added to a business trip, any cost variance in airfare, car rental or lodging must be clearly identified and discussed prior to booking. The difference, if any, must be paid by the staff member. The Buffalo Grove Park District will not prepay any personal expenses with the intention of being "repaid" at a later time, nor will any personal expenses be reimbursed.

Any questions related to the content of this policy or its interpretation should be directed to the Director of Finance and Human Resources or the Executive Director.

Business Mileage Reimbursement

The Buffalo Grove Park District does not pay for local travel to and from the office. If employees use their vehicles for business travel, mileage will be reimbursed as per the IRS Standard Business Rate and for appropriate parking and toll fees. The Park District will not be responsible for fuel, maintenance, traffic or parking violations.

Business mileage is the travel an employee incurs beyond normal commute mileage (from home to the office and home again) on a normal workday. Employees may request reimbursement for any business mileage incurred. If an employee does not report to their primary work location during a business day, full mileage between home and the meeting location, minus typical daily commute to and from office and home, is reimbursable at the IRS Standard Business Rate.

General Mileage Reimbursement Guidelines

- The mileage rate is intended to cover gas, vehicle maintenance, insurance, and other personal vehicle-related costs.
- The Buffalo Grove Park District often has vehicles in their fleet that are available for staff to utilize for business travel. Staff is encouraged to use these vehicles when available.
- When traveling over 50 miles one way, staff is encouraged to utilize a work vehicle. When one is not available, staff is to utilize their personal vehicle and use a P-card to pay for gas. Mileage reimbursement will not be given on trips of this length.
- An employee who uses transportation methods other than their own vehicle to attend local meetings may claim actual transportation expenses, not to exceed the amount they would have been reimbursed if they had claimed mileage, parking, and tolls.

5.4 Information Technology Policy

It is the policy of the Park District that the use of its Information Technology (IT) is limited solely to appropriate business use. Except as otherwise provided below, employees are not allowed to use the Park District's IT for their personal benefit. IT is the property of the Park District and is defined as Park District issued mobile phones, desk phones with voicemail, computers, internet, e-mail, cloud computing or any other installed software. Any questions about this policy should be directed to the Superintendent of Recreation (IT Manager), herein to be referred to as "IT Manager."

The Park District encourages authorized and trained personnel to make use of information technology in any way that will improve the efficiency or effectiveness of Park District services. Park District employees are encouraged to be creative in their use of technology and to share their discoveries of techniques with other employees. The following guidelines are intended to establish a process whereby the Buffalo Grove Park District employees can use technology and cloud services without jeopardizing district data and computing resources. This applies to all employees in all departments of the Buffalo Grove Park District, without exception.

This cloud computing policy is meant to ensure that cloud services are not used without the knowledge of the Superintendent of Recreation (IT Manager). It is imperative that employees not open cloud services accounts or enter into cloud service contracts for the storage, manipulation or exchange of company-related communications or park district-owned data without the input of the Superintendent of Recreation (IT Manager). This is necessary to protect the integrity and confidentiality of the Buffalo Grove Park District data and security of the district's network.

Guidelines

All communications and information transmitted by, received from, or stored in this system, and cloud services, are Park District records and property of the Park District. This policy reaffirms that the Park District's employees have no reasonable expectation of privacy with respect to IT, whether or not the employees have private access or an entry code into the computer system.

This policy pertains to all external cloud services such as but not limited to cloud-based email and document storage.

Software-as-a-Service (SaaS): Google Apps, Dropbox, Salesforce, Zoom, HelloSign.

Infrastructure-as-a-Service (IaaS): Amazon Web Services, Microsoft Azure, Storage.

Platform-as-a-Service (PaaS): Google Drive, Google Music, Pandora, Spotify, iCloud.

When unsure whether a service is cloud-based or not, please contact the Superintendent of Recreation (IT Manager) for clarification.

Any user name and/or password used by employees to access websites for job related sole use tasks (i.e. iTunes, When to Work, Facebook, SignUp Genius, etc.) are required to submit credentials (user name and password) to Superintendent of Recreation (IT Manager). This is necessary to protect the integrity and confidentiality of the Buffalo Grove Park District data and security. We do not allow multiple license for same software, if such licenses are discovered, a review will be conducted for cost reduction and merging of accounts. Employees are prohibited from encrypting or password protecting computer files without authorization from the IT Manager.

The Park District reserves the right to monitor the use of its IT, including, but not limited to, monitoring sites visited by employees on the Internet, reviewing material downloaded or uploaded by users to the Internet, and reviewing e-mail sent and received by users.

An employee's occasional use of Park District IT for personal use and outside projects may be acceptable. However, in order to keep these uses to a reasonable level, approval to use the system in such a manner must be given by their department head or in their absence the Executive Director, Director of Recreation & Facilities, Director of Parks & Planning or Director of Business Services & Human Resources. The use of the system for such personal efforts must occur outside of the employee's working time, and any files created are to be deleted at the end of the project or personal use. Moreover, please be aware that the Park District may purge files on its computer at any time, without notice. The Park District is not responsible for any personal files or outside project files that may be purged or lost.

The Park District's policies against sexual or other harassment, and Equal Employment Opportunity Policy, apply fully to all IT, and any violation of those policies is grounds for discipline up to and including discharge. Therefore, no messages should be created, sent, or received if they contain intimidating, hostile, or offensive material concerning race, color, religion, sex, age, national origin, disability or other classification protected by law.

Material that is fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, or otherwise unlawful, inappropriate, offensive (including offensive material concerning sex, sexual orientation, race, color, national origin, religion, age, disability, or other characteristic protected by law), or violation of the Park District's Equal Employment Opportunity Policy and its policies against sexual or other harassment may not be downloaded from the Internet or displayed or stored in Park District IT. Employees encountering or receiving this kind of material should immediately report the incident to their immediate supervisors or the Business Office.

IT may not be used to solicit for religious or political causes, commercial enterprises, outside organizations, or other non-job related solicitations.

IT shall not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization from Park District management. Employees, if uncertain about whether certain information is copyrighted, proprietary, or otherwise inappropriate for transfer, should resolve all doubts in favor of not transferring the information and consult the employee's department head or Executive Director.

Users should routinely delete outdated or otherwise unnecessary E-mails and computer files. These deletions will help keep the system running smoothly and effectively, as well as minimize maintenance costs.

Violations of the Park District's IT policy will result in disciplinary action, up to and including discharge. As with any policy, the Park District reserves the right to modify this policy at any time, with or without notice. Employees are required to sign an E-mail and Internet Policy Acknowledgment Form as a condition of employment.

Any employee who discovers misuse of IT should immediately contact their department head, or in their absence, the Executive Director, Director of Recreation & Facilities, Director of Parks & Planning, Director of Business Services & Human Resources, or IT Manager.

Hardware and Software Installation

Only hardware and software that has been approved by the IT Manager shall be installed on Park District computers/servers. This includes all personal computers (PC), laptops, peripherals, and accessories. Only the IT Manager or contractual partners/personnel shall install or uninstall hardware. Hardware can not be relocated, connected or disconnected from any IT without the prior approval of the IT Manager.

It is against Park District policy to install, access or execute any software or data that has not been approved for use. This includes but is not limited to the following:

1. Screensaver Downloads

2. Instant Messenger Services (i.e. Facebook, Messenger, Skype, Windows Live Messenger)
3. Music (MP3) Downloads Google play, Spotify, iTunes
4. Background Templates
5. Social Media (Facebook, Twitter, SnapChat, Instagram, Pinterest)

The IT Manager must approve data to be entered on any computer via any method other than keyboard or mouse entry. All removal or erasure of software from any storage device requires prior written approval from the IT Manager. Transfer of software applications from one computer to another computer or storage device on or off site requires the approval of the IT Manager.

Protection of Sensitive, Confidential, and Proprietary Information

All employees are expected to maintain the integrity of the sensitive, confidential and proprietary information that is stored on or is passed through Park District IT.

Examples of such information include but are not limited to: Personnel information including salaries, performance reviews, medical records, names, addresses or personal information about Park District residents or vendors.

Park District personnel shall observe the following practices:

1. Access to network directories and databases shall be restricted to personnel with a demonstrated "need to know."
2. Personal access codes and passwords shall not be shared, even with other Park District employees.
3. All employees are prohibited from allowing unauthorized individuals access to Park District IT.
4. Employees should log off their computers any time they plan to be away from their workstation for more than thirty minutes. Screen savers with passwords shall be utilized, where operationally practical.
5. No employee shall make copies of information stored on Park District IT without authorization from the IT Manager or Department Director. This includes printed reports or electronic media such as tapes and disks.

Software Licensing and Copyrights

The Park District purchases or licenses the use of copies of all computer software. The Park District does not own the copyright to any of this software or its related documentation and, unless authorized by the software developer, does not have the right to reproduce it for use on more than one computer.

With regard to use on local area networks or on multiple machines, Park District employees shall use the software only in accordance with the license agreement.

Employees may not illegally copy material protected under copyright law or make that material available to others for copying. You are responsible for complying with copyright law and applicable licenses that may apply to software, files, graphics, documents, messages, and other material you wish to download or copy.

You may not agree to a license or download any material for which a registration fee is charged without first obtaining the express written permission of the IT Manager or your Department Head.

Park District employees learning of any misuse of software within Park District departments shall notify their department head or in their absence the Executive Director, Director of Recreation & Facilities, Director of Parks & Planning, Director of Business Services & Human Resources or IT Manager.

E-mails / Voicemails

Employees should be aware that deletion of any E-mail or voicemails (messages) will not truly eliminate the messages from the system. All messages are stored on a central back-up system in the normal course of data management. Even though the Park District has the right to retrieve and read any messages, those messages should still be treated as confidential by other employees and accessed only by the intended recipient. Employees are not authorized to retrieve or read any messages that are not sent to them. Any exception to this policy must receive the prior approval of the Park District management.

Employees are reminded to be courteous to other users of the system and always to conduct themselves in a professional manner. Messages are sometimes misdirected or forwarded and may be viewed by persons other than the intended recipient. Users should deliver messages with no less care, judgment and responsibility than they would use for letters or internal memoranda written on Park District letterhead.

Without the express permission of their immediate supervisors, employees may not send unsolicited e-mail to persons with whom they do not have a prior relationship.

Employees should also use professional and courteous greetings on their Voice Mail boxes so as to properly represent the Park District to outside callers. In order to avoid accidentally disclosing message contents to unauthorized listeners, employees should not listen to Voice Mail messages while using the speakerphone feature.

Internet

Management approval is required before anyone can post any information on the Internet. Any approved material that is posted should obtain all proper copyright and trademark notices. Absent prior approval from the Park District to act as an official representative of the Park District, employees posting information must include a disclaimer in that information stating:

"Views expressed by the author do not necessarily represent those of the Buffalo Grove Park District."

Certain employees may be provided with access to the Internet to assist them in performing their jobs. The Internet can be a valuable source of information and research. Use of the Internet, however, must be tempered with common sense and good judgment. If you abuse your right to use the Internet, it will be taken away from you. In addition, you may be subject to disciplinary action, including possible termination, and civil and criminal liability.

Disclaimer of Liability for Use of Internet

The Park District is not responsible for material viewed or downloaded by users from the Internet. The Internet is a worldwide network of computers that contain millions of pages of information. Users are cautioned that many of these pages include offensive, sexually explicit, and inappropriate material. In general, it is difficult to avoid at least some contact with this material while using the Internet. Even innocuous search requests may lead to sites with highly offensive content. In addition, having an e-mail address on the Internet may lead to receipt of unsolicited e-mail containing offensive conduct. Users accessing the Internet do so at their own risk.

Duty Not to Waste Computer Resources

Employees must not deliberately perform acts that waste computer resources or unfairly monopolize resources to the exclusion of others. These acts include, but are not limited to, sending mass mailings or chain letters, spending excessive amounts of time on the Internet, playing games, engaging in online chat groups, printing multiple copies of documents, or otherwise creating unnecessary network traffic. Because audio, video and picture files require significant storage space, files of this or any other sort may not be downloaded unless they are business-related.

Blocking of Inappropriate Content

The Park District may use software to identify inappropriate or sexually explicit Internet sites. Such sites may be blocked from access by Park District networks. In the event you nonetheless encounter inappropriate or sexually explicit material while browsing on the Internet, immediately disconnect from the site, regardless of whether the site was subject to Park District blocking software.

Games and Entertainment Software

Employees may not use the Park District's IT to download games or other entertainment software, including wallpaper and screen savers, or to play games over the Internet.

Accessing the Internet

To ensure security and to avoid the spread of viruses, employees accessing the Internet through IT must do so through an approved Internet firewall.

Virus Detection

Files obtained from sources outside the Park District, including disks brought from home; files downloaded from the Internet, newsgroups, bulletin boards, or other online services; files attached to e-mail; and files provided by customers or vendors may contain dangerous computer viruses that may damage the Park District's computer network. Employees should never download files from the Internet, accept e-mail attachments from outsiders, or use disks from non-Park District sources, without first scanning the material with Park District-approved virus checking software. If you suspect that a virus has been introduced into the Park District's network, notify the information technology manager immediately.

Unauthorized Use of the Internet

The Park District prohibits accessing streaming audio or video sites (i.e. youtube.com, online radio stations).

Accessing or transmitting obscene language, sexually explicit materials or materials that disparage any person, group, or classification of individuals is prohibited except if required for official business.

Any other use of the internet that violates Federal, State or local laws is prohibited.

Wireless Phones

In order to fulfill the requirements of Park District programs, facilities and services, Park District staff may be issued “wireless” phones. These phones are issued to ensure operational efficiency and immediate communication in the event of an emergency. It is therefore imperative that these phones be used for business purposes and that personal use is limited to emergency use.

Specific procedures follow:

Personal Wireless Phones

While at work employees are expected to exercise the same discretion in using personal wireless phones as is expected for the use of District phones. Excessive personal calls during the workday, regardless of the phone used, can interfere with employee productivity and be distracting to others. A reasonable standard the District encourages is to limit personal calls during work time to no more than one per day as needed. Employees are therefore asked to make any other personal calls on non-work time where possible. Flexibility will be provided in circumstances demanding immediate attention.

The District will not be liable for the loss of personal wireless phones brought into the workplace.

Personal Use of District-Provided Wireless Phones

Where job or business needs demand immediate access to an employee the District may issue a business wireless phone to an employee for work-related communications. Each wireless phone will be allotted a certain number of minutes (i.e.: “package”), either individually allocated or part of a group-rate program. Employees may be required to reimburse the District for any unauthorized personal, long distance or other charges, which result in charges to the account over the package limit. Phone logs will be monitored regularly.

The Finance Department will inform either the Director of Recreation and Facilities or the Director of Parks & Risk Management of all unauthorized overage of minutes. Abuse of phone will lead to removal of Park District phone and or dismissal from employment at the Buffalo Grove Park District.

Employees in possession of company equipment such as wireless phones and the chargers are expected to protect the equipment from loss, damage or theft. All District-issued wireless telephones are the property of the Buffalo Grove Park District. An employee may be financially responsible for loss, damage, or failure to return an assigned wireless telephone if:

- Equipment is lost, stolen, or damaged while in the employee’s care and loss or damage is due to the employee’s gross negligence.
- Equipment is not returned by the employee within a specified time or is damaged upon its return.

Upon resignation or termination of employment, or at any time upon request, the employee may be asked to produce the phone and charger for return or inspection. Employees unable to present the phone and charger in good working condition within the time period requested (i.e. 24 hours) may be expected to bear the cost of a replacement.

Employees who separate from employment with outstanding debts for equipment loss or unauthorized charges will be considered to have left employment on unsatisfactory terms and are subject to legal action for recovery of the loss.

Safety Issues for Wireless Phone Use

Employees whose job responsibilities include regular or occasional driving and who are issued a wireless phone for business use are expected to refrain from using their phone while driving. Regardless of the circumstances, including slow or stopped traffic, employees are strongly encouraged to pull off to the side of the road and safely stop the vehicle before placing or accepting a call.

Employees are specifically prohibited from accessing electronic mail or the Internet, text messaging, or instant messaging while driving. This includes composing, sending, or reading an electronic message while operating a vehicle on a roadway. However, this prohibition does not apply to employees engaging in electronic communications via their cellular telephones in hands-free or voice-activated mode; while parked on the shoulder of a roadway; or when the vehicle is stopped due to normal traffic being obstructed and the driver has the motor vehicle transmission in neutral or park.

Employees whose job responsibilities do not specifically include driving as an essential function, but who are issued a wireless phone for business use, are also expected to abide by the provisions above.

Under no circumstances are employees allowed to place themselves at risk to fulfill business needs. Employees who are charged with traffic violations resulting from the use of their phone while driving will be solely responsible for all liabilities that result from such actions.

Violations of this policy will be subject to the highest forms of discipline, including termination.

5.5 Wireless Phone Reimbursement

Employees that are required to use their personal phones for Park District business will be reimbursed at the rate of \$20 per paycheck.

Employees are reminded that any work related records stored on a personal phone are subject to Freedom of Information Act (FOIA) requirements.

5.6 Social Media Policy

No Buffalo Grove Park District employee, part time or full time, will be permitted to post photos or video of Park District participants at Park District programs or events on their personal social media pages, or on group pages. The only exception to this is with Fitness Center personal trainers who obtain written permission on the waiver form to use the client's likeness in photographs and videos on the trainer's personal social media pages for the purpose of promoting their business and building their client base." Staff members can share District posts that contain photos and videos on their personal pages; however, those photos and videos must originate with a District post, and cannot originate on a staff member's personal page, or on a non-District group page. Participants that sign a waiver or attend events give the District permission to use their likeness on social media; however, that waiver does not

give District employees permission to use their likeness on their personal pages, or on non-District group pages.

All social media content and posts are subject to the Illinois Freedom and Information Act; therefore, any posts on social media that are removed for any reason must be archived by creating a digital screen shot of the post and all comments in its entirety.

Furthermore, staff should be aware that even under their personal accounts that are listed under their own name, any communication on social media where one identifies oneself as a representative of the public body, speaking on behalf of the public body is subject to the Illinois Freedom and Information Act. Therefore, if a staff member posts or comments on behalf of the District, and then decides to delete the post or comment, that staff member must first archive the post and/or comment before it is deleted.

Park District employees will not engage in arguments or disagreements, or any kind of communication that could be construed as defensive, confrontational or negative while speaking on behalf of the District on any of our social media platforms. Furthermore, Park District employees are not permitted to identify themselves as representing the Park District while on their personal social media accounts, and engage in arguments or disagreements, or any kind of communication that could be construed as defensive, confrontational or negative. Instead, if an employee notices something on social media that should be addressed by the District, the employee should notify the marketing department. For social media groups that do not allow for comments from the organization, but rather only from an individual, a member of the marketing staff will be authorized to respond on behalf of the District when deemed necessary.

5.76 Recording Policy

Security cameras are used throughout Park District property. The primary use of security cameras will be to record video images for use by law enforcement and District officials charged with investigating alleged violations of law or District policy. Employees are advised that they may be filmed at any time or location with or without knowledge while on Park District property.

It is a violation of Park District policy for employees to record conversations with a tape, digital recorder or other recording device unless prior approval is received from your department head or *all* parties to the conversation give their consent.

The purpose of this policy is to eliminate a chilling effect on the expression of views that may exist when one person is concerned that his conversation with another is being secretly recorded. This concern can inhibit spontaneous and honest dialogue especially when sensitive or confidential matters are being discussed.

Violation of this policy will result in disciplinary action, up to and including immediate termination.

Section 6: Employee Conduct

6.1 Introduction

Employees of the Buffalo Grove Park District work together as a team to develop, promote and maintain our quality recreational programs and facilities for the community. Each employee is expected to work toward meeting our goal of providing services in a friendly, efficient and professional manner. Employees are urged to make any suggestions they feel will be of benefit to the Park District and our patrons which would save time, reduce waste, promote safety, increase efficiency and make the working and recreational experience for all persons more enjoyable.

As a Park District employee, you are expected to demonstrate the highest standards of personal and professional integrity, honesty, responsibility, and fortitude in the performance of your duties. Employees are expected to treat Park District patrons and their fellow employees honestly, fairly and courteously. The rules identified below have been prepared to serve as a guide for employee conduct while acting on behalf of the Park District. These rules are designed to promote orderly, safe and efficient operations. They have been developed through common sense and years of experience, and all employees are required to carefully read these rules and to conduct themselves accordingly.

6.2 Compliance With Park District Policies & Procedures

You are required to comply with all policies and procedures established by the Board of Park Commissioners, immediate supervisors, and administrative staff of the Park District.

6.3 Compliance With Supervisory Directive

You are required to comply with the directives of your immediate supervisors, the Board, and administrative staff in the performance of your duties.

6.4 Smoking

The Buffalo Grove Park District Board of Commissioners has banned smoking on all BGPD property. This includes all parks, playgrounds, facilities, buildings, athletic fields, vehicles and parking lots. Staff will not smoke while on duty or on BGPD property. Employees who violate this policy may be subject to disciplinary action, up to and including termination.

“Smoking” means the act of inhaling the smoke from or possessing a lighted cigarette, cigar, pipe or any other form of tobacco or similar substance used for smoking. This includes electronic cigarettes (e-cigs or e-cigarettes), personal vaporizers (PV) or electronic nicotine delivery systems (ENDS) or any other device that simulates tobacco smoking by producing an aerosol that resembles smoke.

6.5 Expeditious and Diligent Performing of Duties

You are expected to expeditiously and diligently perform your duties to the best of your ability.

6.6 Acting in Park District's Interests

You are expected to act and conduct yourself at all times in the best interest of the Park District.

6.7 Accurate Records

Any reports you produce, or records you maintain, are important to the administration of the Park District and they must be accurate and complete.

6.8 Attendance, Punctuality & Dependability

Attendance is an essential part of your total job performance and is critical to the smooth and efficient operation of the Park District. Absenteeism and tardiness are expensive, disruptive, and place an unfair burden on your fellow employees and your immediate supervisor. Accordingly, it is imperative that you report to work regularly, promptly and be ready to perform your assigned duties at the beginning of your workday. To the extent permitted by law, absenteeism and lateness lessen an employee's chances for advancement and may result in dismissal.

If you are going to be late or absent for any reason, you or someone else for you must telephone your immediate supervisor at least thirty (30) minutes prior to your scheduled starting time. If your immediate supervisor is not available, contact the supervisor at the succeeding level of authority in your department. If you are unable to contact either supervisor directly, you may leave a voice mail. It is your personal responsibility to ensure that proper notification is given.

If you must leave work early because of an illness or personal emergency, you must make every reasonable effort to promptly advise your immediate supervisor or if your immediate supervisor is not available, the supervisor at the succeeding level of authority in your department.

Your notice must include a reasonable explanation for your absence or tardiness, and a statement as to when you expect to arrive at or return to work. You may be required to present a doctor's note or other documentation substantiating the length of and reasons for your absence or tardiness.

The foregoing notice requirements apply to each day of absence or tardiness, including without limitation consecutive days. Failure to satisfy these requirements may result in loss of pay for the time in question and/or subject you to disciplinary action, up to and including dismissal. Moreover, if you fail to report to work on three (3) consecutive working days without notifying any supervisor, you will be considered to have voluntarily abandoned your employment with the Park District and for that reason you will be dismissed.

Attendance is an essential function of every job. Even though you provide proper notice of your absence or tardiness, continued irregular attendance or excessive absenteeism or tardiness, as determined in the sole discretion of the Park District, constitutes unsatisfactory performance and will subject you to disciplinary action up to and including dismissal.

In calculating an employee's attendance record, all absences, whether paid or unpaid, approved or without approval, or with or without notice, will be counted except for absence due to the following: approved leave under the Family and Medical Leave Act, the Victim's Economic Security and Safety Act of 2003 (VESSA), approved military leave, and other approved paid leaves.

If you find it necessary to leave work because of illness or personal emergency, you must obtain prior approval from your immediate supervisor. If your immediate supervisor is unavailable, contact the supervisor at the succeeding level of authority in your department.

6.9 Proper Dress & Appearance

The personal appearance of employees conveys to the public a general impression of the Park District. Your attire, including jewelry, on the job should be in good taste, clean, neat and appropriate for the duties being performed. Safety equipment may be required for certain jobs. Employees in these positions are expected to wear the assigned apparel while working. For specific details, see department work rules.

Employees should avoid extremes in dress and appearance. Employees must be neat, clean and orderly at all times while on duty. Hair must be neat, clean, trimmed and present a groomed appearance. Mustaches and beards are permitted as long as they are neatly trimmed and groomed, and such facial hair does not pose a safety or health risk given the nature of the employee's job responsibilities. For safety purposes, all employees working with maintenance equipment must either keep their hair in the back no longer than one inch below the ear or must firmly secure longer hair so that it does not hang below the ears.

Exposed body piercing jewelry is strictly limited to earrings, and the style of earring or jewelry may not present a safety hazard to you, your coworkers, or the public, as determined by the Park District.

Tattoos cannot be offensive in nature (*i.e.*, words including profanity and/or symbols). Any tattoo design deemed to be inappropriate by management will not be allowed. Tattoos must not be immodestly placed so as to draw inappropriate attention. Excessive visible tattoos will not be permitted.

Clothing and shoes that are torn, frayed, deteriorated, and/or visibly dirty are unacceptable attire.

Note	Any employee who cannot comply with this policy based upon disability, religion, national origin, or other legally recognized basis must forward a written request to the Executive Director for an authorized deviation from this policy. Said request shall include the policy exception requested, and include the basis for said request.
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It is your responsibility to wear your nametag and/or uniform while on duty if one has been provided to you. Please remember that uniforms, nametags, keys, and other Park District property are and remain the property of the Park District and must be returned upon termination of your employment. Employees are liable for the cost of replacing any damaged or lost Park District property. Please remember that uniforms, nametags, and other identifying items identify you as a Park District employee while you are on duty. They are not to be worn when you are not on duty. If it is necessary to wear these items while off duty, it is your responsibility to behave in a manner consistent with existing Park District regulations and guidelines.

6.10 Work Areas

1. Work areas will be kept clean and orderly at all times.
2. Apparel such as boots, coats and umbrellas will be stored in designated areas.
3. Prior to the end of the workday, all tools and equipment will be cleaned and stored. All items, papers, or information of value must be properly secured.
4. Non-work materials, such as posters, signs, pictures and calendars are permitted to the extent that they do not interfere with the performance of work and they are not offensive to a reasonable person. The Executive Director is the final authority when deciding whether or not a non-work item is permissible.

6.11 Sobriety & Substance Abuse

Employees are expected and required to report to work on time and in an appropriate mental and physical condition for work. To do so, employees must not have alcohol, cannabis, or illegal drugs in their system. Violators may be subject to disciplinary action, up to and including dismissal.

At no time during your service to the Park District should you be under the influence or in the possession of alcohol, cannabis, or illegal drugs during working hours. If you work on or near vehicles or machinery, handle hazardous materials or substances of any kind, or have public safety responsibilities (*i.e.*, transporting Park District patrons to outings or supervising programs or facilities operations) and you have taken or are under the influence of legal drugs, you must report the use of such legal drugs to your immediate supervisor if the legal drug may cause drowsiness or alters perception or reaction time.

Any employees who are using prescription drugs that may have adverse side effects should inform their supervisor or department head as soon as possible that they are taking medication on the advice of a physician. Such employees are responsible for disclosing to the supervisor or department head the possible side effects of the drug on work safety or performance and the expected duration of its use.

Employees are forbidden to sell or make transactions involving illegal drugs during work or at Park District facilities, properties, or in its vehicles. Any sale of illegal drugs during work or on Park District's premises, facilities, or in Park District vehicles will be treated as gross misconduct, punishable by immediate discharge for the first offense.

Procedure for Reporting Possession or Use of Alcohol or Illegal Drugs

If you know of possession for the purposes of consumption during working hours, or use of alcohol, cannabis, or illegal drugs by employees during working hours, you are encouraged to discuss your questions, problems, complaints, or reports with your immediate supervisor or the Human Resources Manager. If you feel uncomfortable doing so, or if your supervisor is the source of the problem, condones the problem, or ignores the problem, report to the supervisor's supervisor or the Executive Director.

If neither of these alternatives is satisfactory to you, then you can direct your questions, problems, complaints, or reports to the President of the Board.

6.12 Weapons Policy

The Park District strictly prohibits and does not tolerate weapons at any Park District facility, on any Park District property, in any Park District vehicle or at any Park District-sponsored event.

Weapons include visible and concealed weapons, including those for which the owner has necessary permits. Weapons can include firearms, knives with a blade longer than three inches, explosive materials or any other objects that could be used to harass, intimidate, or injure another individual.

Employees who violate this policy may be subject to disciplinary action, up to and including termination.

Procedure For Reporting Possession Of A Weapon

If you know of an employee possessing a weapon, you are encouraged to discuss your questions, problems, complaints, or reports with your immediate supervisor. If you feel uncomfortable doing so, or if your supervisor is the source of the problem, condones the problem, or ignores the problem, report to the supervisor's supervisor or the Executive Director.

If the Executive Director is the source of the problem, condones the problem, or ignores the problem, the employee may direct their concern to the President of the Board.

6.13 Employee Cooperation

Park District employees provide a service to the community, and each employee must cooperate with fellow workers and the public in order to set a high standard of work performance. Unwillingness or failure to cooperate will subject the employee to disciplinary action, up to and including dismissal. The employees of the Park District must function as a team, and each employee is required to make a positive contribution in the interest of effective and efficient public service.

Wrongful conduct, including without limitation insubordination, which engenders employee divisiveness, loss of morale, or work place disruption will not be condoned and may lead to disciplinary action, up to and including dismissal.

6.14 Carelessness Policy

Introduction

The Park District prohibits, forbids, and does not tolerate carelessness, substandard or hazardous work practices within its facilities, on its property, or while conducting Park District business.

The Park District expects and demands that its employees perform their employment duties with care and attention to our patrons' needs, the safety and welfare of fellow employees, and to Park District quality standards and requirements. Employees who are careless or negligent in performing their job duties will be subject to disciplinary action. Carelessness or negligent behavior or actions may result in disciplinary action, up to and including immediate discharge. Employees who fail to respond to the Park District's efforts to correct carelessness may be subject to disciplinary action, up to and including discharge.

Procedure for Reporting Careless, Hazardous or Substandard Work Practices

If you are aware of a careless or negligent act or behavior, you must report the act or behavior to your immediate supervisor. If you feel uncomfortable doing so, or if your supervisor is the source of the problem, condones the problem, or ignores the problem, report to the supervisor's supervisor or the Executive Director.

If neither of these alternatives is satisfactory to you, then you can direct your questions, problems, complaint, or reports to the President of the Board. You are not required to directly confront the person who is the source of your report, question, or complaint before notifying any of those individuals listed.

6.15 Workplace Wrongdoing Policy

Introduction

The Park District does not tolerate workplace wrongdoing on Park District premises, property, Park District-sponsored events, or while acting within the scope of employment.

The Park District does not tolerate theft of property, whether from the Park District, patron or from a co-worker. Employees should seek permission before removing Park District material, tools, or other items, including damaged goods, scrap material, or any other material. Any employee who violates this policy may be subject to disciplinary action, up to immediate discharge.

The Park District prohibits false information on any expense account sheet or on any insurance claim submitted under the Park District's health care benefits or workers' compensation benefits program.

The Park District prohibits fighting on its premises. An employee, who instigates physical violence or threatens physical violence, may be subject to disciplinary action, up to immediate discharge. The Park District prohibits horseplay, practical jokes, and pranks. Any employee who violates this policy may be subject to disciplinary action, up to immediate discharge.

The Park District prohibits embezzlement or stealing of Park District funds, including but not limited to, stealing money from a Park District account, stealing postage, or unlawful use of telephone privileges. Any employee who violates this policy may be subject to disciplinary action, up to immediate discharge.

Procedure for Reporting Workplace Wrongdoing

If you are aware of a careless or negligent act or behavior, you must report the act or behavior to your immediate supervisor. If you feel uncomfortable doing so, or if your supervisor is the source of the problem, condones the problem, or ignores the problem, report to the supervisor's supervisor or the Executive Director.

If neither of these alternatives is satisfactory to you, then you can direct your questions, problems, complaint, or reports to the President of the Board. You are not required to directly confront the person who is the source of your report, question, or complaint before notifying any of those individuals listed.

6.16 Security & Keys

In the interest of safety and protection of property, strict control over access to Park District property, work locations, records, computer information, cash and other items of value or confidential nature must be

maintained. Employees must immediately report any loss of keys and key cards to their immediate supervisor. Failure to do so may result in disciplinary action, up to and including discharge. Keys and key cards may not be transferred from one employee to another without the prior written authorization by the appropriate facility manager and completion of the key contract.

6.17 Romantic or Sexual Relationships

Consenting “romantic” or sexual relationships between a supervisor/manager and an employee may at some point lead to unhappy complications and significant difficulties for all concerned – the employee, the supervisor/manager and the Park District. Any such relationship may, therefore, be contrary to the best interests of the Park District.

Accordingly, the Park District strongly discourages such relationships and any conduct (such as dating between a supervisor/manager and an employee) that is designed or may reasonably be expected to lead to the formation of a “romantic” or sexual relationship.

By its discouragement of romantic and sexual relationships, the Park District does not intend to inhibit the social interaction (such as lunches or dinners or attendance at entertainment events) that are or should be an important part or extension of the working environment; and the policy articulated above is not to be relied upon as justification or excuse for a supervisor’s/manager’s refusal to engage in such social interaction with employees.

If a romantic or sexual relationship between a supervisor/manager and an employee should develop, it shall be the responsibility and mandatory obligation of the supervisor/manager promptly to disclose the existence of the relationship to the employee’s department head. The employee may make the disclosure as well, but the burden of doing so shall be upon the supervisor/manager.

The Park District recognizes the ambiguity of and the variety of meanings that can be given to the term “romantic”. It is assumed, or at least hoped, however, that either or both of the parties to such a relationship will appreciate this meaning of the term as it applies to either or both of them and will act in a manner consistent with this policy.

The department head shall inform the Executive Director and others with a need-to-know of the existence of the relationship, including in all cases the person responsible for the employee’s work assignments.

Upon being informed or learning of the existence of such a relationship, the Park District may take all steps that it, in its discretion, deems appropriate. At a minimum, the employee and supervisor/manager will not thereafter be permitted to work together on the same matters (including matters pending at the disclosure of the relationship is made), and the supervisor/manager must withdraw from participation in activities or decisions (including, but not limited to, hiring, evaluations, promotions, compensation, work assignments and discipline) that may reward or disadvantage any employee with whom the supervisor/manager has or has had such a relationship.

In addition, and in order for the Park District to deal effectively with any potentially adverse consequences such a relationship may have for the working environment, any person who believes that he or she has been adversely affected by such a relationship, notwithstanding its disclosure, is encouraged to make his or her

views about the matter known to the department head, the Director of Business & Human Resources, or the Executive Director.

This policy shall apply without regard to gender and without regard to the sexual orientation of the participants in a relationship of the kind described.

6.18 Violence in the Workplace

The Park District strongly believes that all employees should be treated with dignity and respect. Acts of violence will not be tolerated. Any instances of violence must be reported to the employee's immediate supervisor and/or the department head. All complaints will be investigated.

The Park District will promptly respond to any incident or suggestion of violence. Violation of this policy will result in disciplinary action, up to and including immediate discharge.

6.19 Reporting Improper or Unsafe Activity

You are expected to act and conduct yourself at all times in the best interests of the Park District. If you reasonably suspect or you know that another Park District employee is engaged in or has engaged in unlawful conduct while on duty, you must report such misconduct together with any supporting information to the Executive Director.

6.20 Political Activity

Park District employees are expected to serve all patrons equally. The political opinions or affiliations of any patron should in no way affect the amount or quality of service received from the Park District.

Park District rules do not preclude an employee from becoming a political candidate or from taking part in election campaigns and other lawful political activities. However, employees may not engage in political activities at any time while on duty or when they may be identified as an employee of the Park District by any means such as uniform, insignia, motor vehicle or in any other manner. Political activities include, but are not limited to, running as a candidate for public office, soliciting or receiving funds for a political party or candidate for public office, soliciting votes for such party or candidate, attending political rallies, circulating petitions, distributing political literature, or encouraging others to do any of the above. For purposes of this paragraph "while on duty" includes those hours you are scheduled to work and are working for the Park District but does not include, breaks, lunches, or other duty-free periods of time.

Employees are also prohibited from interrupting or disturbing other employees while they are on duty.

Political affiliation, preference or opinion will not influence an individual's employment, retention or promotion as a Park District employee. Employees of the Park District will not be required to contribute monies to any candidate or political party, but may do so on a strictly voluntary basis.

6.21 Solicitation, Distribution & Use of Bulletin Boards

Introduction

Employees may not solicit any other employee during working time, nor may employees distribute literature on Park District premises, which includes all areas where employees perform their assigned work tasks, during working time. Under no circumstances may an employee disturb the work of others to solicit or distribute literature to them during their working time.

You may not accept the solicitation or the distribution of literature by any non-employee while on duty. For the purposes of this policy "while on duty" does not include breaks, lunches, or other duty-free periods of time.

Bulletin Boards

Bulletin boards maintained by the Park District are to be used only for posting or distributing material of the following nature:

1. Notices containing matters directly concerning Park District business.
2. Announcements of a business nature which are equally applicable and of interest to employees.
3. All posted material must have authorization from administrative staff. All employees are expected to check these bulletin boards periodically for new and/or updated information and to follow the rules set forth in all posted notices. Employees are not to remove material from the bulletin boards.

Any employee who violates this policy is subject to disciplinary action, up to and including discharge.

6.22 Gifts

You must not solicit or accept any gift, gratuity or other reward from any person, business or entity that is doing business with the Park District or is attempting to secure business from the Park District. Further, you must not solicit or accept, nor should you expect people who use our programs or facilities to give you gifts, gratuities or other rewards, or other remunerative devices or favors for performing your job, except as otherwise provided in this section.

If someone offers or gives you a gift as a result of your position as our employee, you must report it to the Executive Director. The Executive Director must report any offers or gifts made to the Executive Director to the Ethics Officer of the Board of Commissioners. This policy does not apply to nominal non-cash matters such as a cup of coffee, a soft drink, a sandwich, or other similar items. However, you must report such non-cash matters to your department head.

If you are in doubt about any provisions of this section, contact your department head; department heads may contact the Executive Director and the Executive Director may contact the Board. This policy applies to all employees. Retention of any gift will be conditional upon the approval of the Executive Director after consultation with the appropriate department head. Failure to properly report a gift, gratuity or other reward may subject you to disciplinary action up to and including dismissal.

6.23 Conflict of Interest

The Park District expects employees to conduct business according to the highest ethical standards. Employees are expected to devote their best efforts to the interests of the Park District. Business dealings that appear to create a conflict between the interests of the Park District and an employee are unacceptable.

The Park District recognizes the right of employees to engage in activities outside of their employment which are of a private nature and unrelated to our business. However, the employee must disclose any possible conflicts so that the Park District may assess and prevent potential conflicts of interests from arising. A potential or actual conflict of interest occurs whenever an employee is in a position to influence a decision that may result in a personal gain for the employee or an immediate family member (*i.e.*, spouse, significant other, children, parents, siblings) as a result of the Park District's business dealings.

It is the responsibility of every Park District employee to disclose any personal or financial interest in any person, firm, company or any business entity doing business with the Park District. This information is required to determine whether any undue or special influence may be involved in sales to or purchases from the Park District. Such disclosure must be made in writing by the employee and forwarded to the Executive Director for review of a potential conflict of interest.

Although it is not possible to specify every action that might create a conflict of interest, this policy sets forth the ones which most frequently present problems. If an employee has any question whether an action or proposed course of conduct would create a conflict of interest, he should immediately contact the Director of Business & Human Resources, or Executive Director to obtain advice on the issue. Individuals employed in a supervisory capacity or authorized to purchase equipment will be required to file a Statement of Economic Interest as required by Illinois Law. Please see the Executive Director for details.

A violation of this policy may result in appropriate discipline, up to and including immediate termination.

6.24 Outside Activities

Outside work activities are not allowed when they:

- Prevent the employee from fully performing work for which he is employed at the Park District, including overtime assignments; or
- Involve organizations that are doing or seek to do business with the Park District, including actual or potential vendors; or
- Violate provisions of law or the Park District's policies or rules.

From time to time, Park District employees may be required to work beyond their normally scheduled hours. Employees must perform this work when requested. In cases of conflict with any outside activity, the employee's obligations to the Park District must be given priority. Employees are hired and continue in the Park District's employ with the understanding that the Park District is their primary employer and that other employment or commercial involvement which is in conflict with the business interests of the Park District is strictly prohibited.

Further, employees shall not enter into any contracts with an individual or company for the performance of services while on duty or while using Park District vehicles, equipment or other Park District property. No employee shall receive pay other than Park District pay, for performing services while on duty.

6.25 Blogging and Social Networking Policy

In general, the Park District respects the right of employees to use social networking, personal websites and weblogs as a medium of self-expression. If you choose to identify yourself as a Park District employee or to discuss matters related to our agency, staff or patrons on your website, weblog or other online social network (i.e., Facebook, MySpace, YouTube, etc.), please proceed with caution and discretion. Although your website, weblog, or any other medium of online publishing may be a personal project conveying your individual expression, some people may nonetheless view you as a de facto spokesperson for the Park District. In light of this possibility, we ask that you observe the following guidelines:

Make it clear to your readers that the views you express are yours alone and that they do not necessarily reflect the views of the Park District. Only those employees officially designated by the District have the authorization to speak on behalf of the agency. To help reduce the potential for confusion, we would appreciate it if you put the following notice – or something similar – in a reasonably prominent place on your site (e.g., at the bottom of your “about me” page):

“The views expressed on this website are mine alone and do not necessarily reflect the views of my employer.”

It is not necessary to post this notice on every page, but please use reasonable efforts to draw attention to it – if at all possible, from the home page of your site.

- 1) Be careful to avoid disclosing any information that is confidential or proprietary to the agency (including our patrons, staff, affiliates or vendors), or to any third party that has disclosed information to us.
- 2) Since your site, blog or other posting is in a public space, be respectful to the Park District, our employees, our patrons, our partners and affiliates, and others. For example, refrain from posting personal insults or obscenity, or engaging in any conduct that would not be acceptable in the workplace. Show proper consideration for others’ privacy and for topics that may be considered objectionable, inflammatory, or counterproductive to morale or teamwork.
- 3) You may provide a link from your site to the Park District website. However, you will require permission to use the Park District logo or reproduce any Park District material on your site.
- 4) When using Park District computers, you are subject to both the agency’s Internet Use Policy and Computer Use Policy.
- 5) One of the Park District’s core values is “trust and personal responsibility in all relationships.” As a public agency, the District trusts – and expects – staff to exercise personal responsibility whenever they participate in social media. Remember, what you publish will be around for a long time, so consider the content carefully and also be judicious in disclosing personal details.

6) Blogs, social networks, or other tools hosted outside of the Park District's protected intranet environment should not be used for communications among employees. Please don't use your external blog or other online social media to air your differences in an inappropriate or counterproductive manner.

7) Recognize that both during working hours and non-working hours you are an ambassador of the Park District. You are expected to act and conduct yourself at all times in the best interest of the Park District. Further, all employees are expected to promote teamwork and inspire trust and confidence. For example, if your views negatively impact the reputation or integrity of the Park District, staff morale, and/or create divisiveness or friction among staff, you may be disciplined, up to and including termination.

8) Lastly, use your best judgment. Your actions both in and outside the workplace reflect on your judgment, decision-making, professionalism, maturity, and commitment to the Park District. If you're about to publish something that makes you even the slightest bit uncomfortable, review the guidelines above and consider the potential consequences of your actions.

If you have any questions about these guidelines or any matter related to your site that these guidelines do not address, please direct them to your supervisor.

SECTION 7: SAFETY IN THE WORKPLACE

7.1 Introduction

It is the Park District's intention to provide a safe environment for employees and the public who use our programs, facilities and parks. Employees are expected to perform their assignments in a manner that will avoid injury. Supervisory personnel and the Risk Manager are available for assistance in safety-related matters.

In keeping with this objective, the following safety rules have been developed. Employees are required to read and follow these rules and the rules, policies and procedures of their respective facilities or departments.

7.2 General Safety Policy and Rules

Safety while on the job is the responsibility of every Park District employee. With proper precautions, most accidents on the job can be prevented. It is every employee's responsibility to know and comply with all health and safety policies, rules and regulations, and to act in a safe manner. Carelessness, inattention, neglect and disregard for safety rules cause accidents. Therefore, you must at all times be careful, attentive, alert, and follow proper safety procedures.

The Park District will not condone any breach of safety rules or regulations by employees. You are expected to be alert for safety hazards that may exist and could affect the general public or employees of the Park District. You are also responsible for reporting any unsafe equipment or condition to your immediate supervisor immediately upon your discovery of such condition. We must all work together to achieve a safe and healthy working environment. You should make certain that you do not create safety hazards and that safety hazards are eliminated.

It is the intent of the Park District to provide a safe working environment for you and a safe leisure environment for the public using our programs, facilities and parks. It is also the intent of the Park District to develop, implement and administer a safety and comprehensive loss control program. In all assignments, the health and safety of all persons should be the first consideration.

You are directed to make safety a matter of continuing and mutual concern, equal in importance with all other operational considerations. You should use your best efforts to ensure that work is done in a safe manner, inspections are conducted on a regular basis, hazards are confronted and removed and accidents are investigated as appropriate. We are confident that with your help this program will be successful and we expect your cooperation and support. Accordingly, all employees shall adhere to the following rules:

1. Horseplay and fighting will not be tolerated in the work place.
2. Possession of firearms, alcohol for the purposes of consumption, cannabis, illegal drugs or unauthorized medically prescribed drugs will not be tolerated in the work place.
3. Your immediate supervisor must be informed if you are required to take medication during work hours which may cause drowsiness, alter judgment, perception or reaction time. Written medical evidence stating that the medication will not adversely affect your decision-making or physical ability may be

required. Please refer to Section 6-11 and review the comprehensive Alcohol and Drug Abuse Policy in Section 1.20.

4. Your immediate supervisor must be notified of any permanent or temporary impairment that reduces your ability to perform in a safe manner or prevent or hinder your performance of the essential functions of your position.
5. Personal protective equipment must be used when potential hazards cannot be eliminated.
6. Equipment is to be operated only by trained and authorized personnel.
7. Periodic inspections of workstations may be conducted to identify potential hazards and to ensure that equipment or vehicles are in safe operating condition.
8. Any potentially unsafe conditions or acts are to be reported immediately to your immediate supervisor.
9. If there is any doubt about the safety of a work method, your immediate supervisor should be consulted before beginning work.
10. All accidents, near misses, injuries and property damage must be reported to your immediate supervisor, regardless of the severity of the injury or damage.
11. Failure to report an accident or known hazardous condition may be cause for disciplinary action up to and including dismissal.
12. All employees must follow recommended work procedures outlined for their job, department and/or facility.
13. Employees are responsible for maintaining an orderly environment. All tools and equipment must be stored in a designated place. Scrap and waste material are to be discarded in a designated refuse container.
14. Any smoke, fire or unusual odors must be reported promptly to your immediate supervisor.
15. If you create a potential slip or trip hazard, correct the hazard immediately or mark the area clearly before leaving it unattended.
16. Safety and restraint belts must be fastened before operating any motorized vehicle.
17. Employees who operate vehicles must obey all driver safety instructions and comply with traffic signs, signals and markers and all applicable laws.
18. Employees who are authorized to drive are responsible for having a valid driver's license for the class of vehicle they operate. You must report revocation or suspension of your driver's license to your immediate supervisor.

19. All employees must know departmental rules regarding accident reporting, evacuation routes, lockdown procedures and fire department notification.
20. Each employee in the department must follow departmental and facility rules and procedures specific to departmental operations.
21. Employees must assist and cooperate with all safety investigations and inspections and assist in implementing safety procedures as required.
22. Employees are expected to fully comply with all traffic laws and laws related to cellular phone use. Employees are specifically prohibited from accessing electronic mail, text messaging, or instant messaging while driving. This includes composing, sending, or reading an electronic message while operating a vehicle on a roadway.

7.3 Ladder Safety

Employees will not use any other object as a ladder (i.e.) chair or table. Employees will not climb any type of ladder without using both hands and maintaining three points of contact. Carrying materials or other items on a ladder with one hand while using the other hand to climb is prohibited. Portable ladders should be secured to protect from displacement.

Employees using ladders are expected to maintain three points of contact at all times. If you maintain three points of contact while you climb, you can limit your exposure to slips and falls.

The three points of contact rule is simple—always maintain one hand and two feet, or two hands and one foot, when climbing or descending ladders.

7.4 Safety Committee

The Park District Safety Committee is intended to assist Park District employees in providing safe and efficient operations and services for employees and patrons. The Safety Committee is comprised of one or more employees from each department and facility. The Safety Committee makes safety inspections of Park District facilities, organizes employee-training sessions, manages Safety Awareness campaigns, reviews patron and employee accidents and makes recommendations where safety can be improved. Meetings are held monthly, and visitors are encouraged to attend. Please speak with your immediate supervisor if you would like to attend a meeting.

7.5 Right to Know

Working With Hazardous Substances

The Park District is committed to protecting you against the dangers of hazardous materials on the job. Safety training and the proper handling and storage of hazardous substances are just a few of the things we do to keep you safe. In addition, the Occupational Safety and Health Administration (OSHA) has issued a regulation that states that you have a right to know what hazards you face on the job and how you can

protect yourself against them. This is your RIGHT-TO-KNOW.

OSHA's hazard Communication Standard affects everyone in the workplace who comes into contact with hazardous materials.

Chemical manufacturers must determine the physical and health hazards of each product they make, and they have to let users know about those hazards by providing information on the container label and on a Safety Data Sheet (SDS) for every product.

Employers must develop a written hazard communication program that:

- Tells employees about the Hazard Communication Standard.
- Explains how the standard is in effect in the workplace.
- Provides information and training on hazardous chemicals in the workplace, which includes how to recognize, understand and use labels and SDS sheets, and the correct safety procedures for working with hazardous substances.

Note: Employees have to read labels and SDS sheets, and they have to follow the company's safety procedures for storing, handling and using hazardous materials.

What Information is on the Label?

Although labels differ from company to company, all labels will contain similar types of information. The label will use words and/or symbols to tell you:

1. The common name of the substance.
2. The name, address, and emergency phone number of the company that made or imported the substance.
3. A signal word that outlines the seriousness of the substance. Signal words, ranked from the most serious to the least serious, are Danger, Warning, and Caution.
4. The physical hazards (Will it explode or catch fire? Is it reactive?) and the health hazards of the substance (Is it toxic? Could it cause cancer? Is it an irritant?).
5. The precautionary measures to be taken, including basic protective clothing, equipment, and procedures that are recommended when working with this substance.
6. First aid instructions, in case of exposure.
7. Proper handling and storing instructions.
8. Special instructions concerning children.

While a lot of valuable information can be found on the label, refer to the SDS sheet if you don't find all of the information you need.

What Information is on SDS Sheets?

The SDS sheet is your guide to working safely with hazardous substances. This sheet provides information on everything that is known about the substance, including chemical and physical dangers, safety procedures, and emergency response techniques. Specifically, SDS sheets cover:

Identity, including the manufacturer's name, address and phone number, and the date the substance was produced.

Hazardous ingredients, including the substance's hazardous components, its chemical ID, and common

names. Worker exposure limits to the substance and other recommended limits are also included.

Physical and chemical characteristics, such as boiling point, vapor pressure, vapor density, melting point, evaporation rate, water solubility, and appearance and odor under normal conditions.

Physical hazards, including fire and explosion, and ways to handle those hazards (such as firefighting equipment and procedures).

Reactivity, including whether or not the substance is stable, and which substances and situation to keep it away from so it won't react.

Health hazards, including how the substance can enter the body and the possible health hazards that could arise from exposure. This section also covers signs and symptoms of exposure, such as eye irritation, nausea, dizziness, etc., and whether or not the substance is carcinogenic. Emergency and first aid procedures are also outlined.

Precautions for safe handling and use, including what to do if the substance spills or leaks; how to dispose of the substance; equipment needed for cleaning up spills and leaks; proper storage and handling; and any other necessary precautions.

Control measures will lessen your exposure to the materials. This section outlines the personal protective equipment, clothing, respirators, and ventilation that should be used when handling the substance. Special work or hygiene practices are also outlined.

OSHA's Right-to-Know regulation was developed to protect you on the job.

For the Right-to-Know Standard to be effective, you must:

- Respect all warnings and precautions – don't take any chances!
- Read all substance labels and MSDS sheets
- Follow warning and instructions
- Use the correct personal protective equipment when handling hazardous substances
- Know in advance what could go wrong and what to do about it
- Practice sensible, safe work habits
- Ask your supervisor, when in doubt

<i>Note</i>	When we work safely and smart, we make the workplace safer for everyone
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7.6 Park District Risk Management Agency (PDRMA)

The Buffalo Grove Park District is a member of the Park District Risk Management Agency (PDRMA). PDRMA is an organization of Illinois public park and recreation agencies formed as a contractual organization under the Illinois Intergovernmental Cooperation Act to administer a program of self-funding and commercial insurance in the areas of property, liability and worker's compensation. In addition, PDRMA provides support services such as claims and litigation administration and management, loss control services and training, legal services, risk management, and financial reporting services.

All employees are expected to cooperate fully with PDRMA staff.

SECTION 8: DISCIPLINARY ACTION

8.1 Disciplinary Action

Introduction

All employees are expected to meet the Park District's standards of work performance, engage in acceptable conduct, and satisfactorily perform their duties under the policies, guidelines and rules contained in this Manual. In addition, employees are expected to follow all other Park District policies, rules and guidelines, performance standards, directions of Supervisors, and to act in accordance with federal, state and local law. Work performance encompasses many factors, including attendance, punctuality, personal conduct, job proficiency and compliance with the Park District's policies and procedures.

If an employee does not meet these standards, the Park District may, under appropriate circumstances, take corrective action, other than immediate dismissal. The intent of corrective action is to formally document problems while providing the employee with a reasonable time within which to improve performance. The process is designed to encourage development by providing employees with guidance that need improvement such as work performance, attendance problems, attitude, personal conduct, general compliance with the Park District's policies and procedures and/or other disciplinary problems.

Although not required or guaranteed, some form of progressive discipline may be used if deemed appropriate by the Park District. An employee may be dismissed, however, after a progressive disciplinary action has not changed any substandard performance or misconduct.

<i>Note</i>	Notwithstanding the Park District's option to use progressive discipline, the Park District is not required to do so and may, in its sole discretion, forego lesser forms of discipline at any time and proceed immediately with your dismissal.
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While we hope and expect the need for disciplinary action will be rare, when job performance, attitude, or conduct falls short of our established standards, we will not hesitate to take appropriate action. Such actions will range from verbal warnings to termination. This means that, as a general rule, employees will be given an increasingly severe penalty each time an offense is committed. Some types of misconduct, however, are so intolerable that termination may be imposed for the first offense.

Coaching Session / Verbal Warning

Supervisor(s) may issue coaching sessions / verbal warnings. Verbal warnings are issued for the purpose of expressing disapproval of conduct or poor work performance and/or attendance, to clarify applicable procedures or guidelines, and to warn that repetition of the conduct or failure to improve work performance and/or attendance may result in more severe discipline including discharge. The supervisor imposing the verbal warning will discuss the warning and suggest how to correct the offending conduct.

Documentation of a coaching session / verbal warning may be placed in the employee's personnel file.

Written Warnings

Written warnings may be issued by a supervisor. Written warnings consist of a conference between the employee and the supervisor imposing the warning, and a written memorandum expressing disapproval of conduct or poor work performance and/or attendance and warning that repetition of the conduct or failure to improve may result in more severe discipline including discharge. Written warnings will be used for poor

work performance, poor attendance, or repeated misconduct of a minor nature or for more serious misconduct which in the Park District's opinion does not warrant suspension or discharge.

Employees are required to sign the written warning indicating receipt of the warning and understanding of the reason for the warning. There is also an opportunity to provide written comments on the form. A copy of the written warning will be placed in the employee's personnel file.

Suspension

A suspension is defined as temporarily relieving an employee from duties. Depending on the circumstances, a suspension may be with or without pay, in the sole discretion of the Executive Director. The supervisor(s) imposing the suspension will meet with and give the employee written memorandum outlining the details of the suspension, including without limitation, the reasons for and duration of the suspension. During this meeting, there will be an opportunity to respond to the reason(s) for the suspension. The duration of the suspension shall be determined in the sole discretion of the Executive Director.

Employees are required to sign the written notice of your suspension indicating receipt and understanding of the reason(s) provided in the suspension memorandum. There is also an opportunity to provide written comments on the notice. A copy of the notice will be placed in the employee's personnel file.

Dismissal

A dismissal is a termination of employment initiated by the Park District. Any employee may be dismissed for any lawful reason at any time. All Park District employees serve at the will of the Park District.

Generally, if an employee is dismissed, they will receive written notice of the reasons for your dismissal including effective date and time of dismissal. Under ordinary circumstances, the supervisor or designee will meet with the employee, explain the reasons for the dismissal, and offer the employee an opportunity to respond. Employees are required to sign the written notice of the dismissal indicating receipt of the notice and understanding of the reason for the dismissal. A copy of the notice will be placed in your personnel file. Employees may further respond to those charges, through the formal review procedure outlined below.

8.2 Examples of Reasons for Disciplinary Action

Employees may be warned, suspended, and/or dismissed whenever it is determined, in the Park District's sole discretion, to be in its best interests. Nevertheless, listed below are some examples of reasons for disciplinary action. This list, however, does not constitute an exhaustive list of all of the acts that may be subject to disciplinary action including discharge and does not change the employment-at-will relationship between the employee and the Park District. Instead, the following list sets forth some of the more typical cases that arise in the course of an employment relationship. They include but are not limited to:

1. Failure to adhere to Park District policies and/or procedures including without limitation safety policies, ordinances and procedures.
2. Absence from duty without permission, habitual tardiness, excessive absenteeism, or misrepresentation of material facts relating to the use of leave.
3. Extending breaks or lunches and/or not taking breaks or lunches at scheduled times.
4. Leaving job during working hours without permission.
5. Failure to obey any lawful official rule, regulation or order, or failure to obey any proper direction made or given by your supervisor(s).

6. Inability or unwillingness to take orders from supervisor(s).
7. Uncooperative, hostile or discourteous attitude or conduct toward your supervisor(s), the Board, co-workers or members of the public or threatening or striking any person who is in or on Park District property or participating in Park District activities.
8. Being wasteful of or the willful destruction of Park District supplies, materials, vehicles, equipment, tools, working time or other Park District property.
9. Failure to wear uniform or safety equipment (*e.g.*, safety shoes, glasses, goggles and/or face shield) as required by this Manual and/or department manuals, rules and/or procedures or the failure to wear appropriate clothing for duties as required by this Manual or department manual, rules and/or procedures.
10. Endangering one's safety and/or the safety of others because of failure to act properly and safely in the performance of job duties.
11. Failure to follow any federal, state, local or Park District law, rule or regulation while on duty or while in or on Park District property or engaging in criminal activity while on duty or while in or on Park District property.
12. Failing to report an accident or known hazardous conditions to your immediate supervisor.
13. Gambling or fighting while on duty.
14. Being under the influence or possession for the purposes of consumption of intoxicants or illegal drugs while on duty or on Park District property or failing to notify the Park District that you are taking legal drugs when such notice is required.
15. Theft or misappropriation or the careless, negligent or improper use of funds or property belonging to the Park District, fellow employees or the public.
16. Possession of weapons in or on Park District property or while on duty.
17. Felony conviction.
18. Incompetent, inefficient or negligent performance of duties; inability or failure to perform duties properly.
19. Failure to maintain valid driver's license or other license or certification which may be required for your position or as provided in this Manual.
20. Smoking on public Park District property.
21. Harassment of other employees or members of the public.
22. Dishonesty; lying to Park District personnel or falsifying or providing misleading information on forms, records or reports provided to or on behalf of the Park District including without limitation accident reports, employment applications/resumes, financial reports, reimbursement reports and departmental reports.
23. Time card or sign-in book violations.
24. Unauthorized possession, use or copying of any records that are the property of the Park District.
25. Sleeping on duty.
26. Violation of employee policies, rules or guidelines or engaging in any conduct determined by the Park District in its sole discretion not to be in its best interests.
27. Any violation of policies or procedures regarding the privacy of individually identifiable health information (or protected health information), as mandated by the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

8.3 Review of Disciplinary Action Other Than Dismissal

In the case of disciplinary action other than dismissal, you may request a review of the action by submitting your request in writing to your immediate supervisor within five (5) working days from the date the action was taken. Your immediate supervisor may meet with you and should issue a written determination within ten (10) working days of receipt of your written request for review. If you are not satisfied with this determination, you may seek review by submitting a written request with a copy of the initial determination to the supervisor at the succeeding level of authority in your department within five (5) working days after the date of the initial determination. This supervisor may meet with you and should issue a written determination within ten (10) working days of receipt of your written request for review. If you are not satisfied with the determination at this stage, you may continue this process through each succeeding supervisory level in your department up to the Executive Director. Any decision of the Executive Director shall be final.

<i>Note</i>	The Park District's failure to strictly adhere to the time limits or the procedure in this section 8-3 shall not affect the resolution of any disciplinary action.
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This procedure should be followed to the extent that it is, in the Park District's sole discretion, practicable under the circumstances.

8.4 Review of Dismissal

The decision to dismiss you shall be final unless you request a review of your dismissal by submitting a written request to the Executive Director within five (5) working days from the date the action was taken. The Executive Director or a designee may meet with you and investigate the circumstances surrounding your dismissal. The Executive Director or the designee(s) should issue a written determination within ten (10) working days of receipt of your written request. The Executive Director's decision shall be final.

If you are a department head who has been dismissed, you may make a request to the President of the Board ("President") to have your dismissal reviewed by the Board. The Executive Director's decision to dismiss you shall be final unless you submit a written request for review of dismissal to the President within (5) working days from the date the action was taken. The President and the Board may meet with you and investigate the circumstances surrounding your dismissal. The President on behalf of the Board should issue a written determination within ten (10) working days of receipt of your written request. The Board's decision shall be final.

<i>Note</i>	Nothing in this section 8-4 shall limit or restrict the Park District's right to dismiss an employee at any time, with or without cause. The Park District's failure to strictly adhere to the time limits or the procedure in this section 8-4 shall not affect the resolution of any disciplinary action.
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This procedure will be followed to the extent that it is, in the Park District's sole discretion, practicable. The Park District reserves the right to proceed directly to the Executive Director's or the designee's review of an employee's dismissal.

8.5 Employee's Response

You may respond to any disciplinary action taken against you by preparing a written response stating your position or objection to the disciplinary action and placing it in your personnel file. It is your responsibility to make certain that your written response is placed in your personnel file.

<i>Note</i>	Nothing in this Section 8 shall limit or restrict the Park District's right to dismiss you at any time, with or without cause or notice. As an at-will employee of the Park District, you may terminate your employment at any time, with or without cause or notice and the Park District retains a similar right.
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Section 9: Grievance Process & Procedures

Any employee who has a grievance arising from their employment with the Park District is encouraged to attempt to resolve problems with the person(s) involved. If that is unsuccessful or if, for any reason, you feel uncomfortable discussing the problem with the person(s) involved, you may use the following procedure:

1. You may present a grievance to your immediate supervisor. Your immediate supervisor will meet with you and give you a response within three (3) working days of discussing the grievance with you. In most cases, the problem can and should be resolved with a frank and open discussion between you and your immediate supervisor. However, if a satisfactory resolution is not reached at this level, you may proceed to step 2.
2. You may present a written grievance to the supervisor at the succeeding level of authority in your Department. The supervisor will investigate the matter, discuss the matter with you and your immediate supervisor and should give you a written response within three (3) working days of discussing the grievance with you. If you are not satisfied with the resolution at this stage, you may continue this process through each succeeding level of authority in your department up to the Executive Director. In the event it is necessary for you to process your grievance up to the Executive Director, he should issue a written decision within ten (10) working days of discussing the grievance with you unless investigation requires a longer period of time. Any decision of the Executive Director is final and not subject to further review.

If you feel uncomfortable discussing your grievance with your immediate supervisor you may immediately proceed to step 2. In all cases, the Executive Director's decision shall be final.

<i>Note</i>	The Park District's failure to strictly adhere to the time frames suggested above will not affect the resolution of the grievance.
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This grievance procedure does not apply to performance evaluations, suspensions, dismissals or other disciplinary actions which may be reviewed in accordance with Sections 8-1, 8-3 and 8-4, respectively.

The Park District will not discriminate or retaliate against an employee if the employee, in good faith, processes a grievance through this procedure or, in good faith, testifies, assists or participates in a grievance procedure investigation. A copy of all correspondence relating to the grievance will be placed in the employee's personnel file.

Section 10: Separation of Employment

Employment at-Will

Employment with the Park District is on an at-will basis. This means that both employees and the Park District have the right to terminate employment at any time with or without cause or notice.

Lay-Offs

The Park District may, in its sole discretion, reduce the number of employees in any given area at any time. Employees may be laid-off whenever there is a lack of work or funds or a change in functions directly or indirectly creates a surplus of employees for the workload of the Park District. Although the Park District is under no obligation to do so, every reasonable effort will be made to transfer full-time employees to another department rather than laying them off. When this is impractical, the department head will consider seniority, among other factors, where qualifications, ability, attitude, and performance factors are substantially the same in determining whom to lay off.

Resignations

As an at-will employee, you may resign your position with the Park District at any time, with or without notice or cause. However, the Park District requests that you give your immediate supervisor sufficient notice of your intention to resign to enable the Park District to minimize departmental hardship and to make proper provisions for the filling of your position. The Park District requests that you should give written notice to your immediate supervisor at least ten working days prior to your last workday; however, twenty working days notice is preferred. [vacation days or personal days may not be included in the 10-day notice period] You may leave anytime during the ten days with your immediate supervisor's consent and remain in good standing. If you fail to resign in good standing, you may not be eligible for rehire unless you demonstrate good cause for leaving early. Short-term employees will not be in good standing or eligible for rehire if they leave their employment before the end of their assignment without good cause for leaving early.

Retirement

Employees may retire for the purpose of collecting retirement or Social Security. Please contact the Business Office so that the appropriate paperwork can be completed in a timely manner.

Return of Park District Property

Before officially separating from the Park District's employment for any reason, you must return all Park District property, including without limitation vehicles, tools, keys, **key cards, computer equipment, cell phones, uniforms, equipment, and identification, credit and insurance cards.**

Upon Separation of Service

Upon separation, your unused earned vacation leave will be paid to you or your heirs at your rate of pay as of your separation date. Your health insurance may be continued under applicable law. The Executive Director or Human Resources Manager will provide you with the appropriate information when you separate from the Park District.

References

Information provided by the Park District in response to requests for employment references will generally be limited to your starting date, ending date, job title, and job description. You should complete and deliver a written release to the Park District, in the form required by the Park District, before any additional information will be provided.

Exit Interview

If possible, the departing employee's immediate supervisor, Department Head, or Human Resources Manager will conduct an exit interview when separating from the Park District. At this meeting, you are required to return all Park District property not previously returned, such as nametags, keys, security cards, and all other Park District property. Additionally, you should speak with the Human Resources Manager regarding required completion of forms for insurance continuation, IMRF and other termination related matters.

Employment Contract Disclaimer and Signed Acknowledgment

I hereby acknowledge receipt of the Buffalo Grove Park District Personnel Policy Manual and Appendices ("Manual"). I agree and represent that I have read this Manual thoroughly and in its entirety. I agree that if there is any policy or provision in the Manual that I do not understand, I will seek clarification from my supervisor, department head, or Executive Director.

I understand that this Manual has been developed as a general reference guide for Buffalo Grove Park District ("Park District") employees and that neither the Manual nor its individual terms or any written or oral statement contradicting, modifying, interpreting, explaining or clarifying any provision of this Manual is intended to create or shall create an employment contract, either express or implied, on the part of the Park District. I also understand that the policies, benefits and rules contained in this Manual can be changed or discontinued by the Park District at any time, with or without advance notice. I understand that nothing contained in this Manual may be construed as creating a promise of future benefits or a binding contract with the Park District for benefits or for any other purpose.

I further understand that I am an at-will employee as provided in the Manual and as such, employment with the Park District is not for a fixed term or definite period and may be terminated at the will of either party, with or without cause, and without prior notice. In addition, I understand that no representative of Park District, other than the Executive Director with the Board's express approval, has authority to enter into any employment agreement for any specific period of time or to make any binding representation or agreement, whether oral or written, contrary to the foregoing.

I understand and will comply with all policies within this Manual and any and all other Park District policies, rules and guidelines as promulgated periodically. I further understand that violating any policy within this Manual or any other Park District policy, rule or guideline may subject me to disciplinary action up to and including dismissal.

Information Technology Policy Acknowledgement

I acknowledge that I have received a copy of the Buffalo Grove Park District's Information Technology (IT) Policy. I agree to read it thoroughly, and agree that if there is any policy or provision in the policy I do not understand, I will seek clarification from the Business Department. I understand that my use of the Park District's IT constitutes my consent to all the terms and conditions of that policy.

In particular, I understand that (1) the IT and all information transmitted by, received from, or stored in that system are the property of the Park District, (2) the system is to be used only for business purposes and not for personal purposes, and (3) I have no expectation of privacy in connection with the use of IT or the Internet or with the transmission, receipt, or storage of information in that system.

I agree not to use a code, access a file, or retrieve stored communications unless authorized. I acknowledge and consent to the Park District's monitoring my use of the E-mail and voicemail system and the Internet at any time at its discretion, including printing and reading all Emails entering, leaving, or stored in the system.

Whistleblower Protection Policy Acknowledgement

I confirm that I have received, read, and understand the "Whistleblower Protection Policy and Procedures for the Buffalo Grove Park District. I also understand that as an employee, it is my responsibility to abide by this Policy.

Consent to Drug and/or Alcohol Screening or Testing

I hereby voluntarily consent to submit to drug and/or alcohol screening or testing by a physician, clinic, hospital, laboratory or medical facility chosen by the Buffalo Grove Park District ("District") at the Park District's expense to determine if I have alcohol or any controlled substance or cannabis in my system.

I hereby consent to the physician, clinic, hospital, laboratory or medical facility taking and analyzing a sample or specimen of my breath, urine, saliva, blood and other similar substance. I also authorize the physician, clinic, hospital, laboratory or medical facility to disclose his, her or its findings, conclusions, and opinions regarding the drug and/or alcohol screening or testing to a Park District official or a designated representative, but to no other person without my written consent. If the results of such testing indicate that I have violated the Park District's Alcohol and Drug Abuse Policy, I understand that I will be subject to non-hire, or disciplinary action up to and including immediate discharge.

If I test positive for a drug which may be legally prescribed for prescription use, I hereby further consent to allow the Medical Review Officer of the medical facility which administered the test to contact my physician or pharmacist to verify my reported use of legally-prescribed drugs. I authorize my physician or pharmacist to provide the Park District or its agents with any current prescription bottles or physician's letters authorizing the use of any such medicines, which may explain the positive test results, and I will execute any consent or authorization forms may be required. I understand that the legal use of certain prescription drugs may disqualify me from certain jobs due to safety risks.

In consideration of my employment or continued employment, I hereby release and agree to hold the Park District and its elected officials, Commissioners, officers, members and agents harmless against any, and all claims, charges or causes of action whatsoever I now have or may have in the future which may arise from this testing or from any investigation or personnel action related to or arising out of any such testing.

I also acknowledge receiving, reading and understanding the Park District's Alcohol and Drug Abuse Policy. I understand that, in accordance with this policy, failure to execute this document and submit to drug and/or alcohol screening or testing, or failure to report to the Park District the use of legal drugs as required by the policy, may result in non-hire or disciplinary action, up to and including termination.

I agree to the above acknowledgements and consents (Employment Contract Disclaimer and Signed Acknowledgment, Whistleblower Protection Policy Acknowledgement, Information Technology Policy Acknowledgement, Consent to Drug and/or Alcohol Screening or Testing).

Print Name: _____

Employee Signature: _____

Date: _____

Boundary Violations Sign-Off

All interaction with minor or vulnerable adult participants and volunteers should be in a manner that a reasonable person would not interpret as inappropriate, and employees and volunteers of the Agency should make every effort to avoid the appearance of impropriety with minors and vulnerable adults. As such, I agree to follow these rules and guidelines.

As an employee/volunteer, I WILL:

- Treat all program participants and volunteers with respect and dignity, including, but not limited to, minor/vulnerable adult participants and volunteers.
- Use positive reinforcement with minor and vulnerable adult participants and volunteers through verbal praise.
- Work in open environments, avoid seclusion and work in teams when with minor or vulnerable adult participants and volunteers.
- Use appropriate physical contact, such as high fives, handshakes, fist bumps, pats on the head, back or shoulder or short side/shoulder hugs.
- Be familiar with and comply with the Agency's Boundary Violations Policy.
- Be familiar with and comply with the Agency's Overnight and Travel Abroad Events and Programs Policy, as well as all other policies and requirements imposed by the Agency to prevent sexual abuse of minors or vulnerable adults.
- Be familiar with and comply with all applicable mandated reporter laws, policies and requirements when applicable.
- Cooperate fully with any investigation when requested.
- Participate in all required training on sexual abuse prevention and, when applicable, mandated reporting.
- Refrain from conduct that could be interpreted as sexual in nature toward minor/vulnerable adult participants or volunteers.
- Report any violations of the Boundary Violations policy that I witness.

As an employee/volunteer, I WILL NOT:

- Touch or speak to a minor or vulnerable adult participant or volunteer in a sexual, inappropriate, flirtatious or inappropriate manner.
- Engage in tickling, rough-housing, wrestling, sitting on laps, piggybacks, kissing, cuddling, putting hands in pockets of participants or volunteers, or other similar physical activities.
- Inflict any physical or emotional abuse or violence, such as striking, spanking, shaking, slapping, humiliating, ridiculing, targeted or repeated teasing, threatening or degrading a minor/vulnerable adult participant or volunteer.
- Use profanity, engage in constant and/or nonconstructive criticism, name call, bully or scapegoat minor/vulnerable adult participants or volunteers.
- Give vehicle rides to minor or vulnerable adult participants or volunteers at all during or as part of Agency programs, unless I am specifically trained by, and given permission by, the Agency to do so.

- Give vehicle rides to minor or vulnerable adult participants or volunteers outside of Agency programs, if those individuals are not family members, unless I have the written permission of the parents/guardians of that individual, and I provide proof of the written permission to my immediate supervisor at the Agency.
- Use personal communications (e.g., mobile phone, social networking sites, write letters, etc.) for contact with minor or vulnerable adult participants or volunteers, unless specifically agreed to by the Agency. For more information, please see the Agency's Electronic Communication with Minors and Vulnerable Adults Policy.
- Accept gifts, give gifts or single out a minor or vulnerable adult participant or volunteer in any way other than for group/program celebrations.
- Use or provide alcohol, tobacco, drugs or anything prohibited by law to minor/vulnerable adult participants or volunteers.

I understand and agree this Code of Conduct for Individuals Working with Minors and/or Vulnerable Adult Participants and Volunteers is in addition to any other policies, rules and regulations established by the Agency, and I will abide by those policies, rules and regulations.

Employee Name

Employee Signature

Date