



JUNE 2020 Board Report



**GLENCOE PARK DISTRICT
REGULAR BOARD MEETING
Tuesday, June 16, 2020 – 7:00pm
Committee of the Whole Meeting
-Via Zoom Audio/Video Conference-**

Consistent with the requirements of the Illinois Compiled Statutes 5 ILCS 120/1 through 120/6 (Open Meetings Act), notices of this meeting were posted.
Meeting Location: Takiff Center, 999 Green Bay Road, Glencoe, IL 60022

AGENDA

- I. Call to Order
- II. Roll Call
- III. Consent Agenda Items
 - A. Minutes of May 19, 2020 Regular Board Meeting (pgs. 5-30)
 - B. Minutes of June 2, 2020 Committee of the Whole Meeting (pgs. 31-33)
 - C. Approval of the Bills (pgs. 34-47)
- IV. Matters from the Public
- V. Financial Report (pgs. 48-51)
- VI. Discussion of FY2019/20 Annual Audit Report, Management Letter, Other (pgs. 52-165)
- VII. Discussion to Preliminary 2019 Final Tax Extension (pgs. 166-167)
- VIII. Discussion of Resolution Authorizing Benefit Protection Leave Service for COVID-19 Related Furlough Time (pgs. 168-172)
- IX. Staff Reports
 - A. Business (pgs. 174-182)
 - B. Recreation and Facilities (pgs. 183-189)
 - C. Parks and Maintenance (pgs. 190-191)
- X. Executive Director's Report (pgs. 192-195)
- XI. Action Items
 - A. Acceptance of Fiscal Year 2019/20 Annual Audit (pg. 196)
 - B. Approval of Resolution Authorizing Benefit Protection Leave Service for COVID-19 Related Furlough Time (pg. 196)
- XII. Other Business
- XIII. Executive Session
 - A. Personnel 5ILCS 120/2(c)(1)
- XIV. Adjournment

The Glencoe Park District is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or facilities, are asked to contact the Park District at 847-835-3030. Executive Director Email: lsheppard@glencoeParkDistrict.com

SEE BELOW FOR ZOOM LOG IN AND PUBLIC COMMENT INFORMATION...

The Board of Park Commissioners welcomes public comments during all meetings.

1. All speakers must submit public comments via email to lsheppard@glencoeParkDistrict.com up until 15 minutes prior to the scheduled meeting. The email must include the speaker's name (address is optional).
2. Public comments will be read aloud by a member of the Park Board or the Executive Director during the scheduled meeting.
3. Each person is limited to one (1) email submission for public comment not exceeding 250 words. All comments will be limited to three (3) minutes per person and no longer than 30 minutes for all comments.
4. All comments must be civil in nature. Email comments will be rejected if the content is slanderous or threatening.

Three Ways to Join this Meeting on Zoom:

Meeting ID: 865 8402 5654 | Password: 999

Via Computer

Click below or go to Zoom.us and enter the meeting ID and password.

<https://us02web.zoom.us/j/86584025654?pwd=emxiZ0NHRDFIVjJpV1ZyOE1SVDRldz09>

Via SmartPhone

If you don't already have the app, go to your smartphone's app store and load "Zoom Cloud Meeting" (free)

Via Phone Dial In

312-626-6799

III. Consent Agenda Items

Section 2.06(b) of the Open Meetings Act allows a public entity to approve minutes either within 30 days after the relevant meeting OR at the public body's second subsequent regular meeting, whichever is LATER. For consistency, all minutes will be approved at the subsequent Regular Board Meeting.

Items on the Consent Agenda are representative of routine actions by the Board of Directors or staff. Members of the Board of Park Commissioners are invited and encouraged to call the Executive Director prior to the meeting with any questions about consent agenda items.

The Board President asks for a motion to adopt the consent agenda items. However, if any member of the Board wishes to discuss any item on the consent agenda, for *any* reason whatsoever, he or she may ask that the item be removed from the consent agenda and the President will change the agenda per the request.

The Executive Director recommends approval of the consent agenda.

Glencoe Park District
June 2020 Board Meeting

MINUTES OF MAY 19, 2020 REGULAR BOARD MEETING
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022
-VIA ZOOM AUDIO/VIDEO CONFERENCE-

The meeting was called to order at 7:00pm and roll was called.

Commissioners present:

Lisa Brooks, President
Stefanie Boron, Vice President
Michael Covey, Treasurer
Josh Lutton, Commissioner
Dudley Onderdonk, Commissioner

Staff present:

Lisa Sheppard, Executive Director/Secretary
Carol Mensinger, Director of Finance/HR
Chris Leiner, Director of Parks/Maintenance
Bobby Collins, Director of Recreation/Facilities
Adam Wohl, FM: Takiff and Watts
Liz Visteen, PM: Active Adults/Special Events
Stephani Briskman, PM: Arts/Enrich/Yth/Camps
Liz Stowick, Accounting/HR Manager
Jenny Runkel, Administrative Assistant

Members of the public in attendance who signed in or spoke: There was one unidentified member of the public in attendance.

Consent Agenda: A motion was made by Commissioner Onderdonk to approve the consent agenda items as presented including Minutes of the April 21, 2020 Regular Board Meeting, May 1, 2020 Special Board Meeting, May 5, 2020 Committee of the Whole Meeting, May 12, 2020 Special Committee of the Whole Meeting, and Approval of the Bills. Commissioner Boron seconded the motion. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks

NAYS: None

ABSENT: None

Motion passed.

Matters from the Public: Jeffrey Heftman emailed his comments prior to the meeting. He asked the Board what steps the District had taken to reduce expenses or increase revenue. Executive Director Sheppard responded via email that commissioners traditionally do not answer questions during the meeting, however the information sought is included in meeting packets and minutes on our website and to listen in on tonight's meeting. The Board agreed that was sufficient.

No other comments were received at lsheppard@glencoeParkDistrict.com prior to the meeting.

Election of President and Vice-President: Executive Director Sheppard, as Board Secretary, opened nominations for President of the Board. Commissioner Onderdonk nominated Lisa Brooks and Commissioner Boron seconded the nomination. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks
NAYS: None
ABSENT: None
Motion passed.

Sheppard opened nominations for Vice-President of the Board. President Brooks nominated Stefanie Boron and Commissioner Onderdonk seconded the nomination. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks
NAYS: None
ABSENT: None
Motion passed.

Appointment of Officers and Representatives: President Brooks made a motion to appoint Michael Covey as Treasurer; Robert Bush of Ancel Glink, as General Legal Counsel and Ethics Officer; Lisa M. Sheppard, Executive Director as Secretary to the Board; Dudley Onderdonk as representative to the Glencoe Plan Commission; Lisa M. Sheppard and Jennifer L. Runkel as Freedom of Information Act Officers; and Dudley Onderdonk as representative to the Glencoe Sustainability Committee. Commissioner Boron seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks
NAYS: None
ABSENT: None
Motion passed.

Board Committee Appointments: President Brooks announced the appointments including Chair Covey and all commissioners as members of the Finance Committee of the Whole, Chair Brooks and all commissioners as members for the Committee of the Whole. For personnel and policy agenda items during Committee of the Whole meetings, Josh Lutton will chair.

Board Advisory Group Chair Appointments: President Brooks announced the advisory group appointments including Chair Lutton for Glencoe Beach and Lakefront Advisory Group, Chair Boron for the Early Childhood Advisory Group, Chair Brooks for Watts Advisory Group, and Lisa Sheppard as the NSSRA Liaison.

Financial Report: Director of Finance/Human Resources Mensinger stated we are two months into the year. A comparison to prior years is difficult at this time due to COVID-19 and to expect the next update at the committee meeting. Included in the report is our total cash position as of April 30 at approximately \$12.9 million, in comparison, we were at \$12.5 million at the end of April 2019. Our cash position reduced by about \$376,000.

In response to a question from Commissioner Boron, the negative \$13,000 in the report is a 10% refund check from PDRMA for our member contributions for 2020. In late March, PDRMA decided to lower the cost of our general liability property insurance, due to reduced use and participation.

Staff Reports:

COVID-19 Update:

Executive Director Sheppard and department heads gave the presentation attached to these minutes on the COVID-19 timeline including federal, state, and local laws and guidelines, and the impact to, as well as action taken by the Park District.

It is important to note that if anyone knowingly violates any item specifically called out in the governor's order, insurance companies will void that entities liability insurance. For example, if we were to open playgrounds against the governor's order, our insurance coverage on that playground is now invalid.

Beach Season Passes:

As of about an hour ago, we sold 1985 passes, 76% of which are residents (last year 71%). Last year, the total pass sales were 1531 including both residents and nonresidents. Staff expect a surge by opening day. Discussion ensued.

Sheppard asked the Board if they are ok with limiting the number of pass sales or if they are ok with industry standard lines on busy days? Discussion ensued on possible total number of pass sales, usable space fluctuating based on types of groups and social distancing space around each group, typical resident and nonresident use, emergency vehicle parking space, last year's 600-800 daily attendance, and weekends and holidays are busier. June 1 is the early bird deadline.

Sheppard read a letter to be emailed to residents with the goal to communicate to residents that season passes are limited. Following discussion, the letter's first paragraph will be removed, add no swimming until the order eases off, and be very clear on the limited number of passes. Discussion ensued on entry lines, number of passes to sell, requirement of the OSLAD grant requiring resident and non-resident equality (not including pass rate of R \$112, NR \$124, max of double the rate for NR), and passes sold online 24 hours in advance only. Beach neighbors are asking to open the parking lots to stop beach-goers from parking in front of their homes.

President Brooks, following Board discussion, directed staff to limit passes to 3,000 and all our messaging needs to include limited pass sales. Sheppard indicated that the message will go out tomorrow and should include buy beach passes now, limited sales, no swimming or splashpad until the order changes, no lifeguards, no refund for beach passes unless the governor closes the facility (although would be prorated for a forced closure). Messaging will be sent to Glencoe data based only, not larger social media platforms. Staff will monitor pass sales and, when action is required, staff will contact the Board.

Sheppard thanked staff and the Board for working so hard, being nimble, and showed appreciation for everyone's patience.

Executive Director Report: Director Leiner reviewed updates on the Connect Glencoe trail project. The trail project bids will be opened on July 12, 2020. We just received the

agreement the Board approved for Executive Director Sheppard to sign confirming the District is responsible for our portion of the cost. Christopher B. Burke Engineering (CBELL) indicated to staff that the trail will come in lower than originally budgeted, estimated between \$900,000 to a little over \$1 million with a 15% contingency, which is lower than the original estimate of \$1.2 million. This is due to a unique bidding climate; we have seen projects are coming back at bottom dollar prices from construction companies looking to keep staff off unemployment. There is no indication of suspension of the grant programs. The total cost to the Park District is \$330,000 after grants are received. The project will not begin until funds are transferred into Fund 69 in July following our annual audit. CBELL has estimated the project at 50 working days. The state shutdowns might experience supply shortages, although the project is still set to begin in fall. Once we have the Local Public Agency (LPA) Agreement signed, it is then considered a legal contract. The last time the state suspended grants the LPA Agreements were not signed.

Director Mensinger confirmed that even if the shutdown continues and we pay staff through September 1, the District would remain over 50% fund balances in our operating funds. The \$1.5 million transfer would still happen. We won't regret spending the extra \$300,000 at the end of the year.

Director Leiner reviewed updates on the Duke Park project. The Duke Park bid was prepared to go out before the Stay in Place Order, but was delayed. The LPA Agreement for the OSLAD grant has now been received. Actual funds expensed to date is \$88,500. The Park District will have to wait until the completion of the project to get the reimbursement from the IDNR on a portion of the \$400,000 OSLAD grant. Upon execution of the LPA grant agreement, the Park District will request \$200,000 up front from IDNR per the agreement. The District received the first installment of the private donation for \$100,000. The estimated total cost to complete the Duke Park project after reimbursements is \$281,700. A pro/con list was reviewed. The Duke Park project would not start until after the July fund balance transfer.

There were no questions or concerns, the grants and donations fund a majority of the projects along with low construction prices. Staff will gather a brief list of talking points for the Board when differing opinions are vocalized. No further discussion ensued.

Action Items:

Executive Director Sheppard shared the opportunity to receive project funds from Illinois Fast Track Grants included for approval in action items. These grants are atypical. Staff are looking for authorization to go for these grants if they are a good fit for the District.

Director Leiner explained that Illinois is freeing up \$25 million dollars first-come, first-serve with a \$500,000 grant minimum and no required agency fund match. We have to break ground in 90 days. The goal of the fast track grants is to keep people working and spending, and to assist municipalities who took a hit on the COVID closure. The District's 90-day shovel ready project possibilities were reviewed. It is possible to get a \$750,000 grant for Duke Park. It would preclude the OSLAD grant, but would net the

District \$350,000 more in grant funds. There is no risk to pursue the grant, although staff will investigate the pay program further. The other project is the multiphase HVAC system at Takiff Center. The rooftop equipment over the gym is scheduled to be replaced this year for \$120,000 with an additional \$400-700,000 of HVAC equipment to be replaced in the next three years. The equipment is off-the-shelf, so we put in a request for \$550,000 with the caveat that the supplier can install in the next 90 days of the grant award. Staff is looking for approval from the Board to move forward.

A topic for a future meeting, Sheppard will ask if the Board is willing to move forward on the Watts or maintenance projects to get them shovel ready and go for grants. These would not be ready by the Fast Track Grant deadline of May 31, although the State might come up with new grant packages. These two projects would require bond issues. It takes one year to get a project to shovel-ready for designs, community meetings, authorizations, budgeting, etc.

All commissioners agreed to move forward on the Fast Track Grants for Duke Park and HVAC projects.

Approval of Resolution No. 912 DCEO Fast Tract Grant Resolution of Authorization for Duke Park: A motion was made by Commissioner Onderdonk to approve Resolution No. 912 DCEO Fast Track Grant Resolution of Authorization for Duke Park as presented. Commissioner Boron seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks
NAYS: None
ABSENT: None
Motion passed.

Approval of Resolution No. 913 DCEO Fast Tract Grant Resolution of Authorization for Takiff Mechanicals: A motion was made by Commissioner Lutton to approve Resolution No. 913 DCEO Fast Track Grant Resolution of Authorization for Takiff Mechanicals as presented. Commissioner Onderdonk seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks
NAYS: None
ABSENT: None
Motion passed.

Other Business: There was no other business.

Adjourn to Closed Session: At 8:40pm, Commissioner Onderdonk moved to adjourn into closed session to discuss personnel and real estate as mandated by Section 2.06 5ILCS 120/2(c)(1 & 6). Commissioner Boron seconded the motion, which passed by unanimous voice vote.

Return to Open Session: Commissioner Lutton moved to return to open session at 9:21pm, Commissioner Onderdonk seconded the motion. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks
NAYS: None
ABSENT: None
Motion passed.

Action Items Following Executive Session:

Approval of Staffing Plan starting June 1: A motion was made by Commissioner Lutton to approve the staffing plan starting June 1 as presented. Commissioner Boron seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks
NAYS: None
ABSENT: None
Motion passed.

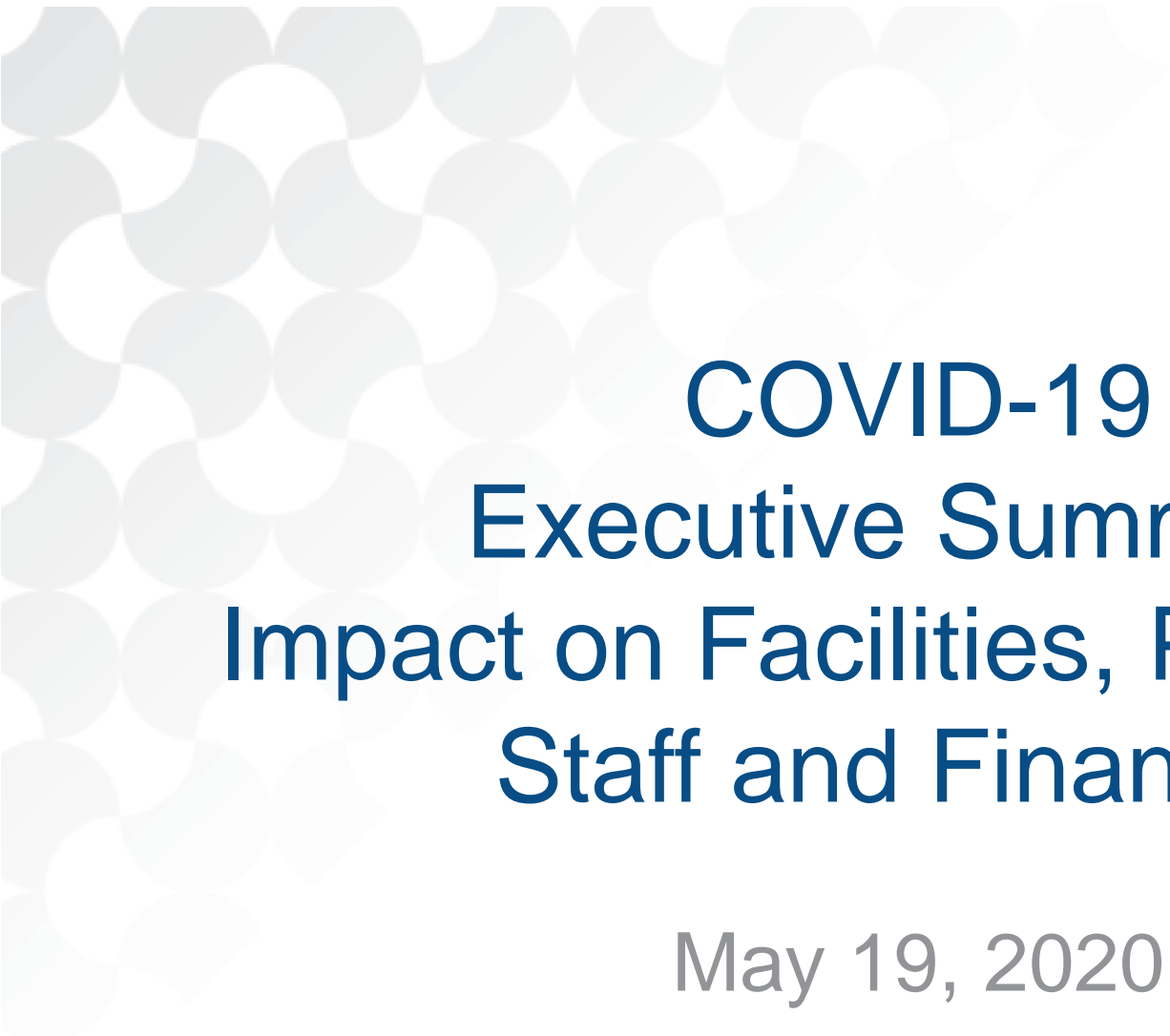
Approval of Authority for the Executive Director to Sign the Real Estate Transaction Documents for Linden House: A motion was made by Commissioner Boron to approve authority for the Executive Director to sign the real estate transaction documents for Linden House as presented. Commissioner Lutton seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Lutton, Onderdonk, Brooks
NAYS: None
ABSENT: None
Motion passed.

Adjourn: Commissioner Lutton moved to adjourn the meeting at 9:00pm. Commissioner Onderdonk seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary



COVID-19 Executive Summary Impact on Facilities, Programs, Staff and Finances

May 19, 2020

Enriching lives and creating memorable experiences.



COVID-19 Timeline

March 9:	Governor Pritzker issued a disaster proclamation
March 12 & 13:	Held question and answer meeting with all staff
March 13:	GPD programs ceased, last day of school
March 14:	GPD facilities closed to public, staff started working remotely (if possible), bars and restaurants closed
March 20:	Launch park ambassador program at beach and parks
March 21:	Stay at Home order began at 5:00pm until April 7
March 23:	Parks Team returns to full-time onsite work
March 30:	Virtual programming begins
March 31:	Stay at Home order extended until April 30
April 23:	Stay at Home order extended until May 29 with some modifications
May 4:	Emergency child care opens for essential workers
May 16:	Central and West Parks tennis courts open with modifications
May 23:	Glencoe Beach opens with modifications

Staffing Impact

As of May 2020, the District employs 34 full-time and 71 part-time employees. Per the Board's approval to continue to pay all these employees for scheduled hours thru May 31, the Board ensured continued service to our residents:

- Clean and safe parks
- Ability to offer virtual preschool and recreation programs
- Ability to offer Emergency Childcare to community's essential workers
- Opening of limited tennis court use
- Opening of the Boathouse
- Opening of the Beach

This prevented the layoff or furlough of these staff, and as such, the cost of the District to pay a portion of their unemployment.

FINANCIAL IMPACT

The Park District Board and staff have had several Board meetings since the closure on March 13 to discuss the evolving financial impact to the District. Detailed packet information can be found on the District's website. The following is a summary:

- Prepared three fund balance scenarios with different re-opening dates to show projected impact of lost revenues and reduced expenditures on the fund balance levels of the District. In all scenarios, the District projects to maintain levels over the 50% minimum guideline, while maintaining the ability to transfer \$2 million to capital funds.
- Analyzed cost of paying unemployment versus paying staff
- Analyzed potential budget reductions totaling over \$400,000 including \$60,000 in contractual landscaping and stone repairs for April/May.
- Tabled the pending \$4.5 million bond issue for capital improvements
- Froze all salary/merit increases for all employees
- Due to attrition of two full-time staff during closure, those positions are now frozen.
- Defined essential capital projects in Fund 65, while seizing advantage of positive bid climate for those projects deemed essential, resulting in savings over the budgeted amounts.

OSHA: Safety Practices

Most park district employees fall into medium and lower risk categories.



To help employers determine appropriate precautions, OSHA has divided job tasks into four risk exposure levels: very high, high, medium, and lower risk. The Occupational Risk Pyramid shows the four exposure risk levels in the shape of a pyramid to represent probable distribution of risk. Most American workers will likely fall in the lower exposure risk (caution) or medium exposure risk levels.

Very high exposure risk jobs are those with high potential for exposure to known or suspected sources of COVID-19 during specific medical, postmortem, or laboratory procedures.

High exposure risk jobs are those with high potential for exposure to known or suspected sources of COVID-19.

Medium exposure risk jobs include those that require frequent and/or close contact with (i.e., within 6 feet of) people who may be infected with SARS-CoV-2, but who are not known or suspected COVID-19 patients.

Lower exposure risk (caution) jobs are those that do not require contact with people known to be, or suspected of being, infected with SARS-CoV-2 nor frequent close contact with the general public (i.e., within 6 feet). Workers in this category have minimal occupational contact with the public and other coworkers.

Most of our Park District employees fall in between the lower and medium risk categories.



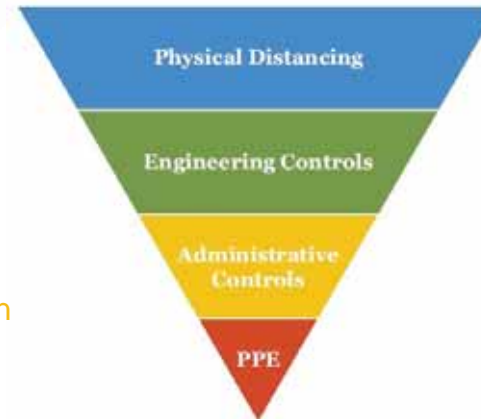
Safety and Health: Safety Practices

- FT staff working from home
- Virtual programs
- Reduced on-site PT staff

Plexiglass shields will be installed at guest service desks

- Cashless payment processing
- One staff per truck in Parks Dept
- Staggered shifts to reduce congregation

Staff & patrons wear masks when 6 ft. distancing not possible



Hierarchy of controls is a concept used by the National Institute for Occupational Safety and Health (NIOSH) as a **framework for identifying controls for potentially harmful workplace hazards**. These principles are useful **for assessing the effectiveness of controls for COVID-19 and for understanding the range of impacts those measures can have on decreasing the likelihood of transmission**. The NIOSH hierarchy of controls structure is adapted below for COVID-19 purposes.

Definitions

Physical Distancing — wherever possible having people work or access the business from home; this should include restructuring responsibilities to minimize the numbers of workers that need to be physically present.

Engineering controls — creating physical barriers between people

Administrative controls — redistributing responsibilities to reduce contact between individuals, using technology to facilitate communication

PPE — having people wear nonmedical cloth masks

https://www.centerforhealthsecurity.org/our-work/pubs_archive/pubs-pdfs/2020/200417-reopening-guidance-governors.pdf

CDC Guidelines

Guidance for Administrators in Parks and Recreational Facilities

- Post information to promote disease prevention tactics.
- Maintain restrooms that remain open. Ensure they have functional toilets, clean and disinfected surfaces, and handwashing supplies.
- Be prepared to cancel or postpone large events and gatherings.
- Make sure people are social distancing in popular areas of the park.
- Postpone or cancel organized activities and sports.
- Use flexible sick leave and telework policies, especially for staff at higher risk for severe illness.
- Keep your park staff informed about COVID-19 and preventive actions.
- Review CDC's guidance for businesses and employers.

PARK DO'S & DON'TS

  DO go for a walk or run	  DO follow social distancing	  DO enjoy the lakefront
  DO fly a kite	  DO appreciate nature	  DO have fun!
  DON'T use playgrounds	  DON'T play contact sports	  DON'T gather in groups

Restore Illinois: A Public Health Approach to Safely Reopen Our State

May 5, 2020

Phase 1 Rapid Spread	Phase 2 Flattening	Phase 3 Recovery	Phase 4 Revitalization	Phase 5 Illinois Restored
<p>Strict stay at home and social distancing guidelines are put in place, and only essential businesses remain open.</p> <p>Every region has experienced this phase once already and could return to it if mitigation efforts are unsuccessful.</p>	<p>Non-essential retail stores reopen for curb-side pickup and delivery.</p> <p>Illinoisans are directed to wear a face covering when outside the home and can begin enjoying additional outdoor activities like golf, boating & fishing while practicing social distancing.</p>	<p>Manufacturing, offices, retail, barbershops and salons can reopen to the public with capacity and other limits and safety precautions.</p> <p>Gatherings of 10 people or fewer are allowed.</p> <p>Face coverings and social distancing are the norm.</p>	<p>Gatherings of 50 people or fewer are allowed, restaurants and bars reopen, travel resumes, child care and schools reopen under guidance from the Illinois Department of Public Health.</p> <p>Face coverings and social distancing are the norm.</p>	<p>The economy fully reopens with safety precautions continuing.</p> <p>Conventions, festivals and large events are permitted, and all businesses, schools and places of recreation can open with new safety guidance and procedures.</p>

Restore Illinois

Phase 2: Flattening

Education and child care: Remote learning in P-12 schools and higher education; Child care in groups of 10 or fewer for essential workers

Outdoor recreation: Walking, hiking, and biking permitted; Select state parks open; Boating and fishing permitted; Golf courses open; All with IDPH approved safety guidance

Phase 3: Recovery

Education and child care: Remote learning in P-12 schools and higher education; Limited child care and summer programs open with IDPH approved safety guidance

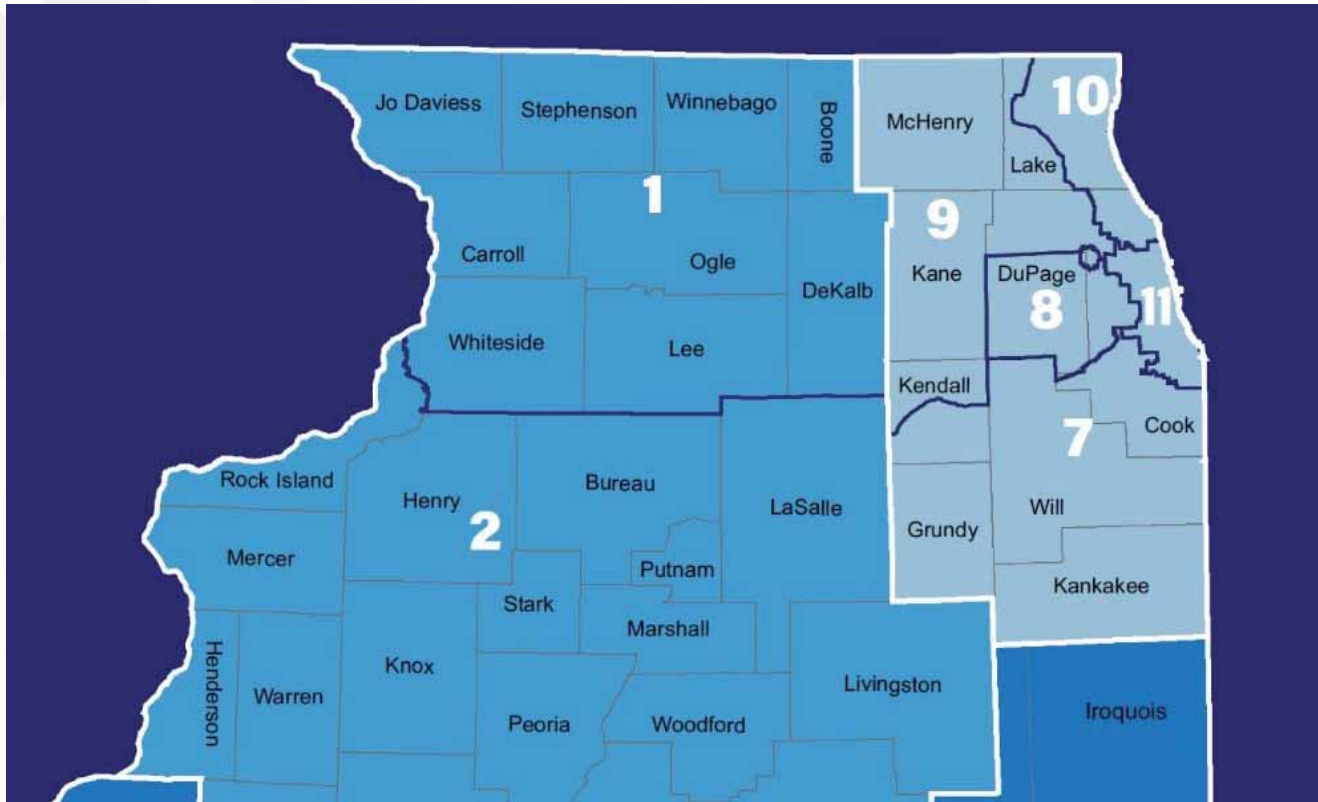
Outdoor recreation: State parks open; Activities permitted in groups of 10 or fewer with social distancing

Phase 4: Revitalization

Education and child care: P-12 schools, higher education, all summer programs, and child care open with IDPH approved safety guidance

Outdoor Recreation: All outdoor recreation allowed

Restore Illinois Health Regions



Enriching lives and creating memorable experiences.



Cancelled In Person Programs and Special Events

With an abundance of caution, we canceled all large scale spring and summer special events including:

- Fourth of July Celebration
- Movies on the Green
- Kids concerts
- Spring Egg Hunt

Virtual Recreation Programs

Virtual Programs

When COVID-19 started, the Recreation Team pivoted and started developing virtual programs. They are working to ensure that we meet three goals: to keep families engaged and active while providing resources, to support our staff, and to make sure our programs are valuable when we return.

- **Preschool:** Virtual preschool offerings include daily circle time, weekly activity bags delivered to the home, music, sports, cooking, science, and sign language classes. We hold one special event per week to add excitement to our preschooler's time at home.
- **Kids Club:** Staff host weekly Zoom meetings with current Kids Club participants and instructors.
- **Athletics:** Pride Dojo, Game On! Sport 4 Girls, Redline Athletics, Tennis, Karate, Speed and Agility and Glencoe Park District instructors offered virtual classes to keep kids and adults moving. We also developed an Esports Tournament.
- Developed virtual Ceramics and Adult Art classes each week.
- Provide opportunities for fitness members to stay active and healthy while connecting with them including virtual fitness classes and workouts emailed directly to fitness center members.
- All dance and theatre classes with the Sarah Hall Theatre Company have gone virtual.

Virtual Program Brochure

- A virtual program brochure for May with classes for youth and adult programming. A link to the document can be found here: <https://bit.ly/GPDMayClasses>.

Virtual Programming Collaboration

- We have been able to partner with five north shore park districts to coordinate virtual programming in various ways including Highland Park, Winnetka, Northfield, Lake Bluff, and Northbrook. Together we utilized similar contractors or instructors to offer options for our communities.

Virtual Special Events

- Facetime with Bunny
- Earth Day
- Minecraft Competition
- Glencoe Scavenger Hunt
- Family Game Night: Home Scavenger Hunt
- Penny Wars
- Family Game Night: Bingo
- Stay at Home 5K
- Create & Sip
- Family Game Night: Trivia
- Minecraft-The Sequel
- Family Game Night: Pictionary
- Virtual Birthday Parties

Summer Care/Camps

- *All phases listed below are in line with the Governor's Restore Illinois Plan.*
- *Hours: 7:00am-6:30pm (all phases)*
- *Staffing: We would have a morning shift of staff and an afternoon shift of staff.*

Phase 2:

- Essential Child Care for Essential Workers who work outside the house.
- Children would be placed in camp groups of 10 or less.
- Staff would be required to be DCFS assistant teacher qualified.
- Under DCFS license, all food would need to be provided.

Phase 3:

- Proposed start date: July 6
- Very similar to Phase 2, available for those who need to report to work or work remotely.
- Enrichment and community wings would not be required to run under DCFS license.
- Can utilize staff that would not be eligible for DCFS teacher requirements.
- Use outdoor space
 - Use 20' x 20' tents for additional outdoor space
- Possibly be able to share equipment
- Would not have to provide food for campers

Phase 4:

- Similar to “normal” day camp

Aquatic Guidelines

- IDPH Standards
- CDC guidelines
- USA swimming guidelines for reopening
- Restore Illinois Plan
- Plans from other area beaches
 - Local
 - State
 - National

Facilities: Glencoe Beach

The Board determined that Glencoe Beach would be open for Season Passes Only for the summer of 2020.

A summary of the decision is as follows:

- Due to the season closure of aquatic centers and swimming pools, we felt there will be a surge of non-traditional, non-residents, meaning those who are unfamiliar with our beach. We believe this may result in social distancing issues, potential swimming issues with no lifeguards on duty, and capacity issues.
- GPD must safely maintain control over the numbers of patrons on the beach this summer given likelihood of IL remaining in Phase 1, 2, or 3 through the season.
- There is an increased unpredictability in numbers of visitors if we have *day pass plus season pass holders* visiting on a prime weather day. Some will be denied entrance because we filled the beach, which we can anticipate will lead to heightened confrontation at the entrance that will be difficult to manage. It also unfairly punishes those who have risked an investment with the purchase of a season pass, inherently reducing its value.
- Knowing the number of pass holders will benefit the District in staffing and communications. We can expect this summer to have unusual visitor patterns not predictable from previous summer's data (more people staying home, more kids with home recreation needs).
- A family of 4 can buy a pass for resident \$121 and non-resident \$202. It pays off in 4.3 visits.

<u>Season Pass</u>	<u>Early Bird R/NR (ends 6/1)</u>	<u>Regular Rate R/NR (starts 6/2)</u>
Individual:	\$76/\$112	\$95/\$143
Additional Family Member	\$15/\$30	\$15/\$30
Senior Individual	\$42/\$59	\$54/\$74
POBA Guest Pass	\$50/\$100	\$50/\$100

- Scholarships are available for those in financial need
- Last year, only 15% of daily fees were from Glencoe residents.
- No lifeguards on beach was determined due to the concern for now way to have safety protect guards from COVID-19 during a water rescue. We will have beach ambassadors to enforce social distancing and no water access during the executive order.

Boating Beach

Per Executive Order 2020-18, boating is allowed with no more than two individuals.

Operations modifications on May 9, 2020:

- Continue to follow Stay in Place and Social Distancing Mandates
- No boater assistance in the water
- Boater surveillance from chair only
- Limited boater assistance to get boats to the water's edge to ensure no contact with boaters
- Request boaters contact staff if they would like boats moved in the morning
- No boater access to boathouse
- Restroom open in boathouse
- Follow DCEO restrooms standards as recently published for golf courses
- Install locks on bathroom doors into the boathouse
- Install claw hooks on the door to minimize hand contacts with handles
- Clean bathrooms twice a day, add a sign to "use at your own risk" and "wash hands after use"
- Install automatic flushers
- Advise boaters that a VHF radio is highly recommended
- Create a drop off schedule for boaters delivering boats to beach at the start of the season
- No boat rentals
- No regattas, club socials, or barbeques
- No changes in facility hours

Park Amenities

The Park District is still awaiting guidance on when we can reopen amenities such as playgrounds, basketball courts, etc.



Questions?
Comments?

Enriching lives and creating memorable experiences.



MINUTES OF JUNE 2, 2020 COMMITTEE OF THE WHOLE MEETING
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

The meeting was called to order at 7:05pm and roll was called.

Committee Members present:

Lisa Brooks, President
Stefanie Boron, Vice President
Michael Covey, Treasurer
Josh Lutton, Commissioner
Dudley Onderdonk, Commissioner

Staff present:

Lisa Sheppard, Executive Director/Secretary
Carol Mensinger, Director of Finance/HR
Chris Leiner, Director of Parks/Maintenance
Bobby Collins, Director of Recreation/Facilities
Stephani Briskman, PM: Arts/Enrich/Youth/Camps
Liz Visteen, PM: Spec. Events/Active Adults/Teens
Adam Wohl, Takiff/Watts Facility Manager
Jenny Runkel, Administrative Assistant
Ann Scheuer, Recreation Administrative Assistant
Serena Tyler, Recreation Intern

Members of the Public in attendance who signed in or spoke: Eric Anderson

Matters from the Public: President Brooks asked Executive Director Sheppard to read aloud any public comments received via email prior the meeting per policy. There were no public comments received.

Update on Programs and Facilities Operations: Executive Director Sheppard and the department heads reviewed the current COVID-era program and facility operations for the District. Discussion ensued during all topics.

Glencoe Beach and Boating Beach

On June 1, 2020, the season pass cap limit set by the Board and staff was reached. Of the 5,000 passes sold, 78% were residents. The District accommodated all residents and non-residents on the waitlist. Water will be open on Friday, June 5 without lifeguards. Rules were reviewed and will be communicated to pass holders prior the opening. The spray pad and playgrounds remain closed per the Governor's order. Staff are working on a bottle fill station outside and inside to be installed in 2-3 weeks. Concessions are closed, but staff is looking into vending.

Children's Circle and Summer Care

On June 1, 47 Children's Circle students returned with an additional eight emergency care children, and another 11 students returning on June 15. Students with an undecided return date and those who dropped were reviewed. Summer Care registration is at 35 and looks like it will hit 50.

Recreation Programs and Services

Staff reviewed the list of virtual and mostly outdoor in-person program offerings. There are a wide variety of programs offered.

Open Amenities

Disc golf, tennis, basketball, and athletic fields are open with modifications. Rules were reviewed.

Parks Operations

Two parks maintenance staff members are leaving for other growth opportunities. Staff does not plan to fill the positions immediately. Staff activated the mowing and horticulture contract as planned when the courts and athletic fields re-opened. There is a surge in resident and non-resident use in our parks. Staff are handling the extra garbage and have put port-a-lets in Lakefront Park. The Halfway House's roof tiles are in and the project is projected to be completed this month. The Schuman Overlook retaining wall bid will be going to the Board for approval in the next couple of months. The project is scheduled to begin fall 2020. This is a shared project with the Village and, at this time, has not been cut from their budget.

Updates on Phase 3 Information

Although Takiff registration is not open for in-person registration, Jill and Amy are working on-site helping with online registration and phone calls. Playgrounds cannot open during phase 3. The District can offer 1-on-1 personal training and karate, and outdoor small group youth sports and recreation classes. The Administrative Team, in an abundance of caution, have decided never to be in the same room. If one of the Admin Team gets the virus, it will not impact the operation of the District. There is no indication of when phase 4 will happen.

Discussion on Future Capital Projects: Staff asked the Board if the District should be ready with shovel-ready projects in case future grants become available. Director Leiner gave an overview of critical facilities down to 20% remaining life and the cost to get the projects to shovel-ready status including Watts Recreational Center, maintenance, Veterans Park and unfunded Connect Glencoe elements, Lakefront Park retaining walls and drainage, Takiff site and athletic fields, Kalk Park drainage (phase 2), and West Park athletic fields. Eric Anderson of Piper Sandler explained the current state of issuing bonds. Discussion ensued. Staff asked the Board to put thought into this for future discussion at the next committee meeting.

Other Business: There was no other business.

Adjourn: Commissioner Lutton moved to adjourn the meeting at 8:20pm. Commissioner Boron seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary



Glencoe Park District

Voucher List of Bills By Vendor Set

Payment Dates 05/15/2020 - 06/10/2020

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor Set: AP Vendors - AP Vendors					
Vendor: 10136 - Advanced Disposal Services					
Advanced Disposal Services	05/19/2020	12265	10-12-000-5353	Trash/Recycling - Parks	1,393.22
Advanced Disposal Services	05/19/2020	12265	10-13-000-5353	Trash/Recycling - Watts	112.00
Advanced Disposal Services	05/19/2020	12265	10-14-000-5353	Trash/Recycling - Beach	1,994.28
Advanced Disposal Services	05/19/2020	12265	25-00-000-5353	Trash/Recycling - Takiff	75.20
Advanced Disposal Services	06/10/2020	12352	10-12-000-5353	Trash/Recycling - Parks	750.00
Advanced Disposal Services	06/10/2020	12352	10-13-000-5353	Trash/Recycling - Watts	112.00
Advanced Disposal Services	06/10/2020	12352	10-14-000-5353	Trash/Recycling - Beach	1,276.78
Advanced Disposal Services	06/10/2020	12352	25-00-000-5353	Trash/Recycling - Takiff	176.00
Vendor 10136 - Advanced Disposal Services Total:					5,889.48
Vendor: 10098 - AFLAC					
AFLAC	05/19/2020	12266	10-00-000-2170	Supplemental Aflac Coverage	261.76
AFLAC	06/10/2020	12353	10-00-000-2170	Supplemental Aflac Coverage	261.76
Vendor 10098 - AFLAC Total:					523.52
Vendor: 10739 - Airespring					
Airespring	06/03/2020	12316	25-00-000-5210	Takiff Fiber Internet	1,743.56
Vendor 10739 - Airespring Total:					1,743.56
Vendor: 10864 - All About Childcare Health, Ltd.					
All About Childcare Health, Ltd.	05/27/2020	12297	25-26-000-5498	Emerg Care Nurse Services	90.00
Vendor 10864 - All About Childcare Health, Ltd. Total:					90.00
Vendor: 10973 - Altamanu, Inc.					
Altamanu, Inc.	05/27/2020	12298	69-00-000-5553	Design Svcs - Trail Addendums	4,993.11
Altamanu, Inc.	05/27/2020	12298	69-00-000-5570	Design Svcs - Duke Park	3,486.00
Vendor 10973 - Altamanu, Inc. Total:					8,479.11
Vendor: 10946 - Amazon Capital Services					
Amazon Capital Services	05/19/2020	12267	10-14-000-5401	Beach Office Supplies	34.95
Amazon Capital Services	05/19/2020	12267	10-15-000-5401	Boathouse Office Supplies	5.10
Amazon Capital Services	05/19/2020	12267	25-00-000-5420	General Rec Supplies	120.00
Amazon Capital Services	05/19/2020	12267	25-26-000-5498	Emerg Day Care Maint Supplies	624.20
Amazon Capital Services	05/19/2020	12267	25-26-000-5499	Emerg Day Care Pgm Supplies	41.76
Amazon Capital Services	06/03/2020	12317	10-14-000-5360	Beach Marketing	128.82
Amazon Capital Services	06/03/2020	12317	10-14-000-5401	Beach Office Supplies	48.99
Amazon Capital Services	06/03/2020	12317	10-14-000-5412	Beach Cleaning Supplies	512.15
Amazon Capital Services	06/03/2020	12317	10-14-000-5420	General Beach Supplies	215.45
Amazon Capital Services	06/03/2020	12317	10-15-000-5420	General Boathouse Supplies	168.00
Amazon Capital Services	06/03/2020	12317	25-00-000-5420	Genera Rec Supplies	111.94
Amazon Capital Services	06/03/2020	12317	25-25-430-5400	Presch Enrich Supplies	54.70
Amazon Capital Services	06/03/2020	12317	25-25-615-5400	Ceramics Supplies	111.72
Amazon Capital Services	06/03/2020	12317	25-25-860-5400	Youth Summer Care Supplies	181.71
Amazon Capital Services	06/03/2020	12317	25-26-000-5420	General Day Care Supplies	33.94
Amazon Capital Services	06/03/2020	12317	25-26-000-5499	Emergency Care Pgm Supplies	833.79
Vendor 10946 - Amazon Capital Services Total:					3,227.22
Vendor: 10147 - American Outfitters, Ltd.					
American Outfitters, Ltd.	06/10/2020	12354	10-14-000-5421	Staff Uniforms Beach Staff & A...	71.00
American Outfitters, Ltd.	06/10/2020	12354	10-15-000-5421	Staff Uniforms Beach Staff & A...	71.00
American Outfitters, Ltd.	06/10/2020	12354	25-00-000-5420	GPD Car Decals	150.00
American Outfitters, Ltd.	06/10/2020	12354	25-00-000-5421	Staff Uniforms, Vests & Hats	461.50
Vendor 10147 - American Outfitters, Ltd. Total:					753.50
Vendor: 10050 - Ancel, Glink P.C.					
Ancel, Glink P.C.	06/10/2020	12355	10-11-000-5310	Legal Services - May	2,956.25
Vendor 10050 - Ancel, Glink P.C. Total:					2,956.25

Voucher List of Bills

Payment Dates: 05/15/2020 - 06/10/2020

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor: 10162 - AT & T					
AT & T	05/27/2020	12299	10-12-000-5210	Phone Svc - Parks	56.40
AT & T	05/27/2020	12299	10-13-000-5210	Phone Svc - Watts	50.21
AT & T	05/27/2020	12299	25-00-000-5210	Phone Svc - Takiff	708.02
AT & T	06/03/2020	12318	25-00-000-5210	Takiff Phone Svc	792.05
Vendor 10162 - AT & T Total:					1,606.68
Vendor: 10455 - AT & T					
AT & T	06/10/2020	12356	10-14-000-5210	DSL Service - Beach	172.29
Vendor 10455 - AT & T Total:					172.29
Vendor: 10473 - BMO Harris Bank N.A.					
BMO Harris Bank N.A.	05/19/2020	12268	10-11-000-5340	IAPD Reg Fees REFUND	-185.00
BMO Harris Bank N.A.	05/19/2020	12268	10-11-000-5342	Staff New Baby Flowers	73.44
BMO Harris Bank N.A.	05/19/2020	12268	10-11-000-5402	Digital New Subscription	27.72
BMO Harris Bank N.A.	05/19/2020	12268	10-14-000-5420	General Beach Supplies - Resuce..	1,220.00
BMO Harris Bank N.A.	05/19/2020	12268	10-14-000-5430	Viral Shields - Beach	119.24
BMO Harris Bank N.A.	05/19/2020	12268	10-15-000-5430	Viral Shields - Boathouse	119.25
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5210	iCloud Storage - Bobby/Leiner/...	2.97
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5321	Constant Contact	132.81
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5360	DropBox Web Storage (Annual)	444.05
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5360	Facebook Marketing	31.90
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5360	NextDoor Advertising	28.77
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5360	VistaPrint Printing	20.00
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5360	iCloud Storage	0.99
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5362	Stock Photography	274.00
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5420	Protective Face Shields	143.00
BMO Harris Bank N.A.	05/19/2020	12268	25-00-000-5483	Takiff Paint Supplies	358.18
BMO Harris Bank N.A.	05/19/2020	12268	25-25-601-5300	Brightwheel Kids Club App	150.00
BMO Harris Bank N.A.	05/19/2020	12268	25-25-951-5400	Special Event Supplies	275.41
BMO Harris Bank N.A.	05/19/2020	12268	25-26-000-5360	Care.com	75.00
BMO Harris Bank N.A.	05/19/2020	12268	25-26-000-5404	Brightwheel Day Care App	175.00
BMO Harris Bank N.A.	05/19/2020	12268	25-26-000-5499	Emerg Care Pgm Supplies	248.32
BMO Harris Bank N.A.	05/19/2020	12268	65-00-020-5508	Takiff RTU Replacement	84.99
Vendor 10473 - BMO Harris Bank N.A. Total:					3,820.04
Vendor: 10184 - Burris Equipment Company					
Burris Equipment Company	05/22/2020	12286	10-12-000-5450	Equipment Parts - Parks	578.01
Burris Equipment Company	06/03/2020	12319	10-12-000-5450	Equipment Parts - Parks	77.64
Vendor 10184 - Burris Equipment Company Total:					655.65
Vendor: 10192 - Chemcraft Industries					
Chemcraft Industries	05/22/2020	12287	10-14-000-5412	Cleaning Supplies - Beach	100.00
Chemcraft Industries	05/22/2020	12287	25-00-000-5412	Cleaning Supplies - Takiff	104.84
Chemcraft Industries	05/27/2020	12300	10-15-000-5412	Cleaning Supplies - Boathouse	111.26
Chemcraft Industries	05/27/2020	12300	25-00-000-5412	Cleaning Supplies - Takiff	200.00
Vendor 10192 - Chemcraft Industries Total:					516.10
Vendor: 10552 - Chicago Tribune Media Group					
Chicago Tribune Media Group	05/22/2020	12288	10-11-000-5311	Legal Notices	28.59
Vendor 10552 - Chicago Tribune Media Group Total:					28.59
Vendor: 11213 - Ciao Bella Sewing					
Ciao Bella Sewing	05/19/2020	12270	25-25-651-5300	Contractual - Virtual Sewing Cla...	315.00
Ciao Bella Sewing	05/27/2020	12301	25-25-651-5300	Contractual - Virtual Sewing Cla...	270.00
Ciao Bella Sewing	06/03/2020	12320	25-25-651-5300	Contractual - May Virtual Progr...	180.00
Vendor 11213 - Ciao Bella Sewing Total:					765.00
Vendor: 10505 - Comcast					
Comcast	05/27/2020	12302	10-12-000-5210	Internet/Cable TV - Watts	31.26
Comcast	06/10/2020	12357	10-12-000-5210	Internet Svc - Parks	111.89
Vendor 10505 - Comcast Total:					143.15
Vendor: 10208 - Commonwealth Edison					
Commonwealth Edison	06/03/2020	12321	10-12-000-5230	Electricity - Parks	705.06
Commonwealth Edison	06/03/2020	12321	10-13-000-5230	Electricity - Watts	417.46

Voucher List of Bills

Payment Dates: 05/15/2020 - 06/10/2020

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Commonwealth Edison	06/03/2020	12321	10-14-000-5230	Electricity - Beach	158.60
Commonwealth Edison	06/03/2020	12321	10-15-000-5230	Electricity - Boathouse	429.86
Commonwealth Edison	06/03/2020	12321	25-00-000-5230	Electricity - Takiff	8,216.77
Vendor 10208 - Commonwealth Edison Total:					9,927.75
Vendor: 10210 - Conserv FS					
Conserv FS	05/19/2020	12271	10-12-000-5494	Seed/Sod	2,575.00
Conserv FS	05/19/2020	12271	10-12-000-5496	Athletic Field Maint Supplies	4,800.00
Conserv FS	05/19/2020	12271	69-00-000-5562	Takiff Playground Owner Items	1,000.00
Conserv FS	05/27/2020	12303	10-14-000-5412	Cleaning Supplies - Beach	225.00
Conserv FS	05/27/2020	12303	10-15-000-5412	Cleaning Supplies - Boathouse	225.00
Vendor 10210 - Conserv FS Total:					8,825.00
Vendor: 10215 - Craftwood Lumber Company					
Craftwood Lumber Company	06/10/2020	12358	10-12-000-5481	Parks Construction Supplies	15.99
Craftwood Lumber Company	06/10/2020	12358	10-14-000-5412	Beach Cleaning Supplies	21.77
Craftwood Lumber Company	06/10/2020	12358	10-14-000-5484	Electrical Supplies - Beach	50.96
Craftwood Lumber Company	06/10/2020	12358	10-15-000-5481	Boathouse Construction Supplies	50.48
Craftwood Lumber Company	06/10/2020	12358	10-15-000-5588	Boat Stairs/Boat House Improv...	243.34
Craftwood Lumber Company	06/10/2020	12358	25-00-000-5412	Takiff Cleaning Supplies	29.95
Craftwood Lumber Company	06/10/2020	12358	25-00-000-5481	Takiff Construction Supplies	5.19
Craftwood Lumber Company	06/10/2020	12358	25-00-000-5482	Takiff Hardware	5.35
Craftwood Lumber Company	06/10/2020	12358	25-00-000-5483	Paint - Takiff	42.45
Vendor 10215 - Craftwood Lumber Company Total:					465.48
Vendor: 10333 - Dermatec Direct					
Dermatec Direct	06/10/2020	12359	25-26-000-5430	Day Care Face Masks	55.95
Vendor 10333 - Dermatec Direct Total:					55.95
Vendor: 10334 - Discount School Supply					
Discount School Supply	06/10/2020	12360	25-25-615-5400	Ceramics Supplies	598.50
Vendor 10334 - Discount School Supply Total:					598.50
Vendor: 10341 - Excalibur Technology Corporation					
Excalibur Technology Corporati...	05/22/2020	12289	10-11-000-5355	Add'l TSS - Beach POS Laptops	310.50
Excalibur Technology Corporati...	06/10/2020	12361	10-11-000-5355	TSS July/Watchguard Renewal	6,854.15
Excalibur Technology Corporati...	06/10/2020	12361	25-00-000-5321	WebTrac Hosting - July	749.00
Vendor 10341 - Excalibur Technology Corporation Total:					7,913.65
Vendor: 11291 - Fambro Management LLC					
Fambro Management LLC	06/03/2020	12322	25-25-629-5300	Contractual - April/May Virtual ...	690.00
Vendor 11291 - Fambro Management LLC Total:					690.00
Vendor: 10370 - Grainger Inc.					
Grainger Inc.	05/27/2020	12304	10-15-000-5412	Cleaning Supplies - Boathouse	668.58
Grainger Inc.	05/27/2020	12304	10-15-000-5487	Cleaning Supplies - Power Tools	147.00
Grainger Inc.	05/27/2020	12304	10-15-000-5990	Boathouse Contingency	466.13
Grainger Inc.	05/27/2020	12304	25-26-000-5499	Emergency Care Food Prep Sup...	294.72
Grainger Inc.	06/03/2020	12323	10-12-000-5482	Parks Hardware	105.12
Grainger Inc.	06/03/2020	12323	10-14-000-5580	General Beach Equipment	695.06
Grainger Inc.	06/03/2020	12323	10-14-000-5990	Touchless Flushers/Plastic Cash...	1,798.91
Grainger Inc.	06/03/2020	12323	25-00-000-5990	Plastic Screens - Takiff Reg Desk	284.30
Vendor 10370 - Grainger Inc. Total:					4,459.82
Vendor: 10325 - Grand Food Center					
Grand Food Center	06/03/2020	12324	10-14-000-5420	Beach Supplies	9.79
Grand Food Center	06/03/2020	12324	25-26-000-5499	Emergency Day Care Food Suppl..	51.37
Vendor 10325 - Grand Food Center Total:					61.16
Vendor: 10379 - HD Supply Facilities Maintenance					
HD Supply Facilities Maintenan...	06/10/2020	12362	10-12-000-5585	CREDIT Site Development - Parks	-295.26
HD Supply Facilities Maintenan...	06/10/2020	12362	10-12-000-5585	Site Development - Parks	871.20
Vendor 10379 - HD Supply Facilities Maintenance Total:					575.94
Vendor: 10083 - Helen's Ultimate Fitness, Inc.					
Helen's Ultimate Fitness, Inc.	05/19/2020	12272	25-25-785-5300	Contractual - April Virtual Fitness	90.00

Voucher List of Bills

Payment Dates: 05/15/2020 - 06/10/2020

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Helen's Ultimate Fitness, Inc.	05/19/2020	12272	25-25-787-5300	Contractual - April Virtual Tennis	90.00
Vendor 10083 - Helen's Ultimate Fitness, Inc. Total:					180.00
Vendor: 10384 - Home Depot Credit Services					
Home Depot Credit Services	05/27/2020	12305	10-12-000-5450	Equipment Parts - Parks	168.00
Home Depot Credit Services	05/27/2020	12305	10-12-000-5495	Pulverized Dirt	94.20
Home Depot Credit Services	05/27/2020	12305	10-12-000-5990	CREDIT Parks Contingency	-1.68
Home Depot Credit Services	05/27/2020	12305	10-15-000-5451	Building Parts - Boathouse	38.98
Home Depot Credit Services	05/27/2020	12305	10-15-000-5482	Hardware - Boathouse	154.83
Home Depot Credit Services	05/27/2020	12305	10-15-000-5484	Electrical Supplies - Boat	169.47
Home Depot Credit Services	05/27/2020	12305	10-15-000-5588	Building Improvements - Boath...	158.88
Home Depot Credit Services	05/27/2020	12305	25-00-000-5481	Construction Supplies - Takiff	150.00
Home Depot Credit Services	05/27/2020	12305	25-00-000-5588	Comm Rm 1 Countertops	2,205.01
Vendor 10384 - Home Depot Credit Services Total:					3,137.69
Vendor: 10068 - Hot Shots Sports					
Hot Shots Sports	06/03/2020	12325	25-25-747-5300	Contractual - Winter/Spring Do...	2,856.00
Hot Shots Sports	06/03/2020	12325	25-25-789-5300	Contractual - Winter/Spring Tu...	810.00
Vendor 10068 - Hot Shots Sports Total:					3,666.00
Vendor: 10934 - IC Signs & Graphics					
IC Signs & Graphics	05/19/2020	12273	25-00-000-5360	Tennis Signs - COVID	192.00
IC Signs & Graphics	06/03/2020	12326	10-14-000-5360	Beach & COVID Signage	2,560.00
IC Signs & Graphics	06/03/2020	12326	25-00-000-5360	Beach & COVID Signage	720.00
Vendor 10934 - IC Signs & Graphics Total:					3,472.00
Vendor: 10100 - IL Dept of Revenue					
IL Dept of Revenue	05/22/2020	DFT0001029	10-00-000-2110	IL State Tax W/H	5,541.56
IL Dept of Revenue	06/05/2020	DFT0001036	10-00-000-2110	IL State Tax W/H	5,464.91
Vendor 10100 - IL Dept of Revenue Total:					11,006.47
Vendor: 10101 - Illinois Municipal Retirement Fund					
Illinois Municipal Retirement Fu...	05/29/2020	DFT0001032	10-00-000-2150	IMRF Contributions - May 2020	39,098.67
Illinois Municipal Retirement Fu...	05/29/2020	DFT0001032	10-00-000-2155	VAC Contributions - May 2020	4,956.00
Vendor 10101 - Illinois Municipal Retirement Fund Total:					44,054.67
Vendor: 10106 - IRS/Dept of Treasury					
IRS/Dept of Treasury	05/22/2020	DFT0001027	10-00-000-2120	Social Security W/H	15,785.26
IRS/Dept of Treasury	05/22/2020	DFT0001028	10-00-000-2130	Medicare	3,691.74
IRS/Dept of Treasury	05/22/2020	DFT0001030	10-00-000-2100	Fed Income Tax W/H	10,485.06
IRS/Dept of Treasury	06/05/2020	DFT0001034	10-00-000-2120	Social Security W/H	15,595.80
IRS/Dept of Treasury	06/05/2020	DFT0001035	10-00-000-2130	Medicare	3,647.48
IRS/Dept of Treasury	06/05/2020	DFT0001037	10-00-000-2100	Fed Income Tax W/H	10,205.74
Vendor 10106 - IRS/Dept of Treasury Total:					59,411.08
Vendor: 11538 - Karen Campion					
Karen Campion	05/19/2020	12274	25-25-785-5300	Contractual - April Virtual Fitness	90.00
Karen Campion	05/19/2020	12274	25-25-787-5300	Contractual - April Virtual Fitness	90.00
Vendor 11538 - Karen Campion Total:					180.00
Vendor: 10401 - Ken's Quick Print Inc.					
Ken's Quick Print Inc.	06/03/2020	12328	25-00-000-5401	Logo Window Envelopes	177.50
Vendor 10401 - Ken's Quick Print Inc. Total:					177.50
Vendor: 11418 - Kids HeArt Yoga, LLC					
Kids HeArt Yoga, LLC	06/10/2020	12363	25-25-439-5300	Contractual - Presch Yoga - Win...	2,633.40
Kids HeArt Yoga, LLC	06/10/2020	12363	25-25-639-5300	Contractual - Youth Yoga - Wint...	1,732.50
Vendor 11418 - Kids HeArt Yoga, LLC Total:					4,365.90
Vendor: 10404 - Konica Minolta Business Solutions USA Inc.					
Konica Minolta Business Solutio...	05/27/2020	12306	10-11-000-5355	Copy Machine Mo Maint - May	31.50
Konica Minolta Business Solutio...	05/27/2020	12306	25-00-000-5355	Copy Machine Mo Maint - May	70.00
Konica Minolta Business Solutio...	06/10/2020	12364	10-11-000-5355	Copy Machine Mo Maint - May	61.86
Konica Minolta Business Solutio...	06/10/2020	12364	25-00-000-5355	Copy Machine Mo Maint -	97.08
Vendor 10404 - Konica Minolta Business Solutions USA Inc. Total:					260.44

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Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor: 10075 - Lauterbach & Amen, LLP					
Lauterbach & Amen, LLP	05/22/2020	12290	55-00-000-5330	FY19/20 Audit Services	10,350.00
Vendor 10075 - Lauterbach & Amen, LLP Total:					10,350.00
Vendor: 10149 - Lenny Hoffman Excavating Inc.					
Lenny Hoffman Excavating Inc.	06/03/2020	12329	10-14-000-5586	Beach Grading	3,680.00
Vendor 10149 - Lenny Hoffman Excavating Inc. Total:					3,680.00
Vendor: 10360 - Lowe's Business Acct/GEMB					
Lowe's Business Acct/GEMB	06/10/2020	12365	10-12-000-5450	Equipment Parts - Parks	79.76
Lowe's Business Acct/GEMB	06/10/2020	12365	10-15-000-5588	CREDIT - Boathouse Bldg Impro...	-103.14
Lowe's Business Acct/GEMB	06/10/2020	12365	10-15-000-5588	Boathouse Building Improveme...	1,140.07
Lowe's Business Acct/GEMB	06/10/2020	12365	69-00-000-5568	Halfway House Improvements - ...	108.30
Vendor 10360 - Lowe's Business Acct/GEMB Total:					1,224.99
Vendor: 10066 - Maria Kotsinis					
Maria Kotsinis	05/27/2020	12307	25-25-422-5300	Contractual - Presch Music Enri...	150.00
Vendor 10066 - Maria Kotsinis Total:					150.00
Vendor: 10174 - MCI					
MCI	06/03/2020	12330	25-00-000-5210	Long Distance Phone Svc	71.69
Vendor 10174 - MCI Total:					71.69
Vendor: 10213 - Mutual Ace Hardware					
Mutual Ace Hardware	06/10/2020	12366	10-12-000-5483	Paint - Parks	14.82
Mutual Ace Hardware	06/10/2020	12366	10-12-000-5486	Plumbing Supplies - Parks	96.27
Mutual Ace Hardware	06/10/2020	12366	10-12-000-5488	Electrical Supplies - Boathouse	35.09
Mutual Ace Hardware	06/10/2020	12366	10-15-000-5484	Tools - Parks	14.91
Vendor 10213 - Mutual Ace Hardware Total:					161.09
Vendor: 10103 - NCPERS-IL IMRF					
NCPERS-IL IMRF	06/05/2020	12312	10-00-000-2160	IMRF Life-#03298	80.00
Vendor 10103 - NCPERS-IL IMRF Total:					80.00
Vendor: 10224 - North Shore Gas Company					
North Shore Gas Company	05/27/2020	12308	10-13-000-5220	Gas/Heat - Watts	172.21
North Shore Gas Company	05/27/2020	12308	25-00-000-5220	Gas/Heat - Takiff	940.16
North Shore Gas Company	06/03/2020	12331	10-12-000-5220	Gas/Heat - Parks	551.22
North Shore Gas Company	06/03/2020	12331	10-14-000-5220	Gas/Heat - Beach	39.10
Vendor 10224 - North Shore Gas Company Total:					1,702.69
Vendor: 10228 - NSSRA					
NSSRA	06/03/2020	12332	30-00-000-5750	NSSRA Contribution - 2nd Instal...	54,629.41
NSSRA	06/03/2020	12332	30-00-000-5755	2020 Annual Inclusion Estimate ...	12,877.41
Vendor 10228 - NSSRA Total:					67,506.82
Vendor: 10233 - Orkin Pest Control					
Orkin Pest Control	06/03/2020	12333	25-00-000-5355	Takiff Mo Exterminator - May & ..	374.60
Vendor 10233 - Orkin Pest Control Total:					374.60
Vendor: 10235 - Otis Elevator Company					
Otis Elevator Company	06/03/2020	12334	25-00-000-5355	Takiff Elevator Mo Maint- June	498.83
Vendor 10235 - Otis Elevator Company Total:					498.83
Vendor: 10110 - PACT Administrative Services Corp					
PACT Administrative Services C...	05/22/2020	12291	10-11-000-5600	FSA Plan Fees - June	84.00
PACT Administrative Services C...	05/22/2020	12292	10-00-000-2175	FSA Plan Contributions - May 2...	1,418.54
Vendor 10110 - PACT Administrative Services Corp Total:					1,502.54
Vendor: 10104 - Partnership Financial Credit Union					
Partnership Financial Credit Uni...	05/22/2020	12262	10-00-000-2180	#110071680 Barrios	120.00
Partnership Financial Credit Uni...	05/22/2020	12262	10-00-000-2180	#86720 Janis	30.00
Partnership Financial Credit Uni...	05/22/2020	12262	10-00-000-2180	#95910 Mensinger	275.00
Partnership Financial Credit Uni...	05/22/2020	12262	10-00-000-2180	#880010320 Stowick	20.00
Partnership Financial Credit Uni...	06/05/2020	12313	10-00-000-2180	#110071680 Barrios	120.00
Partnership Financial Credit Uni...	06/05/2020	12313	10-00-000-2180	#86720 Janis	30.00
Partnership Financial Credit Uni...	06/05/2020	12313	10-00-000-2180	#95910 Mensinger	275.00

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Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Partnership Financial Credit Uni...	06/05/2020	12313	10-00-000-2180	#880010320 Stowick	20.00
Vendor 10104 - Partnership Financial Credit Union Total:					890.00
Vendor: 10242 - PDRMA					
PDRMA	05/27/2020	12309	10-11-000-5600	Health Insurance - May	35,382.81
PDRMA	05/27/2020	12309	25-26-000-5600	Health Insurance - May	12,335.56
Vendor 10242 - PDRMA Total:					47,718.37
Vendor: 10090 - Pride Dojo Inc.					
Pride Dojo Inc.	06/10/2020	12367	25-25-725-5300	Contractual - May Virtual Progr...	1,053.00
Vendor 10090 - Pride Dojo Inc. Total:					1,053.00
Vendor: 10259 - Quill Corporation					
Quill Corporation	05/22/2020	12293	25-00-000-5401	Rec Office Supplies	215.92
Quill Corporation	06/10/2020	12368	25-00-000-5401	Office Supplies - Takiff	614.44
Vendor 10259 - Quill Corporation Total:					830.36
Vendor: 10265 - Reinders, Inc.					
Reinders, Inc.	05/19/2020	12275	10-12-000-5450	Hoses - Parks	320.50
Vendor 10265 - Reinders, Inc. Total:					320.50
Vendor: 10767 - Rite Portable Restrooms					
Rite Portable Restrooms	05/19/2020	12276	10-12-000-5353	Portable Toilet Svcs - Parks	340.00
Rite Portable Restrooms	05/19/2020	12276	10-14-000-5353	Portable Toilet Svcs - Beach	355.00
Rite Portable Restrooms	06/03/2020	12335	10-12-000-5353	Portable Toilet Svcs - Parks	520.00
Rite Portable Restrooms	06/10/2020	12369	10-12-000-5353	Portable Toilet Svcs - Parks	128.00
Vendor 10767 - Rite Portable Restrooms Total:					1,343.00
Vendor: 10269 - RMC Inc.					
RMC Inc.	06/03/2020	12336	10-13-000-5357	Watts Refrig Mo Maint - June	281.00
Vendor 10269 - RMC Inc. Total:					281.00
Vendor: 11320 - Roundy's Inc.					
Roundy's Inc.	05/27/2020	12310	10-11-000-5342	Meeting Supplies	20.27
Roundy's Inc.	05/27/2020	12310	10-14-000-5412	Cleaning Supplies - Beach	13.96
Roundy's Inc.	05/27/2020	12310	25-25-413-5400	Presch Enrichment Supplies	123.92
Roundy's Inc.	05/27/2020	12310	25-26-000-5499	Emergency Care Food Supplies	64.49
Vendor 11320 - Roundy's Inc. Total:					222.64
Vendor: 10654 - Sandra K Culver					
Sandra K Culver	05/19/2020	12277	25-25-785-5300	Contractual - Virtual Fitness Cla...	90.00
Sandra K Culver	05/19/2020	12277	25-25-787-5300	Contractual - Virtual Fitness Cla...	90.00
Vendor 10654 - Sandra K Culver Total:					180.00
Vendor: 10515 - Sarah Hall Theatre Company					
Sarah Hall Theatre Company	06/03/2020	12337	25-25-406-5300	Contractual - Winter/Spring Pre...	4,016.79
Sarah Hall Theatre Company	06/03/2020	12337	25-25-406-5401	Dance Costumes	240.00
Sarah Hall Theatre Company	06/03/2020	12337	25-25-419-5300	Contractual - Winter/Spring Pre...	3,955.59
Sarah Hall Theatre Company	06/03/2020	12337	25-25-419-5401	Dance Costumes	780.00
Sarah Hall Theatre Company	06/03/2020	12337	25-25-449-5300	Contractual - Winter/Spring Pre...	7,745.85
Sarah Hall Theatre Company	06/03/2020	12337	25-25-607-5300	Contractual - Winter/Spring You...	8,808.57
Sarah Hall Theatre Company	06/03/2020	12337	25-25-607-5401	Dance Costumes	3,060.00
Sarah Hall Theatre Company	06/03/2020	12337	25-25-608-5300	Contractual - Winter/Spring You...	1,503.36
Sarah Hall Theatre Company	06/03/2020	12337	25-25-608-5401	Dance Costumes	420.00
Sarah Hall Theatre Company	06/03/2020	12337	25-25-649-5300	Contractual - Winter/Spring You...	1,323.00
Sarah Hall Theatre Company	06/03/2020	12337	25-25-652-5300	Contractual - Winter/Spring Foo...	10,976.31
Sarah Hall Theatre Company	06/03/2020	12337	25-25-653-5300	Contractual - Winter/Spring Bro...	23,846.40
Sarah Hall Theatre Company	06/03/2020	12337	25-25-653-5401	Broadway Bound Costumes	4,830.00
Sarah Hall Theatre Company	06/03/2020	12337	25-25-654-5300	Contractual - Winter/Spring You...	1,527.12
Sarah Hall Theatre Company	06/03/2020	12337	25-25-654-5401	Broadway Bound Costumes	840.00
Vendor 10515 - Sarah Hall Theatre Company Total:					73,872.99
Vendor: 10787 - School Health Corp					
School Health Corp	06/03/2020	12338	10-14-000-5430	First Aid Supplies - Beach	155.82
School Health Corp	06/03/2020	12338	10-15-000-5430	First Aid Supplies - Boathouse	155.82
School Health Corp	06/03/2020	12338	25-00-000-5430	First Aid Supplies - Takiff	155.82

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Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
School Health Corp	06/03/2020	12338	25-26-000-5430	First Aid Supplies - Day Care	155.82
Vendor 10787 - School Health Corp Total:					623.28
Vendor: 11160 - Shaun Christopher Whitley					
Shaun Christopher Whitley	05/19/2020	12278	25-25-401-5300	Contractual - Virtual Music Clas...	25.00
Shaun Christopher Whitley	05/19/2020	12278	25-25-402-5300	Contractual - Virtual Music Clas...	25.00
Shaun Christopher Whitley	05/19/2020	12278	25-25-403-5300	Contractual - Virtual Music Clas...	25.00
Shaun Christopher Whitley	05/19/2020	12278	25-25-415-5300	Contractual - Virtual Music Clas...	1,300.00
Shaun Christopher Whitley	05/19/2020	12278	25-26-000-5386	Contractual - Virtual Music Clas...	225.00
Vendor 11160 - Shaun Christopher Whitley Total:					1,600.00
Vendor: 11472 - Silvia Strazzarino					
Silvia Strazzarino	05/19/2020	12279	25-25-785-5300	Contractual - April Virtual Class...	90.00
Silvia Strazzarino	05/19/2020	12279	25-25-787-5300	Contractual - April Virtual Class...	90.00
Vendor 11472 - Silvia Strazzarino Total:					180.00
Vendor: 11436 - SportsEngine Inc.					
SportsEngine Inc.	06/03/2020	12339	45-00-000-5335	Background Checks - May	333.00
Vendor 11436 - SportsEngine Inc. Total:					333.00
Vendor: 10108 - State Disbursement Unit					
State Disbursement Unit	05/22/2020	12263	10-00-000-2190	M Barrios,FIPS#1703100/2013...	195.90
State Disbursement Unit	06/05/2020	12314	10-00-000-2190	M Barrios,FIPS#1703100/2013...	195.90
Vendor 10108 - State Disbursement Unit Total:					391.80
Vendor: 11493 - STEAM Educators, LLC					
STEAM Educators, LLC	05/19/2020	12280	25-25-656-5300	Contractual - STEAM Zoom Clas...	1,015.00
Vendor 11493 - STEAM Educators, LLC Total:					1,015.00
Vendor: 10753 - Sunbelt Rentals					
Sunbelt Rentals	06/03/2020	12340	10-12-000-5370	Rental Equipment - Parks	1,980.49
Sunbelt Rentals	06/03/2020	12340	10-14-000-5370	Rental Equipment - Beach	1,176.46
Sunbelt Rentals	06/03/2020	12340	10-15-000-5370	Rental Equipment - Boathouse	400.00
Vendor 10753 - Sunbelt Rentals Total:					3,556.95
Vendor: 11414 - Sysco Chicago, Inc.					
Sysco Chicago, Inc.	05/27/2020	12311	25-26-000-5499	Emerg Care Food Supplies	951.25
Vendor 11414 - Sysco Chicago, Inc. Total:					951.25
Vendor: 10294 - Telcom Innovations Group					
Telcom Innovations Group	06/03/2020	12341	10-11-000-5355	Phone Svcs/Greeting Asst	162.50
Telcom Innovations Group	06/03/2020	12341	10-14-000-5210	Beach Phone Maintenance	130.00
Vendor 10294 - Telcom Innovations Group Total:					292.50
Vendor: 10209 - The Mulch Center					
The Mulch Center	05/19/2020	12281	10-12-000-5495	Compost & Topsoil	480.00
The Mulch Center	05/19/2020	12281	10-12-000-5496	Athletic Field Maint Supplies	960.00
The Mulch Center	05/19/2020	12281	69-00-000-5562	Takiff Playground Owner Items	800.00
Vendor 10209 - The Mulch Center Total:					2,240.00
Vendor: 11495 - Tracy Shields-O'Reilly					
Tracy Shields-O'Reilly	05/22/2020	12294	25-00-000-5321	Consulting - Communication (M...	5,775.00
Tracy Shields-O'Reilly	06/10/2020	12370	25-00-000-5321	Consulting - Marketing Svcs	2,765.00
Vendor 11495 - Tracy Shields-O'Reilly Total:					8,540.00
Vendor: 10705 - UMB Bank NA					
UMB Bank NA	05/21/2020	DFT0001025	40-00-000-5010	Interest - 2015 Bonds	92,475.00
Vendor 10705 - UMB Bank NA Total:					92,475.00
Vendor: 10307 - Vanguard Energy Service, LLC					
Vanguard Energy Service, LLC	05/19/2020	12282	10-13-000-5220	Bulk Gas/Heat - Watts	83.30
Vanguard Energy Service, LLC	05/19/2020	12282	25-00-000-5220	Bulk Gas/Heat - Takiff	1,643.16
Vendor 10307 - Vanguard Energy Service, LLC Total:					1,726.46
Vendor: 10099 - Vantagepoint Trf Agents-457					
Vantagepoint Trf Agents-457	05/22/2020	12264	10-00-000-2140	ICMA - A/C#301403	1,175.00
Vantagepoint Trf Agents-457	06/05/2020	12315	10-00-000-2140	ICMA - A/C#301403	1,175.00
Vendor 10099 - Vantagepoint Trf Agents-457 Total:					2,350.00

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Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor: 10309 - Verizon Wireless					
Verizon Wireless	05/22/2020	12295	25-00-000-5210	Cell Phone Svc	796.68
Verizon Wireless	06/03/2020	12342	25-00-000-5210	Cell Phone Svc	979.38
Vendor 10309 - Verizon Wireless Total:					1,776.06
Vendor: 10308 - Vermont Systems, Inc.					
Vermont Systems, Inc.	06/10/2020	12371	10-11-000-5355	Beach POS Equip Svcs (5/24/20)	225.00
Vendor 10308 - Vermont Systems, Inc. Total:					225.00
Vendor: 10457 - Village of Glencoe					
Village of Glencoe	05/19/2020	12283	10-12-000-5240	Water/Sewer - Linden House	33.96
Village of Glencoe	06/10/2020	12372	10-12-000-5240	Water/Sewer - Parks	1,131.08
Village of Glencoe	06/10/2020	12372	10-13-000-5240	Water/Sewer - Watts	1,595.43
Village of Glencoe	06/10/2020	12372	10-14-000-5240	Water/Sewer - Beach	33.96
Village of Glencoe	06/10/2020	12372	10-15-000-5240	Water/Sewer - Boathouse	50.96
Village of Glencoe	06/10/2020	12373	10-12-000-5480	Gasoline - Parks	982.47
Village of Glencoe	06/10/2020	12373	10-12-000-5990	COVID Cloth Face Masks	500.00
Village of Glencoe	06/10/2020	12373	10-15-000-5990	COVID Cloth Face Masks	500.00
Village of Glencoe	06/10/2020	12373	25-00-000-5990	COVID Cloth Face Masks	2,000.00
Vendor 10457 - Village of Glencoe Total:					6,827.86
Vendor: 10314 - Walmart Community					
Walmart Community	05/22/2020	12296	25-26-000-5403	Day Care Program Supplies	116.67
Vendor 10314 - Walmart Community Total:					116.67
Vendor: 10700 - Warehouse Direct Workplace Solutions					
Warehouse Direct Workplace So.	06/03/2020	12343	25-00-000-5412	Cleaning Supplies - Takiff	3,098.60
Vendor 10700 - Warehouse Direct Workplace Solutions Total:					3,098.60
Vendor: 11503 - Waukegan Roofing					
Waukegan Roofing	05/19/2020	12284	25-00-000-5352	Roof Leak Inspection - Takiff	930.42
Vendor 11503 - Waukegan Roofing Total:					930.42
Vendor: 10882 - Welcome Wagon					
Welcome Wagon	06/10/2020	12374	25-00-000-5360	Marketing - June	161.42
Vendor 10882 - Welcome Wagon Total:					161.42
Vendor: 10102 - Wisconsin Dept of Revenue					
Wisconsin Dept of Revenue	05/29/2020	DFT0001031	10-00-000-2111	WI Mo Withholding	255.84
Vendor 10102 - Wisconsin Dept of Revenue Total:					255.84
Vendor Set AP Vendors Total:					538,537.36

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Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor Set: Employees - Employees					
Vendor: 9876 - Adam Zicher					
Adam Zicher	05/22/2020	12285	10-12-000-5421	Reimbursement - Work Boots	115.00
Vendor 9876 - Adam Zicher Total:					115.00
Vendor: 1770 - Jenna Davison					
Jenna Davison	06/03/2020	12327	25-26-000-5340	Tuition Reimbursement	1,512.00
Vendor 1770 - Jenna Davison Total:					1,512.00
Vendor Set Employees Total:					1,627.00

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Payment Dates: 05/15/2020 - 06/10/2020

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor Set: Refunds - Refunds					
Vendor: 000001781-319 - Allison Schatz					
Allison Schatz	06/10/2020	12344	25-00-000-2580	Credit Bal Refund	4,649.83
Vendor 000001781-319 - Allison Schatz Total:					4,649.83
Vendor: 000004613-321 - Andrea Nelson					
Andrea Nelson	06/10/2020	12375	25-00-000-2580	Credit Bal Refund	1,720.00
Vendor 000004613-321 - Andrea Nelson Total:					1,720.00
Vendor: 000005700-313 - Ankur Mathur					
Ankur Mathur	06/10/2020	12345	25-00-000-2580	Credit Bal Refund	3,833.00
Vendor 000005700-313 - Ankur Mathur Total:					3,833.00
Vendor: 000000343-301 - Brent Gamse					
Brent Gamse	05/15/2020	12256	25-00-000-2580	Credit Bal Refund	4,469.20
Vendor 000000343-301 - Brent Gamse Total:					4,469.20
Vendor: 000004602-316 - Emad Malek					
Emad Malek	06/10/2020	12346	25-00-000-2580	Credit Bal Refund	4,535.00
Vendor 000004602-316 - Emad Malek Total:					4,535.00
Vendor: 000004279-300 - Jennifer Awsumb					
Jennifer Awsumb	05/15/2020	12257	25-00-000-2580	Actv 908503-01 Class Refund	2,479.00
Vendor 000004279-300 - Jennifer Awsumb Total:					2,479.00
Vendor: 000001596-320 - Kathy Dwyer					
Kathy Dwyer	06/10/2020	12347	25-00-000-2580	Credit Bal Refund	855.00
Vendor 000001596-320 - Kathy Dwyer Total:					855.00
Vendor: 000001744-298 - Laura Caplin					
Laura Caplin	05/15/2020	12258	25-00-000-2580	Actv 908502-03 Class Refund	2,100.00
Vendor 000001744-298 - Laura Caplin Total:					2,100.00
Vendor: 000001744-299 - Laura Caplin					
Laura Caplin	05/15/2020	12259	25-00-000-2580	Actv 908501-03 Class Refund	2,100.00
Vendor 000001744-299 - Laura Caplin Total:					2,100.00
Vendor: 000006499-296 - Lynda Greenberg					
Lynda Greenberg	05/15/2020	12260	25-00-000-2580	Actv 908503-02 Class Refund	3,095.00
Vendor 000006499-296 - Lynda Greenberg Total:					3,095.00
Vendor: 000006499-297 - Lynda Greenberg					
Lynda Greenberg	05/15/2020	12261	25-00-000-2580	Actv 908503-02 Class Refund	3,095.00
Vendor 000006499-297 - Lynda Greenberg Total:					3,095.00
Vendor: 000002816-317 - Nancy Ledinsky					
Nancy Ledinsky	06/10/2020	12348	25-00-000-2580	Credit Bal Refund	1,735.00
Vendor 000002816-317 - Nancy Ledinsky Total:					1,735.00
Vendor: 000005402-315 - Pansy Suzuki					
Pansy Suzuki	06/10/2020	12349	25-00-000-2580	Credit Bal Refund	2,257.50
Vendor 000005402-315 - Pansy Suzuki Total:					2,257.50
Vendor: 000005087-318 - Rebecca Whitener					
Rebecca Whitener	06/10/2020	12350	25-00-000-2580	Credit Bal Refund	4,945.00
Vendor 000005087-318 - Rebecca Whitener Total:					4,945.00
Vendor: 000006622-314 - Susan Megley					
Susan Megley	06/10/2020	12351	25-00-000-2580	Credit Bal Refund	648.00
Vendor 000006622-314 - Susan Megley Total:					648.00
Vendor Set Refunds Total:					42,516.53
Grand Total:					582,680.89

Report Summary

Fund Summary

Fund	Payment Amount
10 - CORPORATE FUND	211,927.95
25 - RECREATION FUND	189,615.72
30 - SPECIAL RECREATION FUND	67,506.82
40 - BOND & INTEREST FUND	92,475.00
45 - LIABILITY INSURANCE FUND	333.00
55 - AUDIT FUND	10,350.00
65 - CAPITAL PROJECTS FUND	84.99
69 - MASTER PLAN CAPITAL PROJECTS	10,387.41
Grand Total:	582,680.89

Account Summary

Account Number	Account Name	Payment Amount
10-00-000-2100	FEDERAL WITHHOLDING	20,690.80
10-00-000-2110	IL STATE WITHHOLDING	11,006.47
10-00-000-2111	WI STATE WITHHOLDING	255.84
10-00-000-2120	SOCIAL SECURITY WITHO...	31,381.06
10-00-000-2130	MEDICARE WITHHOLDING	7,339.22
10-00-000-2140	ICMA DEF COMP WITHOL...	2,350.00
10-00-000-2150	IMRF WITHHOLDING	39,098.67
10-00-000-2155	IMRF VAC WITHHOLDING	4,956.00
10-00-000-2160	SUPPL IMRF LIFE WITHOL...	80.00
10-00-000-2170	AFLAC WITHHOLDING	523.52
10-00-000-2175	FSA PLAN WITHHOLDING	1,418.54
10-00-000-2180	CREDIT UNION WITHOLDI...	890.00
10-00-000-2190	GARNISHMENT WITHOLD...	391.80
10-11-000-5310	LEGAL SERVICES	2,956.25
10-11-000-5311	LEGAL NOTICES	28.59
10-11-000-5340	CONFERENCES AND TRAIN..	-185.00
10-11-000-5342	OFFICIALS/MEETING EXP...	93.71
10-11-000-5355	MAINTENANCE SERVICE ...	7,645.51
10-11-000-5402	BOOKS/PUBLICATNS/SUB...	27.72
10-11-000-5600	HEALTH INSURANCE PRE...	35,466.81
10-12-000-5210	TELEPHONE/INTERNET	199.55
10-12-000-5220	FUEL/HEAT	551.22
10-12-000-5230	ELECTRICITY	705.06
10-12-000-5240	WATER	1,165.04
10-12-000-5353	DISPOSAL/PORTOLET SER...	3,131.22
10-12-000-5370	RENTAL - EQUIPMENT	1,980.49
10-12-000-5421	SUPPLIES - UNIFORMS	115.00
10-12-000-5450	SUPPLIES - EQUIPMENT P...	1,223.91
10-12-000-5480	GASOLINE/LUBRICANTS	982.47
10-12-000-5481	SUPPLIES-CONSTRUCTION	15.99
10-12-000-5482	SUPPLIES-HARDWARE	105.12
10-12-000-5483	SUPPLIES-PAINT	14.82
10-12-000-5486	SUPPLIES-PLUMBING	96.27
10-12-000-5488	SUPPLIES-POWER TOOLS	35.09
10-12-000-5494	SUPPLIES-SEED/SOD	2,575.00
10-12-000-5495	SUPPLIES-PULVERIZED DI...	574.20
10-12-000-5496	SUPPLIES-ATHLETIC MAINT	5,760.00
10-12-000-5585	PAVEMENT & SITE DEVEL...	575.94
10-12-000-5990	CONTINGENCY	498.32
10-13-000-5210	TELEPHONE/INTERNET/C...	50.21
10-13-000-5220	FUEL/HEAT	255.51
10-13-000-5230	ELECTRICITY	417.46
10-13-000-5240	WATER	1,595.43
10-13-000-5353	DISPOSAL/PORTOLET SER...	224.00
10-13-000-5357	MAINT SERVICE-REFRIGE...	281.00

Account Summary

Account Number	Account Name	Payment Amount
10-14-000-5210	TELEPHONE/INTERNET	302.29
10-14-000-5220	FUEL/HEAT	39.10
10-14-000-5230	ELECTRICITY	158.60
10-14-000-5240	WATER	33.96
10-14-000-5353	DISPOSAL/PORTOLET SER...	3,626.06
10-14-000-5360	PRINTING/MARKETING/A...	2,688.82
10-14-000-5370	RENTAL - EQUIPMENT	1,176.46
10-14-000-5401	OFFICE SUPPLIES	83.94
10-14-000-5412	CUSTODIAL/CLEANING SU...	872.88
10-14-000-5420	SUPPLIES - GENERAL	1,445.24
10-14-000-5421	SUPPLIES - UNIFORMS	71.00
10-14-000-5430	SUPPLIES - FIRST AID	275.06
10-14-000-5484	SUPPLIES-ELECTRICAL/BU...	50.96
10-14-000-5580	EQUIPMENT - GENERAL	695.06
10-14-000-5586	LANDSCAPING & GRADING	3,680.00
10-14-000-5990	CONTINGENCY	1,798.91
10-15-000-5230	ELECTRICITY	429.86
10-15-000-5240	WATER	50.96
10-15-000-5370	RENTAL - EQUIPMENT	400.00
10-15-000-5401	OFFICE SUPPLIES	5.10
10-15-000-5412	CUSTODIAL/CLEANING SU...	1,004.84
10-15-000-5420	SUPPLIES - GENERAL	168.00
10-15-000-5421	SUPPLIES - UNIFORMS	71.00
10-15-000-5430	SUPPLIES - FIRST AID	275.07
10-15-000-5451	SUPPLIES - BUILDING PAR...	38.98
10-15-000-5481	SUPPLIES-CONSTRUCTION	50.48
10-15-000-5482	SUPPLIES-HARDWARE	154.83
10-15-000-5484	SUPPLIES-ELECTRICAL/BU...	184.38
10-15-000-5487	SUPPLIES-POWER TOOLS	147.00
10-15-000-5588	BUILDING IMPROVEMENTS	1,439.15
10-15-000-5990	CONTINGENCY	966.13
25-00-000-2580	BALANCE ON ACCOUNT-R...	42,516.53
25-00-000-5210	TELEPHONE/INTERNET	5,094.35
25-00-000-5220	FUEL/HEAT	2,583.32
25-00-000-5230	ELECTRICITY	8,216.77
25-00-000-5321	CONSULTING SERVICES	9,421.81
25-00-000-5352	REPAIRS - BUILDINGS	930.42
25-00-000-5353	DISPOSAL/PORTOLET SER...	251.20
25-00-000-5355	MAINTENANCE SERVICE ...	1,040.51
25-00-000-5360	PRINTING/MARKETING/A...	1,599.13
25-00-000-5362	PHOTOGRAPHY	274.00
25-00-000-5401	OFFICE SUPPLIES	1,007.86
25-00-000-5412	CUSTODIAL/CLEANING SU...	3,433.39
25-00-000-5420	SUPPLIES - GENERAL	524.94
25-00-000-5421	SUPPLIES - UNIFORMS	461.50
25-00-000-5430	SUPPLIES - FIRST AID	155.82
25-00-000-5481	SUPPLIES-CONSTRUCTION	155.19
25-00-000-5482	SUPPLIES-HARDWARE	5.35
25-00-000-5483	SUPPLIES-PAINT	400.63
25-00-000-5588	BUILDING IMPROVEMENTS	2,205.01
25-00-000-5990	CONTINGENCY	2,284.30
25-25-401-5300	CONTRACTL-ELC 3YR	25.00
25-25-402-5300	CONTRACTL-ELC 4YR	25.00
25-25-403-5300	CONTRACTL-ELC 2YR	25.00
25-25-406-5300	CONTRACTL-PRESCHOOL ...	4,016.79
25-25-406-5401	COSTUMES	240.00
25-25-413-5400	SUPPLIES-COOKS & BOOKS	123.92
25-25-415-5300	CONTRACTL-MUSIC,IMAG...	1,300.00

Account Summary

Account Number	Account Name	Payment Amount
25-25-419-5300	CONTRACT-PRESCHOOL B...	3,955.59
25-25-419-5401	COSTUMES	780.00
25-25-422-5300	CONTRACTL-MUSIC & M...	150.00
25-25-430-5400	SUPPLIES-ART FROM THE ...	54.70
25-25-439-5300	CONTRACTL-PRESCHOOL ...	2,633.40
25-25-449-5300	CONTRACTL-DRAMA-PRE...	7,745.85
25-25-601-5300	CONTRACTL-KIDS CLUB PM	150.00
25-25-607-5300	CONTRACTL-YOUTH HIP ...	8,808.57
25-25-607-5401	COSTUMES	3,060.00
25-25-608-5300	CONTRACTL-YOUTH BALL...	1,503.36
25-25-608-5401	COSTUMES	420.00
25-25-615-5400	SUPPLIES-YOUTH CERAMI...	710.22
25-25-629-5300	CONTRACTL-CHESS SCHO...	690.00
25-25-639-5300	CONTRACTL-YOUTH YOGA	1,732.50
25-25-649-5300	CONTRACTL-DRAMA-YOU...	1,323.00
25-25-651-5300	CONTRACTL-FASHION/S...	765.00
25-25-652-5300	CONTRACTL- FOOTLIGHT...	10,976.31
25-25-653-5300	CONTRACTL-BROADWAY ...	23,846.40
25-25-653-5401	COSTUMES	4,830.00
25-25-654-5300	CONTRACTL-JAZZ LYRICAL...	1,527.12
25-25-654-5401	COSTUMES	840.00
25-25-656-5300	CONTRACTL-STEM/TINK...	1,015.00
25-25-725-5300	CONTRACTL-KARATE CLAS...	1,053.00
25-25-747-5300	CONTRACTL-HOTSHOT SP...	2,856.00
25-25-785-5300	CONTRACTL-FITNESS PUN...	360.00
25-25-787-5300	CONTRACTL-GENERAL FIT...	360.00
25-25-789-5300	CONTRACTL-TUMBLING	810.00
25-25-860-5400	SUPPLIES-YOUTH SUMME...	181.71
25-25-951-5400	SUPPLIES-SPRING SPEC E...	275.41
25-26-000-5340	CONFERENCES AND TRAIN..	1,512.00
25-26-000-5360	PRINTING/MARKETING/A...	75.00
25-26-000-5386	SERVICES-DAYCARE PROG...	225.00
25-26-000-5403	DAYCARE PROGRAM SUP...	116.67
25-26-000-5404	COMPUTER PGMS/APPs	175.00
25-26-000-5420	SUPPLIES - GENERAL	33.94
25-26-000-5430	SUPPLIES - FIRST AID	211.77
25-26-000-5498	SUPPLIES-EMERG DAYCA...	714.20
25-26-000-5499	SUPPLIES-EMERG DAYCA...	2,485.70
25-26-000-5600	HEALTH INSURANCE PRE...	12,335.56
30-00-000-5750	NSSRA CONTRIBUTION	54,629.41
30-00-000-5755	NSSRA COMPANION CHA...	12,877.41
40-00-000-5010	INTEREST - BONDS	92,475.00
45-00-000-5335	WELLNESS/PRE-PLACEMT ...	333.00
55-00-000-5330	AUDIT FEES	10,350.00
65-00-020-5508	REPLACE RTU 1 & 2-TAKIFF	84.99
69-00-000-5553	CONNECT GLENCOE TRAIL...	4,993.11
69-00-000-5562	TAKIFF PLAYGROUND-Ow...	1,800.00
69-00-000-5568	HALFWAY/BEACH HSE IM...	108.30
69-00-000-5570	DUKE PLAY AREA PROJ-De...	3,486.00
	Grand Total:	582,680.89

Project Account Summary

Project Account Key	Payment Amount
None	582,680.89
Grand Total:	582,680.89

Authorization Signatures

To the Board of Commissioners

The payment of the above listed accounts has been approved by the Board of Commissioners at their meeting held on _____ and you are hereby authorized to pay them from the appropriate funds.

Treasurer, Park Board of Commissioners

Secretary/Executive Director

V. Financial Report

Glencoe Park District
June 2020 Board Meeting



G/L MONTHLY Pooled Cash Report

Glencoe Park District
For the Period Ending 5/31/2020

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
CLAIM ON CASH					
10-00-000-1000	CASH/INVESTMENTS	3,494,172.04	86,741.28	3,580,913.32	
25-00-000-1000	CASH/INVESTMENTS	5,393,920.43	(265,492.95)	5,128,427.48	
30-00-000-1000	CASH/INVESTMENTS	289,795.46	851.00	290,646.46	
35-00-000-1000	CASH/INVESTMENTS	338,165.87	(27,266.77)	310,899.10	
36-00-000-1000	CASH/INVESTMENTS	168,506.56	(18,622.88)	149,883.68	
40-00-000-1000	CASH/INVESTMENTS	987,976.57	(89,424.76)	898,551.81	
45-00-000-1000	CASH/INVESTMENTS	269,564.33	(2,117.85)	267,446.48	
50-00-000-1000	CASH/INVESTMENTS	69,074.06	124.71	69,198.77	
55-00-000-1000	CASH/INVESTMENTS	13,631.60	(10,319.00)	3,312.60	
65-00-000-1000	CASH/INVESTMENTS	478,902.24	(7,127.39)	471,774.85	
67-00-000-1000	CASH/INVESTMENTS	0.00	0.00	0.00	
69-00-000-1000	CASH/INVESTMENTS	1,392,394.85	(20,679.49)	1,371,715.36	
70-00-000-1000	CASH/INVESTMENTS	1,173.47	0.00	1,173.47	
75-00-000-1000	CASH/INVESTMENTS	0.00	0.00	0.00	
80-00-000-1000	CASH/INVESTMENTS	0.00	0.00	0.00	
90-00-000-1000	CASH/INVESTMENTS	0.00	0.00	0.00	
TOTAL CLAIM ON CASH		12,897,277.48	(353,334.10)	12,543,943.38	
CASH IN BANK					
99-00-000-1011	Operating Corporate Account	267,190.34	67,630.78	334,821.12	
99-00-000-1012	Operating PR Account	4,911.35	2.60	4,913.95	
99-00-000-1013	IL Funds	3,518,979.34	5,991.81	3,524,971.15	
99-00-000-1014	IPDLAF CD's	2,211,000.00	0.00	2,211,000.00	
99-00-000-1015	IPDLAF MM	3,898,373.89	(427,241.34)	3,471,132.55	
99-00-000-1016	PMA CD's	2,460,300.00	0.00	2,460,300.00	
99-00-000-1017	PMA MM	536,522.56	282.05	536,804.61	
TOTAL CASH IN BANK		12,897,277.48	(353,334.10)	12,543,943.38	
DUE TO OTHER FUNDS					
99-00-000-2400	Due To Other Funds	12,897,277.48	(353,334.10)	12,543,943.38	
TOTAL DUE TO OTHER FUNDS		12,897,277.48	(353,334.10)	12,543,943.38	
Claim on Cash	12,543,943.38	Claim on Cash	12,543,943.38	Cash in Bank	12,543,943.38
Cash in Bank	12,543,943.38	Due To Other Funds	12,543,943.38	Due To Other Funds	12,543,943.38
Difference	0.00	Difference	0.00	Difference	0.00

**Glencoe Park District
 Monthly Cash/Investments Report
 May 2020**

Corporate and Other Funds:

	<u>May 2020</u>	<u>April 2020</u>
Harris Bank Corporate Account - 0.100%	410,006.36	523,700.61
Illinois Park District Liquid Asset Fund (IPDLAF) - 0.43%	3,471,132.55	3,898,373.89
The Illinois Fund (Public Treasurers' Investment Pool) -0.74%	3,524,971.15	3,518,979.34
Harris Payroll Account - 0.100%	7,128.41	7,125.81
PMA Financial Account - 0.53%	536,804.61	536,522.56
Reconciling Items(Dep in Transit, O/S Checks, etc.)	(77,399.70)	(258,724.73)
IPDLAF Certificates of Deposit:		
2 CDs at \$243,000 each maturing June 11, 2020 (2.415% net)	486,000.00	486,000.00
1 CDs at \$245,000 each maturing October 18, 2020 (1.80% net)	245,000.00	245,000.00
2 CDs at \$246,000 each maturing October 19, 2020 (1.60% net)	492,000.00	492,000.00
2 CDs at \$243,000 each maturing December 11, 2020 (0.53% net)	496,000.00	496,000.00
1 CDs at \$245,000 each maturing February 26, 2021 (1.55% net)	245,000.00	245,000.00
1 CDs at \$247,000 each maturing April 23, 2021 (1.02% net)	247,000.00	247,000.00
PMA Certificates of Deposit:		
1 CDs at \$246,800 maturing July 14, 2020 (1.746% net)	246,800.00	246,800.00
1 CDs at \$245,400 maturing October 17, 2020 (1.86% net)	245,400.00	245,400.00
2 CDs totalling \$738,100 maturing October 18, 2020 (1.701-1.766% net)	491,300.00	491,300.00
1 CDs at \$247,000 maturing November 23, 2021 (1.63% net)	247,000.00	247,000.00
3 CDs totalling \$737,800 maturing January 22, 2021 (1.60-1.66% net)	737,800.00	737,800.00
2 CDs at \$246,000 each maturing February 26, 2021 (1.59% net)	492,000.00	492,000.00
Grand Total	\$12,543,943.38	\$12,897,277.48

**Glencoe Park District
Monthly Financial Analysis
May 2019**

	<u>As of 05/31/2018</u>	<u>As of 05/31/2019</u>	<u>As of 05/31/2020</u>
<u>Recreation Department - Programs</u>			
Revenues	1,779,309	1,919,547	748,933
Wages	(121,228)	(117,715)	(101,039)
Contractual	(468,393)	(399,416) ⁽¹⁾	(317,789)
Supplies	(20,865)	(21,720)	(14,384)
Net Surplus	1,168,823	1,380,696	315,721
<u>Day Care Department</u>			
Revenue	287,652	373,281	165,199
Expense	(218,152)	(291,205)	(286,857)
Net Surplus/(Deficit)	69,500	82,076	(121,658)
<u>Fitness Department</u>			
Revenue	11,264	7,563	5,395
Expense	(11,185)	(12,289)	(8,707)
Net Surplus/(Deficit)	79	(4,726)	(3,312)
<u>Beach Department</u>			
Revenue	77,004	48,903	176,213
Expense	(48,032)	(53,802)	(47,296)
Net Surplus/(Deficit)	28,972	(4,899)	128,917
<u>Boating Department</u>			
Revenue	76,730	76,391	73,151
Expense	(46,442)	(37,217)	(34,589)
Net Surplus/(Deficit)	30,288	39,174	38,562
Beach/Boat Dept. Net:	59,260	34,275	167,479
<u>Watts Department</u>			
Revenue	798	10,501	5,326
Expenses	(36,938)	(65,433)	(42,363)
Net Surplus/(Deficit)	(36,140)	(54,932)	(37,037)
<u>G & A (Administration)</u>			
Revenue (excl G&A Tfr)	8,095	8,113	8,045
Expense	(295,647)	(308,458)	(296,953)
Net Surplus/(Deficit)	(287,552)	(300,345)	(288,908)
<u>Parks Department</u>			
Revenue	1,039	25	1,070
Expense	(235,754)	(289,180)	(204,634)
Net Surplus/(Deficit)	(234,715)	(289,155)	(203,564)
<u>Rec-Admin/Takiff Department</u>			
Revenues	616,116	643,551	608,875
Expenses (incl. Fund 69 trf)	(931,203)	(1,176,888)	(430,348) ⁽²⁾
Net Surplus/(Deficit)	(315,087)	(533,337)	178,527

(1) GJK payment traditionally made in May, not made until June 2019 (\$126,000)

(2) Fund 69 Transfer not made until June 2020

VI. Discussion of FY2019/20 Annual Audit Report, Management Letter, Other

Glencoe Park District
June 2020 Board Meeting

MEMORANDUM

TO: Board of Park Commissioners
CC: Lisa Sheppard, Executive Director and Ronald Amen, Lauterbach & Amen, LLP
FROM: Carol Mensinger, Director of Finance/HR
SUBJECT: Staff Response to Audit Report, Management Letter, SAS Letters
DATE: June 10, 2020

In this packet, you will find the Annual Audit Report, Management Letter, SAS 114 Letter and SAS 115 Letter – all which were prepared by the District’s independent auditing firm, Lauterbach & Amen, LLP, for the fiscal year ended February 29, 2020. This is the first year of a remaining three-year contract with Lauterbach & Amen, LLP.

Annual Audit Report

The firm of Lauterbach & Amen has issued an unqualified opinion on the financial statements of the Glencoe Park District as of the year ended February 29, 2020. The unqualified opinion means that the auditor concludes that the financial statements give a true and fair view in accordance with Generally Accepted Accounting Principles (GAAP), which in other words means that the District’ financial condition, position and operations are fairly presented in the financial statements. It is the best type of report that can be received from an independent auditor.

I have attached additional summary reports to show comparisons of fund balance levels to the prior four fiscal years, and am happy to report that fund balance levels are very strong. Audited total fund balance levels increased from \$9,138,892 as of February 28, 2019 to \$9,446,652 as of February 29, 2020, which was **an increase of \$307,760**. The primary reason for the increase is the lower than anticipated expenditures in the park maintenance and G&A departments, as well as the better than anticipated net surplus in the afterschool recreation program and the beach department.

Management Letter, SAS 114, SAS 115

As a part of the annual audit process, Lauterbach & Amen also is required to communicate certain items related to the audit process. As such, also included in this packet are three communication letters:

- SAS 114 Letter – Communication to those charged with governance of the audit process.
- SAS 115 Letter – Communication of internal controls that are considered to be significant deficiencies or material weaknesses.
- Management Letter – Communication of internal controls that are considered to be deficiencies, as well as other recommendations related to the audit process.

MEMORANDUM

SAS 114 Letter

Per the attached letter to the Board dated June 5, 2020, items are communicated by Lauterbach & Amen regarding the audit itself and the audit process. This information is self-explanatory, and staff would concur with this information.

SAS 115 Letter

There were no items for this letter.

Management Letter

Staff is happy to report that there was not a management letter issued this year, as there were no items.

If you have any questions concerning the annual audit report, management letter or SAS letters, please do not hesitate to contact me. This information will be discussed in further details at the regular board meeting on June 16, 2019 at 7:00pm. A representative from Lauterbach & Amen will be in attendance to present the information and answer any questions you might have.

GLENCOE PARK DISTRICT, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
FEBRUARY 29, 2020

GLENCOE PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

GLENCOE PARK DISTRICT, ILLINOIS

**Principal Officials
February 29, 2020**

BOARD OF COMMISSIONERS

Lisa Brooks, President

Stephanie Boron, Vice President

Michael Covey, Treasurer

Josh Lutton, Board Member

Dudley Onderdonk, Board Member

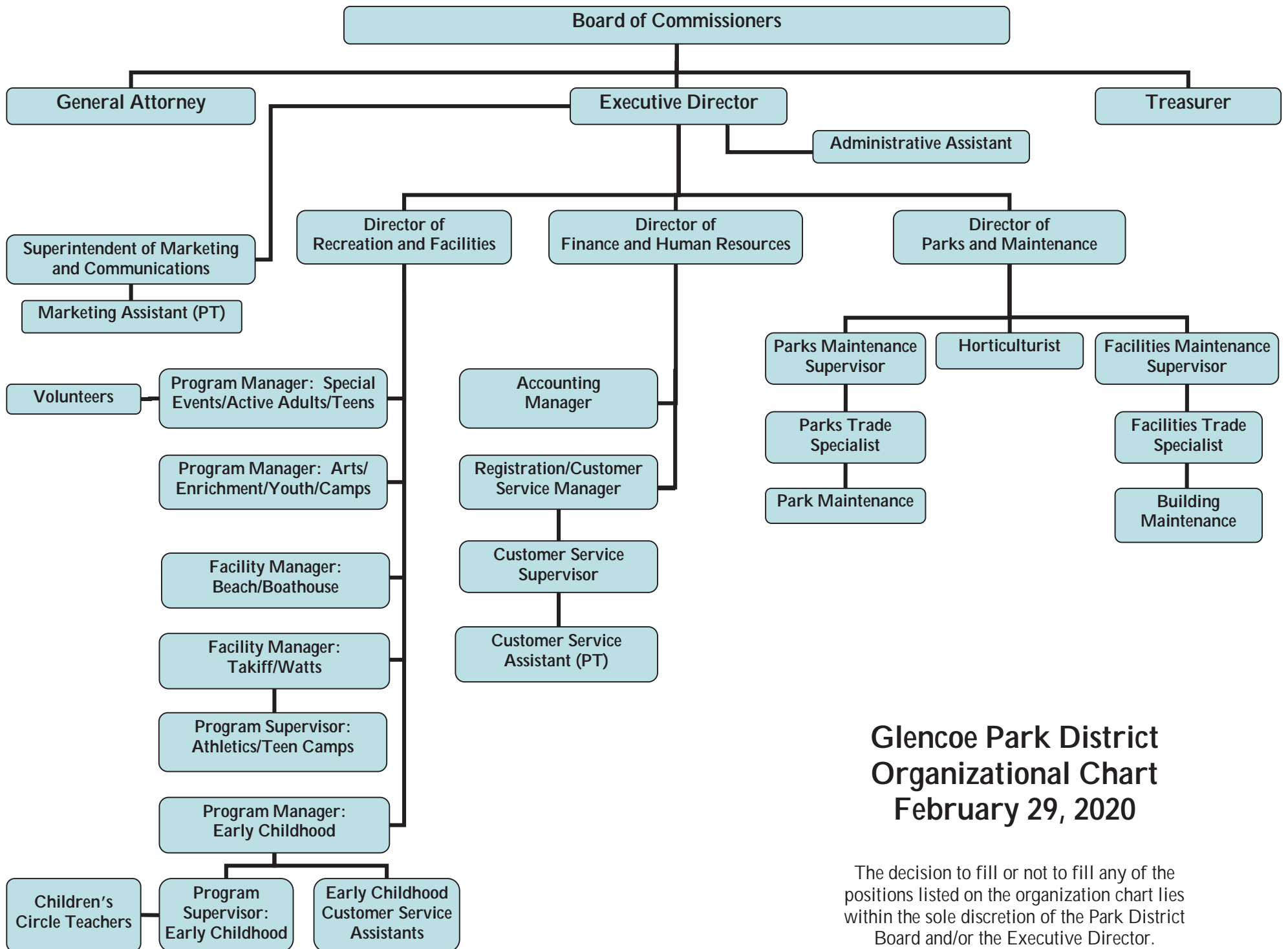
PARK DISTRICT STAFF

Lisa Sheppard, Executive Director

Carol Mensinger, Director of Finance and Human Resources

Chris Leiner, Director of Parks and Maintenance

Bobby Collins, Director of Recreation and Facilities



Glencoe Park District Organizational Chart February 29, 2020

The decision to fill or not to fill any of the positions listed on the organization chart lies within the sole discretion of the Park District Board and/or the Executive Director.

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

June 5, 2020

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Glencoe Park District, Illinois, as of and for the year ended February 29, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Glencoe Park District, Illinois, as of February 29, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Glencoe Park District, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and budgetary comparison schedules, and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

GLENCOE PARK DISTRICT

Management's Discussion and Analysis

February 29, 2020

The Glencoe Park District (the "District") discussion and analysis is designed to: (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the District's financial statements (beginning on page 12).

Financial Highlights

- The District's financial status continues to be strong. Overall revenues for all funds this past year were \$13,008,601. Overall, expenditures were \$12,700,841, which includes \$2,052,642 for capital projects and \$1,165,346 for debt service. As such, the District finished the year with an increase in net fund balance of \$307,760.
- Total net position under the accrual basis of accounting increased \$1,794,255 over the course of the year.
- Property taxes collected were \$5,608,539 compared to the prior year of \$5,466,479 for an increase of \$142,060.
- Recreation program revenues increased over the past year with total charges for services of \$5,001,490, representing an increase of \$290,347 over the prior year. This increase can be attributed to a continued demand for infant care in full-day Daycare, as well as for afterschool care. Total Recreation Fund revenues were \$6,360,179 and total Recreation Fund expenditures were \$5,605,528, thus adding \$754,651 to the fund balance prior to transfers out. Of this surplus, a transfer of \$700,000 was made to the Capital Projects Fund for future master plan projects, so the net increase in fund balance was \$54,651.
- The District continues to have the ability to devote resources toward maintaining, improving and expanding its parks, playgrounds and facilities. In the past seven years, the District has committed a total of \$7.3 million of excess fund balance reserves for future master plan improvement/capital projects. This has saved District taxpayers over those seven years, as the District has *not* had to issue additional debt to do these projects. In fiscal year 2019/20, an amount of \$2,052,642 was spent on capital outlay for the District's improvement and renovation of parks and facilities.
- The District's outstanding long-term debt as of February 29, 2020 decreased to \$5,675,000 compared to the prior year of \$6,620,000.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the District's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The District also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This is the District-wide statement of position presenting information that includes all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors such as diversification of the taxpayer base or the condition of the District's infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities* which reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Both government-wide financial statements distinguish between governmental activities of the District that are principally supported by taxes and intergovernmental revenues such as grants and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges, where applicable. Governmental activities include general government and culture and recreation. The Park District does not have any activities currently classified as business type activities.

The government-wide financial statements are presented on pages 12-14 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report. There are three types of funds: governmental, proprietary, and fiduciary. The District has only governmental funds.

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

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison schedules are included in the required supplementary information on pages 56-57 for the General Fund and Recreation Fund. Budgetary comparison schedules for the other special revenue funds can be found starting on page 76 of this report. These statements and schedules demonstrate compliance with the District's adopted annual appropriated budget.

The basic governmental fund financial statements are presented on pages 15-20 of this report.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 21 and continue through page 51 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its employees on pages 52-55. Required supplementary information includes budgetary comparison schedules for the General and major special revenue funds. Budgetary comparison schedules for major funds can be found on pages 56-57 of this report.

Major funds are reported in the basic financial statements as discussed. Combining and individual fund statements and schedules for non-major funds are presented in a supplementary information section of this report beginning on page 58.

Government-wide Financial Analysis

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position are observed and used to discuss the changing financial position of the District as a whole.

The District's combined net position is \$29,235,670 as a result of operations in fiscal year 2019/20. The District's financial position remains very strong and stable, despite declining property values in six of the last nine years.

	Net Position		
	Fiscal Year	Fiscal Year	Fiscal Year
	Ended 02/29/2020	Ended 02/28/2019	Ended 02/28/2018
Current and Other Assets	\$ 16,580,921	\$ 16,077,748	\$ 15,661,023
Non-Current Assets	27,913,662	27,506,799	26,890,558
Total Assets	44,494,583	43,584,547	42,551,581
Deferred Outflows of Resources	816,723	1,574,987	1,041,761
Total Assets/Deferred Outflows	45,311,306	45,159,534	43,593,342
Current Liabilities	2,290,864	2,240,016	2,142,956
Non-Current Liabilities	7,231,893	9,461,195	8,545,142
Total Liabilities	9,522,757	11,701,211	10,688,098
Deferred Inflows of Resources	6,552,879	6,016,908	6,792,827
Total Liabilities and Deferred Inflows	16,075,636	17,718,119	17,480,925
Net Position			
Net Investment in Capital Assets	22,332,213	20,992,452	19,468,313
Restricted	908,594	896,899	878,644
Unrestricted	5,994,863	5,552,064	5,765,460
\$ 29,235,670	\$ 27,441,415	\$ 26,112,417	

Governmental Activities

Governmental activities increased the District's net position by \$1,794,255. Key elements of the entity-wide performance are as follows:

- Total revenues on the Statement of Activities were made up primarily of property taxes of \$5,608,539 as well as user charges for recreation and daycare programs, and beach/boating and ice rink operations of \$6,481,077.
- The District realized increased rates of return, and as such, investment income increased by \$40,997 from \$228,260 in 2018/19 to \$269,257 in 2019/20. The District's strategy for investments did not change.
- Capital outlay decreased by \$59,396 to \$1,676,364 from \$1,735,760 in the prior year.

Financial Analysis of the District's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$9,446,652. Of this year-end fund balance total, \$39,131 is non-spendable, \$956,082 is restricted, \$4,707,466 is committed, \$1,682,634 is assigned [Medical Insurance Reserve (\$12,000) and Capital Projects (\$1,670,634)], and \$2,061,339 is unassigned.

The total ending fund balances of governmental funds increased \$307,760 from the prior year. This increase was due primarily to lower than anticipated expenditures in the park maintenance department, as well as the general administrative department of the District, and better than anticipated net surplus in our recreation program department.

Major Governmental Funds

The General Fund, Recreation Fund, Debt Service Fund and Capital Projects Fund are the primary operating funds of the District.

The General Fund had a fund balance of \$2,724,416 as of February 29, 2020, an increase of \$207,588 from the prior year. Of this amount, \$2,061,339 is unassigned and available for future operations. The increase in the General Fund is due to better-than-expected operations at the beach and at the Watts Ice Center, and lower than anticipated expenses in our park maintenance department.

The Recreation Fund surplus increased from the prior year by \$54,651 to \$4,009,082, of this amount \$4,007,466 is committed and available for future recreation operations. The increase in the Recreation Fund is due to the expansion of the Daycare program and better than anticipated recreation program operations, especially for afterschool care.

The Debt Service Fund's fund balance increased \$53,398 to \$393,147, which is restricted to future debt service costs. The increase in the Debt Service Fund is due to 105% tax levy (they add 5% to debt service on file) per the County to ensure adequate tax monies are collected to pay debt obligations.

The Capital Projects Fund's fund balance increased \$39,418 from a fund balance in the prior year of \$1,681,216 to a balance of \$1,720,634. This is due to a lower-than-anticipated planned use of fund balance reserves to fund master plan projects.

General Fund Budgetary Highlights

The District did not need to amend the annual operating budget of the General Fund during the 2019/20 budget year.

The General Fund is reported as a major fund, and accounts for the administrative and park maintenance operations of the District, as well as the operation of the Watts Ice Rink and the Safran Beach House/Perlman Boat House.

Revenues in the General Fund were \$4,039,130, which was \$118,757, or 2.9% under budget. Expenditures were \$3,031,542, which was \$403,156, or 11.7% under budget. This can be attributed to lower than anticipated expenditures for park maintenance, as well as lower than expected administrative expenditures for health insurance, and a better than expected beach surplus.

The General Fund's excess of revenues and over expenditures and other financing uses (\$800,000) was \$207,588. The fund balance increased to \$2,724,416 at the end of the year from \$2,516,828 in the prior year.

Capital Asset and Debt Administration

Capital Assets

The District's investment in capital assets, net of accumulated depreciation for governmental activities as of February 29, 2020 was \$27,913,662, an increase of \$406,863 compared to the prior year's balance. Total depreciation expense for the year was \$1,079,022. Please refer to Footnote 3 for more detailed information.

In 2019/20, the two largest capital items included the Takiff Center Play Area renovation which supports all early childhood preschool and daycare programs at the Center, and the Beach Halfway House renovation project. All other capital items completed by the District were considered routine repair and maintenance, or equipment replacements. Future capital monies will be devoted to other Park District facilities and parks identified in the master plan including the Connect Glencoe Trail, a multiple park trail project which connects to the Green Bay Trail, for which the District has received two grants and the Duke Play Area renovation project, which the District also received a grant, as well as a private donation.

Debt Administration

The District's bond rating was upgraded from Aa1 to Aaa by Moody's Investor Service, Inc. in May 2018.

As of February 29, 2020, the Park District has \$5,675,000 in outstanding general obligation debt. The fund balance of the Debt Service Fund increased \$53,398 from the prior year to \$393,147 as of February 29, 2020. Please refer to Footnote 3 for more detailed information.

The outstanding debt has continued to decrease the past fifteen years, after the \$13.755 million in general obligation bonds issued in May 2006. Voters approved a referendum at that time allowing up to \$14 million in debt to be issued for the purpose of expanding, renovating, and equipping the Community Center. These bonds were partially refunded in March 2015, and this refunding will save District taxpayers an amount of \$727,260 in saved interest cost over the last ten years of the debt.

The 2018 equalized assessed valuation of the Park District is \$903,764,241 (most recent available).

On July 18, 1991, the Illinois General Assembly approved the Property Tax Extension Limitation Act 87-17 (the Act). The Act limits the increase in property tax extensions to 5% or the percent increase in the National Consumers Price Index (CPI), whichever is less. The Act applies to the 1994 levy year for taxes payable in 1995 and all subsequent years. Increases above 5% or the CPI must be approved by the voters in a referendum. The Act contains significant limitations on the amount of property taxes that can be extended and on the ability of such taxing districts to issue non-referendum general obligation bonds. The Glencoe Park District was one such entity whose non-referendum bonding authority was impacted.

However, legislation was successfully passed in November, 2003 that addressed the unintended consequences of the property tax cap and authorized the issuance of non-referendum bonds by park districts annually for critical capital improvements, maintenance and repairs based on the 1991 extension for debt service. The District's debt service extension for principal and interest payments in 1991 was \$217,849. Due to the amending legislation passed subsequently, the non-referendum bonding authority which has been restored to the District is now approximately \$268,485 due to an annual CPI factor that is now included.

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of a major circumstance which could affect its financial health in the near future – this being the COVID-19 pandemic and related shutdown across the United States. Given the District's healthy fund balance levels, which are over 50% in both major funds per our Fund Balance Policy, the District will be well-prepared to face the near future. Also, as further evidenced by the fact the Glencoe Park District received the National Recreation and Park Agency's Gold Medal in September 2019 for excellence in park and recreation operations for U.S. communities with populations of 30,000 or less, District staff are sure to be on the forefront of innovation and change in this ever-evolving world.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances, comply with finance related laws and regulations and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, please contact Carol Mensinger, Director of Finance and Human Resources, Glencoe Park District, 999 Green Bay Road, Glencoe, IL 60022.

BASIC FINANCIAL STATEMENTS

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

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

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

GLENCOE PARK DISTRICT, ILLINOIS

**Statement of Net Position
February 29, 2020**

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS

**Statement of Net Position
February 29, 2020**

ASSETS	
Current Assets	
Cash and Investments	\$ 11,544,493
Receivables - Net	4,997,297
Prepays	<u>39,131</u>
Total Current Assets	<u>16,580,921</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	3,126,045
Depreciable	36,491,669
Accumulated Depreciation	<u>(11,704,052)</u>
Total Noncurrent Assets	<u>27,913,662</u>
Total Assets	<u>44,494,583</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	375,149
Deferred Items - RBP	68,519
Loss on Refunding	<u>373,055</u>
Total Deferred Outflows of Resources	<u>816,723</u>
Total Assets and Deferred Outflows of Resources	<u>45,311,306</u>

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

LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 93,079
Retainage Payable	65,343
Accrued Payroll	42,490
Accrued Interest Payable	47,488
Other Payables	1,055,407
Current Portion of Long-Term Debt	987,057
Total Current Liabilities	<u>2,290,864</u>
Noncurrent Liabilities	
Compensated Absences Payable	48,227
Net Pension Liability - IMRF	1,950,002
Total OPEB Liability - RBP	254,160
General Obligation Bonds Payable - Net	4,979,504
Total Noncurrent Liabilities	<u>7,231,893</u>
Total Liabilities	<u>9,522,757</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	5,877,950
Deferred Items - IMRF	671,524
Deferred Items - RBP	3,405
Total Deferred Inflows of Resources	<u>6,552,879</u>
Total Liabilities and Deferred Inflows of Resources	<u>16,075,636</u>
NET POSITION	
Net Investment in Capital Assets	22,332,213
Restricted	
Property Tax Levies	
Special Recreation	105,818
Municipal Retirement	198,125
Social Security	49,216
Liability Insurance	163,331
Workers' Compensation	38,792
Audit	6,480
Donations	1,173
Debt Service	345,659
Unrestricted	<u>5,994,863</u>
Total Net Position	<u>29,235,670</u>

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

GLENCOE PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended February 29, 2020

	Expenses	Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
Recreation	\$ 10,989,285	6,481,077	12,000	100,000	(4,396,208)
Interest on Long-Term Debt	225,061	-	-	-	(225,061)
Total Governmental Activities	<u>11,214,346</u>	<u>6,481,077</u>	<u>12,000</u>	<u>100,000</u>	<u>(4,621,269)</u>
		General Revenues			
		Taxes			
		Property			5,608,539
		Personal Property Replacement			30,960
		Interest Income			269,257
		Miscellaneous			506,768
					<u>6,415,524</u>
		Change in Net Position			1,794,255
		Net Position - Beginning			<u>27,441,415</u>
		Net Position - Ending			<u>29,235,670</u>

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

GLENCOE PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds
February 29, 2020

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
February 29, 2020**

	<u>General</u>
ASSETS	
Cash and Investments	\$ 3,112,120
Receivables - Net of Allowances	
Taxes	1,953,752
Accounts	383
Other	21,260
Prepays	<u>1,077</u>
 Total Assets	 <u><u>5,088,592</u></u>
LIABILITIES	
Accounts Payable	32,261
Retainage Payable	-
Accrued Payroll	7,647
Other Payables	<u>4,268</u>
Total Liabilities	44,176
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>2,320,000</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>2,364,176</u></u>
FUND BALANCES	
Nonspendable	1,077
Restricted	-
Committed	650,000
Assigned	12,000
Unassigned	<u>2,061,339</u>
Total Fund Balances	<u><u>2,724,416</u></u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u><u>5,088,592</u></u>

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

<u>Special Revenue Recreation</u>	Debt Service	Capital Projects	Nonmajor	Totals
5,281,630	577,053	1,785,977	787,713	11,544,493
943,190	981,044	-	1,072,037	4,950,023
4,371	-	-	-	4,754
21,260	-	-	-	42,520
1,616	-	-	36,438	39,131
<u>6,252,067</u>	<u>1,558,097</u>	<u>1,785,977</u>	<u>1,896,188</u>	<u>16,580,921</u>
37,003	-	-	23,815	93,079
-	-	65,343	-	65,343
34,843	-	-	-	42,490
1,051,139	-	-	-	1,055,407
1,122,985	-	65,343	23,815	1,256,319
1,120,000	1,164,950	-	1,273,000	5,877,950
2,242,985	1,164,950	65,343	1,296,815	7,134,269
1,616	-	-	36,438	39,131
-	393,147	-	562,935	956,082
4,007,466	-	50,000	-	4,707,466
-	-	1,670,634	-	1,682,634
-	-	-	-	2,061,339
4,009,082	393,147	1,720,634	599,373	9,446,652
<u>6,252,067</u>	<u>1,558,097</u>	<u>1,785,977</u>	<u>1,896,188</u>	<u>16,580,921</u>

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

GLENCOE PARK DISTRICT, ILLINOIS

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

February 29, 2020

Total Governmental Fund Balances \$ 9,446,652

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

Capital assets used in governmental activities are not financial
resources and therefore, are not reported in the funds. 27,913,662

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.
Deferred Items - IMRF (296,375)
Deferred Items - RBP 65,114

Long-term liabilities are not due and payable in the current
period and therefore are not reported in the funds.
Compensated Absences Payable (60,284)
Net Pension Liability - IMRF (1,950,002)
Total OPEB Liability - RBP (254,160)
General Obligation Bonds Payable - Net (5,954,504)
Unamortized Loss on Refunding 373,055
Accrued Interest Payable (47,488)

Net Position of Governmental Activities 29,235,670

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

GLENCOE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended February 29, 2020**

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended February 29, 2020**

	<u>General</u>
Revenues	
Taxes	\$ 2,204,242
Charges for Services	1,479,587
Grants and Donations	12,000
Interest	91,628
Miscellaneous	251,673
Total Revenues	<u>4,039,130</u>
Expenditures	
Recreation	2,865,071
Capital Outlay	166,471
Debt Service	
Principal Retirement	-
Interest and Fiscal Charges	-
Total Expenditures	<u>3,031,542</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,007,588</u>
Other Financing Sources (Uses)	
Transfers In	-
Transfers Out	(800,000)
	<u>(800,000)</u>
Net Change in Fund Balances	207,588
Fund Balances - Beginning	<u>2,516,828</u>
Fund Balances - Ending	<u><u>2,724,416</u></u>

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

<u>Special Revenue Recreation</u>	Debt Service	Capital Projects	Nonmajor	Totals
1,087,375	1,200,067	-	1,147,815	5,639,499
5,001,490	-	-	-	6,481,077
-	-	100,000	-	112,000
91,629	18,677	50,874	16,449	269,257
179,685	-	73,610	1,800	506,768
<u>6,360,179</u>	<u>1,218,744</u>	<u>224,484</u>	<u>1,166,064</u>	<u>13,008,601</u>
5,574,106	-	-	1,043,676	9,482,853
31,422	-	1,840,753	13,996	2,052,642
-	945,000	-	-	945,000
-	220,346	-	-	220,346
<u>5,605,528</u>	<u>1,165,346</u>	<u>1,840,753</u>	<u>1,057,672</u>	<u>12,700,841</u>
754,651	53,398	(1,616,269)	108,392	307,760
-	-	1,655,687	-	1,655,687
(700,000)	-	-	(155,687)	(1,655,687)
(700,000)	-	1,655,687	(155,687)	-
54,651	53,398	39,418	(47,295)	307,760
3,954,431	339,749	1,681,216	646,668	9,138,892
<u>4,009,082</u>	<u>393,147</u>	<u>1,720,634</u>	<u>599,373</u>	<u>9,446,652</u>

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

GLENCOE PARK DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities - Governmental Activities**

For the Fiscal Year Ended February 29, 2020

Net Change in Fund Balances - Total Governmental Funds **\$ 307,760**

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

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

Capital Outlays	1,676,364
Depreciation Expense	(1,079,022)
Disposal of Capital Assets - Cost	(429,161)
Disposal of Capital Assets - Accumulated Depreciation	238,682

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

Change in Deferred Items - IMRF	(1,135,895)
Change in Deferred Items - RBP	68,919

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Deductions to Compensated Absences Payable	10,478
Deductions to Net Pension Liability - IMRF	1,261,115
Additions to Total OPEB Liability - RBP	(65,270)
Retirement of Debt	945,000
Amortization of Bond Premium	50,074
Amortization of Loss on Refunding	(62,176)

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

7,387

Changes in Net Position of Governmental Activities

1,794,255

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Glencoe Park District (the District) of Illinois was established in 1912, and is located in Glencoe, Illinois. The purpose of the District is to provide recreational facilities, activities and programs to its residents, as well as non-residents.

REPORTING ENTITY

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

BASIS OF PRESENTATION

Government-Wide Statements

The District’s basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District’s major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The District’s preservation of open space, recreational program activities, development and maintenance of the District’s various parks and facilities (including the beach/boating operation and the Watts Ice Center), and general administration are all classified as governmental activities.

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

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

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

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

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

Fund Financial Statements

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

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

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

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

Governmental Funds

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Governmental Funds – Continued

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

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains nine special revenue funds. The Recreation Fund, a major fund, is used to account for the operations of the recreation programs offered to residents. Financing is provided by a specific annual property tax levy to the extent user charges are not sufficient to provide such financing.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Projects Fund, a major fund, is used to account for the financial resources acquired through a bond issue and/or an interfunds transfer received from the Corporate (General) Fund which are to be used for capital improvements to existing park facilities and for new and replacement maintenance equipment for the general upkeep of all parks within the District.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental funds are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus is utilized.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus – Continued

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

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

Basis of Accounting

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

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

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value.

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

Prepays

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

Interfund Receivables, Payables and Activity

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

Capital Assets

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

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Capital Assets – Continued

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

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

Building	30 Years
Improvements	30 Years
Furniture and Equipment	5 Years

Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

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

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Deferred Outflows/Inflows of Resources

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

Net Position

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

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

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

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, special revenue and debt service funds. A budget was not adopted for the Impact Fees Special Revenue Fund for 2020 as this fund is inactive for the fiscal year ended February 29, 2020, but is expected to have reported activity in the fund in subsequent years. Project-length financial plans are adopted for all capital project funds.

By December, all departments of the District submit their budget requests to the Director of Finance/Human Resources so that a comprehensive budget may be prepared. Both the budget and appropriation are prepared by fund, function and activity, and include information on the past year, current year estimates and budget request for the new fiscal year.

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued

BUDGETARY INFORMATION – Continued

By early February, the First Budget Draft is presented to the Finance Committee of the Whole for review. The Approval Draft of the budget is adopted at the March or April board meeting. Thirty days prior to the scheduled meeting date, a notice is published disclosing the availability of the tentative Budget and Appropriation Ordinance and the date of the public hearing. The Budget and Appropriation Ordinance is approved after the April or May board meeting.

The budget is an estimate of actual expenditures and the appropriation represents the legal spending limit. All appropriated amounts lapse at the end of the fiscal year. Spending control for funds is established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line item levels. Budget figures do not include transfers to other funds.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures, over budget as of the date of this report:

<u>Fund</u>	<u>Excess</u>
Retirement	\$ 11,455
Social Security	17,173

Both funds were over budget due to planned expansion of the Children’s Circle Daycare Program.

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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

At year-end, the carrying amount of the District's deposits totaled \$5,391,280 and the bank balances totaled \$5,786,120. Additionally, at year-end, the District has \$3,505,629 invested in the Illinois Funds \$2,361,415 invested in the Illinois Park District Liquid Asset Fund and \$286,169 invested in iPrime, which have an average maturity of less than one year.

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

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District limits its exposure to credit risk by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. At year-end, the District's investments in the Illinois Funds and the Illinois Park District Liquid Asset Fund were rated AAAM by Standard & Poor's.

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

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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

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

PROPERTY TAXES

Property taxes for 2018 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1, and August 1. The County collects such taxes and remits them periodically.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
Capital Projects	General	\$ 800,000
Capital Projects	Recreation	700,000
Capital Projects	Nonmajor	<u>155,687</u>
		<u><u>1,655,687</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund and Recreation Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,732,549	-	-	2,732,549
Construction in Progress	73,728	328,320	8,552	393,496
	<u>2,806,277</u>	<u>328,320</u>	<u>8,552</u>	<u>3,126,045</u>
Depreciable Capital Assets				
Building	24,862,065	236,492	8,083	25,090,474
Improvements	6,926,036	788,913	-	7,714,949
Furniture and Equipment	3,776,133	331,191	421,078	3,686,246
	<u>35,564,234</u>	<u>1,356,596</u>	<u>429,161</u>	<u>36,491,669</u>
Less Accumulated Depreciation				
Building	6,400,473	545,762	6,601	6,939,634
Improvements	2,843,863	316,141	-	3,160,004
Furniture and Equipment	1,619,376	217,119	232,081	1,604,414
	<u>10,863,712</u>	<u>1,079,022</u>	<u>238,682</u>	<u>11,704,052</u>
Total Net Depreciable Capital Assets	<u>24,700,522</u>	<u>277,574</u>	<u>190,479</u>	<u>24,787,617</u>
Total Net Capital Assets	<u>27,506,799</u>	<u>605,894</u>	<u>199,031</u>	<u>27,913,662</u>

Depreciation expense of \$1,079,022 was charged to the recreation function.

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

General Obligation Bonds

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

<u>Issue</u>	<u>Beginning Balances</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balances</u>
General Obligation Park Refunding Bonds of 2010 - Due in annual installments of \$15,000 to \$125,000 plus interest at 2.00% to 4.00% through December 1, 2020.	\$ 245,000	-	120,000	125,000
General Obligation Park Refunding Bonds of 2015 - Due in annual installments of \$55,000 to \$1,005,000 plus interest at 3.00% to 4.00% through December 1, 2025.	6,375,000	-	825,000	5,550,000
	<u>6,620,000</u>	<u>-</u>	<u>945,000</u>	<u>5,675,000</u>

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 70,762	10,478	20,956	60,284	12,057
Net Pension Liability - IMRF	3,211,117	-	1,261,115	1,950,002	-
Net OPEB Liability - RBP	188,890	65,270	-	254,160	-
General Obligation Bonds	6,620,000	-	945,000	5,675,000	975,000
Add: Unamortized Bond Premium	329,578	-	50,074	279,504	-
	<u>10,420,347</u>	<u>75,748</u>	<u>2,277,145</u>	<u>8,218,950</u>	<u>987,057</u>

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

Debt Service Requirements to Maturity

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

Fiscal Year	General Obligation Bonds	
	Principal	Interest
2021	\$ 975,000	189,950
2022	875,000	159,450
2023	905,000	133,200
2024	940,000	97,000
2025	975,000	59,400
2026	1,005,000	30,150
Totals	<u>5,675,000</u>	<u>669,150</u>

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Legal Debt Margin

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

Assessed Valuation - 2018	<u>\$ 903,764,241</u>
Legal Debt Limit - 2.875% of Assessed Value	25,983,222
Amount of Debt Applicable to Limit	<u>5,675,000</u>
Legal Debt Margin	<u>20,308,222</u>
Non-referendum legal debt limit - .575% of assessed value	5,196,644
Amount of Debt Applicable to Limit	-
Non-referendum Legal Debt Margin	<u>5,196,644</u>

NET POSITION/FUND BALANCES

Net Position – Net Investment in Capital Assets

Net investment in capital assets was comprised of the following as of February 29, 2020:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 27,913,662
Plus: Unamortized Loss on Refunding	373,055
Less Capital Related Debt:	
General Obligation Refunding Bonds of 2010	(125,000)
General Obligation Refunding Bonds of 2015	(5,550,000)
Unamortized Premium	<u>(279,504)</u>
Net Investment in Capital Assets	<u>22,332,213</u>

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES – Continued

Fund Balance Classifications

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

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

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

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

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

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

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES – Continued

Fund Balance Classifications – Continued

Minimum Fund Balance Policy. The District’s fund balance policy states that the General Fund should maintain a minimum unrestricted fund balance equal to six months of budgeted operating expenditures. Fund balances in excess of the six-month operating reserve level may be transferred to the Capital Projects Fund at the discretion of the Board. The Districts policy states that the special revenue funds should maintain a minimum restricted fund balance equal to six months of budgeted operating expenditures.

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

	General	Special Revenue Recreation	Debt Service	Capital Projects	Nonmajor	Totals
Fund Balances						
Nonspendable						
Prepays	\$ 1,077	1,616	-	-	36,438	39,131
Restricted						
Property Tax Levies						
Special Recreation	-	-	-	-	105,818	105,818
Municipal Retirement	-	-	-	-	198,125	198,125
Social Security	-	-	-	-	49,216	49,216
Liability Insurance	-	-	-	-	163,331	163,331
Workers' Compensation	-	-	-	-	38,792	38,792
Audit	-	-	-	-	6,480	6,480
Donations	-	-	-	-	1,173	1,173
Debt Service	-	-	393,147	-	-	393,147
	-	-	393,147	-	562,935	956,082
Committed						
Future Capital	650,000	850,000	-	50,000	-	1,550,000
Recreation	-	3,157,466	-	-	-	3,157,466
	650,000	4,007,466	-	50,000	-	4,707,466
Assigned						
Medical Insurance Reserve	12,000	-	-	-	-	12,000
Capital Projects	-	-	-	1,670,634	-	1,670,634
	12,000	-	-	1,670,634	-	1,682,634
Unassigned						
	2,061,339	-	-	-	-	2,061,339
Total Fund Balances	2,724,416	4,009,082	393,147	1,720,634	599,373	9,446,652

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1985, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect for the period January 1, 2019 through January 1, 2020:

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

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

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

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

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

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

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

The following represents a summary of PDRMA’s Property/Casualty Program balance sheet at December 31, 2018 and the statement of revenues and expenses for the period ending December 31, 2018.

Assets	\$64,598,180
Deferred Outflows of Resources – Pension	735,579
Liabilities	20,358,043
Deferred Inflows of Resources – Pension	1,157,368
Total Net Pension	43,818,350
Revenues	18,891,688
Expenditures	18,647,660

The District’s portion of the overall equity in the pool is 0.939% or \$454,550.

Since 98.39% of PDRMA’s liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

Park District Risk Management Agency (PDRMA) Health Program

Since January 1, 2006, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Until January 1, 2001 the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) Health Program – Continued

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

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

The following represents a summary of PDRMA’s Health Program balance sheet at December 31, 2018 and the statement of revenues and expenses for the period ending December 31, 2018.

Assets	\$22,903,252
Deferred Outflows of Resources – Pension	427,851
Liabilities	5,148,899
Deferred Inflows of Resources – Pension	(5,600)
Total Net Pension	18,187,802
Revenues	37,577,537
Expenditures	35,295,144

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

CONTINGENT LIABILITIES

Litigation

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

Grants

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

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

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

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

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

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

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

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

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

Plan Membership. As of December 31, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	51
Inactive Plan Members Entitled to but not yet Receiving Benefits	97
Active Plan Members	<u>79</u>
Total	<u><u>227</u></u>

Contributions. As set by statute, the District’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended February 29, 2020, the District’s contribution was 12.15% of covered payroll.

Net Pension Liability. The District’s net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	3.25%
Inflation	2.50%

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.

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

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued.

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

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

Discount Rate Sensitivity

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

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net Pension Liability	\$ 3,895,691	1,950,002	349,478

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 15,279,154	12,068,037	3,211,117
Changes for the Year:			
Service Cost	278,448	-	278,448
Interest on the Total Pension Liability	1,091,707	-	1,091,707
Difference Between Expected and Actual Experience of the Total Pension Liability	206,447	-	206,447
Changes of Assumptions	-	-	-
Contributions - Employer	-	368,506	(368,506)
Contributions - Employees	-	136,822	(136,822)
Net Investment Income	-	2,210,749	(2,210,749)
Benefit Payments, including Refunds of Employee Contributions	(720,703)	(720,703)	-
Other (Net Transfer)	-	121,640	(121,640)
Net Changes	855,899	2,117,014	(1,261,115)
Balances at December 31, 2019	16,135,053	14,185,051	1,950,002

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

For the year ended February 29, 2020, the District recognized pension expense of \$261,219. At February 29, 2020, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 148,321	(63,108)	85,213
Change in Assumptions	154,076	(61,488)	92,588
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(546,928)	(546,928)
	<u>302,397</u>	<u>(671,524)</u>	<u>(369,127)</u>
Pension Contributions Made Subsequent to the Measurement Date	72,752	-	72,752
	<u>375,149</u>	<u>(671,524)</u>	<u>(296,375)</u>
Total Deferred Amounts Related to IMRF			

\$72,752 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended February 29, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (95,650)
2022	(96,033)
2023	90,398
2024	(267,842)
2025	-
Thereafter	<u>-</u>
Total	<u><u>(369,127)</u></u>

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. RBP provides medical, prescription drug, and dental for retirees and their dependents. Retirees pay the full premium. Coverage ends once eligible for Medicare for retired employees and dependents takes into effect.

Plan Membership. As of September 30, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	3
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>35</u>
Total	<u><u>38</u></u>

Total OPEB Liability

The District’s total OPEB liability was measured as of September 30, 2019, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the February 29, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Inflation	2.50%
Salary Increases	3.39% to 10.35%
Discount Rate	2.66%
Healthcare Cost Trend Rates	Medical 7.00% graded to 4.50% over 17 years and Prescription Drug 8.00% graded to 4.50 over 18 years
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on the General Obligation Municipal Bond Rate of September 30, 2019.

Mortality rates were based on the RP-2014 Healthy Annuitant Mortality Tables.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at February 28, 2019	<u>\$ 188,890</u>
Changes for the Year:	
Service Cost	7,320
Interest on the Total Pension Liability	7,672
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	74,804
Changes of Assumptions or Other Inputs	816
Benefit Payments	<u>(25,342)</u>
Net Changes	<u>65,270</u>
Balance at February 29, 2020	<u>254,160</u>

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

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

The following presents the total OPEB liability, calculated using a Single Discount Rate of 2.66%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB Liability	\$ 263,686	254,160	244,769

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

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

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 240,459	254,160	270,396

GLENCOE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
February 29, 2020**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

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

For the year ended February 29, 2020, the District recognized OPEB expense of \$21,693. At February 29, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 67,780	-	67,780
Change in Assumptions	739	(3,405)	(2,666)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
	<u>68,519</u>	<u>(3,405)</u>	<u>65,114</u>
OPEB Contributions Made Subsequent to the Measurement Date	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Amounts Related to OPEB	<u><u>68,519</u></u>	<u><u>(3,405)</u></u>	<u><u>65,114</u></u>

There are no employer contributions made subsequent to the measurement date. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows of Resources
2021	\$ 6,701
2022	6,701
2023	6,701
2024	6,701
2025	6,701
Thereafter	<u>31,609</u>
Total	<u><u>65,114</u></u>

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements February 29, 2020

NOTE 4 – OTHER INFORMATION – Continued

JOINT VENTURE

Northern Suburban Special Recreation Association (NSSRA)

The District, along with nine other park districts, two Cities, and one Village, has entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in the Association and generally provides funding based on up to .0400 cents per \$100 of its equalized assessed valuation. The District contributed \$181,044 to NSSRA during the current fiscal year. The District does not have a direct financial interest in the NSSRA and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of NSSRA, the assets, if any, shall be divided among the members in accordance with an equitable formula as determined by a unanimous vote of the Board of Directors of the Association.

A complete, separate financial statement for the Association can be obtained from the Association's administrative offices at 3104 MacArthur Blvd., Northbrook, Illinois 60062

SUBSEQUENT EVENT

Subsequent to the date of the financial statements and prior to the audit opinion date, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Notes to the Required Supplementary Information

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

GLENCOE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

**Required Supplementary Information
Schedule of Employer Contributions
February 29, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 307,220	\$ 307,220	\$ -	\$ 2,223,011	13.82%
2017	298,076	298,076	-	2,214,536	13.46%
2018	332,653	332,653	-	2,331,141	14.27%
2019	383,087	383,087	-	2,755,936	13.90%
2020	386,439	386,439	-	3,181,102	12.15%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 Years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	MP-2014 (base year 2012)

Note:

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

GLENCOE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

**Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
February 29, 2020**

	<u>12/31/2015</u>
Total Pension Liability	
Service Cost	\$ 235,724
Interest	929,046
Differences Between Expected and Actual Experience	334,769
Change of Assumptions	15,440
Benefit Payments, Including Refunds of Member Contributions	<u>(519,793)</u>
Net Change in Total Pension Liability	995,186
Total Pension Liability - Beginning	<u>12,562,438</u>
Total Pension Liability - Ending	<u><u>13,557,624</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 307,220
Contributions - Members	100,036
Net Investment Income	54,324
Benefit Payments, Including Refunds of Member Contributions	(519,793)
Other (Net Transfer)	<u>(104,782)</u>
Net Change in Plan Fiduciary Net Position	(162,995)
Plan Net Position - Beginning	<u>10,920,978</u>
Plan Net Position - Ending	<u><u>10,757,983</u></u>
Employer's Net Pension Liability	<u><u>\$ 2,799,641</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.35%
Covered Payroll	\$ 2,223,011
Employer's Net Pension Liability as a Percentage of Covered Payroll	125.94%

Note:

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

12/31/2016	12/31/2017	12/31/2018	12/31/2019
232,150	232,481	224,541	278,448
997,065	1,053,425	1,064,362	1,091,707
192,283	(50,526)	(140,729)	206,447
(48,261)	(395,727)	392,398	-
(652,212)	(698,442)	(681,278)	(720,703)
721,025	141,211	859,294	855,899
13,557,624	14,278,649	14,419,860	15,279,154
14,278,649	14,419,860	15,279,154	16,135,053
298,076	332,653	383,367	368,506
99,655	104,901	121,064	136,822
724,606	2,010,611	(668,469)	2,210,749
(652,212)	(698,442)	(681,278)	(720,703)
153,827	(204,393)	(13,912)	121,640
623,952	1,545,330	(859,228)	2,117,014
10,757,983	11,381,935	12,927,265	12,068,037
11,381,935	12,927,265	12,068,037	14,185,051
2,896,714	1,492,595	3,211,117	1,950,002
79.71%	89.65%	78.98%	87.91%
2,214,536	2,331,141	2,690,299	3,040,483
130.80%	64.03%	119.36%	64.13%

GLENCOE PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

**Required Supplementary Information
Schedule of Changes in the Employer's Total OPEB Liability
February 29, 2020**

	2/28/2019	2/29/2020
Total OPEB Liability		
Service Cost	\$ 7,765	7,320
Interest	7,198	7,672
Changes in Benefit Terms	-	-
Differences Between Expected and Actual Experience	-	74,804
Change of Assumptions or Other Inputs	(4,205)	816
Benefit Payments	(23,684)	(25,342)
Net Change in Total OPEB Liability	(12,926)	65,270
Total OPEB Liability - Beginning	201,816	188,890
Total OPEB Liability - Ending	188,890	254,160
Covered Payroll	\$ 1,943,236	2,148,654
Total OPEB Liability as a Percentage of Covered Payroll	9.72%	11.83%

Notes:

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

Changes of Benefit Terms. There was no change in the retirees' share of health insurance

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the trend rate each period. The following are the trend rates used in each period:

Fiscal Year	Medical	Prescription Drug
2020	6.85%	7.75%
2021	6.70%	7.50%
2022	6.55%	7.25%
2023	6.40%	7.00%
2024	6.25%	6.75%
2025	6.10%	6.50%
2026	5.95%	6.25%
2027	5.80%	6.00%
2028	5.65%	5.75%
Ultimate	4.50%	4.50%

In 2020, there was a 1.0% decrease in the prescription drug trend rates from the prior year.

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,197,000	2,197,000	2,204,242
Charges for Services			
General and Administrative	1,274,785	1,274,785	1,150,591
Watts Ice Center	43,010	43,010	62,612
Beach/Boating	282,861	282,861	266,384
Grants and Donations	350	350	12,000
Interest	70,000	70,000	91,628
Miscellaneous	289,881	289,881	251,673
Total Revenues	<u>4,157,887</u>	<u>4,157,887</u>	<u>4,039,130</u>
Expenditures			
Recreation			
General and Administrative	1,307,525	1,307,525	1,150,591
Park Maintenance	1,164,480	1,164,480	1,057,061
Watts Ice Center	280,920	280,920	259,468
Beach/Boating Beach	475,973	475,973	397,951
Capital Outlay	205,800	205,800	166,471
Total Expenditures	<u>3,434,698</u>	<u>3,434,698</u>	<u>3,031,542</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	723,189	723,189	1,007,588
Other Financing Sources (Uses)			
Transfers Out	<u>(800,000)</u>	<u>(800,000)</u>	<u>(800,000)</u>
Net Change in Fund Balance	<u>(76,811)</u>	<u>(76,811)</u>	207,588
Fund Balance - Beginning			<u>2,516,828</u>
Fund Balance - Ending			<u><u>2,724,416</u></u>

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,055,000	1,055,000	1,059,098
Replacement Taxes	20,000	20,000	28,277
Charges for Services			
Program Fees			
Recreation	3,379,670	3,379,670	3,521,504
Daycare	1,502,972	1,502,972	1,450,605
Fitness	60,625	60,625	29,381
Interest	70,000	70,000	91,629
Miscellaneous	178,451	178,451	179,685
Total Revenues	<u>6,266,718</u>	<u>6,266,718</u>	<u>6,360,179</u>
Expenditures			
Recreation			
Recreation Department			
Administrative	2,204,750	2,204,750	2,004,304
Recreation Program	2,199,001	2,199,001	2,246,642
Day Care Department	1,314,164	1,314,164	1,274,732
Fitness Center Department	56,375	56,375	48,428
Capital Outlay	39,480	39,480	31,422
Total Expenditures	<u>5,813,770</u>	<u>5,813,770</u>	<u>5,605,528</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	452,948	452,948	754,651
Other Financing (Uses)			
Transfers Out	<u>(700,000)</u>	<u>(700,000)</u>	<u>(700,000)</u>
Net Change in Fund Balance	<u>(247,052)</u>	<u>(247,052)</u>	54,651
Fund Balance - Beginning			<u>3,954,431</u>
Fund Balance - Ending			<u><u>4,009,082</u></u>

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

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

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Recreation Fund

The Recreation Fund is used to account for the operations of the recreation programs offered to residents including the operation of the Takiff Center. Financing is provided by a specific annual property tax levy to the extent user charges are not sufficient to provide such financing.

Special Recreation Fund

The Special Recreation Fund is used to account for the Special Recreation operations (NSSRA) of the District. Financing is provided by a specific annual tax levy.

Retirement Fund

The Retirement Fund is used to account for the specific levy of taxes to fund payments to Illinois Municipal Retirement Fund, the state controlled pension fund.

Social Security Fund

The Security Fund is used to account for the specific levy of taxes to fund payments to the federally administered social security program.

Liability Insurance Fund

The Liability Insurance Fund is used to account for the operations of the District's insurance and risk management activities. Financing is provided by a specific annual levy.

Workers' Compensation Fund

The Workers' Compensation Fund is used to account for the revenue and expenditures of an annual property tax levy for the payment of premiums of workers' compensation insurance by the District.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

SPECIAL REVENUE FUNDS – Continued

Audit Fund

The Audit Fund is used to account for the expenditures related to the District's annual audit. Financing is provided by a specific annual tax levy.

Restricted Donations Fund

The Restricted Donations Fund is used to account for the financing provided by outside donations with specific restrictions on the use of the funds.

Impact Fee Fund

The Impact Fee Fund is used to account for revenues from developer impact fees that are to be used for capital improvements in the future.

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the financial resources acquired through a bond issue, donations, and/or an interfunds transfer received from the Corporate (General) Fund and Recreation Fund which are to be used for capital improvements to existing park facilities and for new and replacement maintenance equipment for the general upkeep of all parks within the District.

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation			
General and Administrative			
Personnel Services			
Salaries	\$ 550,640	550,640	546,039
Wages - Part-Time Operations	29,500	29,500	23,872
	<u>580,140</u>	<u>580,140</u>	<u>569,911</u>
Contractual Services			
Telephone	25,000	25,000	16,798
Postage	3,000	3,000	2,514
Legal Services	30,000	30,000	16,775
Legal Notices	1,225	1,225	1,340
Consulting Services	2,500	2,500	2,150
Conferences/Training/Officials Expenditures	14,500	14,500	12,285
Mileage Reimbursement	6,650	6,650	6,877
Officials/Meeting Expenses	9,800	9,800	10,541
Repairs to Equipment	1,000	1,000	-
Maintenance Service	114,135	114,135	103,080
Printing and Advertising	1,000	1,000	-
Equipment Rental	620	620	890
Building Overhead Contribution	10,430	10,430	10,430
	<u>219,860</u>	<u>219,860</u>	<u>183,680</u>
Commodities			
Office Supplies	10,000	10,000	7,135
Books and Subscriptions	925	925	856
Computer Programs	1,435	1,435	1,340
General Supplies	3,950	3,950	2,838
Staff Training	2,000	2,000	1,661
	<u>18,310</u>	<u>18,310</u>	<u>13,830</u>
Fixed Charges and Obligations			
Health Insurance	477,650	477,650	373,385
Dues and Memberships	10,565	10,565	9,785
	<u>488,215</u>	<u>488,215</u>	<u>383,170</u>

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation - Continued			
General and Administrative - Continued			
Contingency	\$ 1,000	1,000	-
Total General and Administrative	1,307,525	1,307,525	1,150,591
Park Maintenance			
Personnel Services			
Salaries - Park Maintenance	320,510	320,510	318,924
Wages - Part-Time Seasonal/Operations	37,000	37,000	24,826
Wages - Overtime	14,000	14,000	8,017
	371,510	371,510	351,767
Contractual Services			
Telephone	1,920	1,920	2,115
Gas/Fuel	6,200	6,200	6,122
Electricity	10,000	10,000	9,009
Water	12,000	12,000	5,641
Legal Notices	250	250	-
Conferences/Training	12,350	12,350	3,081
Mileage Reimbursement	150	150	137
Officials Meeting Expenditures	900	900	611
Licenses	550	550	819
Shared Services - Contractual	18,000	18,000	18,393
Horticulture/Landscaping	70,000	70,000	78,657
Maintenance Service	42,750	42,750	29,436
Repairs to Equipment	10,000	10,000	605
Repairs to Building	6,000	6,000	8,015
Disposal Charges	21,000	21,000	19,057
Maintenance Service Agreements	460	460	-
Printing and Advertising	400	400	375
Equipment Rental	3,500	3,500	5,815
	216,430	216,430	187,888
Commodities			
Office Supplies	1,500	1,500	1,305
Books and Subscriptions	100	100	-
Supplies - Maintenance/Custodial	108,335	108,335	80,807
General Supplies	1,650	1,650	380

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation - Continued			
Park Maintenance - Continued			
Commodities - Continued			
Repair - Equipment Parts	\$ 9,000	9,000	11,308
Shared Services - Fleet Supplies	82,060	82,060	81,464
Gasoline and Lubricants	10,500	10,500	13,568
	<u>213,145</u>	<u>213,145</u>	<u>188,832</u>
Fixed Charges and Obligations			
Dues and Memberships	1,455	1,455	100
	<u>1,455</u>	<u>1,455</u>	<u>100</u>
Contingency	5,000	5,000	6,309
	<u>5,000</u>	<u>5,000</u>	<u>6,309</u>
General and Administrative	356,940	356,940	322,165
	<u>356,940</u>	<u>356,940</u>	<u>322,165</u>
Total Park Maintenance	<u>1,164,480</u>	<u>1,164,480</u>	<u>1,057,061</u>
Watts Ice Center			
Personnel Services			
Salaries - Management/Recreation	35,600	35,600	35,575
Salaries - Park Maintenance	21,400	21,400	21,400
Salaries - Custodial	10,200	10,200	10,200
Wages - Part-Time Operations	33,700	33,700	36,475
	<u>100,900</u>	<u>100,900</u>	<u>103,650</u>
Contractual Services			
Telephone	3,190	3,190	2,653
Gas/Fuel	5,200	5,200	4,208
Electricity	50,000	50,000	40,809
Water	5,500	5,500	9,892
Postage	500	500	200
Special Event/Passholder	1,050	1,050	484
Credit Card Service Charge	1,000	1,000	1,913
Conferences/Training	-	-	222
Repairs - Equipment	2,000	2,000	795
Repairs - Building	2,000	2,000	8,246

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation - Continued			
Watts Ice Center - Continued			
Contractual Services - Continued			
Disposal Charges	\$ 1,560	1,560	1,344
Cleaning Service	-	-	5,150
Maintenance Service Agreements	3,000	3,000	765
Repairs - Zamboni, Refrigeration	14,130	14,130	3,900
Printing	2,400	2,400	2,623
Equipment Rental	750	750	493
	<u>92,280</u>	<u>92,280</u>	<u>83,697</u>
Commodities			
Office Supplies	800	800	835
Supplies - Maintenance/Custodial	2,500	2,500	2,409
Supplies - Refrigeration	3,700	3,700	3,763
General Supplies	23,200	23,200	13,746
Repair - Equipment Parts	1,000	1,000	488
Repair - Building Parts	1,000	1,000	53
Resale - Concession/Merchandise	350	350	243
Gasoline and Lubricants	2,800	2,800	2,086
	<u>35,350</u>	<u>35,350</u>	<u>23,623</u>
Fixed Charges and Obligations			
Dues and Memberships	400	400	-
Contingency	1,000	1,000	2,476
General and Administrative	50,990	50,990	46,022
Total Watts Ice Center	<u>280,920</u>	<u>280,920</u>	<u>259,468</u>
Beach/Boating Beach			
Personnel Services			
Salaries - Management/Recreation	85,936	85,936	86,072
Salaries - Park Maintenance	42,800	42,800	42,800
Salaries - Custodial	10,200	10,200	10,200
Wages - Part-Time Seasonal Maintenance	7,095	7,095	960
Wages - Part-First Aid Training	600	600	-
Wages - Part-Time Beach Operations	11,064	11,064	3,715

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation - Continued			
Beach/Boating Beach - Continued			
Personnel Services - Continued			
Wages - Part-Time Manager	\$ 27,833	27,833	20,005
Wages - Part-Time Lifeguards	36,000	36,000	31,144
Wages - Part-Time Attendants	17,500	17,500	16,666
Wages - Part-Time Cart Driver	8,855	8,855	5,798
Wages - Part-Time Harbor Master	35,750	35,750	32,289
	<u>283,633</u>	<u>283,633</u>	<u>249,649</u>
Contractual Services			
Telephone	3,180	3,180	3,121
Gas/Fuel	800	800	534
Electricity	9,300	9,300	6,766
Water	5,225	5,225	3,969
Postage	200	200	207
Party Rental	2,975	2,975	2,625
Conferences/Training	4,900	4,900	841
Maintenance Service	3,000	3,000	1,226
Repairs - Equipment	8,500	8,500	6,536
Repairs - Building	1,400	1,400	1,144
Disposal Charges	4,200	4,200	2,797
Daily Water Testing Services	1,700	1,700	1,725
Printing and Advertising	5,500	5,500	4,571
Credit Card Service Charge	4,250	4,250	3,203
Mileage Reimbursement	150	150	-
Equipment Rental	3,450	3,450	699
	<u>58,730</u>	<u>58,730</u>	<u>39,964</u>
Commodities			
Office Supplies	1,300	1,300	663
Supplies - Maintenance/Custodial	1,900	1,900	2,568
Supplies - General	10,000	10,000	6,872
Supplies - Uniforms	5,000	5,000	4,760
Supplies - Staff Recognition	300	300	116
Supplies - First Aid	1,600	1,600	1,159
Supplies - Equipment Parts	6,000	6,000	3,734

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation - Continued			
Beach/Boating Beach - Continued			
Commodities - Continued			
Supplies - Building Parts	\$ 1,500	1,500	478
Gasoline/Lubricants/Propane	1,000	1,000	663
Supplies-Construction	6,250	6,250	2,075
Supplies-Hardware	1,300	1,300	142
Supplies-Paint	1,875	1,875	379
Supplies-Electrical/Bulbs	575	575	187
Supplies-Plumbing	2,600	2,600	3,317
Supplies-Power Tools	375	375	275
Supplies-Hand Tools	300	300	250
	<u>41,875</u>	<u>41,875</u>	<u>27,638</u>
Fixed Charges and Obligations			
Dues and Memberships	500	500	160
Contingency	2,000	2,000	-
General and Administrative	89,235	89,235	80,540
Total Beach/Boating Beach	<u>475,973</u>	<u>475,973</u>	<u>397,951</u>
Total Recreation	<u>3,228,898</u>	<u>3,228,898</u>	<u>2,865,071</u>
Capital Outlay			
Parks Maintenance			
Equipment - Building	2,000	2,000	-
Equipment - Maintenance	16,250	16,250	17,152
Equipment - Recreation	5,850	5,850	8,503
Pavement and Site Development	98,500	98,500	90,446
Building Improvements	2,000	2,000	1,000
Watts Ice Center			
Equipment - General	1,000	1,000	-
Equipment - Building	26,000	26,000	25,619
Equipment - Recreation	1,500	1,500	113
Building Improvements	3,500	3,500	2,235

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Capital Outlay - Continued			
Beach/Boating Beach			
Equipment - General	\$ 3,400	3,400	909
Equipment - Recreation	8,300	8,300	8,093
Building Improvements	15,500	15,500	6,211
Landscaping and Grading	22,000	22,000	6,190
Total Capital Outlay	205,800	205,800	166,471
Total Expenditures	3,434,698	3,434,698	3,031,542

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation			
Recreation Department			
Administrative			
Personnel Services			
Salaries - Management/Recreation	\$ 367,120	367,120	349,341
Salaries - Park Maintenance	21,400	21,400	21,400
Salaries - Custodial	175,250	175,250	174,214
Wages - Part-Time Custodial	104,480	104,480	68,900
Wages - Part-Time Office/Attendants	84,225	84,225	92,714
	<u>752,475</u>	<u>752,475</u>	<u>706,569</u>
Contractual Services			
Telephone	53,300	53,300	34,452
Gas/Fuel	42,000	42,000	31,917
Electricity	110,000	110,000	102,783
Water	7,500	7,500	6,336
Postage	7,000	7,000	4,670
Rental of Equipment	7,500	7,500	2,605
Credit Card fees	92,000	92,000	98,580
Consulting	18,050	18,050	21,249
Conferences/Training/Officials Expenditures	22,925	22,925	18,185
Mileage Reimbursement	1,800	1,800	1,089
Maintenance Service	54,835	54,835	49,505
Repairs to Equipment	25,000	25,000	14,884
Repairs to Building	55,000	55,000	55,481
Disposal	4,500	4,500	4,128
Cleaning Service	-	-	1,380
Printing and Advertising	56,700	56,700	57,347
Photography	3,200	3,200	1,873
Publicist Fees	2,000	2,000	885
	<u>563,310</u>	<u>563,310</u>	<u>507,349</u>
Commodities			
Office Supplies	10,750	10,750	4,939
Supplies - Recreation Programs	11,870	11,870	11,612

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation - Continued			
Recreation Department - Continued			
Administrative - Continued			
Commodities - Continued			
Supplies - Custodial	\$ 22,000	22,000	23,082
General Supplies	12,370	12,370	11,972
Repair - Equipment Parts	43,300	43,300	31,253
Repair - Building Parts	16,000	16,000	16,231
Contingency	5,000	5,000	-
	<u>121,290</u>	<u>121,290</u>	<u>99,089</u>
Fixed Charges and Obligations			
Dues and Memberships	2,855	2,855	2,233
Community Contributions	22,200	22,200	22,200
General and Administration	742,620	742,620	666,864
	<u>767,675</u>	<u>767,675</u>	<u>691,297</u>
Total Administrative	<u>2,204,750</u>	<u>2,204,750</u>	<u>2,004,304</u>
Recreation Program			
Personnel Services			
Wages - Part-Time Recreation Programs	707,050	707,050	675,501
Contractual Services			
Services - Recreation Programs	1,325,891	1,325,891	1,418,077
Commodities			
Supplies - Recreation Programs	166,060	166,060	153,064
Total Recreation Program	<u>2,199,001</u>	<u>2,199,001</u>	<u>2,246,642</u>
Total Recreation Department	<u>4,403,751</u>	<u>4,403,751</u>	<u>4,250,946</u>
Day Care Department			
Personnel Services			
Salaries - Management/Full-Time Teachers	439,525	439,525	431,443
Wages - Part-Time Teachers/Subs	24,350	24,350	41,032

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation - Continued			
Day Care Department - Continued			
Personnel Services - Continued			
Wages - Part-Time Assistant Teachers	\$ 424,574	424,574	457,904
Wages - Part-Time Office	15,000	15,000	18,606
Wages - Food Handling	22,660	22,660	27,767
Wages - Overtime	10,000	10,000	8,213
	<u>936,109</u>	<u>936,109</u>	<u>984,965</u>
Contractual Services			
Telephone/Internet	1,200	1,200	1,200
Postage	500	500	250
Wellness Services	2,300	2,300	1,571
Conferences/Training	3,200	3,200	3,267
Mileage Reimbursement	465	465	170
Officials/Meetings Expenses	2,700	2,700	1,556
Repairs - Equipment	500	500	-
Printing/Marketing/Advertising	3,500	3,500	3,546
Printing - Employment Ads	1,000	1,000	-
Bldg Overhead Contribution	58,135	58,135	58,135
Services-Daycare Program	15,495	15,495	15,022
Nurse Services	1,080	1,080	1,080
Dietician Services	1,200	1,200	500
	<u>91,275</u>	<u>91,275</u>	<u>86,297</u>
Commodities			
Office Supplies	2,450	2,450	1,794
Books and Subscriptions	210	210	121
Supplies - Day Care Program	17,600	17,600	20,193
Computer Programs	2,100	2,100	2,100
International Food Service	46,000	46,000	44,986
Supplies - Custodial	4,000	4,000	3,762
General Supplies	2,320	2,320	1,832
Staff Recognition Supplies	1,000	1,000	-
First Aid Supplies	6,000	6,000	3,600
Food/Snacks - Day Care Program	4,500	4,500	4,456
Contingency	5,000	5,000	-
	<u>91,180</u>	<u>91,180</u>	<u>82,844</u>

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Recreation - Continued			
Day Care Department - Continued			
Fixed Charges and Obligations			
Health Insurance	\$ 160,000	160,000	85,098
Dues and Memberships	600	600	528
General and Administration	35,000	35,000	35,000
	<u>195,600</u>	<u>195,600</u>	<u>120,626</u>
Total Day Care Department	<u>1,314,164</u>	<u>1,314,164</u>	<u>1,274,732</u>
Fitness Center Department			
Personnel Services			
Wages - Full-Time	12,800	12,800	12,900
Wages - Part-Time Fitness Attendants	21,310	21,310	20,843
	<u>34,110</u>	<u>34,110</u>	<u>33,743</u>
Contractual Services			
Telephone	1,860	1,860	2,170
Consulting	6,000	6,000	3,913
Conferences/Training	500	500	-
Repairs to Equipment	1,400	1,400	1,933
Printing and Advertising	2,500	2,500	2,842
Personal Trainers	4,855	4,855	2,529
	<u>17,115</u>	<u>17,115</u>	<u>13,387</u>
Commodities			
Office Supplies	200	200	-
Supplies - Custodial	300	300	150
Supplies - General	2,000	2,000	1,022
Supplies -Uniforms	500	500	126
Supplies - First Aid	650	650	-
Dues/Memberships	500	500	-
Contingency	1,000	1,000	-
	<u>5,150</u>	<u>5,150</u>	<u>1,298</u>
Total Fitness Center Department	<u>56,375</u>	<u>56,375</u>	<u>48,428</u>

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Capital Outlay			
Recreation Department			
Equipment - General	\$ 10,000	10,000	9,753
Equipment - Maintenance	2,000	2,000	1,186
Equipment - Recreation	8,000	8,000	9,004
Building Improvements	8,500	8,500	10,499
	<u>28,500</u>	<u>28,500</u>	<u>30,442</u>
Day Care Department			
Equipment - General	<u>7,980</u>	<u>7,980</u>	<u>551</u>
Fitness Center Department			
Equipment - Fitness	<u>3,000</u>	<u>3,000</u>	<u>429</u>
Total Capital Outlay	<u>39,480</u>	<u>39,480</u>	<u>31,422</u>
Total Expenditures	<u>5,813,770</u>	<u>5,813,770</u>	<u>5,605,528</u>

GLENCOE PARK DISTRICT, ILLINOIS

Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,204,385	1,204,385	1,200,067
Interest	16,000	16,000	18,677
Total Revenues	<u>1,220,385</u>	<u>1,220,385</u>	<u>1,218,744</u>
Expenditures			
Debt Service			
Principal Retirement	945,000	945,000	945,000
Interest and Fiscal Charges	221,500	221,500	220,346
Total Expenditures	<u>1,166,500</u>	<u>1,166,500</u>	<u>1,165,346</u>
Net Change in Fund Balance	<u>53,885</u>	<u>53,885</u>	53,398
Fund Balance - Beginning			<u>339,749</u>
Fund Balance - Ending			<u>393,147</u>

GLENCOE PARK DISTRICT, ILLINOIS

Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations	\$ -	-	100,000
Interest	42,500	42,500	50,874
Miscellaneous	-	-	73,610
Total Revenues	42,500	42,500	224,484
Expenditures			
Capital Outlay	2,697,700	2,697,700	1,840,753
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,655,200)	(2,655,200)	(1,616,269)
Other Financing Sources			
Transfers In	1,705,000	1,705,000	1,655,687
Net Change in Fund Balance	<u>(950,200)</u>	<u>(950,200)</u>	39,418
Fund Balance - Beginning			<u>1,681,216</u>
Fund Balance - Ending			<u><u>1,720,634</u></u>

GLENCOE PARK DISTRICT, ILLINOIS

Combining Balance Sheet

**Nonmajor Governmental - Special Revenue Funds
February 29, 2020**

	Special Recreation	Retirement	Social Security
ASSETS			
Cash and Investments	\$ 162,650	258,903	98,154
Receivables - Net of Allowances			
Taxes	303,168	324,222	261,062
Prepays	36,438	-	-
	<hr/>		
Total Assets	502,256	583,125	359,216
	<hr/> <hr/>		
LIABILITIES			
Accounts Payable	-	-	-
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	360,000	385,000	310,000
Total Liabilities and Deferred Inflows of Resources	360,000	385,000	310,000
	<hr/>		
FUND BALANCES			
Nonspendable	36,438	-	-
Restricted	105,818	198,125	49,216
Total Fund Balances	142,256	198,125	49,216
	<hr/>		
Total Liabilities, Deferred Inflows of Resources and Fund Balances	502,256	583,125	359,216
	<hr/> <hr/>		

Liability Insurance	Workers' Compensation	Audit	Restricted Donations	Impact Fees	Totals
204,797	53,346	8,690	1,173	-	787,713
134,741	37,054	11,790	-	-	1,072,037
-	-	-	-	-	36,438
339,538	90,400	20,480	1,173	-	1,896,188
16,207	7,608	-	-	-	23,815
160,000	44,000	14,000	-	-	1,273,000
176,207	51,608	14,000	-	-	1,296,815
-	-	-	-	-	36,438
163,331	38,792	6,480	1,173	-	562,935
163,331	38,792	6,480	1,173	-	599,373
339,538	90,400	20,480	1,173	-	1,896,188

GLENCOE PARK DISTRICT, ILLINOIS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

**Nonmajor Governmental - Special Revenue Funds
For the Fiscal Year Ended February 29, 2020**

	Special Recreation	Retirement	Social Security
Revenues			
Taxes	\$ 318,438	350,392	270,541
Interest	-	6,936	2,849
Miscellaneous	-	-	-
Total Revenues	<u>318,438</u>	<u>357,328</u>	<u>273,390</u>
Expenditures			
Recreation	181,044	386,455	287,173
Capital Outlay	3,102	-	-
Total Expenditures	<u>184,146</u>	<u>386,455</u>	<u>287,173</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	134,292	(29,127)	(13,783)
Other Financing (Uses)			
Transfers Out	<u>(125,687)</u>	-	-
Net Change in Fund Balances	8,605	(29,127)	(13,783)
Fund Balances - Beginning	<u>133,651</u>	<u>227,252</u>	<u>62,999</u>
Fund Balances - Ending	<u><u>142,256</u></u>	<u><u>198,125</u></u>	<u><u>49,216</u></u>

Liability Insurance	Workers' Compensation	Audit	Restricted Donations	Impact Fees	Totals
154,340	41,687	12,417	-	-	1,147,815
4,744	1,302	-	618	-	16,449
1,800	-	-	-	-	1,800
160,884	42,989	12,417	618	-	1,166,064
133,817	40,337	14,850	-	-	1,043,676
-	-	-	10,894	-	13,996
133,817	40,337	14,850	10,894	-	1,057,672
27,067	2,652	(2,433)	(10,276)	-	108,392
-	-	-	(30,000)	-	(155,687)
27,067	2,652	(2,433)	(40,276)	-	(47,295)
136,264	36,140	8,913	41,449	-	646,668
163,331	38,792	6,480	1,173	-	599,373

GLENCOE PARK DISTRICT, ILLINOIS

Special Recreation - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 319,000	319,000	318,438
Expenditures			
Recreation			
NSSRA Contribution	162,545	162,545	181,044
Capital Outlay			
ADA - Related Capital	22,000	22,000	3,102
Total Expenditures	184,545	184,545	184,146
Excess (Deficiency) of Revenues Over (Under) Expenditures	134,455	134,455	134,292
Other Financing (Uses)			
Transfers Out	(153,000)	(153,000)	(125,687)
Net Change in Fund Balance	<u>(18,545)</u>	<u>(18,545)</u>	8,605
Fund Balance - Beginning			<u>133,651</u>
Fund Balance - Ending			<u>142,256</u>

GLENCOE PARK DISTRICT, ILLINOIS

Retirement - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 345,000	345,000	347,709
Replacement Taxes	1,850	1,850	2,683
Interest	6,500	6,500	6,936
Total Revenues	<u>353,350</u>	<u>353,350</u>	<u>357,328</u>
Expenditures			
Recreation			
IMRF Contributions	<u>375,000</u>	<u>375,000</u>	<u>386,455</u>
Net Change in Fund Balance	<u>(21,650)</u>	<u>(21,650)</u>	(29,127)
Fund Balance - Beginning			<u>227,252</u>
Fund Balance - Ending			<u><u>198,125</u></u>

GLENCOE PARK DISTRICT, ILLINOIS

Social Security - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 270,000	270,000	270,541
Interest	3,000	3,000	2,849
Total Revenues	<u>273,000</u>	<u>273,000</u>	<u>273,390</u>
Expenditures			
Recreation			
Social Security Contributions	<u>270,000</u>	<u>270,000</u>	<u>287,173</u>
Net Change in Fund Balance	<u>3,000</u>	<u>3,000</u>	(13,783)
Fund Balance - Beginning			<u>62,999</u>
Fund Balance - Ending			<u>49,216</u>

GLENCOE PARK DISTRICT, ILLINOIS

Liability Insurance - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 154,210	154,210	154,340
Interest	4,000	4,000	4,744
Miscellaneous	1,500	1,500	1,800
Total Revenues	<u>159,710</u>	<u>159,710</u>	<u>160,884</u>
Expenditures			
Recreation			
Salaries	33,350	33,350	31,349
Contractual Services	11,330	11,330	5,321
Supplies	3,000	3,000	3,045
Comprehensive Liability, Property Insurance and Employment Practices	91,820	91,820	87,934
Unemployment	20,000	20,000	3,810
Safety Equipment	1,000	1,000	2,012
Safety Incentive Awards	3,000	3,000	346
Contingency	1,000	1,000	-
Total Expenditures	<u>164,500</u>	<u>164,500</u>	<u>133,817</u>
Net Change in Fund Balance	<u>(4,790)</u>	<u>(4,790)</u>	27,067
Fund Balance - Beginning			<u>136,264</u>
Fund Balance - Ending			<u><u>163,331</u></u>

GLENCOE PARK DISTRICT, ILLINOIS

Workers' Compensation - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 41,400	41,400	41,687
Interest	1,200	1,200	1,302
Total Revenues	<u>42,600</u>	<u>42,600</u>	<u>42,989</u>
Expenditures			
Recreation			
Workers' Compensation Insurance	<u>41,790</u>	<u>41,790</u>	<u>40,337</u>
Net Change in Fund Balance	<u>810</u>	<u>810</u>	2,652
Fund Balance - Beginning			<u>36,140</u>
Fund Balance - Ending			<u>38,792</u>

GLENCOE PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 12,400	12,400	12,417
Expenditures			
Recreation			
Audit Services	14,850	14,850	14,850
Net Change in Fund Balance	<u>(2,450)</u>	<u>(2,450)</u>	(2,433)
Fund Balance - Beginning			<u>8,913</u>
Fund Balance - Ending			<u>6,480</u>

GLENCOE PARK DISTRICT, ILLINOIS

Restricted Donations - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended February 29, 2020**

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ -	-	618
Expenditures			
Capital Outlay			
Specific Projects per Restrictions	11,449	11,449	10,894
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,449)	(11,449)	(10,276)
Other Financing (Uses)			
Transfers Out	(30,000)	(30,000)	(30,000)
Net Change in Fund Balance	<u>(41,449)</u>	<u>(41,449)</u>	(40,276)
Fund Balance - Beginning			<u>41,449</u>
Fund Balance - Ending			<u>1,173</u>

SUPPLEMENTAL SCHEDULES

GLENCOE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Park Refunding Bonds of 2010
February 29, 2020**

Date of Issue	July 14, 2010
Date of Maturity	December 1, 2020
Authorized Issue	\$1,200,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago, Chicago IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2021	<u>\$ 125,000</u>	<u>5,000</u>	<u>130,000</u>	2020	<u>2,500</u>	2020	<u>2,500</u>

GLENCOE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Park Refunding Bonds of 2015
February 29, 2020**

Date of Issue	March 3, 2015
Date of Maturity	December 1, 2025
Authorized Issue	\$8,220,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2021	\$ 850,000	184,950	1,034,950	2020	92,475	2020	92,475
2022	875,000	159,450	1,034,450	2021	79,725	2021	79,725
2023	905,000	133,200	1,038,200	2022	66,600	2022	66,600
2024	940,000	97,000	1,037,000	2023	48,500	2023	48,500
2025	975,000	59,400	1,034,400	2024	29,700	2024	29,700
2026	1,005,000	30,150	1,035,150	2025	15,075	2025	15,075
	<u>5,550,000</u>	<u>664,150</u>	<u>6,214,150</u>		<u>332,075</u>		<u>332,075</u>

GLENCOE PARK DISTRICT, ILLINOIS

**Schedule of Cash
February 29, 2020**

Cash by Fund	
General	\$ 3,112,120
Recreation	5,281,630
Debt Service	577,053
Capital Projects	1,785,977
Special Recreation	162,650
Retirement	258,903
Social Security	98,154
Liability Insurance	204,797
Workers' Compensation	53,346
Audit	8,690
Restricted Donations	<u>1,173</u>
Total	<u><u>11,544,493</u></u>
Location of Cash (All Types)	
Illinois Funds	3,505,629
Illinois Park District Liquid Asset Fund Plus	4,558,415
PMA Financial Network	2,989,869
Harris Bank	489,005
Cash on Hand - Petty Cash	<u>1,575</u>
Total	<u><u>11,544,493</u></u>

GLENCOE PARK DISTRICT, ILLINOIS

**Legal Debt Margin - Last Ten Fiscal Years
February 29, 2020**

	2011	2012	2013	2014
Equalized Assessed Valuation	\$ 1,206,157,997	1,017,009,365	910,785,084	850,700,725
Bonded Debt Limit - 2.875% of Assessed Value	34,677,042	29,239,019	26,185,071	24,457,646
Amount of Debt Applicable to Limit	12,800,000	12,145,000	11,460,000	10,755,000
Legal Debt Margin	21,877,042	17,094,019	14,725,071	13,702,646
Percentage of Legal Debt Margin to Bonded Debt Limit	63.09%	58.46%	56.23%	56.03%
Non-referendum legal debt limit - .575% of assessed value	6,935,408	5,847,804	5,237,014	4,891,529
Total Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	6,935,408	5,847,804	5,237,014	4,891,529
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

Data Source: Business Department, Glencoe Park District

2015	2016	2017	2018	2019	2020
766,177,988	774,376,000	748,964,150	920,554,855	941,200,637	903,764,241
22,027,617	22,263,310	21,532,719	26,465,952	27,059,518	25,983,222
10,015,000	9,290,000	8,430,000	7,540,000	6,620,000	5,675,000
12,012,617	12,973,310	13,102,719	18,925,952	20,439,518	20,308,222
54.53%	58.27%	60.85%	71.51%	75.54%	78.16%
4,405,523	4,452,662	4,306,544	5,293,190	5,411,904	5,196,644
-	-	-	-	-	-
4,405,523	4,452,662	4,306,544	5,293,190	5,411,904	5,196,644
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

GLENCOE PARK DISTRICT, ILLINOIS

**Assessed Valuations, Tax Rates, Allocations, Extensions and Collections - Last Ten Tax Levy Years
February 29, 2020**

	2009	2010	2011	2012
Assessed Valuations	\$ 1,206,157,997	1,017,009,365	910,785,084	850,700,725
Tax Rates				
Corporate	0.1516	0.1851	0.2118	0.2335
Bond and Interest	0.1089	0.1281	0.1430	0.1276
IMRF/FICA	0.0380	0.0465	0.0535	0.0583
Recreation	0.0709	0.0882	0.1010	0.1108
Liability Insurance	0.0092	0.0112	0.0130	0.0164
Audit	0.0007	0.0011	0.0017	0.0014
Special Recreation	0.0167	0.0208	0.0226	0.0236
Workers' Compensation	0.0018	0.0022	0.0026	0.0059
	0.3978	0.4832	0.5492	0.5775
Percentage of Taxes Extended for Use in Allocation of Collections				
Corporate	38.11%	38.31%	38.57%	40.43%
Bond and Interest	27.38%	26.51%	26.04%	22.10%
IMRF/FICA	9.55%	9.62%	9.74%	10.10%
Recreation	17.82%	18.25%	18.39%	19.19%
Liability Insurance	2.31%	2.32%	2.37%	2.84%
Audit	0.18%	0.23%	0.31%	0.24%
Special Recreation	4.20%	4.30%	4.12%	4.09%
Workers' Compensation	0.45%	0.46%	0.47%	1.02%
	100.00%	100.00%	100.00%	100.00%
Extended Levies				
Corporate	\$ 1,828,536	1,882,484	1,929,043	1,986,386
Bond and Interest	1,313,506	1,302,789	1,302,423	1,085,494
IMRF/FICA	458,340	472,909	487,270	495,959
Recreation	855,166	897,002	919,893	942,576
Liability Insurance	110,967	113,905	118,402	139,515
Audit	8,443	11,187	15,483	11,910
Special Recreation	201,428	211,538	205,837	200,765
Workers' Compensation	21,711	22,374	23,680	50,191
	4,798,097	4,914,189	5,002,032	4,912,797
Total Tax Collections	\$ 4,603,530	4,800,860	4,918,890	4,865,959
Percentage of Total Tax Collection to Extended Levies				
	95.94%	97.69%	98.34%	99.05%

2013	2014	2015	2016	2017	2018
766,177,988	774,376,000	748,964,150	920,554,855	941,200,637	903,764,241
0.2626	0.2611	0.2810	0.2304	0.2332	0.2485
0.1700	0.1672	0.1645	0.1330	0.1303	0.1353
0.0704	0.0787	0.0747	0.0645	0.0634	0.0697
0.1243	0.1239	0.1335	0.1093	0.1113	0.1194
0.0191	0.0202	0.0215	0.0165	0.0166	0.0174
0.0012	0.0011	0.0017	0.0012	0.0016	0.0014
0.0255	0.0186	0.0275	0.0257	0.0330	0.0359
0.0066	0.0053	0.0054	0.0043	0.0044	0.0047
0.6797	0.6761	0.7098	0.5849	0.5938	0.6323
38.63%	38.62%	39.59%	39.39%	39.27%	39.30%
25.01%	24.80%	23.99%	23.23%	22.03%	21.80%
10.36%	11.67%	10.90%	11.26%	10.72%	11.23%
18.29%	18.38%	19.47%	19.09%	18.81%	19.24%
2.81%	3.00%	3.14%	2.88%	2.81%	2.80%
0.18%	0.16%	0.25%	0.21%	0.27%	0.23%
3.75%	2.76%	4.01%	4.49%	5.58%	5.78%
0.97%	0.79%	0.79%	0.75%	0.74%	0.76%
100.00%	100.18%	102.13%	101.30%	100.23%	101.15%
2,011,983	2,021,896	2,104,589	2,120,958	2,194,879	2,245,854
1,302,503	1,294,757	1,232,046	1,224,338	1,226,663	1,222,725
539,389	609,434	559,476	593,758	596,720	629,923
952,359	959,452	999,867	1,006,166	1,047,556	1,079,094
146,340	156,424	161,027	151,892	156,239	157,254
9,194	8,518	12,732	11,047	15,059	12,652
195,375	144,034	206,000	236,900	310,545	324,450
50,568	41,042	40,444	39,584	41,412	42,476
5,207,712	5,235,556	5,316,182	5,384,643	5,589,074	5,714,428
5,169,455	5,220,099	5,134,879	5,271,328	5,567,831	5,608,539
99.27%	99.70%	96.59%	97.90%	99.62%	98.15%

GLENCOE PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago
February 29, 2020**

Taxpayer	2018			2009		
	Real Estate Valuation	Rank	Percentage of Total District Taxable Assessed Value	Real Estate Valuation	Rank	Percentage of Total District Taxable Assessed Value
Private Resident Taxpayer	\$ 1,523,895	1	0.17%	N/A	N/A	N/A
Skokie Country Club	1,152,671	2	0.13%	N/A	N/A	N/A
United Investors Inc	910,901	3	0.10%	N/A	N/A	N/A
Private Resident Taxpayer	839,790	4	0.09%	N/A	N/A	N/A
Private Resident Taxpayer	709,497	5	0.08%	N/A	N/A	N/A
Private Resident Taxpayer	682,234	6	0.08%	N/A	N/A	N/A
Private Resident Taxpayer	676,051	7	0.07%	N/A	N/A	N/A
Private Resident Taxpayer	600,057	8	0.07%	N/A	N/A	N/A
Private Resident Taxpayer	585,294	9	0.06%	N/A	N/A	N/A
Private Resident Taxpayer	580,643	10	0.06%	N/A	N/A	N/A
	<u>8,261,033</u>		<u>0.91%</u>	<u>N/A</u>		<u>N/A</u>

N/A - Information is not available.

Data Source: Office of the County Treasurer

Glencoe Park District, Illinois

For the Year Ended February 29, 2020

A Management letter was not issued for the year ended 2/29/2020 as there were no comments found through the audit process in the current year.



June 5, 2020

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Glencoe Park District, Illinois for the year ended February 29, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 5, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended February 29, 2020. We noted no transactions entered into by the Glencoe Park District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Significant Audit Findings – Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no material misstatements detected as a result of audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 5, 2020.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

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

Other Matters – Continued

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

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

Restrictions on Use

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

Fund Balance as of February 29, 2020

	2/28/2019 ACTUAL FUND BAL	2/29/2020 Actual Audited FUND BAL	2/28/2021 PROJECTD FUND BAL with addl F/B	2/28/2021 FUND BAL as % of FY20/21 BUDGET	FY20/21 BUDGET
<u>CORPORATE FUND</u>					
Undesignated/Transfer to Capital Fund?	\$779,228	\$747,828	\$657,230	21.5%	
Designated - Medical Insurance Reserve	\$13,000	\$12,000	\$12,000	0.5%	
Designated-Corporate Operating Fund Bal (50%)	\$1,424,600	\$1,314,588	\$1,530,539	50%	
Addl Fund Balance Added-FY19/20			\$11,461		
Designated-Future Capital	<u>\$300,000</u>	<u>\$650,000</u>	<u>\$0</u>		
CORPORATE - TOTAL FUND BALANCE	\$2,516,828	\$2,724,416	\$2,211,230	72%	\$3,061,078
<u>RECREATION FUND</u>					
Undesignated/Transfer to Capital Fund?	\$845,012	\$689,816	\$760,146	14%	
Designated-Recreation Operating Fund Balance (50%)	\$2,409,419	\$2,469,266	\$2,626,658	50%	
Addl Fund Balance Added-FY19/20			\$32,154		
Designated-Future Capital	<u>\$700,000</u>	<u>\$850,000</u>	<u>\$0</u>		
RECREATION - TOTAL FUND BALANCE	\$3,954,431	\$4,009,082	\$3,418,958	65%	\$5,253,316
<u>MINOR OPERATING FUNDS</u>					
SPECIAL RECREATION FUND	\$133,651	\$142,256	\$111,873	29%	\$385,383
PENSION/RETIREMENT FUND	\$227,252	\$198,125	\$181,824	44%	\$410,000
SOCIAL SECURITY/MEDICARE FUND	\$62,999	\$49,216	\$49,216	16%	\$301,000
BOND & INTEREST FUND	\$339,749	\$393,147	\$365,201	29%	\$1,248,796
LIABILITY INSURANCE FUND	\$136,264	\$163,331	\$142,883	80%	\$178,195
WORKERS' COMPENSATION FUND	\$36,140	\$38,792	\$32,432	65%	\$49,560
AUDIT FUND	<u>\$8,913</u>	<u>\$6,480</u>	<u>\$2,630</u>	15%	\$17,350
MINOR FUNDS-TOTAL FUND BALANCE	\$944,968	\$991,347	\$886,059		
SUBTOTAL - OPERATING FUNDS	\$7,416,227	\$7,724,845	\$6,516,247		\$10,904,678
<u>OTHER CAPITAL FUNDS:</u>					
CAPITAL PROJECTS FUND	\$283,323	\$224,087	\$91,877		
MASTER PLAN CAPITAL FUND	\$1,397,893	\$1,496,547	\$5,807,129		
SPECIAL TRUST FUND	\$41,449	\$1,173	\$0		
IMPACT FEE FUND	\$0	\$0	\$0		
Addl Fund Balance Added-FY19/20			\$50,364		
SUBTOTAL - CAPITAL FUNDS	\$1,722,665	\$1,721,807	\$5,949,370		
TOTAL - ALL FUNDS	\$9,138,892	\$9,446,652	\$12,465,617		

VII. Discussion to Preliminary 2019 Final Tax Extension

Glencoe Park District
June 2020 Board Meeting

MEMORANDUM

TO: Board of Park Commissioners
CC: Lisa Sheppard, Executive Director
FROM: Carol Mensinger, Director of Finance/HR
SUBJECT: Summary – Preliminary 2019 Tax Extension
DATE: June 10, 2020

Please see below for a summary of the preliminary 2019 tax year information (FY2020/21 budget year), as well as a comparison to previous tax year 2018. Final 2019 tax year information is typically finalized and published by the County in late June.

Due to the triennial reassessment of the north suburbs, the District has experienced an **increase** in equalized assessed valuation (EAV), as predicted.

The *total* EAV increased \$41,473,521 or approximately 4.59%. The District's *new* property EAV totaled \$5,658,231 which equates to an approximate increase in new growth of 0.63%, and therefore, the District's *old* property EAV actually increased \$35,815,290, or 3.96%.

The total tax rate decreased from .6323 to .6209. The total rate consists of a "capped" operating rate of .453 and a "non-capped" rate (for Bond & Interest and Special Recreation) of .1679. Until actual tax bills are received this summer, the true impact (i.e., the total tax increase/decrease) to individual taxpayers cannot be determined.

If the collection rate is 100% of extended taxes, the District could receive approximately \$106,924 more in tax revenues than what was included in the current FY2020/21 budget. This is due to the fact that the budget amount is based on an anticipated collection rate of only 98.5% (based on past history).

	New Current Year Tax Year 2019	Prior Year Tax Year 2018	Difference
Total EAV	945,237,762	903,764,241	41,473,521
Extended Tax Dollars:			
Operating Funds	4,639,076	4,491,703	147,373
Bond & Interest Fund	1,223,198	1,222,725	473
Total	5,862,274	5,714,418	147,846

	New Current Year Tax Year 2018	Prior Year Tax Year 2017	Difference
Total Budgeted Taxes	5,755,350	5,598,395	156,955
Total Taxes Actually Rec'd	<i>not yet known</i>	5,608,539	
Tax Rate:			
Operating Funds	.4915	.4970	(.0055)
Bond & Interest Rate	.1294	.1353	(.0059)
Total	.6209	.6323	(.0114)

VIII. Discussion of Resolution Authorizing Benefit Protection Leave Service for COVID- 19 Related Furlough Time

Glencoe Park District
June 2020 Board Meeting

**GLENCOE PARK DISTRICT
RESOLUTION NO. 914**

**RESOLUTION AUTHORIZING BENEFIT PROTECTION LEAVE SERVICE
FOR COVID-19 RELATED FURLOUGH TIME**

WHEREAS, on March 9, 2020, J.B. Pritzker, Governor of the State of Illinois, issued a disaster proclamation declaring a state of emergency as a result of the spread of the COVID-19 virus; and

WHEREAS, Governor Pritzker has subsequently issued additional Executive Orders encouraging social distancing to fight the spread of COVID-19 and ordering the closure of certain facilities, businesses and operations as part of the effort to fight the spread of COVID-19; and

WHEREAS, the above referenced COVID-19 pandemic and necessary precautions to reduce exposure to the virus have caused the Glencoe Park District (“the Park District”) to suspend many of its programs and temporarily close its worksites, resulting in the furlough many of its employees for lack of work; and

WHEREAS, employees on furlough are in unpaid status with the Park District but their employment is not severed; and

WHEREAS, the Park District is an Illinois Municipal Retirement Fund (“IMRF”) employer and many of the Park District’s potential furloughed employees are participating members of IMRF; and

WHEREAS, to help combat the loss of service credit resulting from an unpaid leave, including a furlough, an IMRF employer can offer employees a “Benefit Protection Leave;” and

WHEREAS, Section 6.40(7) of the Rules and Regulations for IMRF state as follows:

Members who take an authorized IMRF Benefit Protection Leave may receive service credit for up to a maximum of 12 months over their entire career, provided they pay the IMRF member contributions plus applicable interest, and the governing body adopts an authorizing resolution. Benefit Protection Leave service is only for periods the member was on unpaid leave.

and

WHEREAS, no immediate payment is required of the Park District when an employee elects an IMRF Benefit Protection Leave as the cost will be reflected in future contribution rates; and

WHEREAS, in order to establish the above referenced service credits, IMRF Form 6.32, attached hereto as Exhibit 1, or any successor Form required by IMRF, may be filed before, during or anytime after the leave period, provided the employee is still actively participating in IMRF or a reciprocal system, the Secretary of the Park District Board of Commissioners certifies that a Resolution authorizing said leave was adopted, and the employee is otherwise eligible for IMRF Benefit Protection Leave as determined by IMRF.

WHEREAS, the Park District desires to adopt an authorizing resolution designating COVID-19 related unpaid furlough time as IMRF Benefit Protection Leave which will allow eligible furloughed employees to purchase up to 12 months of service credit over their career provided that they pay the IMRF member contribution plus applicable interest consistent with the terms and conditions set by IMRF for said purchase.

NOW, THEREFORE, BE IT RESOLVED by the Board of Park Commissioners of the Glencoe Park District as follows:

Section 1: Incorporation of Preambles. The facts and statements contained in the preambles to this resolution are found to be true and correct and are hereby adopted as part of this resolution.

Section 2: Adoption of Authorizing Resolution. The corporate authorities hereby adopt and designate this Resolution as authorizing the COVID-19 related unpaid furlough time of IMRF participating employees of the Park District as IMRF Benefit Protection Leave, allowing those employees the ability to apply for service credit for unpaid furlough time consistent with the terms, conditions and eligibility requirements of IMRF.

Section 3. Delegation of Authority to Secretary of the Park District Board of Commissioners. The Park District Board of Commissioners hereby delegates to its Secretary the authority to certify on any employee's application for IMRF Benefit Protection Leave that this Resolution was adopted.

Section 5. Effective Date. This Resolution shall be in full force and effect upon its passage and approval in accordance with law.

Passed and Approved this 16th day of June 2020, pursuant to a roll call vote as follows:

AYES:
NAYS:
ABSENT:
ABSTAIN:

Lisa M. Brooks, President
Board of Park Commissioners
Glencoe Park District

ATTEST:

Lisa M. Sheppard, Secretary
Board of Park Commissioners
Glencoe Park District

[SEAL]

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, Lisa M. Sheppard, do hereby certify that I am Secretary of the Board of Park Commissioners of the Glencoe Park District, Cook County, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District; and,

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Resolution No. 914:

**RESOLUTION AUTHORIZING BENEFIT PROTECTION LEAVE SERVICE
FOR COVID-19 RELATED FURLOUGH TIME**

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Glencoe Park District, held at Glencoe, Illinois, in said District at 7:00pm on the 16th day of June 2020.

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

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the Glencoe Park District at Glencoe, Illinois this 16th day of June 2020.

Lisa M. Sheppard, Secretary
Board of Park Commissioners
Glencoe Park District

[SEAL]

IX. Staff Reports

Glencoe Park District
June 2020 Board Meeting

**Glencoe Park District
Business Department Report
June 2020**

FY2019/20 Audit

The final annual audit report has been completed by our auditors, Lauterbach & Amen LLP. Staff has included the final audit report, management letter (there were no comments this year), and related SAS letters to the Board for their full review for its scheduled discussion at the regular board meeting on June 16. This meeting will allow for Board discussion of this information with both staff and a representative from Lauterbach & Amen, and the official copy of the audit report is scheduled to be officially accepted by the Board at that meeting. (Final FY2019/20 audited financial statements will be then be distributed to staff).

Updated Financial Information/Other

In addition to the annual audit and related reports, staff has prepared and included the updated Fund Balance Summary Report.

Financial Impact of COVID-19

Please see attached for the updated financial impact of the closing through May 31, 2020.

Updated 3-Year Master Plan

Please see attached for the updated Master Plan as of May 31, 2020.

of Unemployment Claims

The District's letter to all employees was sent out on June 1 informing all that employees would be paid only for hours worked after June 1. A total of ten employees were identified who were either furloughed or partially furloughed. As of June 8, we have received a total of twelve claims – three of which were employees that had voluntarily resigned prior to our closing on March 12, and thus will not receive any benefits.

2019 Preliminary Tax Extension

If it is received in time for the June 16 meeting, the preliminary 2019 Final Tax Extension summary memo will be presented to the Board for discussion.

Beach Pass Processing and Program Refunds

A giant THANK YOU to the front office staff - Lauren Kinsey, Jill Siragusa, and Amy Bull, who have all worked so hard to stay on top of processing beach passes and waitlisted beach passes, as well as answering phones at the Takiff Center, and processing program and rental refunds. To give you an idea of the volume – in all of 2019, the District sold 1508 beach passes...in four weeks of May 2020, the District sold 5,000 passes. Lauren, in conjunction with all the program managers, has processed over 2500 refunds to HH accounts, and another 500 to credit cards. And we have only received two chargebacks!

New Seasonal Staff

Last month, Liz Stowick and Adam Wohl spearheaded the new electronic rehire packet with DocuSign documents and made it compliant with e-signing standards, per recommendations from Excalibur. All re-hired seasonal beach and boating employees utilized this new process and it worked very well, and we expect to do the same for the re-hiring of Summer Care Camp in the coming weeks.

2019 PATH/Glencoe Park District Summaries

Please see attached for the 2019 PATH Summary and specific Glencoe Park District letter which highlights the past year in review.

Submitted By:

Carol Mensinger, CPRP

Director of Finance/Human Resources

Glencoe Park District														
Fund Balance Projection - March 2020 thru Feb 2021														
COVID-19 Closure from Mar 13 thru May 31, 2020 - Phase 3 begins June 1.					-Unknown Decisions on Fund 65 and 69 Projects and Funds									
SCENARIO #1 - Daycare 75%/Boathouse,Beach Open/Camp 25%/Kids Club,ELC 75% in Fall														
BEGINNING F/B, OPERATING	\$7,724,843	\$11,205,051	\$10,942,561	\$9,936,436	\$7,906,134	\$7,623,781	\$8,226,916	\$8,423,581	\$8,226,731	\$6,940,706	\$6,638,406	\$6,196,406		\$7,724,843
	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	TOTAL	FY20/21 Budget
Revenues:														
RE Tax	2,906,050	97,858	34,530	0	500,000	1,000,000	500,000	30,000	0	0	0	0	5,068,438	5,755,350
PPRT Replacement Tax	860	5,931	3,792	0	2,200	500	0	5,000	0	500	3,000	0	21,783	25,380
Interest Income	5,000	5,000	3,306	6,000	6,000	3,000	3,000	25,000	6,000	6,000	8,000	8,000	84,306	184,700
Rentals/Sales	22,279	941	0	0	0	0	10,000	15,000	20,000	20,000	15,000	15,000	118,220	187,286
Grants/Donations/Misc/Insur	4,610	3,994	5,060	3,950	3,950	3,950	3,950	3,950	3,950	3,950	3,950	3,950	49,214	51,305
Program Fees:														
Daycare	146,677	19,440	(18,825)	80,000	95,000	105,000	140,000	140,000	140,000	140,000	140,000	140,000	1,267,292	1,492,732
Emergency Child Care			14,764	11,030									25,794	0
Fitness	5,295	100	0	0	0	3,750	4,000	4,000	4,000	4,250	4,500	4,500	34,395	48,535
GJK Preschool/Enrichmts	194,655	1,378	133,648	140,571	129,127	0	25,000	0	0	0	25,000	0	649,379	835,741
GJK Camp	66,390	0	0	49,793									116,183	0
Beach/Boat	12,402	33,481	203,452	5,000	0	0	0	10,000	0	0	0	0	264,335	417,354
Watts	4,785	458	83	0	0	0	0	0	0	50,000	50,000	50,000	155,326	155,248
ELC	38,695	5,630	1,881	0	0	0	30,000	30,000	32,000	32,000	35,000	35,000	240,206	264,479
Kids Club	28,056	(526)	(13,919)	0	0	0	25,000	25,000	25,000	25,000	32,000	32,000	177,611	302,769
Old Camp	773,078	(2,484)	(701,768)	0	0	0	0	0	0	0	0	0	68,826	808,960
New Camp Care	0	0	24,160	30,000	25,000	25,000							104,160	0
Parent Donations for Teachers	0	18,860	5,410	2,000									26,270	0
Other Rec Programs	211,696	6,984	(42,654)	20,000	20,000	200,000	100,000	50,000	50,000	25,000	75,000	75,000	791,026	1,167,996
Total Revenues	\$4,420,528	\$197,045	(\$347,080)	\$348,344	\$781,277	\$1,341,200	\$840,950	\$337,950	\$280,950	\$306,700	\$391,450	\$363,450	\$9,262,764	\$11,697,835
Expenditures:														
Salaries & Wages	229,085	221,995	218,904	220,000	330,000	220,000	220,000	220,000	220,000	220,000	330,000	220,000	2,869,984	3,199,090
Beach PT Wages (\$3855 first week)	0	0	199	15,000	22,000	16,000	16,000							
IMRF	29,684	28,570	28,607	30,000	45,000	30,000	30,000	30,000	30,000	30,000	45,000	30,000	386,861	410,000
FICA & Medicare	20,544	19,014	19,406	25,000	35,000	25,000	20,000	20,000	20,000	20,000	30,000	20,000	273,964	301,000
Health Insurance	50,328	47,485	47,802	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	568,615	683,245
Utilities	5,840	23,523	15,289	25,000	25,000	30,000	25,000	25,000	25,000	27,000	40,000	45,000	311,652	348,650
Contractual	51,778	57,110	31,970	50,000	70,000	70,000	60,000	50,000	50,000	50,000	50,000	50,000	640,858	1,067,631
Supplies	16,350	13,881	25,761	35,000	50,000	40,000	40,000	20,000	20,000	20,000	20,000	20,000	320,992	420,480
Fixed Charges	6,337	5,250	0	0	5,250	0	0	5,250	0	0	6,450	0	28,537	40,573
Operational Capital	5,673	898	10,659	10,000	20,000	20,000	20,000	20,000	10,000	10,000	5,000	5,000	137,230	348,600
Audit			10,350	2,000										
Debt Service	0	2,871	92,475	0	0	0	0	0	1,069,975	0	0	0	1,165,321	1,248,796
Special Rec Contribution	36,438	0	0	54,630							80,000		171,068	167,260
PDRMA Insur-Liab,Gen, WC, Unemp	0	(13,689)	0	0	80,000	0	0	0	0	80,000			146,311	165,500
Program Wages	30,011	31,557	39,470	30,000	125,000	75,000	35,000	35,000	35,000	35,000	35,000	35,000	541,038	709,820
Program Contractual	10,916	3,751	7,759	25,000	50,000	60,000	60,000	50,000	30,000	60,000	60,000	60,000	477,426	764,957
GJK Contractual Presch (75% of rev)	140,147	0	105,423	105,503	96,845		18,750						466,668	626,806
GJK Contractual Camp(75% of rev)	49,793	0	0	66,390									116,183	0
Program Supplies	10,833	2,890	661	20,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	134,384	163,147
Special Rec Capital	0	0	0	118,123	0	0	0	0	0	0	75,000	0	193,123	218,123
Miscellaneous	0	6,105	1,373	0	0	0	0	0	0	0	0	0	7,478	21,000
Fund 65/69 Trfs OUT-Corp and Rec	246,563	8,324	2,937	1,500,000	42,535	85,065	42,535	2,550	0	0	0	0	1,930,509	2,000,000
Total Expenditures	\$940,320	\$459,535	\$659,045	\$2,378,646	\$1,063,630	\$738,065	\$644,285	\$534,800	\$1,566,975	\$609,000	\$833,450	\$542,000	\$10,888,202	\$12,904,678
Monthly Surplus/<Deficit>	3,480,208	(262,490)	(1,006,125)	(2,030,302)	(282,353)	603,135	196,665	(196,850)	(1,286,025)	(302,300)	(442,000)	(178,550)		
ENDING F/B-OPERATING	\$11,205,051	\$10,942,561	\$9,936,436	\$7,906,134	\$7,623,781	\$8,226,916	\$8,423,581	\$8,226,731	\$6,940,706	\$6,638,406	\$6,196,406	\$6,017,856		\$6,518,000
FUND BALANCE as % of Total Expds LESS Interfund 65/69 TRF											55.2%			

BEGINNING F/B-CAPITAL	\$1,670,631	\$1,866,591	\$1,780,680	\$1,752,873	\$3,043,873	\$3,072,343	\$3,162,958	\$3,207,493	\$2,682,043	\$1,702,043	\$1,704,043	\$1,807,043		\$1,670,631
Revenues:														
Interest Income	3,157	2,082	561	2,000	500	500	2,000	5,000	2,000	2,000	3,000	3,000	25,800	77,500
Village Reimbmt/Donation	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	167,500
Grants	0	0	0	0	0	67,500	0	667,000	0	0	0	0	734,500	1,267,000
Linden House Sale	0	0	0	0	400,000	0	0	0	0	0	0	0	400,000	456,000
Bond Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500,000
Fund 65/69 Trfs IN-Corp and Rec	246,563	8,324	2,937	1,500,000	42,535	85,065	42,535	2,550	0	0	0	0	1,930,509	2,000,000
Total Revenues	\$249,720	\$10,406	\$3,498	\$1,502,000	\$443,035	\$153,065	\$44,535	\$674,550	\$2,000	\$2,000	\$103,000	\$3,000	\$3,190,809	\$8,468,000
Capital Outlay:														
Fund 65(Annual/Ongoing Capital)	0	1,118	10,208	180,000	135,000	0	0	0	0	0	0	0	326,326	706,850
Fund 69(Master Plan Proj)	53,760	95,199	21,097	31,000	279,565	62,450	0	1,200,000	982,000	0	0	50,000	2,775,071	3,532,415
Fund 70(Safran)	0	0	0	0	0	0	0	0	0	0	0	0	0	1,174
Total Capital Outlay	\$53,760	\$96,317	\$31,305	\$211,000	\$414,565	\$62,450	\$0	\$1,200,000	\$982,000	\$0	\$0	\$50,000	\$3,101,397	\$4,240,439
ENDING F/B-CAPITAL	\$1,866,591	\$1,780,680	\$1,752,873	\$3,043,873	\$3,072,343	\$3,162,958	\$3,207,493	\$2,682,043	\$1,702,043	\$1,704,043	\$1,807,043	\$1,760,043		\$5,898,192
ENDING F/B-ALL FUNDS	\$13,071,642	\$12,723,241	\$11,689,309	\$10,950,007	\$10,696,124	\$11,389,874	\$11,631,074	\$10,908,774	\$8,642,749	\$8,342,449	\$8,003,449	\$7,777,899		\$12,416,192
Assumptions: SCENARIO #1														
Projection assumes we will re-open on June 1 for PHASE 3. Daycare would run at 75% initially: Boathouse, Beach running. Camp would run at 25%. Kids Club, ELC in Fall initially at 75%.														
-Actual Real Estate Tax revenues are shown in March and April...1st installment. We receive 55% in 1st installment and 45% in 2nd installment.														
-COOK County to delay penalty on 2nd installment of real estate taxes, which is typically August 1 until October 1. Project 80% collection for typical July and Aug receipts, 50% of typical Sept-Nov.														
-Historically District has 98-99% tax collection rate. With conservative projection, if we collect 10% more, that means an ADDL \$250,000 NOT shown here.														
-Conservatively estimate we will receive less than 50% of budgeted interest income, with months of CD maturities showing increased amount.														
-The \$13,698 showing as a reversal of expense in April represents a check received from PDRMA who returned 10% of 2020 member premium contributions.														
-Payment of \$118,123 in June is payment to NSSRA for our GPD portion of new building. Actual timing for payment pending NSSRA and PARC grant status.														
-Debt payments will be made as scheduled in May and November.														
-Given the lower collection % for taxes, there is a corresponding decrease in the transfer from Corporate to Capital Fund 65 - approximately \$425,000, rather than usual \$500,000.														
-There are 3 pay periods in July 2020 and January 2021.														
-PROGRAM Wages for June, July and Aug assume reduced Camp wages.														
-Remaining GJK revenues and corresponding contractual payment at 75% shown are for NEXT YEAR's preschool, ie Fall 2020 GJK.														
-GJK is not running in 2020. All monies will be refunded by the District in June. Net loss to the District is approximately \$16,000. GJK minimum contribution to District is \$130,000.														
-Interfund transfers from Corporate (\$650,000) and Recreation (\$850,000) can STILL be made to Master Plan Fund 69, as they were made on LAST FY's surplus over 50%.														
-In order to maintain 50% fund balance goal in Corporate and Recreation, staff recommends no additional Fund 69 transfer be committed until later in the year when more information is know.														

3YR Master Plan - Staff Recommendation

Projected as of June 1, 2020	Actual 2018/19	Projected 2019/20	Projected 2020/21	Proposed 2021/22	Proposed 2022/23	Proposed 2023/24	Proposed 2024/25	Proposed 2025/26
Estimated Beginning Balance, 3/1/xx	1,673,805	1,397,893	1,446,544	1,206,129	1,421,129	1,836,129	2,426,129	3,116,129
Funding Sources:								
Transfer from Corp Fund	500,000	300,000	650,000	-	100,000	200,000	300,000	300,000
Transfer from Recreation Fund	500,000	700,000	850,000	-	200,000	300,000	300,000	300,000
Transfer from Impact Fund	8,000							
Donation-Duke Park (Lincoln Playground)		100,000	100,000	100,000				
Sale of Linden house			400,000					
Interest Income	34,901	42,226	25,000	15,000	15,000	15,000	15,000	10,000
Interest Income-2020 Bond Issue			-	-	-			
Misc - Village, Dist 35, LUST Reimbmt	3,500	24,000						
Takiff Roof Sinking Fund (Use of Committed Fund Balance)								575,000
Grants - IDNR, CMAP (Trail)			867,000					
Grant-OSLAD (Duke Park)			400,000					
New bonds (Non-Referendum - Watts Debt retires 12/1/2020)			-					
Total Funds Available	2,720,206	2,564,119	4,738,544	1,321,129	1,736,129	2,351,129	3,041,129	4,301,129
Projects To Be Funded:								
Watts BB Court Project	22,813							
ADA Monies-Special Recreation Fund	(175,000)	(125,687)	(75,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Takiff Parking - Phase A,B,C	84,405							
Takiff Parking-UST	15,635							
Beach Geotech and LT Maintenance Plan	68,982							
Shelton Pathway (grading and minor drainage)	0							
Playground Replacement - Vernon and Jefferson	189,998	1,100						
Playground Replacement - Old Elm (Behind Takiff)	175,357							
Takiff Parking Lot-Phase D	447,369	1,350						
Playground Replacement - Woodlawn	426,278	5,923						
Secret Garden Park and WLC Park Retaining Walls								
Everly Wildflower Sanctuary - moved to operating								
Park Infrastructure and Outdoor Play Area renovation - Takiff Early Childhood Area		769,748	113,950					
Park Infrastructure, Playground and Pathway renovation - Milton Park (Off Dundee Rd)								
Park Infrastructure and Playground Replacement - Lakefront Park								
Playground Improvements/Surface Replacement-Friends Park Phase 2			25,000					
Veterans Park Memorial								
Lakefront - North Schuman Overlook Stabilization		34,781	279,565					
Lakefront - Center/South Bluff								
Lakefront - Halfway House/Beach House Improvements		172,486	62,450					
Less: Safran Donation monies		(30,000)						
Lakefront - Tennis Court								
Lakefront Park Entry/Pathways								
Bluff and Beach Surface Water Management								
Contingency-Pier/Boardwalk Repairs			325,000					
Park Maintenance Garage								
Watts Ice Rink/Board Replacement								
Connect Glencoe Green Bay Trail-Design Fees/IDOT Fees	65,176	176,193	180,950					
Connect Glencoe Green Bay Trail-Construction			1,210,500					
Connect Glencoe Duke Play/Spray/Train-Design Fees		45,264	52,000					
Connect Glencoe Duke Play/Spray/Train-Construction			930,000					
Replacement Skate Park								
Kalk Park - Drainage Repairs								
Baseball Field at West Park								
Sports Fields at Watts Park								
Park Areas That Retain Water								
Lighted Tennis Court								
Takiff Flat Roof Replacement								
PARC/IDNR Grant Expenses	-	16,068	8,000					
Design Fees-FOLLOWING Year Projects/Grant Exp	1,300	349	100,000					
Architect/Design/Consulting-Future Bond Issue Projects			200,000					
Annual Takiff Roof Sinking Fund - replacement FY2025/26		50,000	50,000	75,000	75,000	100,000	100,000	125,000
Feasibility Study-Fundraiser			25,000					
Fundraiser Consultant-Annual, if feasibility study warrants			45,000					
Dog Park								
North Field (Takiff) Athletic Field								
Total Projects	1,322,313	1,117,575	3,532,415	(100,000)	(100,000)	(75,000)	(75,000)	(50,000)
Ending available fund balance, 2/28/xx	1,397,893	1,446,544	1,206,129	1,421,129	1,836,129	2,426,129	3,116,129	4,351,129
Committed Sinking Fund for Takiff Roof Replacement		50,000	100,000	175,000	250,000	300,000	400,000	525,000

Managing Risks, Promoting Wellness Glencoe Park District

May 2020

One of the greatest benefits of being part of a risk pool is that you do not face challenges alone; you face them together. We did just that in 2019 by listening and learning from members and then making difficult decisions together about what is best for both the Property/Casualty and Health programs as well as PDRMA members.



What none of us could have imagined were the changes that a pandemic would bring to our lives, communities and economy a year later. But we are even facing COVID-19 challenges together, as well. Social distancing has cancelled our annual May Membership Assembly meetings, but we would still like to share our 2019 annual report with you. As we navigate through these unprecedented challenges – from finances to re-opening and restaffing agencies – we'll again benefit from facing them together.

Please take a moment to share this letter and our annual report with your management staff and agency board members. Attached is a PDF of the 2019 annual report, and you can review our online report by logging in to the [PDRMA website](#) and clicking the Quick Link on the home page.

Risk Management Services

PDRMA's Risk Management Consultants offer expert guidance to help your agency prevent losses and provide a safe environment for patrons of every age to enjoy. Their expertise is on-site, in-depth and provided at no extra cost to PDRMA members.

Over the past two years, we awarded your agency **\$3,000.00** in total cash incentives in recognition of your loss control efforts.



Education and Training

While other organizations offer generalized training programs, PDRMA provides members with a broad range of hands-on and online industry-tailored educational programs that help members manage risks and promote wellness for employees and patrons alike.

A total of 28 of your agency's staff participated in 92 PDRMA education and training offerings in the past two years.

Legal Consultation

Members rely on advice and practical solutions provided by our in-house counsel to help them avoid costly legal problems. In 2019, PDRMA's counsel offered expert guidance at no additional cost to members through email, our Human Resource and Employment Liability Program (HELP) and nearly 778 HELPLine calls.

Number of calls your staff made to the HELPLine in the last two years: 20



Promoting Wellness

Health Program members continued to pursue the **PATH** (Positive Activities Toward Health) participation goal of 75 percent of eligible employees, falling just shy of it in 2019.

Your agency's participation rate of eligible employees last year:
80%

Throughout the year, participants earn **PATH** incentive points for completing activities up to an annual maximum of 400, which translates to equivalent incentive dollars at the end of the program year. Last year, your employees earned a total of **\$8,425.00**, which represents **60%** of the available incentive dollars for all agency employees.

Rate Stabilization

Year after year, PDRMA's philosophy of focusing on long-term sustainability and financial stability provides members with a variety of ways to successfully manage risks and promote wellness within the framework of stable rates. In 2018 and 2019, PDRMA lowered Property/Casualty Program members' total contributions by \$4.51 million, combined, through use of the rate stabilization fund.

Amount of rate stabilization used on your agency's behalf in the past two years:
\$28,920.00

Managing Risks

Although the total value of managing your risks and promoting wellness is impossible to fully quantify, one thing is certain: **The strength of PDRMA membership, combined with our innovative and industry-specific offerings, creates a bottom line that goes beyond just a number to help you effectively manage risks and promote wellness for your agency, employees and patrons.**



PDRMA HEALTH 2019 PATH SUMMARY

PATH 5-YEAR CELEBRATION

Launched in 2015, PATH has grown significantly over the past five years including portal changes, and new programs. PDRMA Health members and their employees remain engaged in all that PATH has offered these past five years. Here are some interesting highlights!

5 YEARS

PATH Participation 5-year Average
71%

955 Health Coaching Participants

9,016 PATH Incentives Awarded (\$314 avg.)

7,337 Biometric Screenings Performed

16,789 Online Workshops Completed

3,773 Healthy Habits Submitted

8,218 Health Assessments Completed

“PATH has motivated me to find time for myself and to identify that being a busy full-time working mom is not an excuse not to make healthy habits for myself. Often it requires me to wake up early or squeeze in a quick lunchtime walk or to put down the donut and pick up the green blended protein shake instead. But by doing so, and being motivated with PATH challenges and points, I realize self-care is just as important for my family’s happiness and well-being as helping to manage their health and wellness. I don’t have to leave myself out because although it seems like there is not time, making time creates a happier me...”



*Jennifer Knitter
Woodridge
Park District*

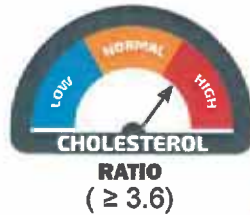
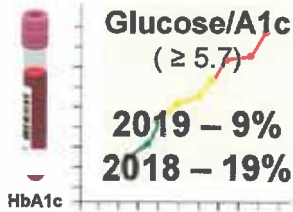


PDRMA HEALTH 2019 PATH SUMMARY

PARTICIPATION

71% – 1,737 Active Employee Participants
19 Log ins per Active Participant (average)

Overweight
(BMI 25 to < 30)
2019 – 36%
2018 – 37%



2019 – 40%
2018 – 48%

RISK LEVEL STRATIFICATION

LOW (0–2 risks)
2018 2019
69% 66%

MODERATE (3–4 risks)
2018 2019
29% 32%

HIGH (5+ risks)
2018 2019
2% 2%

Obese
(BMI ≥ 30)
2019 – 38%
2018 – 35%

Blood Pressure
($\geq 120/80$)
2019 – 54% (New
AHA risk levels in effect.)
2018 – 24%

Triglycerides
(≥ 150)
2019 – 21%
2018 – 23%

ENGAGEMENT



- 821 preventive exams submitted.
- 3,365 Wellness Workshops completed.
- 63% of eligible employees participated in at least one challenge.
- 1,727 participants earned a PATH incentive.
- 347 employees participated in health coaching.

SATISFACTION



- 79% experienced health improvement due to PATH.
- 92% say PATH is a valuable benefit provided by their agency.
- 91% are satisfied with PATH.

**Glencoe Park District
Recreation and Facilities Department
June 2020**

Recreation Department Report: Bobby Collins

The swimming area at Glencoe Beach opened for swimming Friday, June 5. All signage has been updated, and the swim area has been installed. Passholders received an email of the changes to operations. We continue to utilize park ambassadors to control traffic, enforce rules, and answer questions. Staff will continue to evaluate attendance now that the water is open, and schools are finished with virtual learning.

The Recreation Team continues to be nimble. Since moving to Phase 3 and getting clarification on the guidelines from the Illinois Dept. of Commerce and Economic Opportunity (DCEO), we quickly put together a virtual and outdoor program digital brochure with classes for youth and adult programming.

We are partnering with Sarah Hall Theatre Company to provide a Summer Performer's Troupe program on July 13-31. Students will train and rehearse an original musical revue. We currently have 7 enrolled, with \$7000 in revenue. We anticipate this program filling up with 30 participants.

We scheduled another blood drive for June 11 from 9:00am-3:00pm. We have filled 75% of the donation slots available. We are hoping to beat our record of 54 units donated.

Liz, Adam, Stephani, and Shannon presented an IPRA session called Virtual Programming in the New Norm on Tuesday, May 12. Over 200 professionals from all over the state of Illinois joined the Zoom link to hear about the virtual programming accomplishments of the Glencoe Park District.

Beach: Matt Walker

The beach facility opened as scheduled on May 23, staffed with all returning seasonal staff members operating the facility. Beach staff training was completed virtually this year via Zoom. Returning staff members were able to log on from home or school and participate in the training, which covered the new operating procedures formulated to contend with the COVID-19 pandemic.

The boathouse has been operating with minimal staff and services since May 9. Returning staff have been available on a limited basis to offer storage assignments, surveillance, and help clean the beach of debris left behind from various storms over the winter. Our fleet of assistance boats have been tested and are ready for the season. Staff will begin to assemble our fleet of sailboats as well as kayaks/SUP's in anticipation of possible beach programs later this summer. Due to the high water level, boat storage has been lower than budgeted. We are down \$9,600 in storage fees compared to 2019.

Early Childhood: Jess Stockl

During May, Early Childhood provided care to 13 children of essential workers. On Monday, June 1, Children's Circle was able to reopen its doors fully. We had 54% of our

students return on the first day with another 18% returning mid-June. While Children's Circle prepared for reopening, we also integrated our graduating class of Belugas, school-age siblings, and the children attending essential care. By utilizing more classrooms, Children's Circle can provide care for the whole family as well as more families during this time.

ELC ended the school year with graduation gifts delivered to our 4s, and a social distancing thank you to our teachers.

While the majority of the Beluga class will be staying with Children's Circle for the summer, we hosted a drive-thru graduation on Thursday, June 4. The children and families were excited to celebrate their little one's move to Kindergarten.

Our Summer Care registration began May 27. We currently have 12 preschoolers enrolled.

We are currently offering 5 virtual enrichments during the month of June. There is one preschool enrichment per day, including art, music, cooking, Kind Kids Club, and sports.

Arts and Youth: Stephani Briskman

Stephani continues to actively participate in a variety of webinars through IPRA, American Camping Association, and PDRMA. From attending these webinars, we can put best practices in place for the virtual programs and our in-person Back to Basics Summer Care programming.

Stephani co-chaired the School-Age and Day Camp Committee through IPRA and hosted the May committee meeting. The 88 attendees discussed what summer care will look like in 2020.

Stephani worked with Colleen Cline, the IPRA Therapeutic Recreation Inclusion Committee chair, to create a roundtable discussion about inclusion in our Back to Basics Care program. Both committees were invited to a Zoom meeting where they discussed implementing modifications, social distancing expectations, how to provide support for children who need it, and how to train staff.

Stephani has been working with Tracy on creating a communication plan to introduce and explain the Back-to-Basics Summer Care program to the community. Email reminders went out five days before specific registration dates and a reminder the day before.

Our first group, residents who needed extended care, began registration on May 27. Our second group, residents who were going to attend the regular summer care day, registered on June 1. Our third group, non-residents, registered on June 3. Reminder emails were sent for each group if their registration was not received before the next group registration. Below are the results of the first two emails sent about registration.



Stephani is now evaluating our staffing needs and creating a schedule for the summer. Similar to the beach, staff training for this summer will be virtual. Staff will watch a PowerPoint presentation with training videos on new COVID policies, customer service, interaction with children, playground/field safety, children behavior management, and more. After completing the PowerPoint, the staff will complete a quiz through Kahoot.

May Virtual Programs	Enrollment
* Mini Ninja Warrior Bootcamp Training	2
Crafting with Kim (Tuesday and Wednesday class)	28
*Fashion Design & Sketching	5
*Basic Sewing	2
*Chess Scholars	2
*Beginner Coding with the Coding School	2

* Collaboration with other park districts to run low enrolled programs

Athletics and Teen Camps: Shannon Stevens

Shannon worked closely with Marla from Pride Dojo, Game On! Sport 4 Girls, Redline Athletics, and Glencoe Park District instructors to offer classes to keep kids and adults moving. We finished our spring program with Game On! Sports 4 Girls, which had 24 girls participate in the entire session from April to June, and an additional four participants were joining us for add-on sections.

Hot Shot Sports will continue to offer weekly Facebook live classes. We also partnered with Hot Shots to offer June virtual programming. The District's June virtual sports programming includes Sports Enrichment, Tot Movement, Pee Wee Soccer, Total Sports, Advanced Basketball Skills, Double Play: Soccer and Basketball, Speed & Agility, Karate – Beginner's, and Karate – Intermediate/Advanced.

We are offering our summer session of Tennis. Shannon is working with our Glencoe Park District tennis professionals to follow 'Youth Sport' guidelines and 'USTA Tennis Safety' guidelines.

June Outdoor Classes As of 6/7/2020	Participants	Revenue
Youth Tennis	49	\$7,545
Adult Tennis	10	\$978
Youth/Teen Rowing	16	\$1,364
Totals	75	\$9,887

Pride Dojo Virtual Karate (two 4-week classes each month)	Participants	Revenue
May	18	\$1,476
June	12	\$964
Total	30	\$2,440

During May, we offered a Penny Wars event to raise money for New Trier Township Food Pantry. Four buckets were representing Glencoe Schools, South, West, Central, and Takiff (Children's Circle, GJK, and ELC.) During the two weekends of donation collection, we raised a total of \$261.55.

Esports Tournaments

On May 11-17, we hosted our first Madden Tournament partnered with Highland Park. We had eight participate in the Glencoe Madden League. Players played in a round-robin Wednesday-Friday, and then the playoffs started that Saturday.

May 20-24 was the NBA 2K20 Glencoe tournament. We had a total of 5 participants, and they started playing on Saturday, May 23, and the Championship was on Monday, May 25. Both winners of the tournament will receive a 10-drop in punch pass for Open Gym when we resume.

Game	Glencoe	Highland Park
Madden 20	8	16
NBA 2K20	5	NA

Minecraft Event

On May 23, we offered our second Minecraft event, which we had a total of 20 participants. Using the Glencoe Park District server, we had participants create a castle from the medieval period.

On the day of the event, we provided a Zoom link where a handful of kids stayed on to ask questions and needed assistance getting onto the server. First place took home a \$25 gift card to Amazon, water balloons, and a Minecraft toy. The runner-ups received quarantine survival kits with toys to use during this time.

Shannon also talked to other districts to assist them with any questions about our Minecraft event.

Special Events & Active Adults: Liz Visteen

New virtual youth art classes offered in June including: Cartooning for Kids, Drawing for Kids, and Clay for Teens.

Virtual Program Enrollment	April 2020	May 2020
Sculpting with Model Magic	35	38
Adult Ceramics	15	11
Adult Art classes	9	10

As a result of the continuing COVID-19 epidemic we cancelled June in-person special events. We had some participation in May special events.

May Virtual Special Event Attendance	Date(s)	Enrollment
Glencoe Scavenger Hunt	April 25-May 30	2
Family Game Night: Home Scavenger Hunt	May 2	3
Family Game Night: Bingo	May 9	2
Madden Esports Tournament	May 10-14	8
Stay at Home 5K	May 15-30	9
Family Game Night: Trivia	May 16	3
Penny Wars	May 16, 17, 22,23	Over \$260 collected
Minecraft- The Sequel	May 23	20
Family Game Night: Pictionary	May 23	3

More special events will be offered in June with details to come including Family Game Night, Esports Tournament, and Dunk Contest.

The Recreation Department is working on a virtual Fourth of July celebration since we will not be able to host our in-person events. More details to come in the coming weeks.

Summer Recreation Intern

Serena Tyler started her internship on May 18. Liz has brought her up to speed on what is currently going on in the industry during this time and the current Glencoe Park District operations. She is currently scheduling meetings with other staff regarding their duties for the District and the role they play. She will be helping the Recreation Team in preparing for and planning daily activities for Back to Basics Summer Care which begins in July.

Takiff, Fitness, and Watts: Adam Wohl

Takiff Center

We are continuing to develop operational plans for the reopening of the building to programs and camps in July. This includes looking at facility touchpoints, limiting the number of patrons in the building, sanitizing/disinfecting, how to effectively use different parts of our building, and many more options.

As you can see below, the pandemic has taken its toll on facility rentals three months into the fiscal year.

Takiff Center Rental as of 5/31/2020	2020	2019
Facility Rentals	\$6,831	\$27,608

Glencoe Fitness

We have stopped charging fees for monthly memberships during the shutdown and extended any annual memberships.

Adam sent out a survey to all fitness center members and class participants on May 27. The goal was to gauge interest in outdoor fitness classes and utilizing the fitness center as part of a Phase 3 opening of the fitness center. Phase 3 of the Restore Illinois Plan allows for us to run outdoor fitness classes with specific guidelines in place. These include pre-registration only and groups of 10 or fewer with social distancing. The guidelines also allow for personal training in a 1-on-1 setting.

We have been continuing to engage our fitness center members throughout the extended stay-at-home order. We are doing multiple activities to provide opportunities for fitness members to stay active and healthy while connecting with them in multiple ways.

Three times per week, we are emailing fitness center members a workout they can do at home. Below is a list of what has been emailed to our members.

Date	Workout
May 1	Outdoor Boot Camp and Memberships Hold
May 4	Spell your Name
May 6	Pyramid Workout
May 8	Stay-at-Home 5K
May 11	Late Night Workout & Stay-at-Home 5K
May 13	Get Fit at Home in 20 Minutes
May 15	High-Energy Total Body Workout & Stay-at-Home 5K
May 18	No-nonsense Workout
May 20	ABC Workout
May 22	Full Body Dumbbell Workout
May 27	Outdoor Fitness & Personal Training Survey

Outdoor Fitness Classes

Under Phase 3 of the Restore Illinois Plan, we can run outdoor group fitness classes with 10 or fewer participants. We will be running the following classes at Takiff and Lakefront Park.

Mondays (6/8-6/29)

7:30-8:30 AM – Boot Camp with Sandy

6-7 PM – Cardio Kickboxing with Karen*

Tuesdays (6/9-6/30)

8:30-9:30 AM – Moving w/weights with Marianne
6-7 PM – FitRx with Karen*

Wednesdays (6/10-7/1)

7:30-8:30 AM – Row & Go with Sandy
10:30-11:30 AM – FitRx with Karen*

Thursdays (6/11-7/2)

8:30-9:30 AM – Moving w/weights with Marianne
9:30-10:30 AM – Cardio Kickboxing with Karen*
10:30-11:30 AM – Pilates Fusion with Silvia

Friday (6/12-7/3)

8:30-9:30 AM – All Levels Yoga with Silvia

Saturday (6/13-6/27)

9-10 AM – Row & Go with Sandy

June Outdoor Classes As of 6/7	Participants	Revenue
Dekhockey	27	\$1,650
Outdoor Fitness	33	\$1,615
Totals	60	\$3,265

Submitted by:
Bobby Collins, CPRP
Director of Recreation and Facilities

**Glencoe Park District
Parks & Facilities Maintenance Report
June 2020**

Administrative

Work continues with Altamanu relating to closing out the Takiff Playground project. In addition, we have completed bid preparations for Duke Playground which are currently out to bid. The bid for the trail project was opened on June 12. Updates on bid numbers will be provided at the Board meeting. Work is nearly complete on the Halfway House, with only a few punch list items remaining. The new HVAC rooftop units are scheduled to be installed at the Takiff Center by July 1.

Grounds/Horticulture

The landscape crews have been out in full force, completing plantings throughout the District. Plant material has been installed at Veterans Park, Kalk Park, Takiff Center, and Lakefront Park. Flower beds have been transitioned to summer flowers from spring tulips.

The horticulture contract started the week of June 1. Flowers beds at Takiff and the Green Bay Road islands were weeded and mulched. The Green Bay Road islands in front of Takiff have vastly improved in appearance due to the renovation completed last fall by the Park District and Village staff.

Nels Johnson removed dead trees throughout the District. The wet weather has stressed the majority of the pre-settlement Oak population. Trees will need removal in Lakefront Park and along Old Green Bay Road.

Wet parks still challenge us. We are cutting grass as site conditions allow. The mowing contract is active, and park conditions have begun to improve.

The Kalk Park pathway was pumped ten times in the month of May. In May, we received approximately 8 inches of rain. The historical average of rainfall is approximately 3.4 inches.

Parks Maintenance & Construction

Staff is working on activating the seasonal water fountains, putting up windscreens on tennis courts, and starting the process of grooming playgrounds in preparation for COVID-19 Phase 4.

The staff has completed the setup of the outdoor fitness area at Takiff.

Facilities

The seasonal preparation of the beach is completed, and the staff is proud of the final product. The drinking fountain at the beach was activated. Staff painted the railings, cart barn, and lockers. A strong emphasis is being placed on facility cleanliness. Minor masonry repairs were required to the staircase at the beach after the heavy May rains.

Athletic

Parks staff has begun the process of activating athletic fields for baseball and soccer, which are allowed in Phase 3. Infields were turned, bases installed, and soccer fields striped.

Equipment

We have continued to maximize the use of Kubota work vehicles throughout the park system. The four-wheel-drive vehicles have significantly improved efficiency even with wet conditions.

Personnel

As previously discussed, Parks Laborer Adam Zicher has resigned, accepting a mechanic position with the Wilmette Park District. We are currently evaluating the structure of the Parks Department and determining the best course of action to deliver high levels of service to the community.

Shared Services

Village staff has continued to support the Park District by completing routine and non-routine vehicle repairs.

Submitted by:
Chris Leiner, CPRP
Director of Parks & Maintenance

X. Executive Director's Report

Glencoe Park District
June 2020 Board Meeting

**Glencoe Park District
Executive Director's Report
June 2020**

Staff Training

Lunch and Learn: On Wednesday, June 10 we held a virtual Lunch and Learn with all managers and supervisors on COVID-19 protocol. The managers and supervisors will then train part-time and seasonal staff.

Seasonal Staff Training: This year's seasonal staff training is looking a lot different than in past years. Unfortunately, due to COVID-19 all training will be done virtually. However, it will be very comprehensive and include all the necessary COVID-19 safety precautions.

Recreation and Facilities

The Recreation and Facilities Team continue to be nimble and innovative during the ever-changing environment due to COVID-19. They have developed a wide array of live and virtual programs for June and July. Those programs are detailed in the Recreation Report. We have tabled the production of a fall brochure for 2020. Instead we will mail out a postcard or tri-fold directing residents to our website. With the changing conditions we thought it would be fiscally unwise to send out a brochure full of programs that may need to be changed. Instead we will do a brochure on-line.

Season beach passes are sold out at this time. We continue to take a wait list and will re-evaluate if more can be sold once we assess attendance patterns on a hot day when school is no longer in session. The biggest complaint continues to be residents who want to walk the hill for exercise without having a pass.

Park Amenities Open

We are currently in Phase 3 of the Governor's Plan. We have opened tennis, basketball, disc golf and athletic fields, with modifications that are in line with the Governor's Order. We have also opened the water at Glencoe Beach, but it is swim at your own risk - no lifeguards on duty.

Playgrounds cannot be open under the plan currently.

Park and Capital Projects

We are working with Altamanu to close out the Takiff Playground project. We are currently out to bid for Duke Playground. The bid for the Trail Project was opened on June 12. Updates on bid numbers will be provided at the Board meeting. Work is nearly complete on the Halfway House, with only a few punch list items remaining.

As we moved into Phase 3, we brought back the mowing and horticulture contracts to help our staff keep up with the mowing (increased due to rain) and plantings. Parks staff has begun the process of activating athletic fields for baseball and soccer, which are allowed in Phase 3. Infields were turned, bases installed, and soccer fields striped.

Staff is very concerned that the wet weather over the past three years has stressed the majority of the pre-settlement Oak population. Unfortunately, we will need to remove trees in Lakefront Park and along Old Green Bay Road.

Spring Weather

We have once again had historic rainfall this spring. The average rainfall in the Chicagoland area in May is 3.74 inches, to date this May, we have received over 11 inches of rain. This is on average 27,154 gallons of water per acre per additional inch of rain. For comparison, the Glencoe Park District park system is approximately 100 acres. We have seen an additional 6,408,344 million gallons of water this season from just rainfall on park property; this is not including runoff from neighboring properties.

This has resulted in oversaturated turf and standing water in some parks. Our wet parks still challenge us. We are cutting grass as site conditions allow. The standing water is treated with mosquito pellets to kill the larva, this is a similar product that they use in Zoos. This is in addition to the North Shore Mosquito Abatement District's mosquito treatment of Glencoe.

The Kalk Park pathway was pumped ten times in the month of May. In May, we received approximately 8 inches of rain. The historical average of rainfall is approximately 3.4 inches.

Finance

The final annual audit report has been completed by our auditors, Lauterbach & Amen LLP. Staff has included the final audit report, management letter (there were no comments this year), and related SAS letters to the Board for their full review at the June Board meeting.

Attached to the Business Report is the updated financial impact of COVID-19 since the closing through May 31, 2020 as well as the updated 3-year Master Plan financials for your review.

Fourth of July!

Due to COVID-19, the Fourth of July Celebration will be a lot different this year. Due to Phase 3 and 4 restrictions, we cannot have groups larger than 10 in Phase 3 or 50 in Phase 4 making it impossible to have a fireworks display. This also eliminates a lot of our other traditional events. In its place will be a virtual Fun Run and Glencoe's Got Talent. Look for more information on those events in the coming weeks. We will also be working with the Village on a community-wide patriotic home decorating event and implementing a community parade where we encourage residents to stay in their yards while the Village and Park District parade throughout town in an assortment of vehicles.

Special Projects and Facilities Committee Meeting

Our next Special Projects Committee meeting will be on Tuesday, July 7 at 7:00pm where we will continue the discussion regarding the Capital Projects plan for the next 3 years.

Glencoe Historical Society's FLW Cottage Move to Park 7n

As reported in the newspaper, GHS approached the Village for additional funding to expand the scope of the project to include a basement. The Village denied this request. The Historical Society has provided the necessary documents to show that they have \$300,000 for exterior renovations and restoration required in the lease agreement. At this time, I believe they are going to put the house on a slab unless a private donation is secured. I asked Ed Goodale, President of the Glencoe Historical Society, to give us an update on the Cottage move:

1. Demolition of the three additions to the original Cottage structure is substantially complete.
2. Limited interior and exterior bracing of the Cottage has been installed preparatory to the relocation.
3. Detailed confirmation of the soil composition at the proposed Park 7n relocation site continues.
4. Scheduled discussions with the house movers continue; the date for the relocation has not yet been finalized.
5. GHS continues to monitor the status of the easing of pandemic restrictions, as directed by Governor Pritzker.

They will soon advise the public of the Booth project progress through ongoing updates to the GHS website, which is currently undergoing a transformative revision.

Freedom of Information Report

There were no requests this month.

Submitted by:
Lisa Sheppard, CPRP
Executive Director

XI. Action Item A
Acceptance of the 2019/20 Fiscal Year
Annual Audit

See documents included in agenda item VI

XI. Action Item B
Approval of Resolution Authorizing Benefit
Protection Leave Service for COVID-19
Related Furlough Time

See documents included in agenda item VIII