

**AGENDA**  
**REGULAR MEETING OF THE BOARD OF PARK COMMISSIONERS**  
**GRANITE CITY PARK DISTRICT, LEGACY GOLF COURSE**  
**3500 CARGIL RD.**  
**WEDNESDAY, DECEMBER 15, 2021**                      **7:00 PM**

- I.     **ROLL CALL**
  
- II.    **MINUTES AND ATTACHMENTS OF THE REGULAR BOARD MEETING OF NOVEMBER 23, 2021.....pages 460-462**
  
- III.   **COMMITTEE REPORTS .....page 463**
  
- IV.    **FINANCE REPORT.....pages 464-475**
  
- V.     **TREASURER’S REPORT.....pages 476-494**
  
- VI.    **COMMUNICATIONS**
  - A.     Request for use of facilities
  
  - B.     Other Communications
    - 1.     Request from Rachael Davis, GCHS Head Girls Volleyball coach to address the Board.
  
    - 2.     Memo from Juneau Associates, Inc regarding Legacy Golf Course detention ponds and proposed projects .....page 495-500
  
- VII.   **OLD BUSINESS**
  - None
  
- VIII. **NEW BUSINESS**
  - 1.     Discussion and possible action regarding the potential lease of Civic Park by the City of Granite City.....to be provided
  
  - 2.     Discussion and possible action regarding the Granite City Park District “Basic Financial Statements and Independent Auditor’s report for the year ending April 30, 2021.....pages 501-539
  
  - 3.     Resolution directing the Director of Parks to seek competitive bids for surveillance equipment for the Granite City Park District.....pages 540

4. Resolution approving the service agreement with Johnson  
Controls Inc.....pages 541-550

IX. MAINTENANCE REPORT .....page 551

X. POOL REPORT.....page 552

XI. ICE RINK REPORT .....page 553

XII. CONCESSIONS REPORT.....page 554

XIII. GOLF COURSE REPORT .....page 555

XIV. DIRECTOR'S REPORT

**IF PROSPECTIVE ATTENDEES REQUIRE AN INTERPRETER OR OTHER ACCESS ACCOMMODATION NEEDS, PLEASE CONTACT THE GRANITE CITY PARK DISTRICT OFFICE AT 618-877-3059 NO LATER THAN 72 HOURS PRIOR TO THE COMMENCEMENT OF THE MEETING TO ARRANGE ACCOMODATIONS.**

## GRANITE CITY PARK DISTRICT MINUTES

November 23, 2021

I. Roll Call

Commissioner Don Harris called the meeting to order at 7:00 p.m. Commissioners answering roll call were Jenna Deyong, Craig Sykes, Linda Ames, and Don Harris. Also in attendance were Director of Parks and Recreation Justin Brinkmeyer, Facilities Manager Joey Hall, Maintenance Supervisor Brad Boone, Recreation Supervisor Andy Bohemann Attorney Mr. Eric Robertson, and Secretary Nicole Harris.

II. MINUTES AND ATTACHMENTS OF THE REGULAR BOARD MEETING OF November 10, 2021 (page 395-397)

Motion to approve the minutes, as presented, was made by Commissioner Craig Sykes, second by Commissioner Linda Ames. All Commissioners present voted "aye." Motion carried.

III. Committee Reports. (page 398)

A. Finance Committee-Commissioner Jenna Deyong, Chairman.

No Report

B. Engineering Committee- Commissioner Matt Jones, Chairman.

No Report

C. Municipal Relations Committee-Commissioner Craig Sykes, Chairman.

No Report

D. Rules, Personnel Policies Committee-Commissioner Linda Ames, Chairman.

No Report

IV. FINANCE REPORT (pages 399-410)

Motion to approve the Finance Report, as presented, was made by Commissioner Craig Sykes, second by Commissioner Jenna Deyong. All Commissioners present voted "aye". Motion carried.

V. TREASURER'S REPORTS (pages 411-429)

Motion to approve the Treasurer's Report, as presented was made by Commissioner Jenna Deyong, second by Commissioner Linda Ames. All Commissioners present voted "aye". Motion carried.

VI. COMMUNICATIONS

A. Request for use of facilities

1. Request from the GC Tribe Baseball & Softball Club to use the field at Worthen Park for the 2022 Season (page 430).

Motion to approve, as presented, was made by Commissioner Linda Ames, second by Commissioner Jenna Deyong. All Commissioners present voted "aye." Motion Carried.

B. Other Communications

1. Letter from Pyrotecnico Fireworks, Inc. explaining the price increase for the 2022 fireworks display (page 431).

VII. Old Business  
None

VIII. NEW BUSINESS

1. Ordinance #513 providing for the issue of \$182,000 General Obligation Park Bonds, Series 2021 A, of the Granite City Park District, Madison County, Illinois, for the purpose of providing the revenue source for the payment of certain outstanding bonds of the Park District and for the payment of the expenses incident thereto, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds, and authorizing the sale of said bonds to the purchaser thereof (pages 432-451).

Motion for Attorney Mr. Robertson to read Ordinance 513 making a tax levy for the issue of \$182,000 General Obligation Bonds, was made by Commissioner Craig Sykes, and second by Commissioner Linda Ames. All Commissioners present voted "aye". Motion Carried. Upon reading Ordinance by Title, motion to approve was made by Commissioner Jenna Deyong, second by Commissioner Craig Sykes. All Commissioners present voted "aye." Motion Carried.

2. Ordinance #514 abating the tax heretofore levied for the year 2021 to pay debt service on General Obligation Park Bonds (alternate Revenue Source) series 2009 of the Granite City Park District (pages 452-453).

Motion to approve, as presented, was made by Commissioner Linda Ames, second by Commissioner Jenna Deyong. All Commissioners present voted "aye." Motion Carried.

3. Resolution to include compensation paid under an IRS code section 125 plan as IMRF earnings (page 454).

Motion to approve, as presented, was made by Commissioner Jenna Deyong, second by Commissioner Linda Ames. All Commissioners present voted "aye." Motion Carried.

- IX. MAINTENANCE REPORT (Page 455)  
Duly Noted
- X. POOL REPORT (page 456)  
Duly Noted
- XI. ICE RINK REPORT (page 457)  
Duly Noted
- XII. CONCESSION REPORT (page 458)  
Duly Noted
- XIII. GOLF COURSE REPORT (page 459)  
Duly Noted
- XIV. DIRECTOR'S REPORT.

#### **Planning for 2022**

Last week I met with several staff members to discuss events and planning for 2022. We are hoping to try some new events this year and enhance some others. Music and food trucks are just a few things, along with a longtime anticipated dive in movie. We plan to have our tentative calendar finalized in the next couple of weeks.

#### **Memorial Park Fountain**

Capri/Contegra Construction began the Memorial Fountain project on Monday. The first phase of the process will be removing the old pooling area. The temporary chain link fencing will remain around the entire park while the project is underway.

December 15<sup>th</sup> Unlimited Play will be presenting a presentation to the board at 6:00 p.m.

All business concluded. Motion to adjourn was made by Commissioner Jenna Deyong, second by Commissioner Linda Ames. Meeting adjourned at 7:28 p.m.

***If prospective attendees require an interpreter or other access accommodation needs, please contact the Granite City Park District Office at 618-877-3059 no later than 72 hours prior to the commencement of the meeting to arrange accommodations.***

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## Committee Reports

A. Finance Committee	Jenna DeYong, Chairman
B. Engineering Committee	Matt Jones, Chairman
C. Municipal Relations	Craig Sykes, Chairman
D. Rules, Personnel Policy	Linda Ames, Chairman

**GRANITE CITY PARK DISTRICT  
FINANCIAL REPORT  
NOVEMBER 16, 2021 THROUGH DECEMBER 15, 2021.**

Type	Date	Num	Memo	Account	Amount
<b>1st MIDAMERICA CREDIT UNION</b>					
Bill	11/19/2021	1435	11-0-00 PP 24 11/19/21	Accounts...	-350.00
Bill	11/19/2021	1435	PP 24 11/19/21	11-0-00	350.00
Bill	12/03/2021	1442	11-0-00 PP 25 12/03/21	Accounts...	-350.00
Bill	12/03/2021	1442	PP 25 12/03/21	11-0-00	350.00
Total 1st MIDAMERICA CREDIT UNION					0.00
<b>A WALDBART &amp; SONS NURSERY</b>					
Bill	12/01/2021	62249	split	Accounts...	-342.00
Bill	12/01/2021	62249	trees	2-5-24 M...	315.00
Bill	12/01/2021	62249	bush	2-5-21 F...	27.00
Total A WALDBART & SONS NURSERY					0.00
<b>ABNER GAS MART</b>					
Bill	12/01/2021	111721	2-5-28 gas 11/17/21	Accounts...	-21.00
Bill	12/01/2021	111721	gas 11/17/21	2-5-28 F...	21.00
Bill	12/01/2021	112421	2-5-28 gas 11/24/21	Accounts...	-23.00
Bill	12/01/2021	112421	gas 11/24/21	2-5-28 F...	23.00
Bill	12/01/2021	113021	2-5-28 gas 11/30/21	Accounts...	-21.00
Bill	12/01/2021	113021	gas 11/30/21	2-5-28 F...	21.00
Bill	12/01/2021	120321	2-5-28 gas 12/03/21	Accounts...	-20.00
Bill	12/01/2021	120321	gas 12/03/21	2-5-28 F...	20.00
Bill	12/06/2021	120621	2-5-28 gas 12/06/21	Accounts...	-21.00
Bill	12/06/2021	120621	gas 12/06/21	2-5-28 F...	21.00
Bill	12/09/2021	120921	2-5-28 gas 12/09/21	Accounts...	-24.01
Bill	12/09/2021	120921	gas 12/09/21	2-5-28 F...	24.01
Total ABNER GAS MART					0.00
<b>ACE HARDWARE</b>					
Bill	12/01/2021	2087/D	7-5-36 lights	Accounts...	-31.92
Bill	12/01/2021	2087/D	lights	7-5-36 S...	31.92
Total ACE HARDWARE					0.00
<b>ADP</b>					
Bill	11/19/2021	PP 24 11/19/21	1-5-24 PP 24 11/19/21	Accounts...	-1,064.60
Bill	11/19/2021	PP 24 11/19/21	PP 24 11/19/21	1-5-24 P...	1,064.60
Total ADP					0.00
<b>ADT</b>					
Bill	11/18/2021	10144364 111321	55-5-04 Security svcs 12/01-02/28/22	Accounts...	-192.90
Bill	11/18/2021	10144364 111321	security svcs 12/01-02/28/22	55-5-04 ...	192.90
Total ADT					0.00
<b>AMERENIP-GAS</b>					
Bill	12/01/2021	9949413778 11...	5-5-07 Ice Rink 10/04-11/02/21	Accounts...	-73.33
Bill	12/01/2021	9949413778 11...	Ice Rink 10/04-11/02/21	5-5-07 G...	73.33
Bill	12/01/2021	4091133023 11...	55-5-07 Legacy 10/13-11/12/21	Accounts...	-129.36
Bill	12/01/2021	4091133023 11...	Legacy 10/13-11/12/21	55-5-07 ...	129.36
Bill	12/07/2021	1691024025 12...	2-5-07 Maint Garage 11/02-12/03/21	Accounts...	-570.02
Bill	12/07/2021	1691024025 12...	Maint Garage 11/02-12/03/21	2-5-07 G...	570.02
Bill	12/07/2021	9949413778 12...	5-5-07 Ice Rink 11/02-12/03/21	Accounts...	-311.69
Bill	12/07/2021	9949413778 12...	Ice Rink 11/02-12/03/21	5-5-07 G...	311.69
Total AMERENIP-GAS					0.00
<b>AMERENIP-GAS-MASTER</b>					
Bill	12/01/2021	01148-78419 1...	MASTER GAS BILL	Accounts...	-266.97
Bill	12/01/2021	01148-78419 1...	MAINT BLDG	2-5-07 G...	
Bill	12/01/2021	01148-78419 1...	Lincoln Place	8-5-07 G...	61.31
Bill	12/01/2021	01148-78419 1...	Pool	4-5-07 G...	134.50
Bill	12/01/2021	01148-78419 1...	Office	2-5-07 G...	71.16
Total AMERENIP-GAS-MASTER					0.00
<b>AT&amp;T</b>					

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NOVEMBER 16, 2021 THROUGH DECEMBER 15, 2021**

Type	Date	Num	Memo	Account	Amount
Bill	12/01/2021	618876746611 ...	5-5-10 Ice Rink 10/13-11/12/21	Accounts...	-214.26
Bill	12/01/2021	618876746611 ...	Ice Rink 10/13-11/12/21	5-5-10 T...	214.26
Bill	12/01/2021	618876288011 ...	9-5-10 Brown Rec 10/13-11/12/21	Accounts...	-393.39
Bill	12/01/2021	618876288011 ...	Brown Rec 10/13-11/12/21	9-5-10 T...	393.39
<b>Total AT&amp;T</b>					<b>0.00</b>
<b>AT&amp;T INTERNET</b>					
Bill	12/01/2021	285622508 111...	55-5-10 Legacy 10/15-11/14/21	Accounts...	-170.76
Bill	12/01/2021	285622508 111...	Legacy 10/15-11/14/21	55-5-10 ...	170.76
Bill	12/01/2021	131612001 112...	55-5-10 Legacy 11/26-12/25/21	Accounts...	-69.80
Bill	12/01/2021	131612001 112...	Legacy 11/26-12/25/21	55-5-10 ...	69.80
Bill	12/01/2021	251573731 112...	1-5-10 Office 11/27-12/26/21	Accounts...	-60.03
Bill	12/01/2021	251573731 112...	Office 11/27-12/26/21	1-5-10 T...	60.03
<b>Total AT&amp;T INTERNET</b>					<b>0.00</b>
<b>AT&amp;T LONG DISTANCE</b>					
Bill	12/01/2021	861041123 11/...	1-5-10 long distance	Accounts...	-30.71
Bill	12/01/2021	861041123 11/...	long distance	1-5-10 T...	30.71
<b>Total AT&amp;T LONG DISTANCE</b>					<b>0.00</b>
<b>BI-STATE POOL &amp; SPA</b>					
Bill	12/01/2021	2021-11885	4-3-01 leak	Accounts...	-1,656.41
Bill	12/01/2021	2021-11885	leak	4-3-01 P...	1,656.41
<b>Total BI-STATE POOL &amp; SPA</b>					<b>0.00</b>
<b>BLUE CROSS BLUE SHIELD OF IL</b>					
Bill	11/22/2021	248222 111621	1-5-02 Period 12/01-01/01/22	Accounts...	-12,749.34
Bill	11/22/2021	248222 111621	Period 12/01-01/01/22, 248222	1-5-02 I...	12,749.34
<b>Total BLUE CROSS BLUE SHIELD OF IL</b>					<b>0.00</b>
<b>BSN SPORTS</b>					
Bill	12/01/2021	914579661	6-5-05 line marker	Accounts...	-276.25
Bill	12/01/2021	914579661	line marker	6-5-05 P...	276.25
<b>Total BSN SPORTS</b>					<b>0.00</b>
<b>CHARTER COMMUNICATIONS</b>					
Bill	12/01/2021	0637869110821	9-5-10 Brown Rec 11/08-2/07/21	Accounts...	-119.14
Bill	12/01/2021	0637869110821	Brown Rec 11/08-2/07/21	9-5-10 T...	119.14
Bill	12/01/2021	0300187111521	5-5-10 Ice Rink 11/15-12/14/21	Accounts...	-121.52
Bill	12/01/2021	0300187111521	Ice Rink 11/15-12/14/21	5-5-10 T...	121.52
Bill	12/01/2021	0008228120121	1-5-10 Office 12/01-12/31/21	Accounts...	-134.98
Bill	12/01/2021	0008228120121	Office 12/01-12/31/21	1-5-10 T...	134.98
<b>Total CHARTER COMMUNICATIONS</b>					<b>0.00</b>
<b>CHEMSEARCH</b>					
Bill	12/01/2021	7576503	5-5-11 water treatment 11/10/21	Accounts...	-358.25
Bill	12/01/2021	7576503	water treatment 11/10/21	5-5-11 C...	358.25
<b>Total CHEMSEARCH</b>					<b>0.00</b>
<b>CITY OF GRANITE CITY</b>					
Bill	12/06/2021	Nov 2021	2-5-28 Gas and Diesel Nov 2021	Accounts...	-1,370.38
Bill	12/06/2021	Nov 2021	Gas and Diesel Nov 2021	2-5-28 F...	1,370.38
<b>Total CITY OF GRANITE CITY</b>					<b>0.00</b>
<b>CITY TREASURER</b>					
Bill	12/01/2021	01-160435-00 0...	2-5-26 Wilson 07/30-08/30/21	Accounts...	-233.85
Bill	12/01/2021	01-160435-00 0...	Wilson 07/30-08/30/21	2-5-26 S...	233.85
Bill	12/01/2021	01-031215-00 0...	9-5-26 Brown Rec 07/30-08/30/21	Accounts...	-20.85
Bill	12/01/2021	01-031215-00 0...	Brown Rec 07/30-08/30/21	9-5-26 S...	20.85
Bill	12/01/2021	01-160375-00 0...	2-5-26 Worthen 07/30-08/30/21	Accounts...	-43.62
Bill	12/01/2021	01-160375-00 0...	Worthen 07/30-08/30/21	2-5-26 S...	43.62
Bill	12/01/2021	01-160420-00 0...	8-5-26 Lincoln Place 07/30-08/30/21	Accounts...	-14.92



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NOVEMBER 16, 2021 THROUGH DECEMBER 15, 2021**

Type	Date	Num	Memo	Account	Amount
Bill	12/01/2021	01-160420-00 0...	Lincoln Place 07/30-08/30/21	8-5-26 S...	14.92
<b>Total CITY TREASURER</b>					0.00
<b>COMMUNITY COFFEE COMPANY</b>					
Bill	12/01/2021	11822131409	3-5-03 coffee, cocoa, tea 11/10/21	Accounts...	-483.52
Bill	12/01/2021	11822131409	coffee, cocoa, tea 11/10/21	3-5-03 P...	483.52
Bill	12/01/2021	11822132844	3-5-03 coffee, cocoa, tea 11/24/21	Accounts...	-460.58
Bill	12/01/2021	11822132844	coffee, cocoa, tea 11/24/21	3-5-03 P...	460.58
Bill	12/08/2021	11822134276	3-5-03 coffee, cocoa, tea 11/24/21	Accounts...	-237.31
Bill	12/08/2021	11822134276	coffee, cocoa, tea 11/24/21	3-5-03 P...	237.31
<b>Total COMMUNITY COFFEE COMPANY</b>					0.00
<b>CONSTELLATION</b>					
Bill	12/01/2021	60995664401	Electric Master	Accounts...	-3,895.83
Bill	12/01/2021	60995664401	Camera #3	2-5-06 E...	28.01
Bill	12/01/2021	60995664401	Camera #6	2-5-06 E...	28.01
Bill	12/01/2021	60995664401	Centennial Pav	2-5-06 E...	29.93
Bill	12/01/2021	60995664401	Sykes Field	2-5-06 E...	82.14
Bill	12/01/2021	60995664401	Shelter 7 & 8	2-5-06 E...	39.96
Bill	12/01/2021	60995664401	Tennis/Basketball	2-5-06 E...	73.64
Bill	12/01/2021	60995664401	Wilson Park	2-5-06 E...	53.89
Bill	12/01/2021	60995664401	Brown Rec	2-5-06 E...	737.78
Bill	12/01/2021	60995664401	Wilson Park Fountain	2-5-06 E...	92.77
Bill	12/01/2021	60995664401	Nite Lights	2-5-06 E...	619.34
Bill	12/01/2021	60995664401	Carnival Road	2-5-06 E...	27.01
Bill	12/01/2021	60995664401	4 Diamonds	2-5-06 E...	47.17
Bill	12/01/2021	60995664401	Camera #5	2-5-06 E...	28.01
Bill	12/01/2021	60995664401	Shelter #1 & #2	2-5-06 E...	38.51
Bill	12/01/2021	60995664401	Lincoln Place	8-5-06 ...	91.09
Bill	12/01/2021	60995664401	Legacy	55-5-06 ...	28.01
Bill	12/01/2021	60995664401	Camera 5	2-5-06 E...	
Bill	12/01/2021	60995664401	Worthen Softball	2-5-06 E...	34.00
Bill	12/01/2021	60995664401	Legacy	55-5-06 ...	674.22
Bill	12/01/2021	60995664401	Main Conc	2-5-06 E...	94.38
Bill	12/01/2021	60995664401	Gardens/Dolphin Pond	2-5-06 E...	51.52
Bill	12/01/2021	60995664401	Worthen Conc	2-5-06 E...	32.40
Bill	12/01/2021	60995664401	Worthen Conc	2-5-06 E...	
Bill	12/01/2021	60995664401	Loman Conc	2-5-06 E...	49.49
Bill	12/01/2021	60995664401	Shelter #6	2-5-06 E...	54.02
Bill	12/01/2021	60995664401	Rotary Pavilion	2-5-06 E...	28.34
Bill	12/01/2021	60995664401	Loman Softball	2-5-06 E...	
Bill	12/01/2021	60995664401	Pool	4-5-06 E...	
Bill	12/01/2021	60995664401	Pool	9-5-06 E...	
Bill	12/01/2021	60995664401	Worthen Football	2-5-06 E...	148.67
Bill	12/01/2021	60995664401	Rink	5-5-06 E...	
Bill	12/01/2021	60995664401	Legacy	55-5-06 ...	284.14
Bill	12/01/2021	60995664401	Maint Bldg	2-5-06 E...	137.28
Bill	12/01/2021	60995664401	Legacy	55-5-06 ...	27.01
Bill	12/01/2021	60995664401	Lincoln Place Shelter	8-5-06 ...	27.01
Bill	12/01/2021	60995664401	Camera #4	2-5-06 E...	28.01
Bill	12/01/2021	60995664401	Camera #2	2-5-06 E...	28.01
Bill	12/01/2021	60995664401	Night Lights	2-5-06 E...	
Bill	12/01/2021	60995664401	Entrance to park	2-5-06 E...	44.92
Bill	12/01/2021	60995664401	Entrance to park	2-5-06 E...	
Bill	12/01/2021	60995664401	Memorial fountain	2-5-06 E...	27.07
Bill	12/01/2021	60995664401	Memorial fountail	2-5-06 E...	
Bill	12/01/2021	60995664401	24th street gazebo	2-5-06 E...	31.74
Bill	12/01/2021	60995664401	interest	2-5-06 E...	19.55
Bill	12/01/2021	60995664401	Camera 7	2-5-06 E...	28.78
<b>Total CONSTELLATION</b>					0.00
<b>CONTROL LINE INC</b>					
Bill	11/22/2021	gp101521-1	restripeparking areas	Accounts...	-2,787.00
Bill	11/22/2021	gp101521-1	restripe parking areas	5-3-03 R...	576.00
Bill	11/22/2021	gp101521-1	restripe parking areas	4-3-01 P...	576.00
Bill	11/22/2021	gp101521-1	stripe parking areas	55-3-03 ...	1,635.00

**GRANITE CITY PARK DISTRICT  
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NOVEMBER 16, 2021 THROUGH DECEMBER 15, 2021**

Type	Date	Num	Memo	Account	Amount
Total CONTROL LINE INC					0.00
<b>DAVIS EQUIP CORP</b>					
Bill	12/01/2021	EI15092	55-3-01 parts	Accounts...	-180.44
Bill	12/01/2021	EI15092	parts	55-3-01 ...	180.44
Total DAVIS EQUIP CORP					0.00
<b>DELTA DENTAL OF ILLINOIS</b>					
Bill	11/22/2021	1512365	1-5-02 insurance 12/01-12/31/21	Accounts...	-668.46
Bill	11/22/2021	1512365	1-5-02 insurance 12/01-12/31/21	1-5-02 I...	668.46
Total DELTA DENTAL OF ILLINOIS					0.00
<b>DELUX BUSINESS CHECKS</b>					
Bill	11/16/2021	Check order 11...	1-5-04 200 checks	Accounts...	-58.50
Bill	11/16/2021	Check order 11...	200 checks	1-5-04 O...	58.50
Total DELUX BUSINESS CHECKS					0.00
<b>ERB EQUIPMENT</b>					
Bill	12/01/2021	01-33904	55-5-04 paint	Accounts...	-44.80
Bill	12/01/2021	01-33904	paint	55-5-04 ...	44.80
Total ERB EQUIPMENT					0.00
<b>ERB TURF EQUIPMENT</b>					
Bill	12/09/2021	01-69966	55-3-01 parts	Accounts...	-168.19
Bill	12/09/2021	01-69966	parts	55-3-01 ...	168.19
Total ERB TURF EQUIPMENT					0.00
<b>FINAZZOS TREE SERVICE</b>					
Bill	12/07/2021	990246	2-2-17 9 trees cut down	Accounts...	-16,000.00
Bill	12/07/2021	990246	9 trees cut down	2-2-17 T...	16,000.00
Total FINAZZOS TREE SERVICE					0.00
<b>FLEX BEN OPERATI ACH</b>					
Bill	11/30/2021	Oct 2021	1-5-02 Oct 2021	Accounts...	-50.00
Bill	11/30/2021	Oct 2021	Oct 2021	1-5-02 I...	50.00
Bill	12/06/2021	170028658816	1-5-02 Nov 2021	Accounts...	-50.00
Bill	12/06/2021	170028658816	Nov 2021	1-5-02 I...	50.00
Total FLEX BEN OPERATI ACH					0.00
<b>FOUR SEASONS DISTRIBUTORS</b>					
Bill	12/01/2021	66246	55-5-03 resale items	Accounts...	-173.57
Bill	12/01/2021	66246	resale items	55-5-03 ...	173.57
Bill	12/01/2021	66309	55-5-03 resale items	Accounts...	-192.80
Bill	12/01/2021	66309	resale items	55-5-03 ...	192.80
Bill	12/01/2021	66313	3-5-03 resale items	Accounts...	-819.19
Bill	12/01/2021	66313	resale items	3-5-03 P...	819.19
Bill	12/01/2021	66277	3-5-03 resale items	Accounts...	-130.00
Bill	12/01/2021	66277	resale items	3-5-03 P...	130.00
Bill	12/03/2021	66359	3-5-03 resale items	Accounts...	-499.14
Bill	12/03/2021	66359	Resale items	3-5-03 P...	499.14
Total FOUR SEASONS DISTRIBUTORS					0.00
<b>FRANKO SMALL ENGINE</b>					
Bill	12/01/2021	47112	2-3-01 oil, filter	Accounts...	-41.78
Bill	12/01/2021	47112	oil, filter	2-3-01 E...	41.78
Bill	12/01/2021	47111	2-3-01 blade	Accounts...	-158.82
Bill	12/01/2021	47111	blade	2-3-01 E...	158.82
Total FRANKO SMALL ENGINE					0.00
<b>FRENCH GERLEMAN</b>					
Bill	12/01/2021	10606068-00	2-3-03 Lens	Accounts...	-516.00
Bill	12/01/2021	10606068-00	lens	2-3-03 R...	516.00

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Type	Date	Num	Memo	Account	Amount
Total FRENCH GERLEMAN					0.00
<b>GATEWAY OCCUPATIONAL HEALTH</b>					
Bill	12/01/2021	88050	2-6-01 COVID TESTS	Accounts...	-135.00
Bill	12/01/2021	88050	COVID TESTS	2-6-01 C...	135.00
Total GATEWAY OCCUPATIONAL HEALTH					0.00
<b>GRANITE CITY PARK DISTRICT</b>					
Bill	11/19/2021	1436	11-0-00 emp share of payroll PP 24 11/...	Accounts...	-314.61
Bill	11/19/2021	1436	employee share of payroll PP 24 11/19/21	11-0-00	314.61
Bill	12/03/2021	1446	11-0-00 emp share of payroll PP 25 12/...	Accounts...	-314.61
Bill	12/03/2021	1446	employee share of payroll PP 25 12/03/21	11-0-00	314.61
Total GRANITE CITY PARK DISTRICT					0.00
<b>GREATAMERICA LEASING</b>					
Bill	12/06/2021	30578449	1-3-04 copier lease	Accounts...	-105.33
Bill	12/06/2021	30578449	copier lease	1-3-04 C...	105.33
Total GREATAMERICA LEASING					0.00
<b>GREENS PRO</b>					
Bill	12/01/2021	INV0045086	55-5-11 chemicals	Accounts...	-1,649.50
Bill	12/01/2021	INV0045086	chemicals	55-5-11 ...	1,649.50
Bill	12/01/2021	INV0045087	55-5-11 chemicals	Accounts...	-572.00
Bill	12/01/2021	INV0045087	chemicals	55-5-11 ...	572.00
Bill	12/01/2021	INV0045088	55-5-11 chemicals	Accounts...	-2,720.00
Bill	12/01/2021	INV0045088	chemicals	55-5-11 ...	2,720.00
Bill	12/01/2021	INV0045089	55-5-11 chemicals	Accounts...	-1,133.25
Bill	12/01/2021	INV0045089	chemicals	55-5-11 ...	1,133.25
Total GREENS PRO					0.00
<b>GREY EAGLE DISTRIBUTORS</b>					
Bill	11/23/2021	Milk 112321	3-5-03 Milk	Accounts...	-226.80
Bill	11/23/2021	Milk 112321	milk	3-5-03 P...	226.80
Total GREY EAGLE DISTRIBUTORS					0.00
<b>HALL, JOEY</b>					
Bill	11/29/2021	Amazon 11/29/21	3-5-04 Amazon 11/29/21	Accounts...	-131.55
Bill	11/29/2021	Amazon 11/29/21	Amazon 11/29/21	3-5-04 S...	131.55
Total HALL, JOEY					0.00
<b>ILLINOIS AMERICAN WATER - MASTER</b>					
Bill	12/01/2021	2164578 113021	MASTER ACCT 09/23-11/23/21	Accounts...	-2,886.36
Bill	12/01/2021	2164578 113021	New Bathroom	2-5-08 ...	111.86
Bill	12/01/2021	2164578 113021	old pool	2-5-08 ...	162.55
Bill	12/01/2021	2164578 113021	office	2-5-08 ...	101.24
Bill	12/01/2021	2164578 113021	Old Pool	2-5-08 ...	765.88
Bill	12/01/2021	2164578 113021	Rink	5-5-08 ...	952.57
Bill	12/01/2021	2164578 113021	Rink	5-5-08 ...	175.94
Bill	12/01/2021	2164578 113021	Diamond #6	2-5-08 ...	28.72
Bill	12/01/2021	2164578 113021	Tennis Courts	2-5-08 ...	20.28
Bill	12/01/2021	2164578 113021	Pool	4-5-08 ...	163.69
Bill	12/01/2021	2164578 113021	Pool	4-5-08 ...	250.15
Bill	12/01/2021	2164578 113021	4 Diamonds	2-5-08 ...	
Bill	12/01/2021	2164578 113021	Rink	5-5-08 ...	153.48
Bill	12/01/2021	2164578 113021	Rink	5-5-08 ...	
Total ILLINOIS AMERICAN WATER - MASTER					0.00
<b>ILLINOIS AMERICAN WATER CO</b>					
Bill	12/01/2021	3562946 111921	8-5-08 Lincoln Place 10/19-11/18/21	Accounts...	-44.07
Bill	12/01/2021	3562946 111921	Lincoln Place 10/19-11/18/21	8-5-08 ...	44.07
Bill	12/01/2021	4365261 111921	2-5-08 Loman 10/16-11/17/21	Accounts...	-74.61
Bill	12/01/2021	4365261 111921	Loman 10/16-11/17/21	2-5-08 ...	74.61
Bill	12/01/2021	3588559 112421	2-5-08 20th St 10/21-11/22/21	Accounts...	-27.91
Bill	12/01/2021	3588559 112421	20th St 10/21-11/22/21	2-5-08 ...	27.91

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Bill	12/01/2021	2406654 112421	2-5-08 Spklr 10/21-11/22/21	Accounts...	-24.90
Bill	12/01/2021	2406654 112421	Spklr 10/21-11/22/21	2-5-08 ...	24.90
Bill	12/01/2021	4531129 113021	2-5-08 21st St 10/22-11/23/21	Accounts...	-38.31
Bill	12/01/2021	4531129 113021	21st St 10/22-11/23/21	2-5-08 ...	38.31
Bill	12/03/2021	2294424 120321	9-5-08 Brown Rec 11/03-12/01/21	Accounts...	-84.96
Bill	12/03/2021	2294424 120321	Brown Rec 11/03-12/01/21	9-5-08 ...	84.96
<b>Total ILLINOIS AMERICAN WATER CO</b>					<b>0.00</b>
<b>ILLINOIS DEPARTMENT OF REVENUE</b>					
Bill	12/06/2021	Oct 2021	Oct 2021 sales tax	Accounts...	-664.00
Bill	12/06/2021	Oct 2021	Oct 2021 sales tax	55-5-38 ...	455.00
Bill	12/06/2021	Oct 2021	Oct 2021 sales tax	3-5-38 P...	209.00
Bill	12/06/2021	Nov 2021	Nov 2021 sales tax	Accounts...	-1,129.00
Bill	12/06/2021	Nov 2021	Nov 2021 sales tax	55-5-38 ...	366.00
Bill	12/06/2021	Nov 2021	Nov 2021 sales tax	3-5-38 P...	763.00
<b>Total ILLINOIS DEPARTMENT OF REVENUE</b>					<b>0.00</b>
<b>ILLINOIS PUBLIC RISK FUND</b>					
Bill	11/22/2021	76746	10-02B Workers Comp Ins Jan 2022	Accounts...	-6,167.00
Bill	11/22/2021	76746	Workers Comp Ins Jan 2022	10-02B ...	6,167.00
<b>Total ILLINOIS PUBLIC RISK FUND</b>					<b>0.00</b>
<b>IMRF</b>					
Bill	11/19/2021	Nov 2021	Nov 2021 and Vol Ded	Accounts...	-9,613.87
Bill	11/19/2021	Nov 2021	Nov 2021 and Vol Ded 07/02	11-0-00	3,569.61
Bill	11/19/2021	Nov 2021	Nov 2021 and Vol Ded 07/02	10-1-00 ...	6,044.26
<b>Total IMRF</b>					<b>0.00</b>
<b>INDUSTRIAL SOAP CO</b>					
Bill	12/01/2021	1392296	5-5-04 supplies	Accounts...	-289.14
Bill	12/01/2021	1392296	supplies	5-5-04 R...	289.14
<b>Total INDUSTRIAL SOAP CO</b>					<b>0.00</b>
<b>M &amp; M SERVICE COMPANY</b>					
Bill	12/01/2021	0002100988	5-5-05 fuel 11/30/21	Accounts...	-359.72
Bill	12/01/2021	0002100988	fuel 11/30/21	5-5-05 ...	359.72
<b>Total M &amp; M SERVICE COMPANY</b>					<b>0.00</b>
<b>MADISON COUNTY HEALTH DEPT</b>					
Bill	11/29/2021	IN0023824	55-5-52 Food Service Permit	Accounts...	-375.00
Bill	11/29/2021	IN0023824	Food Service Permit	55-5-52 ...	375.00
<b>Total MADISON COUNTY HEALTH DEPT</b>					<b>0.00</b>
<b>MCKAY AUTO PARTS</b>					
Bill	12/01/2021	363804	2-5-04 supplies	Accounts...	-92.56
Bill	12/01/2021	363804	supplies	2-5-04 S...	92.56
Bill	12/01/2021	363878	2-3-08 oil, filter	Accounts...	-33.06
Bill	12/01/2021	363878	oil, filter	2-3-08 V...	33.06
Bill	12/01/2021	364227	2-3-08 filter, battery	Accounts...	-122.67
Bill	12/01/2021	364227	filter, battery	2-3-08 V...	122.67
Bill	12/01/2021	363639	2-3-08 switch	Accounts...	-209.49
Bill	12/01/2021	363639	switch	2-3-08 V...	209.49
<b>Total MCKAY AUTO PARTS</b>					<b>0.00</b>
<b>MIDWEST PETROLEUM CO</b>					
Bill	12/01/2021	Nov 2021	2-5-28 Nov 2021	Accounts...	-636.70
Bill	12/01/2021	Nov 2021	Nov 2021	2-5-28 F...	636.70
<b>Total MIDWEST PETROLEUM CO</b>					<b>0.00</b>
<b>MOBILE EQUIPMENT MAINTENANCE LLC</b>					
Bill	11/17/2021	567483	5-3-01 zamboni maint	Accounts...	-250.00
Bill	11/17/2021	567483	zamboni maint	5-3-01 E...	250.00

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<b>Total MOBILE EQUIPMENT MAINTENANCE LLC</b>					0.00
<b>MTI DISTRIBUTING</b>					
Credit	12/01/2021	1323522-00	55-3-01 return	Accounts...	61.29
Credit	12/01/2021	1323522-00	return	55-3-01 ...	-61.29
Bill	12/01/2021	1330075-00	55-3-01 prox head	Accounts...	-192.65
Bill	12/01/2021	1330075-00	prox head	55-3-01 ...	192.65
<b>Total MTI DISTRIBUTING</b>					0.00
<b>NATIONWIDE RETIREMENT SOLUTIONS</b>					
Bill	11/19/2021	1437	11-0-00 emp deferral PP 24 11/19/21	Accounts...	-175.00
Bill	11/19/2021	1437	PP 24 11/19/21	11-0-00	175.00
Bill	12/03/2021	1445	11-0-00 emp deferral PP 25 12/03/21	Accounts...	-175.00
Bill	12/03/2021	1445	PP 25 12/03/21	11-0-00	175.00
<b>Total NATIONWIDE RETIREMENT SOLUTIONS</b>					0.00
<b>NCPERS GROUP LIFE INSURANCE</b>					
Bill	12/03/2021	1443	11-0-00 PP 25 12/03/21	Accounts...	-112.00
Bill	12/03/2021	1443	PP 25 12/03/21	11-0-00	112.00
<b>Total NCPERS GROUP LIFE INSURANCE</b>					0.00
<b>NFM BUYER LLC</b>					
Bill	12/01/2021	12516045	2-3-03 coml minus st	Accounts...	-127.75
Bill	12/01/2021	12516045	coml minus st	2-3-03 R...	127.75
Bill	12/01/2021	12516514	2-3-03 coml minus st	Accounts...	-87.09
Bill	12/01/2021	12516514	coml minus st	2-3-03 R...	87.09
<b>Total NFM BUYER LLC</b>					0.00
<b>NORTHSIDE GYMNAS TIC ACADEMY</b>					
Bill	12/06/2021	2022 Icicle Chal...	7-5-01 2022 Icicle Challenge	Accounts...	-1,280.00
Bill	12/06/2021	2022 Icicle Chal...	2022 Icicle Challenge	7-5-01 X...	1,280.00
<b>Total NORTHSIDE GYMNAS TIC ACADEMY</b>					0.00
<b>OREILLY AUTO PARTS</b>					
Bill	12/01/2021	0992-454519	2-3-08 lamp, cable	Accounts...	-50.63
Bill	12/01/2021	0992-454519	lamp, cable	2-3-08 V...	50.63
Bill	12/01/2021	0992-454539	2-3-08 carb clnr	Accounts...	-6.29
Bill	12/01/2021	0992-454539	carb clnr	2-3-08 V...	6.29
Bill	12/01/2021	0992-454621	2-3-08 fuse	Accounts...	-4.99
Bill	12/01/2021	0992-454621	fuse	2-3-08 V...	4.99
Credit	12/01/2021	0992-454538	2-3-08 blower motor	Accounts...	123.19
Credit	12/01/2021	0992-454538	blower motor	2-3-08 V...	-123.19
Bill	12/01/2021	0992-453603	2-3-08 blower motor	Accounts...	-123.19
Bill	12/01/2021	0992-453603	blower motor	2-3-08 V...	123.19
Bill	12/01/2021	0992-456253	2-3-08 air filter	Accounts...	-15.41
Bill	12/01/2021	0992-456253	air filter	2-3-08 V...	15.41
Bill	12/01/2021	0992-454961	2-3-08 resister, blower motor	Accounts...	-139.57
Bill	12/01/2021	0992-454961	resister, blower motor	2-3-08 V...	139.57
Bill	12/09/2021	0992-459208	2-3-08 stoplight	Accounts...	-16.83
Bill	12/09/2021	0992-459208	stop light	2-3-08 V...	16.83
<b>Total OREILLY AUTO PARTS</b>					0.00
<b>OUTPUT UNLIMITED</b>					
Bill	12/01/2021	124692	5-3-01 service call	Accounts...	-112.50
Bill	12/01/2021	124692	service call	5-3-01 E...	112.50
<b>Total OUTPUT UNLIMITED</b>					0.00
<b>PACE TRUE VALUE</b>					
Bill	12/01/2021	275057	2-3-02 hardware, thermostat	Accounts...	-41.96
Bill	12/01/2021	275057	hardware, thermostat	2-3-02 B...	41.96
Bill	12/01/2021	274801	2-5-04 wrench	Accounts...	-17.49
Bill	12/01/2021	274801	wrench	2-5-04 S...	17.49
Bill	12/01/2021	275144	2-5-04 soil	Accounts...	-76.20
Bill	12/01/2021	275144	soil	2-5-04 S...	76.20

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Bill	12/01/2021	275225	7-5-50 faucet	Accounts...	-41.94
Bill	12/01/2021	275225	faucet	7-5-50 S...	41.94
Bill	12/01/2021	275307	2-5-22 concrete, soil	Accounts...	-15.57
Bill	12/01/2021	275307	concrete, soil	2-5-22 G...	15.57
Bill	12/01/2021	275369	2-5-04 impact	Accounts...	-6.99
Bill	12/01/2021	275369	impact	2-5-04 S...	6.99
Bill	12/01/2021	275313	7-5-36 timer, tape	Accounts...	-49.93
Bill	12/01/2021	275313	timer, tape	7-5-36 S...	49.93
Bill	12/01/2021	275344	2-5-04 oil	Accounts...	-25.98
Bill	12/01/2021	275344	oil	2-5-04 S...	25.98
Bill	12/01/2021	275296	7-5-36 cord, cable, plug	Accounts...	-65.97
Bill	12/01/2021	275296	cord, cable, plug	7-5-36 S...	65.97
Bill	12/01/2021	275353	55-5-04 supplies	Accounts...	-27.47
Bill	12/01/2021	275353	supplies	55-5-04 ...	27.47
Bill	12/01/2021	275406	55-5-04 hardware	Accounts...	-31.24
Bill	12/01/2021	275406	hardware	55-5-04 ...	31.24
Bill	12/01/2021	275421	55-5-04 magnet, paint	Accounts...	-24.96
Bill	12/01/2021	275421	magnet, paint	55-5-04 ...	24.96
Bill	12/01/2021	275472	55-5-04 paint, pull	Accounts...	-9.28
Bill	12/01/2021	275472	paint , pull	55-5-04 ...	9.28
Bill	12/01/2021	275496	55-5-04 paint	Accounts...	-52.94
Bill	12/01/2021	275496	paint	55-5-04 ...	52.94
Bill	12/01/2021	275458	55-5-04 hardware	Accounts...	-23.30
Bill	12/01/2021	275458	hardware	55-5-04 ...	23.30
Bill	12/01/2021	275524	55-5-04 propane	Accounts...	-20.48
Bill	12/01/2021	275524	propane	55-5-04 ...	20.48
Bill	12/01/2021	275426	2-5-04 tent peg	Accounts...	-10.98
Bill	12/01/2021	275426	tent peg	2-5-04 S...	10.98
Bill	12/01/2021	275491	2-5-04 supplies	Accounts...	-41.62
Bill	12/01/2021	275491	supplies	2-5-04 S...	41.62
Bill	12/01/2021	275551	2-3-02 cord, faucet	Accounts...	-16.78
Bill	12/01/2021	275551	cord, faucet	2-3-02 B...	16.78
Bill	12/01/2021	275575	7-5-36 peg, tape	Accounts...	-19.44
Bill	12/01/2021	275575	peg, tape	7-5-36 S...	19.44
Bill	12/01/2021	275149	2-3-02 concrete	Accounts...	-15.98
Bill	12/01/2021	275149	concrete	2-3-02 B...	15.98
Bill	12/01/2021	274984	5-3-03 supplies	Accounts...	-41.27
Bill	12/01/2021	274984	supplies	5-3-03 R...	41.27
Bill	12/01/2021	275379	55-5-04 parts	Accounts...	-66.14
Bill	12/01/2021	275379	parts	55-5-04 ...	66.14
Bill	12/03/2021	275641	7-5-36 float	Accounts...	-606.13
Bill	12/03/2021	275641	float	7-5-36 S...	606.13
Bill	12/05/2021	275664	2-5-04 pies	Accounts...	-6.79
Bill	12/05/2021	275664	ties	2-5-04 S...	6.79
Bill	12/06/2021	275692	8-5-06 keys	Accounts...	-19.92
Bill	12/06/2021	275692	keys	8-5-06 ...	19.92
Bill	12/06/2021	275683	2-5-04 key	Accounts...	-2.49
Bill	12/06/2021	275683	key	2-5-04 S...	2.49
Bill	12/07/2021	275719	2-5-28 oil	Accounts...	-21.99
Bill	12/07/2021	275719	oil	2-5-28 F...	21.99
Bill	12/07/2021	275716	split	Accounts...	-29.97
Bill	12/07/2021	275716	fuel	2-5-28 F...	21.99
Bill	12/07/2021	275716	plug	2-3-01 E...	7.98
Bill	12/08/2021	275751	1-5-04 office keys	Accounts...	-9.96
Bill	12/08/2021	275751	office keys	1-5-04 O...	9.96
Bill	12/08/2021	275739	2-5-04 epoxy, handle	Accounts...	-17.98
Bill	12/08/2021	275739	epoxy, handle	2-5-04 S...	17.98
Bill	12/08/2021	275731	2-3-01 connector, plug	Accounts...	-10.18
Bill	12/08/2021	275731	connector, plug	2-3-01 E...	10.18
Total PACE TRUE VALUE					0.00
<b>PAVYER</b>					
Bill	12/01/2021	231481	5-5-45 zamboni knife sharpening	Accounts...	-103.10
Bill	12/01/2021	231481	sharpening of zamboni blades	5-5-45 S...	103.10
Total PAVYER					0.00
<b>PEPSI</b>					

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Bill	12/01/2021	00396208	3-5-03 87 cases	Accounts...	-1,311.50
Bill	12/01/2021	00396208	87 cases	3-5-03 P...	1,311.50
Bill	12/01/2021	00696759	55-5-03 10 cases	Accounts...	-216.24
Bill	12/01/2021	00696759	10 cases	55-5-03 ...	216.24
<b>Total PEPSI</b>					<b>0.00</b>
<b>POPE, MELISSA</b>					
Bill	11/29/2021	Sec Dep Ref LP...	8-5-50 Sec Dep Ref LP 11/21/21	Accounts...	-25.00
Bill	11/29/2021	Sec Dep Ref LP...	Sec Dep Ref LP 11/21/21	8-5-50 R...	25.00
<b>Total POPE, MELISSA</b>					<b>0.00</b>
<b>PRESCHOOL PETTY CASH</b>					
Bill	12/06/2021	120621	9-5-03 Preschool Petty Cash	Accounts...	-66.85
Bill	12/06/2021	120621	preschool petty cash	9-5-03 P...	66.85
<b>Total PRESCHOOL PETTY CASH</b>					<b>0.00</b>
<b>R &amp; R PRODUCTS</b>					
Credit	12/01/2021	CR111623	55-5-04 tax adj	Accounts...	8.48
Credit	12/01/2021	CR111623	tax adj	55-5-04 ...	-8.48
Bill	12/01/2021	CD2619569	55-3-01 supplies	Accounts...	-888.49
Bill	12/01/2021	CD2619569	supplies	55-3-01 ...	888.49
Bill	12/01/2021	CD2619526	55-3-01 reel	Accounts...	-286.25
Bill	12/01/2021	CD2619526	reel	55-3-01 ...	286.25
<b>Total R &amp; R PRODUCTS</b>					<b>0.00</b>
<b>R P LUMBER CO INC</b>					
Bill	12/01/2021	2111-327756	2-3-08 wood	Accounts...	-18.32
Bill	12/01/2021	2111-327756	wood	2-3-08 V...	18.32
Bill	12/01/2021	2111-353198	2-3-08 wood	Accounts...	-45.60
Bill	12/01/2021	2111-353198	wood	2-3-08 V...	45.60
<b>Total R P LUMBER CO INC</b>					<b>0.00</b>
<b>ROENTZ, RYAN</b>					
Bill	11/29/2021	Abner 11/21/21	3-5-04 ice	Accounts...	-18.59
Bill	11/29/2021	Abner 11/21/21	ice	3-5-04 S...	18.59
<b>Total ROENTZ, RYAN</b>					<b>0.00</b>
<b>ROTTLER PEST AND LAWN</b>					
Bill	12/01/2021	3233775	9-5-51 Brown Rec 10/05/21	Accounts...	-60.00
Bill	12/01/2021	3233775	Brown Rec 10/05/21	9-5-51 E...	60.00
Bill	12/01/2021	3252175	5-5-51 Ice Rink 10/29/21	Accounts...	-60.00
Bill	12/01/2021	3252175	Ice Rink 10/29/21	5-5-51 E...	60.00
Bill	12/01/2021	3233773	5-5-51 Ice Rink 10/05/21	Accounts...	-60.00
Bill	12/01/2021	3233773	Ice Rink 10/05/21	5-5-51 E...	60.00
Bill	12/01/2021	3233768	2-5-51 Office 10/05/21	Accounts...	-60.00
Bill	12/01/2021	3233768	Office 10/05/21	2-5-51 E...	60.00
Bill	12/01/2021	3233767	8-5-51 Lincoln Place 10/05/21	Accounts...	-60.00
Bill	12/01/2021	3233767	Lincoln Place 10/05/21	8-5-51 E...	60.00
<b>Total ROTTLER PEST AND LAWN</b>					<b>0.00</b>
<b>SILKE, BRYAN</b>					
Bill	11/29/2021	Sec Dep Ref LP...	8-5-50 Sec Dep Ref LP 11/27/21	Accounts...	-25.00
Bill	11/29/2021	Sec Dep Ref LP...	Sec Dep Ref LP 11/27/21	8-5-50 R...	25.00
<b>Total SILKE, BRYAN</b>					<b>0.00</b>
<b>STATE DISBURSEMENT UNIT</b>					
Bill	11/19/2021	1434	11-0-00 GARNISHMENT PP 24 11/19/21	Accounts...	-83.08
Bill	11/19/2021	1434	11-0-00 GARNISHMENT PP 24 11/19/21	11-0-00	83.08
Bill	12/03/2021	1441	11-0-00 GARNISHMENT PP 25 12/03/21	Accounts...	-83.08
Bill	12/03/2021	1441	11-0-00 GARNISHMENT PP 25 12/03/21	11-0-00	83.08
<b>Total STATE DISBURSEMENT UNIT</b>					<b>0.00</b>
<b>SUNBELT RENTALS</b>					

**GRANITE CITY PARK DISTRICT  
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Type	Date	Num	Memo	Account	Amount
Bill	12/01/2021	11777256-0004	5-2-03 lift	Accounts...	-624.22
Bill	12/01/2021	11777256-0004	lift	5-3-03 R...	624.22
Total SUNBELT RENTALS					0.00
<b>TEAM CENTRAL</b>					
Bill	12/06/2021	Snow Globe 2022	7-5-01 Snow Globe Comp 2022	Accounts...	-1,540.00
Bill	12/06/2021	Snow Globe 2022	Snow Globe Comp 2022	7-5-01 X...	1,540.00
Total TEAM CENTRAL					0.00
<b>U S BANK</b>					
Bill	12/01/2021	01/01-12/31/22	1-5-04 Safe Deposit box yearly rental 20...	Accounts...	-69.70
Bill	12/01/2021	01/01-12/31/22	Safe Deposit box yearly rental 2022	1-5-04 O...	69.70
Total U S BANK					0.00
<b>U S BANK - MASTERCARD</b>					
Bill	12/01/2021	Rite Away Tire1...	2-3-08 tire plug	Accounts...	-15.00
Bill	12/01/2021	Rite Away Tire1...	tire plug	2-3-08 V...	15.00
Bill	12/01/2021	Deluxe 000939...	1-5-04 deposit slips, journals	Accounts...	-415.67
Bill	12/01/2021	Deluxe 000939...	deposit slips, journals	1-5-04 O...	415.67
Bill	12/01/2021	Michaels 111121	1-5-04 ash pencil	Accounts...	-53.66
Bill	12/01/2021	Michaels 111121	ash pencil	1-5-04 O...	53.66
Bill	12/01/2021	Microsoft 101121	1-5-04 Microsoft Store	Accounts...	-9.99
Bill	12/01/2021	Microsoft 101121	Microsoft Store	1-5-04 O...	9.99
Bill	12/01/2021	Microsoft 101221	1-5-04 Microsoft Store	Accounts...	-32.48
Bill	12/01/2021	Microsoft 101221	Microsoft Store	1-5-04 O...	32.48
Bill	12/01/2021	Sams 101921	3-5-03 Sams Membership	Accounts...	-260.00
Bill	12/01/2021	Sams 101921	Sams Membership	3-5-03 P...	260.00
Bill	12/01/2021	Indeed 110121	1-5-59 Job Listing	Accounts...	-62.80
Bill	12/01/2021	Indeed 110121	Job Listing	1-5-59 P...	62.80
Bill	12/01/2021	Canva 110221	6-5-12 Canva	Accounts...	-32.50
Bill	12/01/2021	Canva 110221	Canva	6-5-12 P...	32.50
Bill	12/01/2021	Best Buy 111821	1-5-04 computer	Accounts...	-639.96
Bill	12/01/2021	Best Buy 111821	computer	1-5-04 O...	639.96
Bill	12/01/2021	Lowe's 111621	2-3-06 Christmas lights	Accounts...	-255.33
Bill	12/01/2021	Lowe's 111621	Christmas lights	2-3-06 S...	255.33
Bill	12/01/2021	Canva 113021	6-5-12 2 banners	Accounts...	-75.75
Bill	12/01/2021	Canva 113021	2 banners	6-5-12 P...	75.75
Bill	12/01/2021	Menards 11/18/21	7-5-36 lights	Accounts...	-529.66
Bill	12/01/2021	Menards 11/18/21	lights	7-5-36 S...	529.66
Bill	12/01/2021	Menards 111921	7-5-36 garage heater, lights	Accounts...	-349.91
Bill	12/01/2021	Menards 111921	garage heater, lights	7-5-36 S...	349.91
Credit	12/01/2021	Menards 11/19/21	7-5-36 outlet	Accounts...	29.91
Credit	12/01/2021	Menards 11/19/21	outlet	7-5-36 S...	-29.91
Bill	12/01/2021	Rural King 11/0...	6-5-04 supplies	Accounts...	-469.05
Bill	12/01/2021	Rural King 11/0...	supplies	6-5-04 S...	469.05
Bill	12/01/2021	Best Buy 10/06/...	2-2-18 computer	Accounts...	-420.98
Bill	12/01/2021	Best Buy 10/06/...	computer	2-2-18 P...	420.98
Bill	12/02/2021	Dollar Tree 120...	7-5-36 float decor	Accounts...	-20.59
Bill	12/02/2021	Dollar Tree 120...	float decor	7-5-36 S...	20.59
Bill	12/02/2021	Dollar Tree 12/0...	7-5-36 float decor	Accounts...	-22.75
Bill	12/02/2021	Dollar Tree 12/0...	float decor	7-5-36 S...	22.75
Bill	12/02/2021	Family Dollar 1...	7-5-36 float decor	Accounts...	-13.00
Bill	12/02/2021	Family Dollar 1...	float decor	7-5-36 S...	13.00
Bill	12/03/2021	To Dos 120321	7-5-36 float decor	Accounts...	-38.51
Bill	12/03/2021	To Dos 120321	float decor	7-5-36 S...	38.51
Bill	12/05/2021	AAU Memb Rus...	9-5-05 Phoebe Russell AAU membership	Accounts...	-17.56
Bill	12/05/2021	AAU Memb Rus...	Phoebe Russell AAU membership	9-5-05 R...	17.56
Total U S BANK - MASTERCARD					0.00
<b>UNITED WAY</b>					
Bill	11/19/2021	1439	11-0-00 PP 24 11/19/21	Accounts...	-8.19
Bill	11/19/2021	1439	PP 24 11/19/21	11-0-00	8.19
Bill	12/03/2021	1447	11-0-00 PP 25 12/03/21	Accounts...	-8.19
Bill	12/03/2021	1447	PP 25 12/03/21	11-0-00	8.19



**GRANITE CITY PARK DISTRICT  
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Type	Date	Num	Memo	Account	Amount
Total UNITED WAY					0.00
<b>VERIZON WIRELESS</b>					
Bill	12/01/2021	9892908380	1-5-03 cell phone charges	Accounts...	-9.86
Bill	12/01/2021	9892908380	cell phone charges 10/16-11/15/21	1-5-03 C...	9.86
Bill	12/01/2021	9893039538	1-5-03 cell phone charges	Accounts...	-179.67
Bill	12/01/2021	9893039538	cell phone charges 10/17-11/16/21	1-5-03 C...	179.67
Bill	12/01/2021	9893039539	1-5-03 cell phone charges	Accounts...	-196.29
Bill	12/01/2021	9893039539	cell phone charges 10/17-11/16/21	1-5-03 C...	196.29
Bill	12/01/2021	9893039541	1-5-03 cell phone charges	Accounts...	-80.73
Bill	12/01/2021	9893039541	cell phone charges 10/17-11/16/21	1-5-03 C...	80.73
Bill	12/01/2021	9893039537	1-5-03 cell phone charges	Accounts...	-3.40
Bill	12/01/2021	9893039537	cell phone charges 10/17-11/16/21	1-5-03 C...	3.40
Bill	12/01/2021	9893039540	1-5-03 cell phone charges	Accounts...	-65.63
Bill	12/01/2021	9893039540	cell phone charges 10/17-11/16/21	1-5-03 C...	65.63
Total VERIZON WIRELESS					0.00
<b>VISA</b>					
Bill	12/01/2021	Sams Club 111...	split	Accounts...	-131.08
Bill	12/01/2021	Sams Club 111...	supplies	55-5-02 ...	108.12
Bill	12/01/2021	Sams Club 111...	resale items	55-5-03 ...	22.96
Bill	12/01/2021	Rural King 11/1...	55-5-04 supplies	Accounts...	-107.06
Bill	12/01/2021	Rural King 11/1...	supplies	55-5-04 ...	107.06
Bill	12/01/2021	Rural King 1129...	55-5-04 Rural King 11/29/21	Accounts...	-93.94
Bill	12/01/2021	Rural King 1129...	tools	55-5-04 ...	93.94
Bill	12/01/2021	Rural King 11/2...	55-3-01 combo kit	Accounts...	-179.00
Bill	12/01/2021	Rural King 11/2...	combo kit	55-3-01 ...	179.00
Bill	12/01/2021	Direct TV 11/16...	55-5-13 Direct TV 11/16/21	Accounts...	-229.99
Bill	12/01/2021	Direct TV 11/16...	Direct TV 11/16/21	55-5-13 ...	229.99
Total VISA					0.00
<b>WAL MART</b>					
Bill	12/01/2021	Sams 11/12/21	3-5-03 resale items	Accounts...	-109.23
Bill	12/01/2021	Sams 11/12/21	resale items	3-5-03 P...	109.23
Bill	12/01/2021	110821	9-5-03 supplies	Accounts...	-10.84
Bill	12/01/2021	110821	supplies	9-5-03 P...	10.84
Bill	12/01/2021	121521	9-5-03 supplies	Accounts...	-56.88
Bill	12/01/2021	121521	supplies	9-5-03 P...	56.88
Bill	12/01/2021	Walmart 11/22/21	9-5-03 supplies	Accounts...	-67.68
Bill	12/01/2021	Walmart 11/22/21	supplies	9-5-03 P...	67.68
Bill	12/01/2021	Walmart 11/18/21	9-5-03 supplies	Accounts...	-15.88
Bill	12/01/2021	Walmart 11/18/21	supplies	9-5-03 P...	15.88
Bill	12/01/2021	Walmart 112921	9-5-03 supplies	Accounts...	-51.60
Bill	12/01/2021	Walmart 112921	supplies	9-5-03 P...	51.60
Bill	12/01/2021	Sams Club 110...	3-5-03 resale items	Accounts...	-245.66
Bill	12/01/2021	Sams Club 110...	resale items	3-5-03 P...	245.66
Bill	12/01/2021	Sams Club 120...	3-5-03 resale items	Accounts...	-212.53
Bill	12/01/2021	Sams Club 120...	resale items	3-5-03 P...	212.53
Bill	12/03/2021	Sams Club 12/0...	7-5-36 parade candy	Accounts...	-121.60
Bill	12/03/2021	Sams Club 12/0...	parade candy	7-5-36 S...	121.60
Bill	12/06/2021	120621	9-5-03 envelopes, receipt book	Accounts...	-9.58
Bill	12/06/2021	120621	envelopes, receipt book	9-5-03 P...	9.58
Total WAL MART					0.00
<b>WASTE MANAGEMENT OF ST LOUIS</b>					
Bill	12/01/2021	7885288-2052-5	2-5-55 Brown Rec 12/01-12/31/21	Accounts...	-104.05
Bill	12/01/2021	7885288-2052-5	Brown Rec 12/01-12/31/21	2-5-55 S...	104.05
Bill	12/01/2021	7885875-2052-9	55-5-55 Legacy 12/01-12/31/21	Accounts...	-194.94
Bill	12/01/2021	7885875-2052-9	Legacy 12/01-12/31/21	55-5-55 ...	194.94
Bill	12/01/2021	7885299-2052-2	2-5-55 Worthen 12/01-12/31/21	Accounts...	-258.15
Bill	12/01/2021	7885299-2052-2	Worthen 12/01-12/31/21	2-5-55 S...	258.15
Bill	12/01/2021	7889350-2052-9	2-5-55 Wilson Park 1/01-11/30/21	Accounts...	-44.88
Bill	12/01/2021	7889350-2052-9	Wilson Park 11/01-11/30/21	2-5-55 S...	44.88
Total WASTE MANAGEMENT OF ST LOUIS					0.00
<b>WILLIAMS OFFICE PRODUCTS INC</b>					

**GRANITE CITY PARK DISTRICT  
FINANCIAL REPORT  
NOVEMBER 16, 2021 THROUGH DECEMBER 15, 2021**

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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Bill	12/01/2021	INV016702	1-3-04 office copier maint	Accounts...	-48.40
Bill	12/01/2021	INV016702	office copier maint	1-3-04 C...	48.40
Total WILLIAMS OFFICE PRODUCTS INC					0.00
<b>TOTAL</b>					<b>0.00</b>

**TREASURER'S REPORT  
NOVEMBER 2021**

**PARK CHECKING ACCOUNT**

Balance as of Oct 31, 2021		<b>\$2,136,907.02</b>
Deposits Nov 1-30, 2021		114,993.00
Cleared Prior Months Deposits		5,983.30
Uncleared Current Months Deposits		(2,253.05)
NSF Checks		
Interest		13.73
Transfer to Payroll		
		<b>2,255,644.00</b>
Disbursements: Nov 1-30, 2021		<b>(2,218,370.17)</b>
		<b>\$37,273.83</b>

**PARK PAYROLL ACCOUNT**

Beginning Balance	<b>\$100.00</b>	
Transfer from MM	118,542.02	
Net Payroll	(78,222.35)	
Payroll Disbursement Checks	(24,655.22)	
Payroll Taxes	(15,664.45)	
Ending Balance	<b>\$100.00</b>	<b>\$100.00</b>

**MONEY MARKET ACCOUNT**

Beginning Balance	<b>\$614,015.97</b>	
Tax Deposits	39,461.22	
Transfer to Payroll	(172,837.67)	
Interest	4.49	
	<b>\$480,644.01</b>	<b>\$480,644.01</b>

**PARK BALANCE AS OF: Nov 30, 2021**

**\$518,017.84**

**GOLF COURSE BOND FUND**

Beginning Balance	<b>\$139,553.84</b>	
Tax Deposits	49,086.31	
Disbursements	(183,634.96)	
Interest		
	<b>\$5,005.19</b>	<b>\$5,005.19</b>

**GENERAL OBLIG BONI D**

Beginning Balance	<b>\$83,315.07</b>	
Uncleared checks	3,414.47	
Disbursements		
	<b>\$86,729.54</b>	<b>\$86,729.54</b>

**TOTAL ENDING PARK BALANCE**

**\$609,752.57**

**TAX INFORMATION:**

Replacement Tax Paid in 2020-2021	<b>\$556,589.33</b>	
Property Tax (also includes tax paid on Bond Series)	<b>\$1,329,732.47</b>	
Mobile Home Tax		
Valle G.C. Township Housing Auth.		
	<b>\$1,886,321.80</b>	

GRANITE CITY PARK DISTRICT  
OFFICE RECEIPT  
NOVEMBER 2021

CODE	#SOLD	PRICE	DESCRIPTION	TOTAL
2	1	51.00	Donation	51.00
2-2-19	13	140.00	Walk of memory	1,820.00
2-2-19	1	80.00	Walk of memory	80.00
2-2-19	2	145.00	Wom Large	290.00
2-2-19	1	150.00	8x8 Brick	150.00
5-1-04	9	111.00	Learn to Skate	824.00
5-1-04	3	100.00	Hockey Equip rental	300.00
5-1-04	2	120.00	Learn to Play Hockey	240.00
5-1-04	5	95.00	Learn to play hockey	475.00
6-5-29	11	5.00	Park ID	55.00
8-0-00	3	125.00	LP West Room	375.00
8-0-00	1	22.00	West Room Rental OT	22.00
9-1-04	36	5.00	Yoga	180.00
9-1-04	1	30.00	Tumbling Res	30.00
9-1-04	21	50.00	Excerise Pass	1,050.00
9-1-04	3	30.00	Hip Hop Res	90.00
9-1-04	2	42.00	Hip Hop NR	84.00
9-1-04	1	470.00	Preschool	470.00
9-1-04	6	80.00	Preschool NR	405.00
9-1-04	9	30.00	Gym Res	270.00
9-1-04	3	42.00	Gym NR	126.00
9-1-04	5	91.00	Gym Training Res	455.00
2	3	50.00	Donation for Marilyn	160.00
2	1	4.00	Donation	4.00
2	1	125.00	Donation for Marilyn	125.00
2	1	205.00	Donation Marilyn	205.00
10	1	5.00	Misc Reim Busey Bank	5.00

OFFICE RECEIPTS TOTAL 8,290.00

**GRANITE CITY PARK DISTRICT  
CASH RECEIPTS 2021-2022**

CODE	DEPARTMENT	NOVEMBER	YTD
<b>GENERAL CORPORATE</b>			
1-5-04	OFFICE SUPPLIES(REFUND/DONATION)		105.00
1-5-04	OVERPAYMENT ON STAMPS		0.00
1-5-09	ADJUSTMENT(OVER/SHORT)		0.00
1-5-10	SALE OF SURPLUS		0.00
1-5-16	MISC REIMBURSEMENT	5.00	13,060.30
		5.00	13,165.30
<b>PARKS</b>			
2	DONATIONS	494.00	1,065.00
2	RENTALS(STAND/GAZEBO)		405.00
2	DIAMOND MTCE. FEE		0.00
2-2-19	WALK OF MEMORIES	2,340.00	3,625.00
2-2-20	GRANT REIMBURSEMENT		0.00
2-3-01	EQUIPMENT(AUTO SHREDDING)		0.00
2-4-01	DEPOSIT REFUND		0.00
2-5-04	SUPPLIES		0.00
2-5-24	MEMORIAL PLACEMENTS		0.00
2-5-55	REPAY SEWER BILL/CENTENNIAL		0.00
2-5-57	UNIFORM PANTS FOR EMPLOYEE		0.00
2-5-58	SEASONAL EMPLOYEE T-SHIRTS		0.00
		2,834.00	5,095.00
<b>CONCESSIONS</b>			
3-3-02	REPAY		0.00
3-5-03	CONCESSION STAND SALES(RESALE)	10,383.50	40,451.04
3-5-03	REBATE FROM PEPSI/PYMT FOR PEPSI USED		0.00
3-5-03	ADJUSTMENT (OVER/SHORT)		20.25
3-5-03	COMMISSION ON VENDING MACHINES		0.00
3-5-10	REIMBURSEMENT PHONE CALLS		0.00
3-5-39	STARTING CASH REDEPOSITED		0.00
		10,383.50	40,471.29
<b>POOL</b>			
4-0-05	EMPLOYEE REIMBURSE		0.00
4-1-04	SWIMMING LESSONS - RES.		0.00
4-1-04	SWIMMING LESSONS - NON RES.		0.00
	ADMISSIONS		46,942.95
	POOL PASSES		0.00
	POOL RENTAL		0.00
	LOCKERS		102.00
	DIVING LESSONS - RES.		0.00
	DIVING LESSONS - NON RES.		0.00
	LIFEGUARD CLASS - RES.		1,200.00
			0.00
	CPR CLASS OR LIFEGUARD CHALLENGE		0.00
	AQUA AEROBICS - RES.		0.00
	AQUA AEROBICS - NON RES.		0.00
	RES. CHILD BOOK OF TEN		0.00
	RES. ADULT BOOK OF TEN		0.00
	RES. SENIOR BOOK OF TEN		0.00
	NON RES. CHILD BOOK OF TEN		0.00
	NON RES. ADULT BOOK OF TEN		0.00
	NON RES. SENIOR BOOK OF TEN		0.00
	ADJUSTMENTS(OVER/SHORT)		-1.50
	RESALE ITEMS		0.00
4-2-02	REIMBURSE FOR OVERPAYMENT		0.00
4-5-04	SUPPLIES		0.00
4-5-39	STARTING CASH REDEPOSITED		0.00
		0.00	48,243.45

CODE	DEPARTMENT	NOVEMBER	YTD
<b>ICE RINK</b>			
	ADMISSIONS	15,380.00	15,552.00
	PASSES		0.00
	MISC. SALES	3.00	8.00
	STICK TIME	582.00	582.00
	SKATE SHARPENING		0.00
	SKATE RENTAL		0.00
	LOCKER RENTAL		0.00
	ICE TIME SALES	43,806.54	74,968.98
	H.S. HOCKEY ADMISSION		0.00
	AMUSEMENT GAMES		0.00
	MENS HOCKEY		0.00
	RENTAL FOR ELECTION (COUNTY CLERK)		0.00
5	ADJUSTMENTS(OVER/SHORT)		0.00
5-1-04	SKATE LESSONS - RES.	855.00	3,458.00
5-1-04	SKATE LESSONS - NON RES.	684.00	3,060.00
5-1-04	HOCKEY LEAGUE		0.00
5-1-04	HOCKEY EQUIPMENT	300.00	1,100.00
5-3-03	DAMAGE REPAIRS		0.00
5-5-04	RINK SPONSORS		0.00
5-5-10	PHONE COMMISSION		0.00
5-5-39	STARTING CASH REDEPOSITED		0.00
		<u>61,610.54</u>	<u>98,728.98</u>
<b>GOLF COURSE</b>			
	EMPLOYEE REIMBURSE		0.00
	GOLF LESSONS - RESIDENT		0.00
	GOLF LESSONS - NON-RESIDENT		0.00
	GREEN FEES	10,119.45	189,083.19
	MEMBERSHIPS		0.00
	GOLF CONCESSIONS	3,647.75	64,243.25
55-5-39	STARTING CASH REDEPOSITED		0.00
55-5-04	SUPPLIES		0.00
	ADJUSTMENTS(OVER/SHORT)	-1.20	141.18
	CART FEE	10,653.00	158,159.00
	DRIVING RANGE	1,389.00	15,971.00
	GOLF PRO SHOP	297.50	6,630.75
	ROOM RENTAL	253.00	1,845.00
	MISC INCOME		0.00
	GIFT CERT.		0.00
		<u>26,358.50</u>	<u>436,073.37</u>
	TOTAL GENERAL CORPORATE	<u>101,191.54</u>	<u>641,777.39</u>
<b>GENERAL RECREATION</b>			
6	MISCELLANEOUS REIM		60.00
6-5-01	FLAG FOOTBALL SUPPLIES		0.00
6-5-02	T-SHIRTS- BASEBALL/BASKETBALL		0.00
6-5-04	SUPPLIES		0.00
6-5-12	PRINTING EXPENSES		0.00
6-5-29	I.D. PHOTOS	55.00	2,198.00
6-5-35	SPORTS AWARD BANQUET		0.00
6-5-36	YOUTH FOOTBALL		0.00
6-5-37	CO-ED VOLLEYBALL		0.00
6-5-39	BASKETBALL		68.00
6 5 40	H.S. BASKETBALL ENTRY FEE		0.00
6-5-41	ENTRY FEES(PROTEST AND OR FORFEIT)		2,160.00
6-5-42	BROOMBALL		0.00
6-5-44	NON RESIDENT FEES		0.00
6-5-47	SOFTBALLS/BASEBALLS/TENNISBALLS		0.00
		<u>55.00</u>	<u>4,486.00</u>
<b>RECREATION PROGRAMS</b>			
7-1-04	PROGRAM FEES		5,208.00
7-5-01	XCEL DONATIONS		0.00
7-5-13	USTA		0.00
7-5-31	JULY 4TH. CELEBRATION		18,700.00
7-5-31	JULY 4TH. CHANGE MONEY		0.00



GRANITE CITY PARK DISTRICT				
RECEIPT/EXPENSE RECORD				
NOVEMBER 2021				
RECEIPTS	NOV 2021	2020-2021	NOV 2020	2020-2021
Property Tax	47,962.00	1,329,732.47	93,835.28	93,835.28
Replacement Tax	0.00	556,589.33	0.00	0.00
Interest	18.22	107.02	13.14	13.14
Administration	5.00	13,165.30	34,838.83	34,838.83
Parks	2,834.00	5,095.00	885.00	885.00
Concessions	10,383.50	40,471.29	0.00	0.00
Pool	0.00	48,243.45	0.00	0.00
Ice Rink	61,610.54	98,728.98	0.00	0.00
Golf Course	26,358.50	436,073.37	33,957.71	33,957.71
General Recreation	55.00	4,486.00	0.00	0.00
Recreation Program	0.00	33,022.00	0.00	0.00
Community Center	397.00	2,417.00	0.00	0.00
Brown Recreation Center	3,160.00	49,361.50	3,031.50	3,031.50
Miscellaneous	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>152,783.76</b>	<b>2,617,492.71</b>	<b>166,561.46</b>	<b>166,561.46</b>
Difference	(13,777.70)	2,450,931.25	(101,167.67)	(2,282,940.01)
<b>EXPENSES:</b>				
Total Corporate	153,724.72	1,190,301.34	121,362.72	121,362.72
Breakdown:				
Admin.	34,719.10	273,005.88	33,887.67	33,887.67
Parks	53,233.79	356,886.22	46,772.71	46,772.71
Conc.	5,679.86	54,247.29	1,203.48	1,203.48
Pool	1,596.57	129,475.69	1,275.45	1,275.45
Rink	23,437.98	43,859.47	5,413.97	5,413.97
Golf Course	35,057.42	332,826.79	32,809.44	32,809.44
Total Recreation	25,065.43	312,119.35	14,800.49	14,800.49
IMRF	6,044.26	40,879.03	4,968.60	4,968.60
Social Security	7,822.00	65,722.47	5,938.32	5,938.32
Tort/Prop. Damage	(2,992.40)	98,639.60	0.00	0.00
Worker's Comp.	6,167.00	45,011.00	6,475.00	6,475.00
Unemployment	733.59	8,978.20	334.76	334.76
SW IL Spec Ed	0.00	0.00	0.00	0.00
Audit of Accounts	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>196,564.60</b>	<b>1,761,650.99</b>	<b>153,879.89</b>	<b>153,879.89</b>
Ait Bonds (Golf Course)	183,634.96	183,634.96	184,427.88	184,427.88
2016 Gen Oblg Bond		0.00		0.00
<b>TOTAL</b>	<b>380,199.56</b>	<b>1,945,285.95</b>	<b>338,307.77</b>	<b>338,307.77</b>
Difference	41,891.79	1,606,978.18	-20,011.77	-1,919,235.18



DISBURSEMENTS - ADMINISTRATION

CODE	DESCRIPTION	NOVEMBER	YTD 2021-2022	UNEXPEND AMOUNT	APPROP. ORD. #
<u>Wages &amp; Salaries</u>					
01-001	Dir. of Parks & Recreation	5,809.54	51,269.19	23,129.81	74,399.00
01-002	Board Secretary	237.72	1,664.04	1,170.96	2,835.00
01-004	Attorney	3,162.80	23,459.23	17,268.77	40,728.00
01-005	Receptionist/Clerk	1,381.25	6,403.13	12,596.87	19,000.00
01-006	Finance Clerk	2,739.70	20,321.09	15,294.91	35,616.00
01-007	Payroll Clerk	2,429.84	18,022.85	13,565.15	31,588.00
	TOTAL	15,760.85	121,139.53	83,026.47	204,166.00
<u>Capital Expenditure</u>					
01-2-01	Grant Funds PEP			120,736.00	120,736.00
01-2-02	Web Site Fees			1,500.00	1,500.00
01-2-15	Purchase of computer hardware/software			3,500.00	3,500.00
	TOTAL	0.00	22,129.67	103,606.33	125,736.00
<u>Repairs</u>					
01-3-01			54.05	(54.05)	
01-3-02	Office Building		377.23	122.77	500.00
01-3-04	Copier Lease	123.69	1,035.09	1,964.91	3,000.00
01-3-05			0.00	0.00	
	TOTAL	123.69	1,466.37	2,033.63	3,500.00
<u>Operating Expenses</u>					
01-5-01	Park Management Training/Education		462.82	2,037.18	2,500.00
01-5-02	Insurance-Employees Group Med.	12,796.66	94,854.03	129,145.97	224,000.00
01-5-03	Cell Phone Service	673.70	4,578.09	5,421.91	10,000.00
01-5-04	Office Supplies	1,807.52	5,068.29	1,431.71	6,500.00
01-5-09	Postage		322.86	1,577.14	1,900.00
01-5-10	Telephone Service	2,332.42	12,602.47	(102.47)	12,500.00
01-5-13	Illinois Park Dist. Assoc. Fees		0.00	6,400.00	6,400.00
01-5-14			0.00	0.00	
01-5-19			0.00	0.00	
01-5-24	Payroll System Services	1,064.60	8,656.83	9,143.17	17,800.00
01-5-26			0.00	0.00	
01-5-27	Publication of Legal Notices		289.28	160.72	450.00
01-5-46			0.00	0.00	
01-5-55	Chamber of Commerce & SIPRA Dues		60.00	740.00	800.00
01-5-56	Bank Service Charges		0.00	100.00	100.00
01-5-59	Professional Services		220.00	6,780.00	7,000.00
	TOTAL	18,674.90	127,114.67	162,835.33	289,950.00
01-6-01	Contingent/Credit Card Fees	159.66	1,155.64	444.36	1,600.00
	TOTAL ADMINISTRATION	34,719.10	273,005.88	351,946.12	624,952.00

**DISBURSEMENTS - PARKS**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>NOVEMBER</u>	<u>YTD 2021-2022</u>	<u>UNEXPEND AMOUNT</u>	<u>APPROP. ORD. #</u>
<u>Wages &amp; Salaries</u>					
02-001	Maintenance Supervisor	3,854.64	28,590.87	21,519.57	50,110.44
02-011	Security Guards	10,672.26	82,777.78	35,222.22	118,000.00
02-014	Laborers, Gen. Park Mtce.	7,828.52	54,584.66	35,515.34	90,100.00
02-015	Seasonal Gardeners	3,234.00	37,004.00	12,996.00	50,000.00
02-016	Gardens Foreman	3,631.80	26,711.85	20,501.15	47,213.00
02-017			0.00	0.00	
	<b>TOTAL</b>	<b>29,221.22</b>	<b>229,669.16</b>	<b>125,754.28</b>	<b>355,423.44</b>
<u>Capital Expenditures</u>					
02-2-16			0.00	0.00	
02-2-17	Purchase of Tree/Stump Removal	6,700.00	14,150.00	6,850.00	21,000.00
02-2-18	Purchase of Maintenance Equipmer	981.25	3,063.57	436.43	3,500.00
02-2-22			0.00	0.00	
02-2-23	Safety Equipment Grant		3,020.91	7,979.09	11,000.00
02-2-24	Security Radios		0.00	350.00	350.00
02-2-25	Garden Irrigation/Water Features		0.00	500.00	500.00
02-2-26	US Steel/EPA Grant Funds		0.00	0.00	
02-2-27			0.00	0.00	
2-2-28			0.00	0.00	
2-2-31			0.00	0.00	
	<b>TOTAL</b>	<b>7,681.25</b>	<b>20,234.48</b>	<b>16,115.52</b>	<b>36,350.00</b>
<u>Repairs</u>					
02-3-01	Equipment	1,006.65	9,634.06	4,365.94	14,000.00
02-3-02	Buildings	514.51	4,273.93	726.07	5,000.00
02-3-03	Roads, Walks & Trails	164.54	414.96	2,085.04	2,500.00
02-3-04			69.93	(69.93)	
02-3-06	Shelters	27.99	775.68	3,224.32	4,000.00
2-3-07			0.00	0.00	
02-3-08	Vehicles	4,806.91	9,542.82	(42.82)	9,500.00
	<b>TOTAL</b>	<b>6,520.60</b>	<b>24,711.38</b>	<b>10,288.62</b>	<b>35,000.00</b>
02-4-01	Equipment		1,251.87	2,498.13	3,750.00
<u>Operating Expenses</u>					
02-5-04	Supplies	318.55	6,495.99	2,504.01	9,000.00
02-5-06	Electrical Current	3,473.06	20,303.45	14,696.55	35,000.00
02-5-07	Gas for Heating	197.77	1,269.19	5,730.81	7,000.00
02-5-08	Water	1,283.09	10,991.83	5,208.17	16,200.00
02-5-17			0.00	0.00	
02-5-20	Paint	38.76	143.91	2,356.09	2,500.00
02-5-21	Flower,Plants,Trees	(190.30)	7,230.70	4,769.30	12,000.00
02-5-22	Gardens Supplies	934.79	2,318.58	1,781.42	4,100.00
02-5-23	Garden Equipment	100.00	100.00	3,400.00	3,500.00
02-5-24	Memorial Placements	9.17	2,131.64	2,868.36	5,000.00
02-5-25	Garden Chemicals		0.00	1,100.00	1,100.00
02-5-26	Sewer fees	117.54	1,235.02	164.98	1,400.00
02-5-28	Fuel for Vehicles	2,458.49	19,091.78	6,908.22	26,000.00
02-5-51	Extermination Service		120.00	280.00	400.00
02-5-54	Refill Fire Extinguishers		714.00	786.00	1,500.00
02-5-55	Solid Waste Disposal	1,034.82	6,703.81	1,796.19	8,500.00
02-5-57	Uniforms for Employees	34.98	331.93	518.07	850.00
02-5-58	Seasonal Employee T-Shirts		1,837.50	1,662.50	3,500.00
	<b>TOTAL</b>	<b>9,810.72</b>	<b>81,019.33</b>	<b>56,530.67</b>	<b>137,550.00</b>
02-6-01	Contingent		0.00	300.00	300.00
<b>TOTAL PARKS</b>		<b>53,233.79</b>	<b>356,886.22</b>	<b>211,487.22</b>	<b>568,373.44</b>

GRANITE CITY PARK DISTRICT

DISBURSEMENTS - CONCESSIONS

CODE	DESCRIPTION	NOVEMBER	YTD 2021-2022	UNEXPENI AMOUNT	APPROP. ORD. #
<u>Wages &amp; Salaries</u>					
03-001	Concession Manager	900.78	6,755.85	4,954.15	11,710.00
03-006	Attendants	2,117.26	20,576.31	(576.31)	20,000.00
	TOTAL	3,018.04	27,332.16	4,377.84	31,710.00
<u>Capital Expenditures</u>					
3-2-02			0.00	0.00	
3-2-03			0.00	0.00	
3-2-04			0.00	0.00	
	TOTAL	0.00	0.00	0.00	0.00
<u>Repairs</u>					
3-3-01	Equipment		0.00	450.00	450.00
3-3-02	Building		0.00	600.00	600.00
	TOTAL	0.00	0.00	1,050.00	1,050.00
<u>Operating Expenses</u>					
3-5-03	Purchase/Merchandise for Resale	2,430.70	22,990.15	26,009.85	49,000.00
3-5-04	Supplies	150.14	417.28	1,082.72	1,500.00
3-5-10			0.00	0.00	
3-5-16	Dept of Health Fees		750.00	0.00	750.00
3-5-17	Laundry Service		0.00	800.00	800.00
3-5-38	Payment of Sales Tax		2,121.00	2,879.00	5,000.00
3-5-39	Change Money		0.00	400.00	400.00
3-5-51	Extermination Services		60.00	190.00	250.00
	TOTAL	2,580.84	26,338.43	31,361.57	57,700.00
3-6-01	Contingent/Credit Card Fees	80.98	576.70	923.30	1,500.00
	TOTAL CONCESSIONS	5,679.86	54,247.29	37,712.71	91,960.00

**GRANITE CITY PARK DISTRICT  
DISBURSEMENTS - POOL**

<b>CODE</b>	<b>DESCRIPTION</b>	<b>NOVEMBER</b>	<b>YTD 2021-2022</b>	<b>UNEXPEND AMOUNT</b>	<b>APPROP. ORD. #</b>
<b>Wages &amp; Salaries</b>					
04-001	Pool Manager		18,072.73	(3,126.73)	14,946.00
04-003	Assistant Manager		6,318.55	1,181.45	7,500.00
04-004	Swim Instructors		1,523.75	2,751.25	4,275.00
04-005	Cashiers		3,537.24	(1,062.24)	2,475.00
04-006			0.00	0.00	
04-007	Custodians		4,761.68	5,238.32	10,000.00
04-012	Lifeguards		37,091.66	(3,341.66)	33,750.00
	<b>TOTAL</b>	<b>0.00</b>	<b>71,305.61</b>	<b>1,640.39</b>	<b>72,946.00</b>
<b>Capital Expenditures</b>					
4-2-02			0.00	0.00	
4-2-03			0.00	0.00	
4-2-04	Pool Furniture		0.00	0.00	0.00
4-2-05			0.00	0.00	
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Repairs</b>					
4-3-01	Pool/ Building Repairs	576.00	16,406.09	2,593.91	19,000.00
<b>Operating Expenses</b>					
4-5-03			0.00	0.00	
4-5-04	Supplies		2,080.35	4,419.65	6,500.00
4-5-05	Paint		996.92	2,703.08	3,700.00
4-5-06	Electric	532.69	12,612.35	(2,612.35)	10,000.00
4-5-07	Gas	67.59	786.18	2,413.82	3,200.00
4-5-08	Water	420.29	9,691.55	(1,191.55)	8,500.00
4-5-10	Telephone		1,245.06	254.94	1,500.00
4-5-11	Chemicals for Pool		13,683.49	(3,683.49)	10,000.00
4-5-38	Payment of Sales Tax		0.00	50.00	50.00
4-5-39	Starting Cash		0.00	300.00	300.00
4-5-50	Refunds		0.00	2,100.00	2,100.00
	<b>TOTAL</b>	<b>1,020.57</b>	<b>41,095.90</b>	<b>4,754.10</b>	<b>45,850.00</b>
4-6-01	Contingent/Credit Card Fees		668.09	331.91	1,000.00
<b>TOTAL POOL</b>		<b>1,596.57</b>	<b>129,475.69</b>	<b>9,320.31</b>	<b>138,796.00</b>

**GRANITE CITY PARK DISTRICT  
DISBURSEMENTS - ICE RINK**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>NOVEMBER</u>	<u>YTD 2021-2022</u>	<u>UNEXPEND AMOUNT</u>	<u>APPROP. ORD. #</u>
<u>Wages &amp; Salaries</u>					
05-003	Rink Manager	2,780.42	2,780.42	18,419.58	21,200.00
05-004	Skate Instructors	496.43	496.43	2,903.57	3,400.00
05-005	Cashiers	292.88	292.88	4,207.12	4,500.00
05-006	Atendants-Skate Room	334.87	422.87	1,777.13	2,200.00
05-010	Custodians	3,817.19	8,881.15	14,118.85	23,000.00
05-012	Rink Guards	1,294.88	1,294.88	1,905.12	3,200.00
05-013	Night Managers	2,673.00	3,021.00	16,979.00	20,000.00
	TOTAL	11,689.67	17,189.63	60,310.37	77,500.00
<u>Capital Expenditures</u>					
5-2-01	Refrig Cooler/Tower		0.00	11,000.00	11,000.00
5-2-02	Rental Skates		0.00	300.00	300.00
5-2-03	Tarps	624.22	1,608.44	1,891.56	3,500.00
5-2-04			0.00	0.00	
5-2-05	Netting		0.00	2,100.00	2,100.00
5-2-06			0.00	0.00	
	TOTAL	624.22	1,608.44	15,291.56	16,900.00
<u>Repairs</u>					
5-3-01	Equipment	864.72	3,722.00	1,778.00	5,500.00
5-3-03	Rink	864.00	2,990.02	7,009.98	10,000.00
5-3-05			0.00	0.00	
	TOTAL	1,728.72	6,712.02	8,787.98	15,500.00
<u>Operating Expense</u>					
5-5-04	Rink Supplies	1,179.25	1,779.20	6,220.80	8,000.00
5-5-05	Zamboni Fuel		374.81	1,325.19	1,700.00
5-5-06	Electric Current	3,480.43	6,683.26	45,316.74	52,000.00
5-5-07	Gas for Heating		457.51	2,742.49	3,200.00
5-5-08	Water	1,387.15	3,003.24	3,996.76	7,000.00
5-5-10	Telephone Service	545.06	2,528.26	1,671.74	4,200.00
5-5-11	Chemicals	716.50	1,074.75	3,175.25	4,250.00
5-5-19	Game Police		0.00	10,000.00	10,000.00
5-5-20	Paint	2,025.15	2,086.52	1,513.48	3,600.00
5-5-38	Payment of Sales Tax		0.00	200.00	200.00
5-5-39	Change Money		0.00	200.00	200.00
5-5-41	H.S. Hockey Admin Refund		0.00	13,000.00	13,000.00
5-5-45	Sharpeneing Zamboni Blades		0.00	1,000.00	1,000.00
5-5-50	Refunds		0.00	700.00	700.00
5-5-51	Extermination Services		300.00	550.00	850.00
	TOTAL	9,333.54	18,287.55	91,612.45	109,900.00
5-6-01	Contingent/Credit Card Fees	61.83	61.83	938.17	1,000.00
	TOTAL ICE RINK	22,486.437.98	43,859.47	176,940.53	220,800.00

**GRANITE CITY PARK DISTRICT  
DISBURSEMENTS - GOLF COURSE**

<b>CODE</b>	<b>DESCRIPTION</b>	<b>NOVEMBER</b>	<b>YTD 2021-2022</b>	<b>UNEXPEND AMOUNT</b>	<b>APPROP. ORD. #</b>
<u>Wages &amp; Salaries</u>					
55-001	Golf Course Manager	4,704.36	34,893.46	25,686.54	60,580.00
55-002	Greens Keeper	3,951.60	29,310.00	22,061.00	51,371.00
55-003	Outside Course Maintenance	5,311.50	43,835.00	6,165.00	50,000.00
55-006	Assistant Manager		0.00	0.00	
55-010	Golf Concessions	547.25	15,240.50	(1,740.50)	13,500.00
55-012	Cart Staff	1,561.00	14,855.65	1,144.35	16,000.00
55-013	Pro Shop	2,949.00	20,646.00	3,354.00	24,000.00
	TOTAL	19,024.71	158,780.61	56,670.39	215,451.00
<u>Capital Expenditures</u>					
55-2-01			0.00	0.00	
55-2-02			0.00	0.00	
55-2-03			0.00	0.00	
55-2-04	Equipment Lease		20,408.40	(408.40)	20,000.00
55-2-05			0.00	0.00	
55-2-06			0.00	0.00	
	TOTAL	0.00	20,408.40	(408.40)	20,000.00
<u>Repairs</u>					
55-3-01	Equipment /repairs and rental	2,110.98	7,232.03	8,767.97	16,000.00
55-3-03	Golf Course/Buildings	1,836.46	2,569.00	5,431.00	8,000.00
55-3-05	Irrigation	33.07	5,428.08	2,571.92	8,000.00
	TOTAL	3,980.51	15,229.11	16,770.89	32,000.00
<u>Operating Expense</u>					
55-5-01	Golf Carts		29,793.69	18,206.31	48,000.00
55-5-02	Concession Supplies	686.03	2,865.90	1,634.10	4,500.00
55-5-03	Items for Resale	1,892.95	36,116.91	3,883.09	40,000.00
55-5-04	Supplies	746.85	7,250.00	1,250.00	8,500.00
55-5-05	Advertising/Misc		0.00	1,200.00	1,200.00
55-5-06	Electric Current	(533.34)	3,926.29	12,073.71	16,000.00
55-5-07	Gas for Heating	104.63	787.64	1,412.36	2,200.00

55-5-08	Water	215.80	1,903.22	1,396.78	3,300.00
55-5-10	Telephone Service	225.90	1,341.11	958.89	2,300.00
55-5-11	Chemicals	3,684.16	15,240.05	4,759.95	20,000.00
55-5-12	Seed, Sod, Planting	1,675.00	7,859.58	(1,859.58)	6,000.00
55-5-13	Television Expenses	219.99	1,119.93	880.07	2,000.00
55-5-14	Internet Fees		0.00	800.00	800.00
55-5-15	Linen Service		0.00	400.00	400.00
55-5-16	Portable Restrooms	100.59	1,391.39	183.61	1,575.00
55-5-17	Food & Liquor Permits		613.50	686.50	1,300.00
55-5-28	Fuel	1,695.33	8,692.63	(692.63)	8,000.00
55-5-19	Credit Card Expenses	751.99	6,868.19	2,131.81	9,000.00
55-5-20	Pro Shop Items for resale		3,630.41	869.59	4,500.00
55-5-21	Range Supplies		0.00	2,500.00	2,500.00
55-5-26	Sewer Fees		262.33	387.67	650.00
55-5-38	Payment of Sales Taxes		5,223.00	777.00	6,000.00
55-5-39	Change Money		0.00	350.00	350.00
55-5-50	Refunds	25.00	405.00	595.00	1,000.00
55-5-51	Extermination Services		120.00	180.00	300.00
55-5-52	Professional Certifications & Ed	375.00	1,561.00	439.00	2,000.00
55-5-53	Purchase of Security System Svcs		0.00	500.00	500.00
55-5-55	Solid Waste Disposal	186.32	1,236.90	763.10	2,000.00
	TOTAL	12,052.20	138,208.67	56,666.33	194,875.00
55-6-01	Contingent		200.00	1,300.00	1,500.00
	TOTAL GOLF COURSE	35,057.42	332,826.79	130,999.21	463,826.00

GRANITE CITY PARK DISTRICT  
DISBURSEMENTS - GENERAL RECREATION

CODE	DESCRIPTION	NOVEMBER	YTD 2021-2022	UNEXPEND AMOUNT	APPROP. ORD. #
<u>Wages &amp; Salaries</u>					
06-001	Recreation Supervisor		4,377.65	45,622.35	50,000.00
06-002	Baseball Coordinator		2,565.00	(565.00)	2,000.00
06-004	Recreation Coordinator		4,224.00	4,776.00	9,000.00
06-020	Part-Time Office Help	288.00	7,672.50	(6,172.50)	1,500.00
	TOTAL	288.00	18,839.15	43,660.85	62,500.00
<u>Capital Expenditures</u>					
6-2-01			0.00	0.00	
6-2-02			0.00	0.00	
6-2-03			0.00	0.00	
	TOTAL	0.00	0.00	0.00	0.00
<u>Repairs</u>					
6-3-01	Repairs to Backstops/Fencing		0.00	1,500.00	1,500.00
6-3-02	Lights on Ball Fields		0.00	3,500.00	3,500.00
6-3-03	Ball Diamond Facilities		63.30	1,936.70	2,000.00
6-3-04	Sykes Field Irrigation		1,150.00	1,350.00	2,500.00
6-3-05	Football Complex		334.50	665.50	1,000.00
6-3-11			0.00	0.00	
6-3-12	Picnic Tables		17.20	482.80	500.00
6-3-13	Playgrounds		6,139.18	(1,139.18)	5,000.00
6-3-14			0.00	0.00	
	TOTAL	0.00	7,704.18	8,295.82	16,000.00
<u>Rental</u>					
6-4-04	Rental expense		0.00	1,000.00	1,000.00
	TOTAL	0.00	0.00	1,000.00	1,000.00
<u>Operating Expense</u>					
6-5-01	Flag Football Supplies		630.88	869.12	1,500.00
6-5-02	T-Shirts - Baseball/Basketball		0.00	2,500.00	2,500.00
6-5-04	Supplies	11.33	2,356.30	2,143.70	4,500.00
6-5-05	Purchase Ball Diamond Equipment		691.13	1,808.87	2,500.00
6-5-12	Printing Expenses	32.50	32.50	3,467.50	3,500.00
6-5-18	Awards		162.40	1,337.60	1,500.00
6-5-20	Paint		737.43	2,762.57	3,500.00
6-5-22	Top Soil & Sand	95.75	159.59	2,340.41	2,500.00
6-5-29	I.D. Photo Supplies		0.00	3,000.00	3,000.00
6-5-35	Sports Award Banquet		0.00	3,000.00	3,000.00
6-5-36	Baseball Parade Expenses		0.00	1,000.00	1,000.00
6-5-38	Payment Sales Tax		0.00	25.00	25.00
6-5-40	Amateur Softball Assoc Fee		1,320.00	(120.00)	1,200.00
6-5-47	Softballs/Baseballs		380.59	3,619.41	4,000.00
6-5-50	Refunds		108.00	392.00	500.00
	TOTAL	139.58	6,578.82	28,146.18	34,725.00
6-6-01	Contingent		0.00	0.00	
TOTAL GENERAL RECREATION		427.58	33,122.15	81,102.85	114,225.00



**GRANITE CITY PARK DISTRICT  
DISBURSEMENTS - RECREATION PROGRAMS**

CODE	DESCRIPTION	NOVEMBER	YTD 2021-2022	UNEXPEND AMOUNT	APPROP. ORD. #
<u>Wages &amp; Salaries</u>					
07-004	Instructors-Programs		0.00	6,500.00	6,500.00
07-007	Youth Umpire Service		5,603.75	9,396.25	15,000.00
07-013	Referees-Winter Programs		473.00	7,527.00	8,000.00
07-015	Mtce Labor/Rec. Facilities	8,162.00	91,041.39	(11,041.39)	80,000.00
07-016	Ball Diamond Labor	2,337.50	21,531.26	8,468.74	30,000.00
07-019			0.00	0.00	
07-020	Recreation Aides		10,266.76	9,733.24	20,000.00
07-021	Scorekeepers/Basketball		0.00	2,100.00	2,100.00
07-022	Scorekeepers/Softball	440.00	759.00	741.00	1,500.00
	TOTAL	10,939.50	129,675.16	33,424.84	163,100.00
<u>Repairs</u>					
7-3-07	Scoreboards		0.00	500.00	500.00
<u>Operating Expenses</u>					
7-5-01	Xcel Expenditures	(1,124.16)	1,684.21	8,875.79	10,560.00
7-5-23			0.00	0.00	
7-5-30	July 4th Fireworks Display		20,086.22	(86.22)	20,000.00
7-5-31	July 4th Amusements		13,643.72	(9,143.72)	4,500.00
7-5-31	July 4th Change Money		0.00	0.00	
7-5-32	Summer Recreation Supplies/Trans		535.33	964.67	1,500.00
7-5-33			0.00	0.00	
7-5-36	Special Recreation Programs	200.28	750.97	2,249.03	3,000.00
7-5-37	Musical Concerts		2,000.00	1,500.00	3,500.00
7-5-38	Movies under the Stars		1,740.00	(740.00)	1,000.00
7-5-39	Softball Umpire Service		2,236.00	5,764.00	8,000.00
7-5-50	Special Rec. Refunds		0.00	1,500.00	1,500.00
	TOTAL	(923.88)	42,676.45	10,883.55	53,560.00
7-6-01	Contingent		0.00	0.00	
<b>TOTAL RECREATION PROGRAMS</b>		10,015.62	172,351.61	44,808.39	217,160.00

**DISBURSEMENTS - LINCOLN PLACE/COMMUNITY CENTER**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>NOVEMBER</u>	<u>YTD 2021-2022</u>	<u>UNEXPEND AMOUNT</u>	<u>APPROP. ORD. #</u>
<u>Wages &amp; Salaries</u>					
08-018	Building Attendant	478.50	5,351.50	11,648.50	17,000.00
<u>Capital Expenditures</u>					
8-2-02	Table and chairs		0.00	500.00	500.00
8-2-03			0.00	0.00	
	TOTAL	0.00	0.00	500.00	500.00
<u>Repairs</u>					
8-3-02	Building		1,118.09	631.91	1,750.00
<u>Operating Expenses</u>					
8-5-05	Recreational Supplies		0.00	250.00	250.00
8-5-06	Electric Current	228.71	1,752.22	1,447.78	3,200.00
8-5-07	Gas for Heating	49.09	833.56	5,166.44	6,000.00
8-5-08	Water	43.41	364.31	335.69	700.00
8-5-10	Telephone Service		0.00	0.00	
8-5-26	Sewer Fees	7.50	22.65	477.35	500.00
8-5-50	Refunds	100.00	550.00	950.00	1,500.00
8-5-51	Extermination Services		120.00	130.00	250.00
	TOTAL	428.71	3,642.74	8,757.26	12,400.00
8-6-01	Contingent		0.00	100.00	100.00
TOTAL LINCOLN PLACE		907.21	10,112.33	21,637.67	31,750.00

**DISBURSEMENTS - BROWN REC. CENTER**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>NOVEMBER</u>	<u>YTD 2021-2022</u>	<u>UNEXPEND AMOUNT</u>	<u>APPROP. ORD. #</u>
<u>Wages &amp; Salaries</u>					
09-004	Instructors	7,753.07	55,669.63	24,330.37	80,000.00
09-005	Preschool Instructor	2,671.76	11,875.63	4,624.37	16,500.00
09-010	Custodian	973.50	8,420.50	9,079.50	17,500.00
09-018	Building Attendant	1,058.75	8,736.75	7,263.25	16,000.00
	TOTAL	12,457.08	84,702.51	45,297.49	130,000.00
<u>Capitol Improvements</u>					
9-2-01	Table and Chairs		(397.60)	897.60	500.00
	TOTAL	0.00	(397.60)	897.60	500.00
<u>Repairs</u>					
9-3-01	Equipment		379.92	620.08	1,000.00
9-3-02	Building		245.74	4,954.26	5,200.00
	TOTAL	0.00	625.66	5,574.34	6,200.00
<u>Operation Expenses</u>					
9-5-03	Purchase of Preschool Supplies	138.64	4,307.92	(1,807.92)	2,500.00
9-5-05	Recreation Supplies	44.20	1,479.86	1,020.14	2,500.00
9-5-06	Electric		274.33	5,225.67	5,500.00
9-5-07	Gas for Heating	459.67	1,179.93	2,820.07	4,000.00
9-5-08	Water	98.31	544.11	355.89	900.00
9-5-10	Telephone Service	393.75	2,711.40	388.60	3,100.00
9-5-26	Sewer Fees		159.32	240.68	400.00
9-5-50	Refunds		405.00	1,095.00	1,500.00
9-5-51	Extermination Services		120.00	180.00	300.00
	TOTAL	1,134.57	11,181.87	9,518.13	20,700.00
9-6-01	Contingent	123.37	420.82	179.18	600.00
TOTAL BROWN REC CENTE		13,715.02	96,533.26	61,466.74	158,000.00

**DISBURSEMENTS - MISCELLANEOUS**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>NOVEMBER</u>	<u>YTD 2021-2022</u>	<u>UNEXPEND AMOUNT</u>	<u>APPROP. ORD. #</u>
10-01A	IMRF (Park Share)	6,044.26	40,879.03	24,120.97	65,000.00
10-01B	FICA (Park Share)	7,822.00	65,722.47	32,277.53	98,000.00
10-02A	Tort Liability Insurance	(2,992.40)	98,639.60	9,360.40	108,000.00
	Risk Management Administration		0.00	22,237.00	22,237.00
10-02B	Workmans Comp Insurance	6,167.00	45,011.00	41,989.00	87,000.00
10-02C	Unemployment Comp Insurance	733.59	8,978.20	15,021.80	24,000.00
10-03	Southwestern IL Special Education		0.00	0.00	
10-04	Audit of Accounts		0.00	12,000.00	12,000.00
	<b>TOTAL</b>	<b>17,774.45</b>	<b>259,230.30</b>	<b>157,006.70</b>	<b>416,237.00</b>
	General Corporate	153,724.72	885,661.49	1,223,045.95	2,108,707.44
	Recreation	25,065.43	312,119.35	209,015.65	521,135.00
	Miscellaneous	17,774.45	259,230.30	157,006.70	416,237.00
		<b>196,564.60</b>	<b>1,761,650.99</b>	<b>1,284,428.45</b>	<b>3,046,079.44</b>
	General Obligation Bond 2016		0.00	294,143.56	294,143.56
	<b>TOTAL DISBURSEMENTS</b>	<b>\$196,564.60</b>	<b>1,761,650.99</b>	<b>1,578,572.01</b>	<b>\$3,340,223.00</b>
10-04B	Bond Fund Payment (General)		0.00	0.00	
	Bond Fund Payment (Golf Course)	183,634.96	183,634.96	(183,634.96)	
	Tax warrant Payment		0.00	0.00	
	<u>PAYROLL</u>				
	Net Payroll	78,222.35	664,226.67		
	Employee Share Paid	24,655.22	199,758.29		
	<b>GROSS COMP Payroll</b>	<b>102,877.57</b>	<b>863,984.96</b>		
	Park Share Paid	15,664.45	119,261.19		
		<b>118,542.02</b>	<b>983,246.15</b>		


TAX LEVY BREAKDOWN FROM 2020 PAID IN 2021-2022

MAX RATE	DEPARTMENT	EXTENSION \$	TAX RATE	% OF RATE	\$ YTD
0.2500	GENERAL CORPORATE	799,704.19	0.2500	0.461087	613,122.36
0.0750	RECREATION PROG/FAC	239,911.26	0.0750	0.138325	183,935.24
	IMRF	15,034.44	0.0047	0.008668	11,526.12
	SOCIAL SECURITY	85,088.53	0.0266	0.049059	65,235.35
	LIABILITY INSURANCE	275,098.24	0.0860	0.158613	210,912.86
0.0050	AUDIT	12,155.50	0.0038	0.007008	9,318.77
	BOND #477	123,474.33	0.0386	0.071191	94,664.98
	BOND #509	183,931.96	0.0575	0.106049	141,016.80
0.0400	JOINT RECREATION				0.00
		1,734,398.45	0.5422	1.000000	1,329,732.47

December 10, 2021

**MEMORANDUM**

TO: Justin Brinkmeyer  
Director of Parks and Recreation

FROM: Joe Juneau 

RE: Legacy Golf Course  
Detention Ponds  
Proposed projects

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In reference to our meeting yesterday with Ryan Robertson, I wish to submit the following Summary of Topics discussed for your information and dissemination to the Park Board Members.

1. The Village of Pontoon Beach has received a Madison County Community Development Block Grant to resurface Kathy Drive and Bruene Drive. This resurfacing project is scheduled for the spring of 2022.
2. Kathy and Bruene Drive storm water flows through a gravity storm sewer system into the detention basin located on Park District property at the extension of Bruene Drive.
3. The detention basin described above was originally constructed when the Golf Course was built and is located partially on Park District Property and Partially on Village Green LLC Property. The detention basin has a 15" CMP pipe which connects this basin to the main fairway lake. At some point, undocumented a Gate Valve Structure was placed on the intake portion of the 15" pipe to control flow out of the detention basin described above.

In addition, the basin has become overgrown with trees and brush as well as become silted in. The flow out of this basin has become restricted based on the issues described above and is causing some pavement flooding issues on the Village Streets described above.

4. The Village has been contacted by the Apartment Developers K & H Properties along Bruene Drive requesting the Village assistance in improving the drainage within their development.
5. In addition, Madison County through the ARP Funding is considering a major storm sewer project between Long Lake and Horseshoe Lake, that if constructed will help improve the drainage situation all along Lake Drive including the Golf Course Ponds, which Mayor Parkinson has stipulated if the sewer is constructed, properties within Granite City will have the option of connections and under what conditions. Therefore, further discussions with the Park District will take place as this project is advanced.

6. The City of Granite City is proposing to clean out the existing detention basin located near the southwest corner of the Golf Course property. This work will probably take place next year.
7. The Village of Pontoon Beach is meeting with the developer next week and a Point of Discussion is the detention basin. As I understand, the Park District is of limited funding and so the following option was discussed:
  - ❖ The Park District would allow for a temporary construction easement to be granted to the Village of Pontoon Beach to clean up the basin on the golf course side, leaving the existing vegetative screen up along the apartments and trailer park. The Village would hire a contractor to perform the work, which would include the removal of trees and brush, install rip rap along the Golf course side and install flared end sections to the incoming pipes.
  - ❖ The existing gate valve would be allowed to remain in place in an open position at this time. In the future this gate valve maybe removed after getting approval from the Park District and have a flared end section installed to the 15" CMP pipe.
  - ❖ The Village work would be limited to property owned by the Park District and K & H Properties only at this time.
  - ❖ The Village contractor would access the detention basin from Bruene Drive, and all areas disturbed would be seeded and strawed.
  - ❖ The Park District would restrict play along the fairway during these construction operations. This work would be coordinated with the Golf Superintendent to limit any disruption to the park district.
  - ❖ This construction activity would be considered a phased approach to addressing the drainage in the area based on all the various discussion points described above.
8. Based on the above, the Village of Pontoon Beach requests the Park Districts' consideration of the attached Temporary Construction Easement provided funding for this construction can be secured.

If you have any questions or comments concerning the above, please advise.

cc: Mr. Ryan Robertson, Park District Attorney

STORM SEWER EASEMENT

Grantor: Granite City Park  
District

County: Madison

Owner(s): Village of Pontoon  
Beach

TEMPORARY CONSTRUCTION EASEMENT

THIS INDENTURE WITNESSETH, that the Grantor(s), GRANITE CITY PARK DISTRICT of this County of Madison and the State of Illinois, for and in consideration of the sum of One Dollar and No/100 (\$1.00) other good and valuable consideration in hand paid, the receipt of which is hereby acknowledged, hereby represent(s) that they own the fee simple to and by these presents grant the right-easement and privilege to enter upon the following described land unto the VILLAGE OF PONTOON BEACH, a municipal corporation, its successors, assigns and agents:

**SEE ATTACHED:**

**PARCEL ID NO: 17-1-20-10-00.000-017**

- ❖ The Park District would allow for a temporary construction easement to be granted to the Village of Pontoon Beach to clean up the basin on the golf course side, leaving the existing vegetative screen up along the apartments and trailer park. The Village would hire a contractor to perform the work, which would include the removal of trees and brush, install rip rap along the Golf course side and install flared end sections to the incoming pipes.
- ❖ The existing gate valve would be allowed to remain in place in an open position at this time. In the future this gate valve maybe removed after getting approval from the Park District and have a flared end section installed to the 15" CMP pipe.
- ❖ The Village work would be limited to property owned by the Park District and k & H Properties only at this time.
- ❖ The Village contractor would access the detention basin from Bruene Drive, and all areas disturbed would be seeded and strawed.
- ❖ The Park District would restrict play along the fairway during these construction operations. This work would be coordinated with the Golf Superintendent to limit any disruption to the park district.
- ❖ This construction activity would be considered a phased approach to addressing the drainage in the area based on all the various discussion points described above.



This project will only proceed once funding is secured.

The Village of Pontoon Beach shall cause the restoration of the Grantors property to a condition equivalent to that existing at the time of access.

The right, easement and privilege granted herein, shall terminate within (1) one year or upon final acceptance of the improvement, whichever is first by the Village of Pontoon Beach.

The Grantor, without limiting the interest above granted and conveyed, does hereby acknowledge that upon payment of the agreed consideration, all claims arising out of the above acquisition have been settled, including any diminution in value to any remaining property of the Grantor caused by the opening, improving and using the above-described premises for Storm Water Improvements. This acknowledgement does not waive any claim for trespass or negligence against the Grantee or Grantee's agents which may cause damage to the Grantor's remaining property.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Name)

STATE OF ILLINOIS     )  
  ) ss.  
COUNTY OF MADISON    )

I, a Notary Public, in and for said County and State, do hereby certify that \_\_\_\_\_, who is / are personally known to me to be the same person(s) whose name(s) are subscribed to the foregoing instrument appeared before me this day in person and acknowledged that they signed, sealed and delivered the said instrument as their free and voluntary act for the uses and purposes therein set forth, including the release and waiver of the rights of homestead.

Given under my hand and Notary Seal this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

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Notary Public

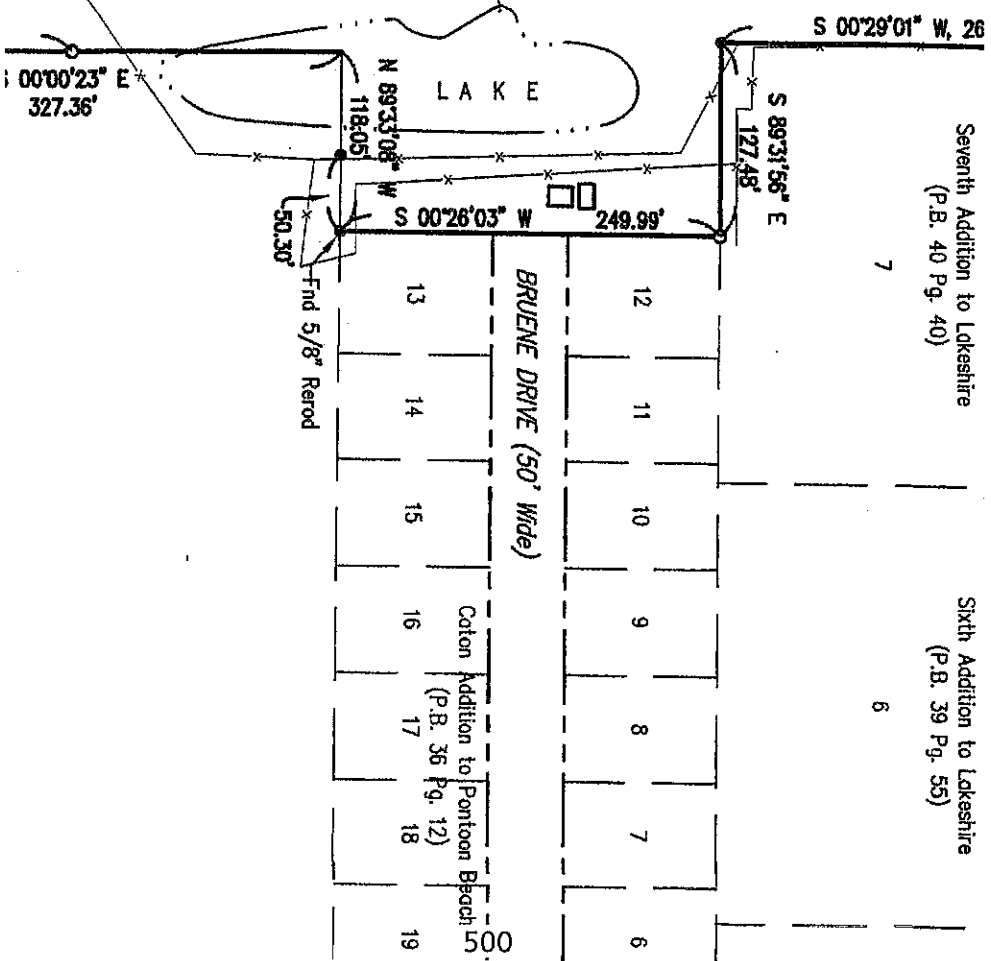
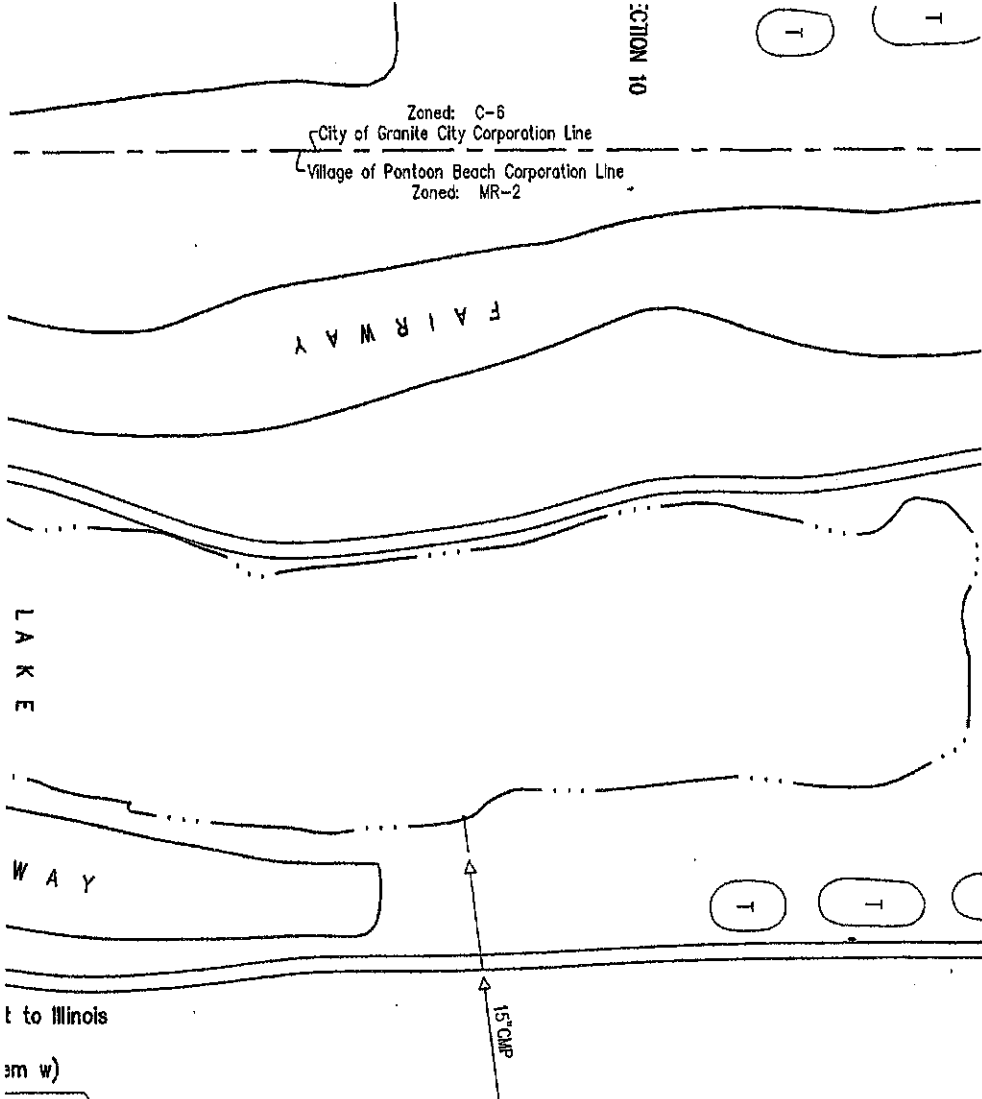
(SEAL)

This instrument prepared by, and return recorded to:

The Village of Pontoon Beach  
C/o Juneau Associates, Inc.  
2100 State Street, P.O. Box 1325  
Granite City, IL 62040

(3 of 3)

Zoned: C-6  
City of Granite City Corporation Line  
Village of Pontoon Beach Corporation Line  
Zoned: MR-2



Seventh Addition to Lakeshire  
(P.B. 40 Pg. 40)

Sixth Addition to Lakeshire  
(P.B. 39 Pg. 55)

BRUENE DRIVE (50' Wide)

- 13
- 14
- 15
- 16
- 17
- 18
- 19

Cotton Addition to Pontoon Beach  
(P.B. 36 Pg. 12)

Fnd 5/8" Rerod

00°00'23" E  
327.36'

N 89°33'06" W  
118.05'

S 00°26'03" W  
249.99'

S 00°29'01" W, 26

S 89°31'56" E  
127.48'

7

6

- 12
- 11
- 10
- 9
- 8
- 7
- 6

500

GRANITE CITY PARK DISTRICT  
GRANITE CITY, ILLINOIS

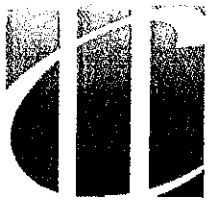
BASIC FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

APRIL 30, 2021

**DRAFT**

GRANITE CITY PARK DISTRICT  
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Board of Park Commissioners  
Granite City Park District  
Granite City, Illinois

Independent Auditor's Report

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Granite City Park District, Illinois, as of and for the year ended April 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1. Management is also responsible 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 error or fraud.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Granite City Park District, Illinois, as of April 30, 2021, and the respective changes in financial position – modified cash basis thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matter

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Granite City Park District's basic financial statements. The supplementary information on pages 25 through 37 are presented for purposes of additional analysis and are not a required part of the basic financial statements. We have applied certain limited procedures to the Notes on Pension Plan Funding Progress, on pages 26-28, and the Budgetary Comparison Schedules, on pages 29-33 and 36. These procedures consisted of inquiries of management about 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. The combining and individual nonmajor fund financial statements, on pages 34 and 35, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling the information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The Assessed Valuation, Tax Rates, Extensions and Collections, on page 37, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we express do not express an opinion or provide any assurance on them.

*Hughes, Cameron & Company, LLC*

Hughes, Cameron & Company, LLC  
December 13, 2021

GRANITE CITY PARK DISTRICT  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
APRIL 30, 2021

Total  
Governmental  
Activities

ASSETS

Current Assets:

Cash		\$ 1,536,911
Total Current Assets		1,536,911

Noncurrent Assets:

Cash - Restricted		304,704
Capital Assets, Net of Accumulated Depreciation		4,858,117
Total Noncurrent Assets		5,162,821

Total Assets		6,699,732
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LIABILITIES

Current Liabilities:

Bonds Payable		422,000
Capital Lease Payable		19,175
Total Current Liabilities		441,175

Long-Term Liabilities:

Bonds Payable		1,485,000
Capital Lease Payable		60,103
Total Long-Term Liabilities		1,545,103

Total Liabilities		1,986,278
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NET POSITION

Net Investment in Capital Assets		2,871,839
Restricted for Municipal Retirement		360,324
Restricted for Social Security		370,899
Restricted for Insurance		292,502
Restricted for Special Recreation		42,691
Restricted for Audit		25,018
Restricted for Capital Projects		294,144
Restricted for Debt Service		44,138
Restricted for Gymnastics		10,560
Unrestricted		401,339

Total Net Position		\$ 4,713,454
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The accompanying notes are an integral part of the financial statements.



GRANITE CITY PARK DISTRICT  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED APRIL 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants Contributions &amp; Reimbursements</u>	<u>Net (Expense) Revenue and Change in Net Assets</u>
Primary Government					
Governmental Activities:					
General Government	\$ 512,367	\$ -	\$ 79,794	\$ 6,389	\$ (426,184)
Parks	783,303	24,023	-	128,588	(630,692)
Concessions	23,574	2,718	-	-	(20,856)
Swimming Pool	152,468	7,758	-	-	(144,710)
Ice Rink	96,121	1,243	-	-	(94,878)
Golf Course	587,730	546,306	-	50,000	8,576
Recreation Program and Facilities	340,501	54,199	-	-	(286,302)
Interest on Long Term Debt	69,234	-	-	-	(69,234)
Total Primary Government	<u>\$ 2,565,298</u>	<u>\$ 636,247</u>	<u>\$ 79,794</u>	<u>\$ 184,977</u>	<u>(1,664,280)</u>

General Revenues:

Taxes:

Real Estate Tax	1,690,940
Replacement Taxes	540,654
Interest & Dividend Income	155
Miscellaneous Income	13,817
Total General Revenues	<u>2,245,566</u>

Change in Net Position 581,286

Net Position - Beginning 4,132,168

Net Position - Ending \$ 4,713,454

The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS  
APRIL 30, 2021

		Governmental Activities							
General Fund	Recreational Program and Facilities	Municipal Retirement	Social Security	Insurance	Capital Projects	Debt Service	Non-major Governmental Funds	Total Governmental Funds	
\$ 46,856	\$ 354,483	\$ 360,324	\$ 370,899	\$ 292,502	\$ -	\$ 44,138	\$ 67,709	\$ 1,536,911	
10,560	-	-	-	-	294,144	-	-	304,704	
<u>57,416</u>	<u>354,483</u>	<u>360,324</u>	<u>370,899</u>	<u>292,502</u>	<u>294,144</u>	<u>44,138</u>	<u>67,709</u>	<u>1,841,615</u>	
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities									
Total Liabilities									
Fund Balances:									
Restricted For:									
		Municipal Retirement	Social Security	Insurance	Capital Projects	Debt Service	Non-major Governmental Funds	Total Governmental Funds	
		360,324	370,899	292,502	294,144	44,138	67,709	1,841,615	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	294,144	-	-	294,144	
		-	-	-	-	44,138	-	44,138	
		-	-	-	-	-	-	-	
10,560		-	-	-	-	-	-	10,560	
46,856	354,483	-	-	-	-	-	-	401,339	
<u>57,416</u>	<u>354,483</u>	<u>360,324</u>	<u>370,899</u>	<u>292,502</u>	<u>294,144</u>	<u>44,138</u>	<u>67,709</u>	<u>1,841,615</u>	
Total Liabilities and Fund Balances									
\$ 57,416	\$ 354,483	\$ 360,324	\$ 370,899	\$ 292,502	\$ 294,144	\$ 44,138	\$ 67,709	\$ 1,841,615	

The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT  
RECONCILIATION OF THE STATEMENT OF ASSETS, LIABILITIES AND  
FUND BALANCE - MODIFIED CASH BASIS TO THE  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED APRIL 30, 2021

**Reconciliation to Statement of Net Position:**

Total Fund Balance - Governmental Funds	\$ 1,841,615
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities of \$11,406,462, net of accumulated depreciation of \$6,548,345 are not financial resources and, therefore, are not reported in the funds.	4,858,117
Capital debt obligations are not reported in the funds.	
Capital Leases	(79,278)
Notes & Bonds	(1,907,000)
Net position of governmental activities	\$ 4,713,454

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The accompanying notes are an integral part of the financial statements.

**GRANITE CITY PARK DISTRICT**  
**COMBINED STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,**  
**AND CHANGES IN FUND BALANCES-**  
**MODIFIED CASH BASIS- GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED APRIL 30, 2021**

	Governmental Activities								Total Governmental Funds
	General Fund	Recreational Program and Facilities Fund	Municipal Retirement	Social Security	Insurance	Capital Projects	Debt Service	Non-Major Governmental Funds	
<b>REVENUES RECEIVED:</b>									
Property Taxes	\$ 756,506	\$ 226,951	\$ 61,126	\$ 95,623	\$ 232,095	\$ -	\$ 306,535	\$ 12,104	\$ 1,690,940
Replacement Taxes	241,238	248,019	22,918	28,479	-	-	-	-	540,654
Interest & Dividends	155	-	-	-	-	-	-	-	155
Playgrounds and Parks	24,023	-	-	-	-	-	-	-	24,023
Program & Facility Fees	54,199	-	-	-	-	-	-	-	54,199
Concessions	2,718	-	-	-	-	-	-	-	2,718
Swimming Pool	7,758	-	-	-	-	-	-	-	7,758
Ice Rink	1,243	-	-	-	-	-	-	-	1,243
Golf Course Operations	546,306	-	-	-	-	-	-	-	546,306
Grants	103,879	-	-	-	-	-	-	-	103,879
Other	13,817	-	-	-	-	-	-	-	13,817
<b>Total Revenues Received</b>	<b>1,751,842</b>	<b>474,970</b>	<b>84,044</b>	<b>124,102</b>	<b>232,095</b>	<b>-</b>	<b>306,535</b>	<b>12,104</b>	<b>2,985,692</b>
<b>EXPENDITURES DISBURSED:</b>									
Administration	467,098	-	-	-	-	7,500	4,600	11,800	490,998
Operation and Maintenance									
Parks	550,661	-	-	-	-	-	-	-	550,661
Concessions	16,497	-	-	-	-	-	-	-	16,497
Swimming Pool	80,709	-	-	-	-	-	-	-	80,709
Ice Rink	49,358	-	-	-	-	-	-	-	49,358
Golf Course	422,566	-	-	-	-	148,356	-	-	570,922
Recreation Programs	-	195,929	-	-	-	-	-	-	195,929
Recreation Centers	-	79,666	-	-	-	-	-	-	79,666
Insurance	-	-	-	-	189,067	-	-	-	189,067
Retirement Contribution	-	-	63,662	-	-	-	-	-	63,662
FICA & Medicare	-	-	-	79,107	-	-	-	-	79,107
Debt Service	-	-	-	-	-	-	436,428	-	436,428
Principal	-	-	-	-	-	-	436,428	-	436,428
Interest	-	-	-	-	-	-	69,234	-	69,234
<b>Total Expenditures Disbursed</b>	<b>1,586,889</b>	<b>275,595</b>	<b>63,662</b>	<b>79,107</b>	<b>189,067</b>	<b>155,856</b>	<b>510,262</b>	<b>11,800</b>	<b>2,872,238</b>
Revenues Received Over (Under)									
Expenditures Disbursed	164,953	199,375	20,382	44,995	43,028	(155,856)	(203,727)	304	113,454
Other Financing Sources (Uses)									
Proceeds from Debt Issuance	-	-	-	-	-	450,000	182,000	-	632,000
Interfund Transfers In	-	-	-	-	-	-	65,853	-	65,853
Interfund Transfers (Out)	(34,042)	(11,811)	-	(1,402)	(17,796)	(802)	-	-	(65,853)
<b>Total Other Financing Sources (Uses)</b>	<b>(34,042)</b>	<b>(11,811)</b>	<b>-</b>	<b>(1,402)</b>	<b>(17,796)</b>	<b>449,198</b>	<b>247,853</b>	<b>-</b>	<b>632,000</b>
<b>Net Change in Fund Balance</b>	<b>130,911</b>	<b>187,564</b>	<b>20,382</b>	<b>43,593</b>	<b>25,232</b>	<b>293,342</b>	<b>44,126</b>	<b>304</b>	<b>745,454</b>
Fund Balances, Beginning of Year	(73,495)	166,919	339,942	327,306	267,270	802	12	67,405	1,096,161
<b>Fund Balances, End of Year</b>	<b>\$ 57,416</b>	<b>\$ 354,483</b>	<b>\$ 360,324</b>	<b>\$ 370,899</b>	<b>\$ 292,502</b>	<b>\$ 294,144</b>	<b>\$ 44,138</b>	<b>\$ 67,709</b>	<b>\$ 1,841,615</b>

The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,  
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS TO THE  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED APRIL 30, 2021

**Reconciliation to the Statement of Activities:**

Net change in fund balances - total governmental funds \$ 745,454

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

Proceeds from debt issuance is Other Financing Sources in the governmental funds, but a debt issuance increases long-term liabilities in the Statement of Net Position, and therefore is not reported on the Statement of Activities. (711,278)

Repayment of principal for both debt and capital lease obligations is an expenditure in the Governmental Funds, but reduces the liability in the Statement of Net Position, and therefore is not reported on the Statement of Activities. 436,428

Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capitalized Asset Purchases	412,244
Depreciation Expense	(301,562)
	410,682

Change in net position of governmental activities	\$ 581,286
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The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Granite City Park District have been prepared in conformity with the modified cash basis of accounting. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Granite City Park District are described below.

A. The Financial Reporting Entity

Granite City Park District is a governmental entity that provides governmental services and recreational program and facilities for constituents in the District. These financial statements present the government and its component units. Component units are legally separate entities for which the District is financially accountable. Component units, although legally separate entities, are part of the District's operations. The District does not have any component units that are required to be reported in these financial statements.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole within the limitations of the modified cash basis of accounting. They include all funds of the reporting entity except for fiduciary funds. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, net position or fund balance, revenues, and expenditures or expenses. The District's funds are organized into one major category: governmental. The District presently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is primary operating fund of the District or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures or expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.
2. Total assets, liabilities, revenues, or expenditures or expenses of the individual governmental funds are at least 5 percent of the corresponding total for all governmental funds combined.

Governmental Funds

General Fund - The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financial resources not accounted for and reported in another fund.

Debt Service Fund

Debt Service Funds are used to account for and report the accumulation of funds restricted or committed for the periodic payment of principal and interest on long-term debt.

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of the specific revenue sources that are either restricted or committed to expenditures for specified purposes other than debt service or capital projects. The reporting entity includes the following major special revenue funds:

1. The Recreational Program and Facilities Fund accounts for the taxes received and amounts paid for the upkeep of recreational centers and providing programs to area residents. The major sources of revenue are real estate and replacement taxes.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

Special Revenue Funds (continued)

- C. The Municipal Retirement Fund accounts for the taxes received and amounts paid for the District's portion of retirement expenses. The major sources of revenue are real estate taxes and replacement taxes.
- D. The Social Security Fund accounts for the taxes received and amounts paid for the District's portion of payroll taxes. The major source of revenues are real estate taxes and replacement taxes.
- E. The Insurance Fund accounts for the taxes received and amounts paid for insurance expenses. The major source of revenue is real estate taxes.

The reporting entity includes the following non-major special revenue funds:

- 1. The Special Recreation Fund accounts for the taxes received and amounts paid for special recreational programs. The major source of revenue is real estate taxes.
- 2. The Audit Fund accounts for the taxes received and amounts paid for an annual audit of the financial statements. The major source of revenue is real estate taxes.

Capital Project Funds

Capital Project Funds are used to account for and report financial resources restricted, committed, or assigned for capital outlays, including the acquisition or construction of specific capital facilities or other capital items.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus, as applied to the modified cash basis of accounting is used as appropriate:

- 1. All governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

The financial statements are presented in accordance with a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include investments, interfund receivables and payable, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus and Basis of Accounting (continued)

Basis of Accounting (continued)

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods or services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

D. Financial Position

Cash and Cash Equivalents

For the purpose of financial reporting, cash and cash equivalents include all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Investments

The District invests excess funds in certificates of deposit, repurchase agreements, passbooks, bankers' acceptances, and other available bank investments provided that approved securities are pledged to secure those funds on deposit in an amount equal to the amount of those funds. In addition, the District can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. All investments are carried at cost or amortized cost, which approximates market value. As of the date of the report, the District does not have investments.

Due From Other Funds or Governments

Receivable and payables to other funds or governments arising from cash transaction or events are recorded in the financial statements as a modification to the cash basis of accounting.

Restricted Assets

Certain proceeds of real estate taxes and replacement taxes, as well as resources set aside for their use, are classified as restricted assets on the statement of net assets because their use is limited by ordinance or purpose.

Capital Assets

In the government-wide financial statements, capital assets arising from cash transaction or events are accounted for as assets in the Statement of Net Position. The government generally defines capital assets as assets with an initial, individual cost of more than the varying threshold below, and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects when constructed.



GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Financial Position (continued)

Capital Assets (continued)

Depreciation of all exhaustible capital assets resulting from cash transactions or events is recorded as an expense in the Statement of Activities. Accumulated depreciation is shown in the Statement of Net Position. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Type of Property and Equipment</u>	<u>Capitalization Threshold</u>	<u>Estimated Useful Lives</u>
Land	\$ 3,000	-
Building	5,000	25 - 40 Years
Improvements	5,000	10 - 40 Years
Machinery & Equipment	2,000	5 - 25 Years
Office Equipment	1,000	5 - 10 Years
Infrastructure	5,000	15 - 40 Years

In the fund financial statements, capital assets arising as a result of cash transactions or events acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund at the time of acquisition.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations arising from cash transactions or events to be repaid from governmental resources are reported as liabilities in the government-wide statements. Bond premiums/discounts and issuance costs, when applicable, are deferred and amortized over the life of the bonds.

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, and repayment of principal and interest is reported as expenditures. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position/Fund Balance Classifications

Net position is classified and displayed in three components:

1. *Net invested in capital assets* - consists of capital assets, including restricted capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets.
2. *Restricted* - consists of restricted assets reduced by liabilities related to those assets, when there are limitations imposed on the use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
3. *Unrestricted* - net amounts of assets and liabilities that are not included in the determination of net investment in capital assets or the restricted components of net position.

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Financial Position (continued)

Fund Financial Statements

The difference among assets and liabilities is reported as fund balances and are divided into five classifications, as presented in the financial statements, based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of any interfund loans.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislations, such as District ordinances.

Enabling legislation authorized the District to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party, such as citizens, public interest groups, or the judiciary system to use resources created by enabling legislation only for the purposes specified by legislation.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action, such as an ordinance or resolution, of the District’s council. Those committed amounts cannot be used for any other purpose unless the District’s council removes or changes the specified use by taking the same type of action, such as an ordinance or resolution, it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by District council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The District currently has no committed fund balances.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by District council or a District official delegated that authority by District ordinance. The District currently has no assigned fund balances.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

The District has no formal minimum fund balance policies or any formal stabilization arrangements in place.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Program Revenues

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the Park District's taxpayers are reported as program revenues. The Park District has the following program revenues in each activity.

1. Parks - Rental income, sales of memorials and grants for repairs and/or improvements to facilities.
2. Concessions - Concession sales.
3. Pool - Admission fees, lesson fees, equipment rental, facility rental and grants for repairs and/or improvements to facilities.
4. Ice Rink - Admission fees, lesson fees, equipment rental, facility rental and grants for repairs and/or improvements to facilities.
5. Golf Course - Green fees, equipment rental, pro-shop sales and grants for repairs and/or improvements to facilities.
6. Recreation Program and Facilities - Program entry fees, recreation fees, facility entry fees, contributions and grants for repairs and/or improvements to facilities.

All other governmental revenues are reported as general revenues. All taxes are classified as general revenue even if restricted for a specific purpose.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

***Fund Financial Statements***

Interfund activity resulting from cash transactions or events, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

- *Interfund Loans* - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
- *Interfund Services* - Sales or purchases of goods and services between funds are reported as revenues and expenditures or expenses.
- *Interfund Reimbursements* - Repayments from funds responsible for certain expenditures or expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures or expenses in the respective funds.
- *Interfund Transfers* - Flows of assets from one fund to another when repayment is not expected and reported as transfers in and out.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Internal and Interfund Balances and Activities (continued)

*Government-Wide Financial Statements*

Interfund activity and balances resulting from cash transactions or events, if any, are eliminated or reclassified in the government-wide financial statements as follows:

- *Internal Balances* - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the "Governmental" columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
- *Internal Activities* - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities, except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers-Internal Activities. The effects of interfund services between fund, if any, are not eliminated in the Statement of Activities.

G. Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with the modified cash basis of accounting. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

H. Budgetary Control

Appropriation budgets are adopted on a basis consistent with the modified cash basis of accounting. Annual appropriated budgets are adopted for all governmental funds. All annual appropriations lapse at fiscal year-end.

Annually the District Board approves an ordinance adopting the appropriation which is the budgetary data reflected in these financial statements. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.

Budgets for the General and Special Revenue Funds are adopted on the cash basis and the budget was not amended.

I. Compensated Absences

Employees of the District are entitled to paid absences depending upon job classification, length of service and other factors. Since the District prepares its financial statements on the modified cash basis of accounting as explained in Note 1 to the financial statements, no liability for these amounts has been recorded in the financial statements. The District's policy is to recognize the costs of compensated absences when actually paid to employees.

J. Advertising Costs

It is the policy of the District to expense all advertising costs as incurred.

K. Inventories

Inventory has not been recorded in the General Fund. This cost is recorded as an expenditure and charged to operations at the time the items are purchased.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 2. CASH AND DEPOSITS

State statutes authorize the Park District to make deposits in interest bearing depository accounts in federally insured and/or state chartered bank and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of governmental securities, The Illinois Funds, and annuities.

At April 30, 2020, the District's deposits were comprised of interest bearing checking accounts, with the following values:

	<u>Carrying</u>	<u>Bank</u>
	<u>Amount</u>	<u>Balance</u>
Cash and Cash Equivalents:		
Cash in Bank	\$ 1,841,615	\$ 1,909,377
Total Deposits	\$ 1,841,615	\$ 1,909,377

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the Park District's deposits may not be returned to it. As of April 30, 2021, the Park District had uninsured cash balances of \$59,663.

Interest Rate Risk – The District's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The policy also requires diversification of the investment portfolio via length of maturity as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – As of April 30, 2021, the District was not exposed to credit risk.

Concentration of Credit Risk – As of April 30, 2021, the District did not have a concentration of credit risk.

Foreign Currency Risk – As of April 30, 2021, the District had no foreign currency risk.

NOTE 3. PROPERTY TAXES

The Park District's property tax is levied prior to December each year on the assessed value listed as of the prior January 1 for all real property located in the District. Property taxes are an enforceable lien on property as of January 1.

Property taxes are due in four installments. The first installment is generally due in July, the second in September, the third in October, and the final in December.

On the modified cash basis of accounting, property taxes are recognized as revenue when received by the District. Accordingly, assessed but uncollected taxes are not reflected in the Park District's basic financial statements.

The 2019 assessed valuation for property taxes collected in fiscal year ended April 30, 2021 is \$307,223,574. The tax rate for 2019, which represents the property taxes collected in fiscal year ended April 30, 2021, is \$0.5588 per \$100 assessed valuation.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 4. RISK MANAGEMENT

The Park District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees health and life; and natural disasters. The Park District is a member of Illinois Parks Association Risk Services (IPARKS). IPARKS is a self-insurance pool initiated by the Illinois Association of Park Districts as a common risk management and insurance program for park districts in Illinois.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Park District continues to carry commercial insurance for all other risks of loss, including health and life and disability insurance for its employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 5. CAPITAL ASSETS

The Park District's capital asset activity, resulting from modified cash basis transactions, for the year ended April 30, 2021, was as follows:

Governmental Activities	<u>Balance</u> <u>May 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>April 30</u>
Capital Assets Not Being Depreciated:				
Land	\$ 1,471,893	\$ -	\$ -	\$ 1,471,893
Capital Assets Being Depreciated:				
Building	3,957,391	-	-	3,957,391
Improvements	3,893,738	145,878	-	4,039,616
Machinery/Equipment	1,639,741	266,366	-	1,906,107
Office Equipment	31,455	-	-	31,455
Total Capital Assets Being Depreciated	<u>9,522,325</u>	<u>412,244</u>	<u>-</u>	<u>9,934,569</u>
Total Capital Assets at Historical Costs	<u>10,994,218</u>	<u>412,244</u>	<u>-</u>	<u>11,406,462</u>
Less Accumulated Depreciation for:				
Building	(2,663,552)	(83,773)	-	(2,747,325)
Improvements	(2,194,191)	(154,397)	-	(2,348,588)
Machinery/Equipment	(1,360,340)	(62,252)	-	(1,422,592)
Office Equipment	(28,700)	(1,140)	-	(29,840)
Total Accumulated Depreciation	<u>(6,246,783)</u>	<u>(301,562)</u>	<u>-</u>	<u>(6,548,345)</u>
Total Capital Assets, Being Depreciated, Net	<u>3,275,542</u>	<u>110,682</u>	<u>-</u>	<u>3,386,224</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,747,435</u>	<u>\$ 110,682</u>	<u>\$ -</u>	<u>\$ 4,858,117</u>

Depreciation was charged to functions as follows in the Statement of Activities:

Governmental Activities:	
Administration	\$ 5,949
Parks	92,009
Concessions	1,757
Swimming Pool	60,078
Ice Rink	35,837
Recreation Programs	16,616
Recreation Centers	1,658
Golf Course	87,658
Total Depreciation Expense-Governmental Activities	<u>\$ 301,562</u>

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 6. OUTSTANDING DEBT AND CAPITAL LEASES

The following is a summary of the current year changes in the Park District's outstanding debt and capital leases arising from cash transactions:

	<u>May 1,</u> <u>2020</u>	<u>Issued</u>	<u>Retired</u>	<u>April 30,</u> <u>2021</u>	<u>Amount</u> <u>Due Within</u> <u>One Year</u>
<u>CAPITAL LEASES</u>					
\$74,087 lease purchase of mowers, payable in 24 installments over 4 years, with interest of 2.68%.	\$ 19,428	\$ -	\$ (19,428)	\$ -	\$ -
\$79,278 lease purchase of golf course equipment, payable in 24 installments over 4 years, with interest of 2.25%.	-	79,278	-	79,278	19,175
Total Capital Leases	<u>\$ 19,428</u>	<u>\$ 79,278</u>	<u>\$ (19,428)</u>	<u>\$ 79,278</u>	<u>\$ 19,175</u>
<u>NOTES FROM DIRECT BORROWINGS</u>					
\$600,000 General Obligation Park Bond, Series 2016, payable in annual installments with interest of 2.61 to 2.73%.	240,000	-	(120,000)	120,000	120,000
\$182,000 General Obligation Refunding Park Bonds, Series 2019, payable in a single installment with interest of 1.38%.	182,000	-	(182,000)	-	-
\$182,000 General Obligation Refunding Park Bonds, Series 2020, payable in a single installment with interest at .98%.	-	182,000	-	182,000	182,000
\$450,000 General Obligation Park Bond, Series 2021, payable in annual installments with interest at 2.00 to 2.45%.	-	450,000	-	450,000	-
\$2,100,000 General Obligation Park Bond (Alternative Revenue Source), Series 2009, payable in annual installments with interest of 4.74%.	1,270,000	-	(115,000)	1,155,000	120,000
Total Notes From Direct Borrowings	<u>\$ 1,692,000</u>	<u>\$ 632,000</u>	<u>\$ (417,000)</u>	<u>\$ 1,907,000</u>	<u>\$ 422,000</u>

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 6. OUTSTANDING DEBT AND CAPITAL LEASES (continued)

Debt service requirements by year are as follows:

<u>Year Ended</u> <u>April 30,</u>	<u>Capital Leases</u>		<u>Bonds &amp; Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 19,175	\$ 1,234	\$ 422,000	\$ 59,807
2023	19,358	1,282	220,000	52,940
2024	20,039	836	225,000	48,749
2025	20,706	376	230,000	44,690
2026	-	-	235,000	40,628
2027-2031	-	-	575,000	90,125
	<u>\$ 79,278</u>	<u>\$ 3,728</u>	<u>\$ 1,907,000</u>	<u>\$ 336,939</u>

NOTE 7. STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of December 31, 2020	<u>\$ 319,881,674</u>
Debt Limit, 5.75% of Assessed Valuation	\$ 18,393,196
Less, Applicable Indebtedness	<u>831,278</u>
Legal Debt Margin	<u>\$ 17,561,918</u>

NOTE 8. DEFINED BENEFIT PENSION PLAN

***IMRF Plan Description***

The Employer's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Employer's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

***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).

All three IMRF benefit plans have two tiers. 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.



GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 8. DEFINED BENEFIT PENSION PLAN (continued)

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

***Employees Covered by Benefit Terms***

As of December 31, 2020, the following employees were covered by the benefit terms:

Number of:	
Retirees and Beneficiaries currently receiving benefits	23
Inactive Plan Members entitled to but not yet receiving benefits	21
Active Plan Members	27
Total	71

***Contributions***

As set by statute, the Employer's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer's annual contribution rate for calendar year 2020 was 8.29%. For the fiscal year ended April 30, 2021 the Employer contributed \$63,662 to the plan. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

***Net Pension Liability***

The Employer's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

***Actuarial Assumptions***

The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based table of rates that are specific to the type of eligibility condition, last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
- 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.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 8. DEFINED BENEFIT PENSION PLAN (continued)

*Actuarial Assumptions (continued)*

- 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 as of December 31, 2020 are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	5.00%
International Equity	18%	6.00%
Fixed Income	28%	1.30%
Real Estate	9%	6.20%
Alternative Investments	7%	2.85-6.95%
Cash Equivalents	1%	0.70%
Total	100%	

Since the prior measurement date of December 31, 2019, the Illinois Municipal Retirement Fund changed the following assumptions for the measurement date of December 31, 2020:

- The Inflation Rate decreased from 2.50% to 2.25%.
- The Salary Increases decreased from 3.35% to 14.25% to 2.85% to 13.75%.
- The Projected Retirement Age from the Experience-based table of rates changed from the 2017 valuation pursuant to an experience study of the period 2014-2016 to the 2020 valuation pursuant to an experience study of the period 2017-2019.
- The IMRF specific mortality table for non-disabled retirees, disable retirees, and active members changed from the fully generational projection scale MP-2017 (base year 2015) to the Pub-2010, Amount-Weighted, below-median income, General, Male and Female, scale MP-2020.

*Single Discount Rate*

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 8. DEFINED BENEFIT PENSION PLAN (continued)

*Changes in the Net Pension Liability*

For the Calendar Year Ended December 31, 2020

<b>A. Total Pension Liability</b>	
1. Service Cost	\$ 74,215
2. Interest on the Total Pension Liability	284,004
3. Changes of benefit terms	-
4. Difference between expected and actual experience of the Total Pension Liability	57,145
5. Changes of assumptions	(17,479)
6. Benefit payments, including refunds of employee contributions	(190,733)
7. Net change in total pension liability	207,152
8. Total pension liability - beginning	3,975,555
9. Total pension liability - ending	<u>\$ 4,182,707</u>
<b>B. Plan fiduciary net position</b>	
1. Contributions - employer	\$ 61,855
2. Contributions - employee	33,576
3. Net investment income	578,225
4. Benefit payments, including refunds of employee contributions	(190,733)
5. Other (Net Transfer)	(79,822)
6. Net change in plan fiduciary net position	403,101
7. Plan fiduciary net position - beginning	4,037,889
8. Plan fiduciary net position - ending	<u>\$ 4,440,990</u>
<b>C. Net Position Liability/(Asset)</b>	<u>\$ (258,283)</u>
<b>D. Plan fiduciary net position as a percentage of the total pension liability</b>	<u>106.18%</u>
<b>E. Covered Valuation Payroll</b>	<u>\$ 746,136</u>
<b>F. Net pension liability as a percentage of covered valuation payroll</b>	<u>-34.62%</u>

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 4,685,518	\$ 4,182,707	\$ 3,780,354
Plan Fiduciary Net Position	4,440,990	4,440,990	4,440,990
Net Pension Liability/(Asset)	<u>\$ 244,528</u>	<u>\$ (258,283)</u>	<u>\$ (660,636)</u>

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 8. DEFINED BENEFIT PENSION PLAN (continued)

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

For the year ended April 30, 2021, the Employer recognized pension expense of \$63,662. Since the Park District uses the modified cash basis of accounting, amounts for deferred inflows and outflows of resources were not recognized for the year ended April 30, 2021.

NOTE 9. OPERATING LEASES

In December 2015, the District entered into an agreement to lease golf carts for the golf course. The total rent paid for the golf carts during the year ending April 30, 2021, was \$34,650. The original lease agreement stated payments of \$7,217 shall be made on the first of the month for months May thru October, until October 31, 2020, on which date the lease was set to expire. During the year, the District extended their lease by 1 year and the lessor agreed to reduce the remaining payments under the original lease agreement and extension to \$4,950.

In September 2015, the District entered into an agreement to lease a copy machine. The total rent paid for the copy machine during the year ending April 30, 2021, was \$508. The lease agreement expired in August 2020.

In March 2020, the District entered into an agreement to lease a copy machine. The total rent paid for the copy machine during the year ending April 30, 2021, was \$1,264. The lease agreement expires in March 2025.

Future minimum lease payments under the above-mentioned leases are as follows:

<u>Fiscal Year</u> <u>Ending April 30,</u>	<u>Future Minimum</u> <u>Lease Payments</u>
2022	\$ 26,028
2023	1,278
2024	1,278
2025	1,172
	<u>\$ 29,756</u>

NOTE 10. INTERFUND TRANSFERS AND BALANCES

Transfers are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis. Resources are accumulated in a fund to support and simplify the administration of various projects or programs.

Transfers between funds of the primary government for the year ended April 30, 2021 were as follows:

Major Funds		
General Fund	\$ -	\$ (34,042)
Recreational Program & Facility Fund	-	(11,811)
Social Security	-	(1,402)
Insurance	-	(17,796)
Capital Projects	-	(802)
Debt Service	65,853	-
Total Transfers	\$ 65,853	\$ (65,853)

GRANITE CITY PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2021

NOTE 11. RESTRICTED FUNDS

During the prior year, the District started accepting donations for the benefit of one of the District's gymnastics teams. The donations are restricted by the donor for the benefit of the gymnastics team. As the gymnastic team incurs expenditures, the District remits payment to the requested vendors. As of April 30, 2021, the District had restricted funds for the gymnastics team of \$10,560.

NOTE 12. RISKS AND UNCERTAINTIES

In December 2019, a novel strain of coronavirus spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or financial results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

NOTE 13. SUBSEQUENT EVENTS

The District has evaluated subsequent events as of December 13, 2021, the date on which the financial statements were available to be issued. In September 2021, the District entered into an agreement to lease golf carts for the golf course. The agreement is set to start February 1, 2022 and end on December 31, 2027 and states payments of \$7,700 shall be made on the first of the month for months May thru October, for years 2022 thru 2027.

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GRANITE CITY PARK DISTRICT

SUPPLEMENTARY INFORMATION

**DRAFT**

GRANITE CITY PARK DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION - NOTES ON PENSION PLAN  
APRIL 30, 2021

Schedule of Changes in Net Pension Liability and Related Ratios

	<u>December 31,</u>					
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability						
Service Cost	\$ 74,215	\$ 76,006	\$ 72,327	\$ 81,840	\$ 85,153	\$ 86,250
Interest on the Total Pension Liability	284,004	273,938	261,579	261,578	246,812	240,658
Benefit Changes	-	-	-	-	-	-
Difference between Expected and Actual Experience	57,145	(20,123)	26,786	(46,025)	34,569	(93,903)
Assumption Changes	(17,479)	-	104,888	(111,506)	(4,197)	3,961
Benefit Payments and Refunds	(190,733)	(189,449)	(163,905)	(198,318)	(138,084)	(161,860)
Net Change in Total Pension Liability	207,152	140,372	301,675	(12,431)	224,253	75,106
Total Pension Liability - Beginning	3,975,555	3,835,183	3,533,508	3,545,939	3,321,686	3,246,580
Total Pension Liability - Ending (A)	<u>\$ 4,182,707</u>	<u>\$ 3,975,555</u>	<u>\$ 3,835,183</u>	<u>\$ 3,533,508</u>	<u>\$ 3,545,939</u>	<u>\$ 3,321,686</u>
Plan Fiduciary Net Position						
Employer Contributions	\$ 61,855	\$ 42,204	\$ 61,324	\$ 62,732	\$ 74,528	\$ 71,341
Employee Contributions	33,536	32,636	30,938	31,262	35,340	32,792
Pension Plan Net Investment Income	578,225	660,998	(195,080)	581,878	211,014	16,133
Benefit Payments and Refunds	(190,733)	(189,449)	(163,905)	(198,318)	(138,084)	(161,860)
Other	(79,822)	(62,975)	49,772	(48,999)	19,586	(73,437)
Net Change in Plan Fiduciary Net Position	403,101	483,414	(216,951)	428,555	202,384	(115,031)
Plan Fiduciary Net Position - Beginning	4,037,889	3,554,475	3,771,426	3,342,871	3,140,487	3,255,518
Plan Fiduciary Net Position - Ending (B)	<u>\$ 4,440,990</u>	<u>\$ 4,037,889</u>	<u>\$ 3,554,475</u>	<u>\$ 3,771,426</u>	<u>\$ 3,342,871</u>	<u>\$ 3,140,487</u>
Net Pension Liability - Ending (A) - (B)	<u>\$ (258,283)</u>	<u>\$ (62,334)</u>	<u>\$ 280,708</u>	<u>\$ (237,918)</u>	<u>\$ 203,068</u>	<u>\$ 181,199</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	<u>106.18%</u>	<u>101.57%</u>	<u>92.68%</u>	<u>106.73%</u>	<u>94.27%</u>	<u>94.54%</u>
Covered Valuation Payroll	<u>\$ 746,136</u>	<u>\$ 682,920</u>	<u>\$ 687,496</u>	<u>\$ 694,704</u>	<u>\$ 785,343</u>	<u>\$ 728,712</u>
Net Pension Liability as a Percentage of Covered Valuation Payroll	<u>-34.62%</u>	<u>-9.13%</u>	<u>40.83%</u>	<u>-34.25%</u>	<u>25.86%</u>	<u>24.87%</u>

GRANITE CITY PARK DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION -  
NOTES ON PENSION PLAN  
APRIL 30, 2021

Schedule of Employer Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 71,341	\$ 71,341	\$ -	\$ 728,712	9.79%
2016	74,529	74,529	-	785,343	9.49%
2017	62,732	62,732	-	694,704	9.03%
2018	61,324	61,324	-	687,496	8.92%
2019	42,204	42,204	-	682,920	6.18%
2020	61,855 *	61,855	-	746,136	8.29%

Notes to Schedules:

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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GRANITE CITY PARK DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION -  
NOTES ON PENSION PLAN  
APRIL 30, 2021

*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 Contribution Rate\**

**Valuation Date:**

**Notes**

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine 2020 Contribution Rates**

<b>Actuarial Cost Method:</b>	Aggregate Entry Age Normal
<b>Amortization Method:</b>	Level Percentage of Payroll, Closed
<b>Remaining Amortization Period:</b>	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 23-year closed period Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 18 years for most employers (three employers were financed over 27 years and four others were financed over 28 years).
<b>Asset Valuation Method:</b>	5-Year smoothed market; 20% corridor
<b>Wage Growth:</b>	3.25%
<b>Price Inflation:</b>	2.50%
<b>Salary Increases:</b>	3.35% to 14.25% including inflation
<b>Investment Rate of Return:</b>	7.25%
<b>Retirement Age:</b>	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 – 2016.
<b>Mortality:</b>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
<b>Other Information:</b>	
<b>Notes</b>	There were no benefit changes during the year.

**\*Based on Valuation Assumptions used in the December 31, 2018 actuarial valuation.**

Since the prior measurement date of December 31, 2019, the Illinois Municipal Retirement Fund changed the following assumptions for the measurement date of December 31, 2020:

- Investment Rate of Return decreased from 7.50% to 7.25%

GRANITE CITY PARK DISTRICT  
 BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
 GENERAL FUND AND RECREATION PROGRAM AND FACILITIES FUND  
 FOR THE YEAR ENDED APRIL 30, 2021

	GENERAL FUND			RECREATION PROGRAM AND FACILITIES FUND		
	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance
REVENUES RECEIVED:						
Property Taxes	\$ 840,000	\$ 756,506	\$ (83,494)	\$ 251,500	\$ 226,951	\$ (24,549)
Replacement Taxes	241,238	241,238	-	140,482	248,019	107,537
Interest & Dividends	750	155	(595)	-	-	-
Playgrounds and Parks	-	-	-	20,000	-	(20,000)
Concessions	62,000	2,718	(59,282)	-	-	-
Swimming Pool	42,000	7,758	(34,242)	-	-	-
Ice Rink	200,000	1,243	(198,757)	-	-	-
Golf Course Operations	400,000	546,306	146,306	-	-	-
Grants	127,736	103,879	(23,857)	-	-	-
Other	98,786	92,038	(6,748)	-	-	-
Total Revenues Received	<u>2,012,510</u>	<u>1,751,841</u>	<u>(260,669)</u>	<u>411,982</u>	<u>474,970</u>	<u>62,988</u>
EXPENDITURES DISBURSED:						
Administration	615,331	467,098	148,233	-	-	-
Operation and Maintenance						
Parks	531,265	550,661	(19,396)	-	-	-
Concessions	77,960	16,497	61,463	-	-	-
Swimming Pool	132,671	80,709	51,962	-	-	-
Ice Rink	231,650	49,358	182,292	-	-	-
Golf Course	423,638	422,566	1,067	-	-	-
Recreation Programs	-	-	-	308,042	195,929	112,113
Recreation Centers	-	-	-	198,335	79,666	118,669
Total Expenditures Disbursed	<u>2,012,510</u>	<u>1,586,889</u>	<u>425,621</u>	<u>506,377</u>	<u>275,595</u>	<u>230,782</u>
Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>\$ 164,952</u>	<u>\$ 164,952</u>	<u>\$ (94,395)</u>	<u>\$ 199,375</u>	<u>\$ 293,770</u>

GRANITE CITY PARK DISTRICT  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED APRIL 30, 2021

	CAPITAL PROJECTS FUND		
	Original and Final Budget	Actual	Variance
REVENUES RECEIVED:			
Property Taxes	\$ -	\$ -	\$ -
Total Revenues Received	-	-	-
EXPENDITURES DISBURSED:			
Administration	-	7,500	(7,500)
Other Construction	14,000	148,356	(134,356)
Total Expenditures Disbursed	14,000	155,856	(141,856)
Revenues Received Over (Under) Expenditures Disbursed	\$ (14,000)	\$ (155,856)	\$ (141,856)

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GRANITE CITY PARK DISTRICT  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
SPECIAL REVENUE FUNDS - MUNICIPAL RETIREMENT FUND AND SOCIAL SECURITY FUND  
FOR THE YEAR ENDED APRIL 30, 2021

	<u>MUNICIPAL RETIREMENT FUND</u>			<u>SOCIAL SECURITY FUND</u>		
	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES RECEIVED:						
Property Taxes	\$ 15,000	\$ 61,126	\$ 46,126	\$ 85,000	\$ 95,623	\$ 10,623
Replacement Taxes	18,000	22,918	4,918	35,280	28,479	(6,801)
Total Revenues	<u>33,000</u>	<u>84,044</u>	<u>51,044</u>	<u>120,280</u>	<u>124,102</u>	<u>3,822</u>
EXPENDITURES DISBURSED:						
Retirement Contribution	50,000	63,662	(13,662)	-	-	-
FICA & Medicare Contributions	-	-	-	98,000	79,107	18,893
Total Expenditures	<u>50,000</u>	<u>63,662</u>	<u>(13,662)</u>	<u>98,000</u>	<u>79,107</u>	<u>18,893</u>
Revenues Received Over (Under) Expenditures Disbursed	<u>\$ (17,000)</u>	<u>\$ 20,382</u>	<u>\$ 37,382</u>	<u>\$ 22,280</u>	<u>\$ 44,995</u>	<u>\$ 22,715</u>

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GRANITE CITY PARK DISTRICT  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
SPECIAL REVENUE FUNDS - INSURANCE FUND  
FOR THE YEAR ENDED APRIL 30, 2021

	<u>INSURANCE FUND</u>		
	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES RECEIVED:			
Property Taxes	\$ 251,500	\$ 232,095	\$ (19,405)
Total Revenues	<u>251,500</u>	<u>232,095</u>	<u>(19,405)</u>
EXPENDITURES DISBURSED:			
Insurance	<u>247,313</u>	<u>189,067</u>	<u>58,246</u>
Total Expenditures	<u>247,313</u>	<u>189,067</u>	<u>58,246</u>
Revenues Received Over (Under) Expenditures Disbursed	<u>\$ 4,187</u>	<u>\$ 43,028</u>	<u>\$ 38,841</u>

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GRANITE CITY PARK DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
APRIL 30, 2021

**BASIS OF ACCOUNTING**

The budget is prepared on the cash basis of accounting as applied to the governmental funds in the basic financial statements. Revenues and expenditures are reported when they result from cash transactions. There are no reconciling items between budgetary inflows and outflows and revenues and expenditures reported in the Fund Financial Statements.

**COMPLIANCE AND ACCOUNTABILITY**

By its nature as a local government unit, the Park District is subject to various federal, state and local laws and contractual regulations. For the year ended April 30, 2021, the following expenditures exceeded appropriations:

1. Parks expenditures exceeded appropriations by \$19,396.
2. Capital Projects - Other Construction expenditures exceeded appropriations by \$134,356.
3. Capital Projects - Administration expenditures exceeded appropriations by \$7,500.
4. Municipal Retirement expenditures exceeded appropriations by \$13,662.

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GRANITE CITY PARK DISTRICT  
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS  
NON-MAJOR GOVERNMENTAL FUNDS  
APRIL 30, 2021

	<u>Special Recreation</u>	<u>Audit</u>	<u>Total Non-major Governmental Funds</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 42,691	\$ 25,018	\$ 67,709
Total Assets	<u>42,691</u>	<u>25,018</u>	<u>67,709</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted For:			
Special Recreation	42,691	-	42,691
Audit	<u>-</u>	<u>25,018</u>	<u>25,018</u>
Total Liabilities and Fund Balances	<u>42,691</u>	<u>\$ 25,018</u>	<u>\$ 67,709</u>

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GRANITE CITY PARK DISTRICT  
COMBINING STATEMENT OF  
REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS - NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Special Recreation</u>	<u>Audit</u>	<u>Total Non-major Governmental Funds</u>
<b>REVENUES RECEIVED:</b>			
Property Taxes	\$ -	\$ 12,104	\$ 12,104
Total Revenues	-	12,104	12,104
<b>EXPENDITURES DISBURSED:</b>			
Administration	-	11,800	11,800
Total Expenditures	-	11,800	11,800
Revenues Received Over (Under) Expenditures Disbursed	-	304	304
<b>Other Financing Sources (Uses)</b>			
Proceeds from Bond and Warrant Issue	-	-	-
Interfund Transfers In	-	-	-
Interfund Transfers (Out)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	304	304
Fund Balances, Beginning of Year	42,691	24,714	67,405
Fund Balances, End of Year	\$ 42,691	\$ 25,018	\$ 67,709

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GRANITE CITY PARK DISTRICT  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
SPECIAL REVENUE FUNDS - AUDIT FUND  
BUDGETED NON-MAJOR GOVERNMENTAL FUND  
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES RECEIVED:			
Property Taxes	\$ 12,000	\$ 12,104	\$ 104
Total Revenues	<u>12,000</u>	<u>12,104</u>	<u>104</u>
EXPENDITURES DISBURSED:			
Administration	<u>12,000</u>	<u>11,800</u>	<u>200</u>
Total Expenditures	<u>12,000</u>	<u>11,800</u>	<u>200</u>
Revenues Received Over (Under) Expenditures Disbursed	<u>\$ -</u>	<u>\$ 304</u>	<u>\$ 304</u>

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GRANITE CITY PARK DISTRICT  
SCHEDULE OF ASSESSED VALUATION, TAX RATE AND EXTENSIONS  
APRIL 30, 2021

LEVY RATES

Levy Year	Rate Setting Assessed Valuation	Total Levy	General	Recreation Program & Facilities	Retirement	Social Security	Liability Insurance	Audit	Joint Recreation	Bond & Interest
2011	\$ 333,856,325	0.5058	0.2500	0.0750	0.0180	0.0210	0.0815	0.0023	0.0015	0.0565
2012	322,797,734	0.5455	0.2500	0.7500	0.0217	0.0279	0.1085	0.0050	0.0016	0.0558
2013	311,074,011	0.5729	0.2500	0.0750	0.0290	0.0531	0.0997	0.0050	0.0017	0.0594
2014	309,996,241	0.5716	0.2500	0.0750	0.0339	0.0394	0.1075	0.0050	0.0017	0.0591
2015	307,938,353	0.5716	0.2500	0.0750	0.0341	0.0325	0.1137	0.0050	0.0017	0.0596
2016	309,742,989	0.5875	0.2500	0.0750	0.0339	0.0323	0.0827	0.0050	0.0017	0.1069
2017	298,290,991	0.5948	0.2500	0.0750	0.0285	0.0336	0.0755	0.0050	0.0017	0.1255
2018	298,678,948	0.5594	0.2500	0.0750	0.0218	0.0335	0.0694	0.0041	0.0000	0.1056
2019	307,223,574	0.5588	0.2500	0.0750	0.0202	0.0316	0.0767	0.0040	0.0000	0.1013
2020	319,881,674	0.5422	0.2500	0.0750	0.0045	0.0266	0.0860	0.0038	0.0000	0.0961
	Maximum Rate		0.2500	0.0750	No Max	No Max	No Max	0.0050	0.0400	No Max

LEVY DOLLARS

2011	\$ 1,688,646	\$ 834,641	\$ 250,392	\$ 60,094	\$ 70,110	\$ 272,093	\$ 7,679	\$ 5,008	\$ 188,629
2012	1,760,807	806,969	242,091	70,045	90,058	350,225	16,139	5,165	180,115
2013	1,782,143	777,685	233,306	90,211	165,180	310,141	15,554	5,288	184,778
2014	1,771,939	774,991	232,497	105,089	122,138	333,246	15,500	5,270	183,208
2015	1,760,176	769,846	230,954	105,007	100,080	350,126	15,397	5,235	183,531
2016	1,819,740	774,357	232,307	105,003	100,047	256,157	15,487	5,266	331,116
2017	1,774,235	745,727	223,718	85,013	100,226	225,210	14,915	5,071	374,355
2018	1,670,810	746,697	224,009	65,112	100,058	207,283	12,246	-	315,405
2019	1,716,765	768,059	230,418	62,059	97,083	235,640	12,289	-	311,217
2020	1,734,398	799,704	239,911	15,034	85,089	275,098	12,156	-	307,406

RESOLUTION

A RESOLUTION DIRECTING THE DIRECTOR  
OF PARKS TO SEEK COMPETITIVE BIDS  
FOR SURVEILLANCE EQUIPMENT FOR  
GRANITE CITY PARK DISTRICT PROPERTY

WHEREAS, the Granite City Park District is desirous of purchasing surveillance equipment for the Park Surveillance Project to monitor park property; and

WHEREAS, the Park District is desirous of soliciting bids for the Park Surveillance Project; and

WHEREAS, Illinois Statute 70 ILCS 1205/8-1(c) requires all contracts for supplies, material or work involving an expenditure in excess of \$20,000.00 to be awarded to the lowest responsible bidder, after due advertisement; and

WHEREAS, it is in the best interest of the citizens of the Granite City Park District that the Park District solicit competitive bids for the Park Surveillance Project in accordance with Illinois Statute.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GRANITE CITY PARK DISTRICT.

1. That the Director of Parks is to take all steps necessary to seek competitive bids for the Park Surveillance Project in accordance with Illinois Statute.

PASSED this 15<sup>th</sup> day of December, 2021.

APPROVED this 15<sup>th</sup> day of December, 2021.

\_\_\_\_\_  
PRESIDENT

ATTEST:

\_\_\_\_\_  
SECRETARY

**RESOLUTION**

**A RESOLUTION APPROVING SERVICE AGREEMENT  
WITH JOHNSON CONTROLS, INC.**

WHEREAS, the Granite City Park District is the owner of certain HVAC equipment used in the operation of the ice rink in Wilson Park in Granite City, Illinois; and

WHEREAS, the Park District has previously entered into a Service Agreement with Johnson Controls, Inc., for the maintenance of said HVAC equipment; and

WHEREAS, the Park District is desirous of entering into the Service Agreement with Johnson Controls, Inc., in substantially the form attached hereto as Exhibit A; and

WHEREAS, it is in the best interest of the citizens of the Granite City Park District that the Park District maintain a service agreement for said equipment; and

WHEREAS, the Board of Commissioners wishes to authorize execution of said Service Agreement for and in behalf of the Park District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GRANITE CITY PARK DISTRICT:

1. That the Service Agreement between the Granite City Park District and Johnson Controls, Inc., in substantially the form attached hereto as Exhibit A, is hereby approved, adopted and ratified.
2. The Director of Parks is authorized to execute said Service Agreement for and on behalf of the Granite City Park District.

PASSED this 15<sup>th</sup> day of December, 2021.

APPROVED this 15<sup>th</sup> day of December, 2021.

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary  
91024.1

**Planned Service Agreement**

Customer Name : GRANITE CITY PARK DISTRICT  
Address: 2900 BENTON ST GRANITE CITY, IL 62040-3568  
Proposal Date: 09/20/2021  
Estimate #: 1-17S13L31

**Scope of Service**

Johnson Controls, Inc. ("JCI") and the Customer (collectively the "Parties") agree Preventative Maintenance Services, as defined in Schedule A ("Services"), will be provided by JCI at the Customer's facility. This Planned Service Agreement, the Equipment List, Supplemental Price and Payment Terms, Terms and Conditions, and Schedules attached hereto and incorporated by this reference as if set forth fully herein (collectively the "Agreement"), cover the rights and obligations of both the Customer and JCI.

**Extended Service Options for Premium Coverage**

If Premium Coverage is selected, on-site repair services to the equipment will be provided as specified in this Agreement for the equipment listed in the attached Equipment List.

**Equipment List**

Only the equipment listed in the Equipment List will be covered as part of this Agreement. Any changes to the Equipment List must be agreed upon in writing by both Parties.

**Refrigerant Charges**

Refrigerant is not included under this Agreement and will be billed separately to the Customer by JCI.

**Price and Payment Terms**

The total Contract Price for JCI's Services during the 1st year of the Original Term is \$10873.00. This amount will be paid to JCI in Annual installments. Pricing for each subsequent year of a multiyear original term is set forth in the Supplemental Price and Payment Terms. All payments will be due and payable within 30 days of the invoice date and such timely payment by Customer shall be a condition precedent to JCI's obligation to perform its Services. A penalty of one and a half percent (1.5%) of the amount due per month shall accrue for payments received after the payment due date. Renewal price adjustments are set forth in the Terms and Conditions.

Invoices will be sent to the following location:

GRANITE CITY PARK DIST  
 BENTON & OREGON ST  
 GRANITE CITY,IL 62040

In lieu of paper invoices sent to the location above, invoices should be emailed to the following email address: \_\_\_\_\_

**This proposal is valid for thirty days from the proposal date.**

**JOHNSON CONTROLS Inc.**

By Rudy Showalter	By:
Signature:	Signature:
Title: Service Manager	Title:
Date:	Date:
Signature:	Customer PO#:
Title:	Date:

JCI Branch: **JOHNSON CONTROLS ST LOUIS MO CB - 0N10**  
 Address: **2280 BALL DR**  
**SAINT LOUIS, MO 631468602**  
 Branch Phone: **(866) 680-8103**  
 Branch Email: \_\_\_\_\_



## Equipment Tasking

### Chiller, Water Cooled, Scroll, 121-240 Tons

#### Comprehensive

- Use appropriate eye protection in work environment
- Use appropriate Head protection on worksite
- Use appropriate hand gloves on worksite
- Use and follow the JCI safety policy for Fall Protection while performing work
- Use and follow the JCI Ladder Safety processes while performing work
- Use and follow the JCI Lock-out Tag-out on all electrical machinery
- Use appropriate Arc/flash personal protective equipment on voltages over 240 volts
- Use and follow the JCI safety policy for working with CFC, HCFC and HRC refrigerants
- Use and follow the JCI process for handling and working with Used Oil
- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Review control panel for proper operation and recorded fault histories
- Conduct refrigerant leak check
- Check for proper crank case heater operation (if applicable)
- Perform lock-out and tag-out procedure
- Inspect contactors for wear
- Check and tighten electrical connections
- Perform preventative procedures to flow proving devices
- Check for unusual noise and vibration
- Check overall condition of unit
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

#### Condenser Tube Brushing (removal and replacement of one head only)

- Use appropriate eye protection in work environment
- Use appropriate Head protection on worksite
- Use appropriate hand gloves on worksite
- Use and follow the JCI safety policy for Fall Protection while performing work
- Use and follow the JCI Ladder Safety processes while performing work
- Use and follow the JCI Lock-out Tag-out on all electrical machinery
- Use appropriate Arc/flash personal protective equipment on voltages over 240 volts
- Use and follow the JCI Ground Fault Circuit Interrupter safety process while working with electrical tool and equipment
- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Isolate tubes
- Drain water from tubes
- Remove head
- Mechanically brush tubes
- Replace gasket
- Replace head
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

#### Operational

- Use appropriate eye protection in work environment
- Use appropriate Head protection on worksite
- Use appropriate hand gloves on worksite



JOHNSON CONTROLS PLANNED SERVICE PROPOSAL  
PREPARED FOR GRANITE CITY PARK DISTRICT

Use and follow the JCI safety policy for Fall Protection while performing work  
Use and follow the JCI Ladder Safety processes while performing work  
Use and follow the JCI Lock-out Tag-out on all electrical machinery  
Use appropriate Arc/flash personal protective equipment on voltages over 240 volts  
Use and follow the JCI safety policy for working with CFC, HCFC and HRC refrigerants  
All work must be performed in accordance with Johnson Controls safety policies  
Check with appropriate customer representative for operational deficiencies  
Review control panel for proper operation and recorded fault histories  
Check for proper condenser and chilled water flow  
Check system pressures and temperatures  
Check refrigerant charge (sight glass)  
Check for visual signs of refrigerant/oil leak(s)  
Check for unusual noise and vibration  
Check overall condition of unit  
Record and log all operating parameters  
Document tasks performed during visit and report any observations to appropriate customer representative

Seasonal Start-up

Use appropriate eye protection in work environment  
Use appropriate Head protection on worksite  
Use appropriate hand gloves on worksite  
Use and follow the JCI safety policy for Fall Protection while performing work  
Use and follow the JCI Ladder Safety processes while performing work  
Use and follow the JCI Lock-out Tag-out on all electrical machinery  
Use appropriate Arc/flash personal protective equipment on voltages over 240 volts  
Use and follow the JCI safety policy for working with CFC, HCFC and HRC refrigerants  
Use and follow the JCI process for handling and working with Used Oil  
All work must be performed in accordance with Johnson Controls safety policies  
Check with appropriate customer representative to coordinate the startup of the system  
Remove shutdown tag from unit  
Verify the chilled water valves are in their proper operating position  
Check for proper condenser and chilled water flow  
Start the chiller  
Review control panel for proper operation and recorded fault histories  
Check system pressures and temperatures  
Check refrigerant charge (sight glass)  
Check for visual signs of refrigerant/oil leak(s)  
Check for unusual noise and vibration  
Check overall condition of unit  
Record and log all operating parameters  
Document tasks performed during visit and report any observations to appropriate customer representative

**Cooling Tower, Spray Distribution, <300 Tons**

Oil Change (Gear Box)

Use appropriate eye protection in work environment  
Use appropriate Head protection on worksite  
Use appropriate hand gloves on worksite  
Use and follow the JCI safety policy for Fall Protection while performing work  
Use and follow the JCI Ladder Safety processes while performing work  
Use and follow the JCI Lock-out Tag-out on all electrical machinery  
Use and follow the JCI process for handling and working with Used Oil  
All work must be performed in accordance with Johnson Controls safety policies

JOHNSON CONTROLS PLANNED SERVICE PROPOSAL  
PREPARED FOR GRANITE CITY PARK DISTRICT

- Check with appropriate customer representative for operational deficiencies
- Remove used oil
- Refill unit with new manufacturer recommended oil
- Energize unit
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Operational

- Use appropriate eye protection in work environment
- Use appropriate Head protection on worksite
- Use appropriate hand gloves on worksite
- Use and follow the JCI safety policy for Fall Protection while performing work
- Use and follow the JCI Ladder Safety processes while performing work
- Use and follow the JCI Lock-out Tag-out on all electrical machinery
- Use appropriate Arc/flash personal protective equipment on voltages over 240 volts
- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Check condition of sump and basin
- Check for proper operation of make up water controller
- Check for proper condenser water temperature control (if applicable)
- Check operation of bypass valve (if applicable)
- Check condition of tower fill
- Check for spray nozzle blockage
- Check fan mechanical drive system
- Check belt(s) (if applicable)
- Check operation of basin heater (if applicable)
- Check for unusual noise and vibration
- Check overall condition of unit
- Document tasks performed during visit and report any observations to appropriate customer representative

Seasonal Shut-down

- Use appropriate eye protection in work environment
- Use appropriate Head protection on worksite
- Use appropriate hand gloves on worksite
- Use and follow the JCI safety policy for Fall Protection while performing work
- Use and follow the JCI Ladder Safety processes while performing work
- Use and follow the JCI Lock-out Tag-out on all electrical machinery
- Use appropriate Arc/flash personal protective equipment on voltages over 240 volts
- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Assure condenser pump(s) and tower fan(s) are disabled
- Shut off cooling tower make up
- Drain tower and basin
- Remove belts from drive (if applicable)
- Paint drive sheaves (if applicable)
- Drain condenser water lines below roof line (if applicable)
- Check operation of heat trace on condenser water and make up water lines (if applicable)
- Tag cooling tower out of service
- Remove and dispose any debris from any maintenance activity
- Document tasks performed during visit and report any observations to appropriate customer representative

Tower Cleaning

- Use appropriate eye protection in work environment
- Use appropriate Head protection on worksite
- Use appropriate hand gloves on worksite

JOHNSON CONTROLS PLANNED SERVICE PROPOSAL  
PREPARED FOR GRANITE CITY PARK DISTRICT

Use and follow the JCI safety policy for Fall Protection while performing work  
Use and follow the JCI Ladder Safety processes while performing work  
Use and follow the JCI Lock-out Tag-out on all electrical machinery  
Use appropriate Arc/flash personal protective equipment on voltages over 240 volts  
All work must be performed in accordance with Johnson Controls safety policies  
Check with appropriate customer representative for operational deficiencies  
Drain tower and basin  
Remove soot and debris  
Clean basin  
Fill tower and basin  
Remove and dispose any debris from any maintenance activity  
Document tasks performed during visit and report any observations to appropriate customer representative

**Pump, Chilled Water, 11-50 HP**

Comprehensive

Use appropriate eye protection in work environment  
Use appropriate Head protection on worksite  
Use appropriate hand gloves on worksite  
Use and follow the JCI safety policy for Fall Protection while performing work  
Use and follow the JCI Ladder Safety processes while performing work  
Use and follow the JCI Lock-out Tag-out on all electrical machinery  
Use appropriate Arc/flash personal protective equipment on voltages over 240 volts  
All work must be performed in accordance with Johnson Controls safety policies  
Check with appropriate customer representative for operational deficiencies  
Check for leaks  
Check coupling  
Lubricate pump and motor bearing(s) per manufacturer's recommendation  
Record and log all operating parameters  
Check for unusual noise and vibration  
Check overall condition of unit  
Document tasks performed during visit and report any observations to appropriate customer representative

Operational

Use appropriate eye protection in work environment  
Use appropriate Head protection on worksite  
Use appropriate hand gloves on worksite  
Use and follow the JCI safety policy for Fall Protection while performing work  
Use and follow the JCI Ladder Safety processes while performing work  
Use and follow the JCI Lock-out Tag-out on all electrical machinery  
Use appropriate Arc/flash personal protective equipment on voltages over 240 volts  
All work must be performed in accordance with Johnson Controls safety policies  
Check with appropriate customer representative for operational deficiencies  
Check for leaks  
Check pressures  
Visually inspect coupling  
Check for unusual noise and vibration  
Check overall condition of unit  
Document tasks performed during visit and report any observations to appropriate customer representative

**Pump, Condenser, 0-10 HP**

JOHNSON CONTROLS PLANNED SERVICE PROPOSAL  
PREPARED FOR GRANITE CITY PARK DISTRICT

Comprehensive

- Use appropriate eye protection in work environment
- Use appropriate Head protection on worksite
- Use appropriate hand gloves on worksite
- Use and follow the JCI safety policy for Fall Protection while performing work
- Use and follow the JCI Ladder Safety processes while performing work
- Use and follow the JCI Lock-out Tag-out on all electrical machinery
- Use appropriate Arc/flash personal protective equipment on voltages over 240 volts
- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Check for leaks
- Check coupling
- Lubricate pump and motor bearing(s) per manufacturer's recommendation
- Record and log all operating parameters
- Check for unusual noise and vibration
- Check overall condition of unit
- Document tasks performed during visit and report any observations to appropriate customer representative

Operational

- Use appropriate eye protection in work environment
- Use appropriate Head protection on worksite
- Use appropriate hand gloves on worksite
- Use and follow the JCI safety policy for Fall Protection while performing work
- Use and follow the JCI Ladder Safety processes while performing work
- Use and follow the JCI Lock-out Tag-out on all electrical machinery
- Use appropriate Arc/flash personal protective equipment on voltages over 240 volts
- All work must be performed in accordance with Johnson Controls safety policies
- Check with appropriate customer representative for operational deficiencies
- Check for leaks
- Check pressures
- Visually inspect coupling
- Check for unusual noise and vibration
- Check overall condition of unit
- Document tasks performed during visit and report any observations to appropriate customer representative

**Supplemental Price & Payment Terms (Applies to Multi-Year Contracts Only)**

Year	Total Annual Dollar Amount	Payment Frequency
Year1	\$10873.00	Annually
Year2	\$11199.00	Annually
Year3	\$11535.00	Annually
Year4	\$11882.00	Annually
Year5	\$12239.00	Annually
Year6	\$12607.00	Annually
Year7	\$12986.00	Annually
Year8	\$13376.00	Annually
Year9	\$13778.00	Annually
Year10	\$14192.00	Annually

**Special Additions and Exceptions**

10% off current labor street rate  
 Parts, labor and refrigerant covered on the two new chillers for 10 years

## **Maintenance Report November/December 2021**

- Stands set for Calvary church**
- Stage set for Christmas program**
- Built float for parade**
- Cleaned up limbs at parks**
- Christmas lights hung at Civic park**
- Filters changed in HVAC units**
- Leaf mulching**
- Trash Disposal**
- Preventative maintenance on equipment**
- Fixed break on split rail fence**
- Set lincoln place for parties and events**

**Thanks,**

**Brad**

**NOVEMBER 2021 POOL REPORT**

	MONTH			YTD		
	Quantity	Rate	Total	Quantity	Rate	Total
RESIDENT CHILD		\$ 5.00	\$ -	1232	\$ 5.00	\$ 6,160.00
RESIDENT ADULT		\$ 6.00	\$ -	304	\$ 6.00	\$ 1,824.00
RESIDENT SENIOR		\$ 5.00	\$ -	61	\$ 5.00	\$ 305.00
CHILD 1/2 PRICE		\$ 2.50	\$ -	68	\$ 2.50	\$ 170.00
ADULT 1/2 PRICE		\$ 3.00	\$ -	32	\$ 3.00	\$ 96.00
SENIOR 1/2 PRICE		\$ 2.50	\$ -	3	\$ 2.50	\$ 7.50
RESIDENT ADULT SWIM		\$ 3.00	\$ -	175	\$ 3.00	\$ 525.00
NON-RESIDENT CHILD		\$ 8.00	\$ -	2605	\$ 8.00	\$ 20,840.00
NON-RESIDENT ADULT		\$ 9.00	\$ -	1159	\$ 9.00	\$ 10,431.00
NON-RESIDENT SENIOR		\$ 8.00	\$ -	71	\$ 8.00	\$ 568.00
NON-RESIDENT ADULT SWIM		\$ 4.00	\$ -	63	\$ 4.00	\$ 252.00
RESIDENT CHILD PUNCH CARD		\$ 45.00	\$ -	0	\$ 45.00	\$ -
RESIDENT ADULT PUNCH CARD		\$ 54.00	\$ -	0	\$ 54.00	\$ -
RESIDENT SENIOR PUNCH CARD		\$ 45.00	\$ -	0	\$ 45.00	\$ -
NON-RESIDENT CHILD PUNCH CARD		\$ 72.00	\$ -	0	\$ 72.00	\$ -
NON-RESIDENT ADULT PUNCH CARD		\$ 81.00	\$ -	0	\$ 81.00	\$ -
NON-RESIDENT SENIOR PUNCH CARD		\$ 72.00	\$ -	0	\$ 72.00	\$ -
AM DAYCARE		\$ 2.00	\$ -	0	\$ 2.00	\$ -
AQUA AEROBICS		\$ 5.00	\$ -	0	\$ 5.00	\$ -
SENIOR SWIM		\$ -	\$ -	0	\$ -	\$ -
SEASON PASS		\$ -	\$ -	0	\$ -	\$ -
RAIN CHECKS		\$ -	\$ -	0	\$ -	\$ -
COUPON		\$ -	\$ -	0	\$ -	\$ -
SUMMER REC		\$ -	\$ -	0	\$ -	\$ -

SWIMMERS

START-UP						
LOCKERS		\$ 0.50	\$ -	275	\$ 0.50	\$ 137.50
SWIM DIAPER		\$ 1.00	\$ -	0	\$ 1.00	\$ -
GOGGLES		\$ 1.50	\$ -	0	\$ 1.50	\$ -
T-SHIRT		\$ 2.50	\$ -	0	\$ 2.50	\$ -
SPLASH BALLS		\$ 1.00	\$ -	0	\$ 1.00	\$ -
NOSE/EAR PLUGS		\$ 2.50	\$ -	0	\$ 2.50	\$ -

ITEMS/OFFICE

	MONTH	YTD
RECEIPTS	\$ -	\$ 41,316.00
CREDIT CARD RECEIPTS		\$ 10,990.50
CASH DEPOSITS		\$ 36,047.70
OVER/UNDER	\$ -	\$ 5,722.20

ADO

	MONTH	YTD
WAGES		\$ 71,305.61
CAPITAL EXPENDITURES		\$ -
REPAIRS	\$ 576.00	\$ 16,406.09
RESALE ITEMS		\$ -
SUPPLIES		\$ 2,080.35
ELECTRIC	\$ 532.69	\$ 12,612.35
GAS	\$ 67.59	\$ 786.18
WATER	\$ 420.29	\$ 9,691.55
TELEPHONE		\$ 1,245.06
CHEMICALS		\$ 13,683.49
SALES TAX		\$ -
STARTING CASH		\$ -
REFUND		\$ -
CONTINGENT		\$ 668.09
PAINT		\$ 996.92

EXPENSES

	MONTH	YTD
DEPOSITS	\$ -	\$ 47,040.45
PASSES		\$ -
POOL RENTAL		\$ -
STARTING CASH		\$ -
RES SWIM LESSONS		\$ -
NON-RES SWIM LESSONS		\$ -
RES AQUA AEROBICS		\$ -
NON-RES AQUA AEROBICS		\$ -
RES LIFE GUARD CLASS		\$ 1,200.00
NON-RES LIFE GUARD CLASS		\$ -
CPR/CHALLENGE		\$ -

MATERIALS/POOL

TOTAL REVENUE	\$ -	\$ 48,240.45
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\$ +

	MONTH	YTD
NET SUMMARY=	\$ (3,596.57)	\$ (81,235.24)

\$ -

TOTAL EXPENSE	\$ 1,596.57	\$ 129,475.69
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**GRANITE CITY PARK DISTRICT - ICE RINK**  
MONTHLY FINANCIAL REPORT  
Nov-22

	MONTH		
	Quantity	Rate	Total
<b>PUBLIC SESSIONS</b>			
Resident Child	30	\$ 4.00	\$ 120.00
Resident Adult	21	\$ 5.00	\$ 105.00
Resident Senior		\$ 4.00	\$ -
Non-Resident Child	568	\$ 5.00	\$ 2,840.00
Non-Resident Adult	133	\$ 6.00	\$ 798.00
Non-Resident Senior	10	\$ 5.00	\$ 50.00
Skate Rental	531	\$ 2.00	\$ 1,062.00
Season Pass		\$ -	\$ -
Other Coupon		\$ -	\$ -

	YEAR-TO-DATE		
	Quantity	Rate	Total
	32	\$ 4.00	\$ 128.00
	23	\$ 5.00	\$ 115.00
	0	\$ 4.00	\$ -
	587	\$ 5.00	\$ 2,935.00
	136	\$ 6.00	\$ 816.00
	10	\$ 5.00	\$ 50.00
	544	\$ 2.00	\$ 1,088.00
	#VALUE!	\$ -	#VALUE!
	0	\$ -	\$ -

**IN-HOUSE HOCKEY**

Stick Time	99	\$ 6.00	\$ 594.00
Drop-In Hockey	18	\$ 10.00	\$ 180.00
Freestyle Skate	20	\$ 5.00	\$ 100.00

	99	\$ 6.00	\$ 594.00
	18	\$ 10.00	\$ 180.00
	20	\$ 5.00	\$ 100.00

**HOCKEY GAME ADMISSIONS**

MVCHA Game 1	1,560	\$ 3.00	\$ 4,680.00
MVCHA Game 2	1,811	\$ 3.00	\$ 5,433.00
MVCHA Game 3		\$ 3.00	\$ -
MVCHA JV 1		\$ 3.00	\$ -
MVCHA JV 2		\$ 3.00	\$ -

	1,560	\$ 3.00	\$ 4,680.00
	1,811	\$ 3.00	\$ 5,433.00
	0	\$ 3.00	\$ -
	0	\$ 3.00	\$ -
	0	\$ 3.00	\$ -

**PRODUCT SALES**

Stick Tape		\$ 3.00	\$ -
Skate Laces	1	\$ 3.00	\$ 3.00
Mouthguard		\$ 2.00	\$ -
Skate Sharpening		\$ 5.00	\$ -

	0	\$ 3.00	\$ -
	1	\$ 3.00	\$ 3.00
	0	\$ 2.00	\$ -
	2	\$ 5.00	\$ 10.00

**ICE CONTRACT**

Ice Contract Payment Totals	\$	43,806.54
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Register Receipts	\$	15,965.00
Cash Deposits	\$	13,093.00
Credit Card Receipts	\$	2,872.00
Total Over/Under	\$	-
Ice Contract Totals	\$	43,806.54
Net Income from Sales	\$	59,771.54

REVENUE	MONTH	YTD
Net Income from Sales	\$ 59,771.54	\$ 91,115.98
Passes	\$ -	\$ -
Election Rental	\$ -	\$ -
Resident Skate Lessons	\$ 855.00	\$ 3,458.00
Non-Resident Skate Lessons	\$ 684.00	\$ 3,060.00
Hockey League	\$ 300.00	\$ 1,100.00
Donations	\$ -	\$ -
Starting Cash	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 61,610.54</b>	<b>\$ 98,733.98</b>

	MONTH	YTD
Total Revenue	\$ 61,610.54	\$ 98,733.98
Total Expenses	\$ 23,437.98	\$ 43,859.47
Net Income/Loss	\$ 38,172.56	\$ 54,874.51

EXPENDITURES	MONTH	YTD
Wages	\$ 11,689.67	\$ 17,189.63
Rental Skates	\$ -	\$ -
Capital	\$ 624.22	\$ 624.22
MTCE Contract	\$ -	\$ 984.22
Zamboni Fuel	\$ -	\$ 374.81
Zamboni Blades	\$ -	\$ -
Repairs	\$ 1,728.72	\$ 6,712.02
Ice Rink Supplies	\$ 1,179.25	\$ 1,779.20
Electric & Gas	\$ 3,480.43	\$ 7,140.77
Telephone	\$ 545.06	\$ 2,528.26
Water	\$ 1,387.15	\$ 3,003.24
Water Treatment	\$ 716.50	\$ 1,074.75
Paint	\$ 2,025.15	\$ 2,086.52
Refunds Issued	\$ -	\$ -
HS Hockey Admin Refund	\$ -	\$ -
Sales Tax Payment	\$ -	\$ -
Extermination Services	\$ -	\$ 300.00
Change Money	\$ -	#VALUE!
Contingent	\$ 61.83	\$ 61.83
Police Services for Games	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 23,437.98</b>	<b>\$ 43,859.47</b>



**Daily Concession Report**

Friday, November 26, 2021

PRODUCT	STAND						AMNT	RATE	TOTAL
	POOL/RINK	POOL	4-D	MAIN	LOMAN	WORTHEN			
<b>BEVERAGES</b>									
Bottled Water	3						3	\$ 1.25	\$ 3.75
16 oz. Fountain Soda	7						7	\$ 1.25	\$ 8.75
24 oz. Fountain Soda	9						9	\$ 1.75	\$ 15.75
32 oz. Fountain Soda	9						9	\$ 2.25	\$ 20.25
Hot Tea (Small-Medium)							0	\$ 1.50	\$ -
Gatorade	6						6	\$ 2.25	\$ 13.50
Amp							0	\$ 3.00	\$ -
Kickstart/Bottled Soda	2						2	\$ 2.75	\$ 5.50
20 oz. Water / Med Emp	1						1	\$ 0.50	\$ 0.50
32 oz. Water/ Lg Emp	2						2	\$ 0.75	\$ 1.50
16 oz. Siberian Chill							0	\$ 2.25	\$ -
Nesquik Milk	13						13	\$ 2.00	\$ 26.00
16 oz. Coffee/Cappuccino	3						3	\$ 2.00	\$ 6.00
20 oz. Coffee/Cappuccino	3						3	\$ 2.50	\$ 7.50
Can Soda							0	\$ 1.00	\$ -

<b>FOOD</b>									
Nachos	6						6	\$ 3.00	\$ 18.00
Extra Cheese	13						13	\$ 0.75	\$ 9.75
Candy/Small Popcorn	2						2	\$ 1.00	\$ 2.00
Chocolate, Skittles, Chips Slim Jim	17						17	\$ 1.25	\$ 21.25
Hot Dog	1						1	\$ 2.25	\$ 2.25
Pretzel	12						12	\$ 3.25	\$ 39.00
Bosco Sticks	5						5	\$ 3.00	\$ 15.00
Hamburger	1						1	\$ 2.75	\$ 2.75
Cookies							0	\$ 1.50	\$ -
Popcorn- Lg Bag							0	\$ 2.25	\$ -
Pizza Rolls /Slice							0	\$ 2.50	\$ -
Cheeseburger	1						1	\$ 3.00	\$ 3.00
Pretzel- Jalapeno Stuffed							0	\$ 3.50	\$ -
Whole Pizza							0	\$ 9.00	\$ -
Fresh Fruit							0	\$ 0.75	\$ -
Chicken Strips							0	\$ 3.75	\$ -
Chicken Strip Combo							0	\$ 6.50	\$ -
Burger Combo							0	\$ 6.00	\$ -
French Fries							0	\$ 2.50	\$ -
Cheese Fries							0	\$ 3.25	\$ -
Toasted Ravioli							0	\$ 4.00	\$ -
Bottled Coffe							0	\$ 2.75	\$ -

<b>SUMMER REC SALES</b>									
Hand Warmers							0	\$ 1.25	\$ -
Stick Tape/Grip Tape	2						2	\$ 3.25	\$ 6.50
Skate Laces							0	\$ 3.50	\$ -
Mouthguard							0	\$ 2.50	\$ -
Stick Wax							0	\$ 5.00	\$ -

<b>MISC PRODUCT SALES</b>									
Helmet Repair Kit							0	\$ 5.00	\$ -
New							0	\$ -	\$ -
New							0	\$ -	\$ -
STAND QUANTITY SOLD	118	0	0	0	0	0	118		
STAND RECEIPT TOTAL	\$ 228.50	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 228.50

<b>STAND TOTALS</b>									
	POOL/RINK	POOL	4-D	MAIN	LOMAN	WORTHEN			
Cash Totals	\$ 189.00						Total Cash Collected	\$	189.00
Credit Card Transactions	\$ 39.50						Total Credit Transaction	\$	39.50
Under/Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Total Under/Over	\$	-
							Day Net Income	\$	228.50

<b>OTHER RECEIPTS</b>	
Gatorade Machine (Brown Rec)	
Gatorade Machine (Ice Rink)	
Soda Machine (Ice Rink)	
Soda Machine (Outside Rink)	
Snack Machine	
Special Event	
OTHER RECEIPTS TOTAL	\$ -

<b>DEPOSIT TOTALS</b>	
\$ 189.00	Stand Deposit
\$ -	Other Receipts Deposit
\$ 189.00	BANK DEPOSIT
\$ 39.50	Credit Card Transaction Total
\$ 228.50	GRAND TOTAL

