



BOARD REPORT June 2023



**GLENCOE PARK DISTRICT
REGULAR BOARD MEETING
Tuesday, June 20, 2023 | 7:00pm at Takiff Center**

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

A G E N D A

- I. Call to Order
- II. Roll Call
- III. Consent Agenda Items
 - A. Minutes of May 16, 2023 Board Workshop
 - B. Minutes of May 16, 2023 Regular Board Meeting
 - C. Minutes of June 6, 2023 Special Board Meeting
 - D. Approval of the Bills
- IV. Matters from the Public
- V. Audit Presentation
- VI. Financial Report
- VII. Executive Director's Report
- VIII. Action Items
 - A. Acceptance of the 2023 Audit Report
 - B. Approval of Radio Amplifier Purchase
 - C. Approval of Participant and Parent/Guardian Code of Conduct Policy
 - D. Approval of Vaccination Policy
 - E. Approval of NRPA Conference Delegates and Expenses
- IX. Other Business
- X. Executive Session
 - A. Personnel: Employment – 5ILCS 120/2(c)(1)
- XI. 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

Key rules governing participation

All comments will be limited to three (3) minutes per person and no longer than 30 minutes for all comments.

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 2023 Board Meeting

MINUTES OF MAY 16, 2023 BOARD WORKSHOP
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

The meeting was called to order at 4:09pm and roll was called.

Commissioners present:

Lisa Brooks, President
Stefanie Boron, Vice President
Michael Covey, Treasurer
Bart Schneider, Commissioner
Carol Spain, Commissioner
Jordan Spector, Commissioner Elect

Staff present:

Lisa Sheppard, Executive Director/Secretary
Bobby Collins, Director of Recreation and Facilities
John Cutrera, Director of Finance and HR
Kyle Kuhs, Director of Parks and Planning
Erin Classen, Supt. of Marketing and Comm.

Members of the public in attendance who signed in or spoke: None

Matters from the Public: There was no one wishing to address the Board.

Planning and Input Workshop for District Comprehensive Plan: Executive Director Sheppard introduced staff from the firm 110%. Sheppard, department heads, and Jamie Sabbach from the firm 110% guided the workshop. Ms. Sabbach provided a presentation for the Board (see Attachment A), of which staff presented and the Board discussed the Financial Conditions & Reality of the District, District Infrastructure, and Connectivity to the Comprehensive Plan.

Discussion on the presentation ensued on the District's financial resources, capital projects including the need for updating the 100-year-old parks department facility along with other items. A brief discussion on the community survey process ensued. Ms. Sabbach indicated the information presented today and questions would help the commissioners in future discussions regarding the Comprehensive Plan.

Adjourn: Commissioner Boron moved to adjourn the meeting at 6:55pm. Commissioner Spain seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary



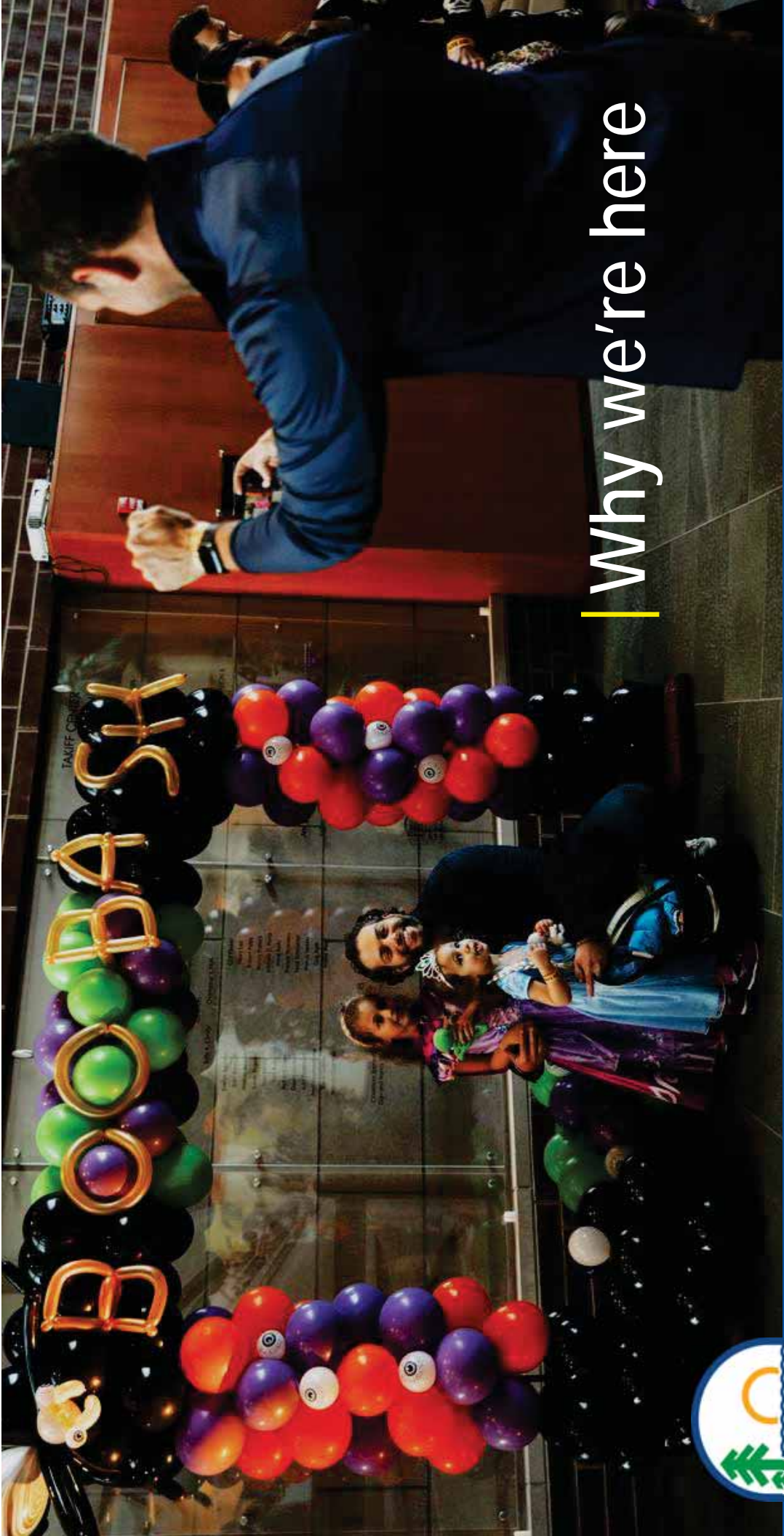
Board Planning Workshop II Comprehensive Plan



Agenda

- I. Why we're here
- II. Financial Conditions & Reality
- III. District Infrastructure
- IV. Connectivity to the Comprehensive Plan
- V. Thoughts, Comments, Questions
- VI. Comprehensive Plan Process Update





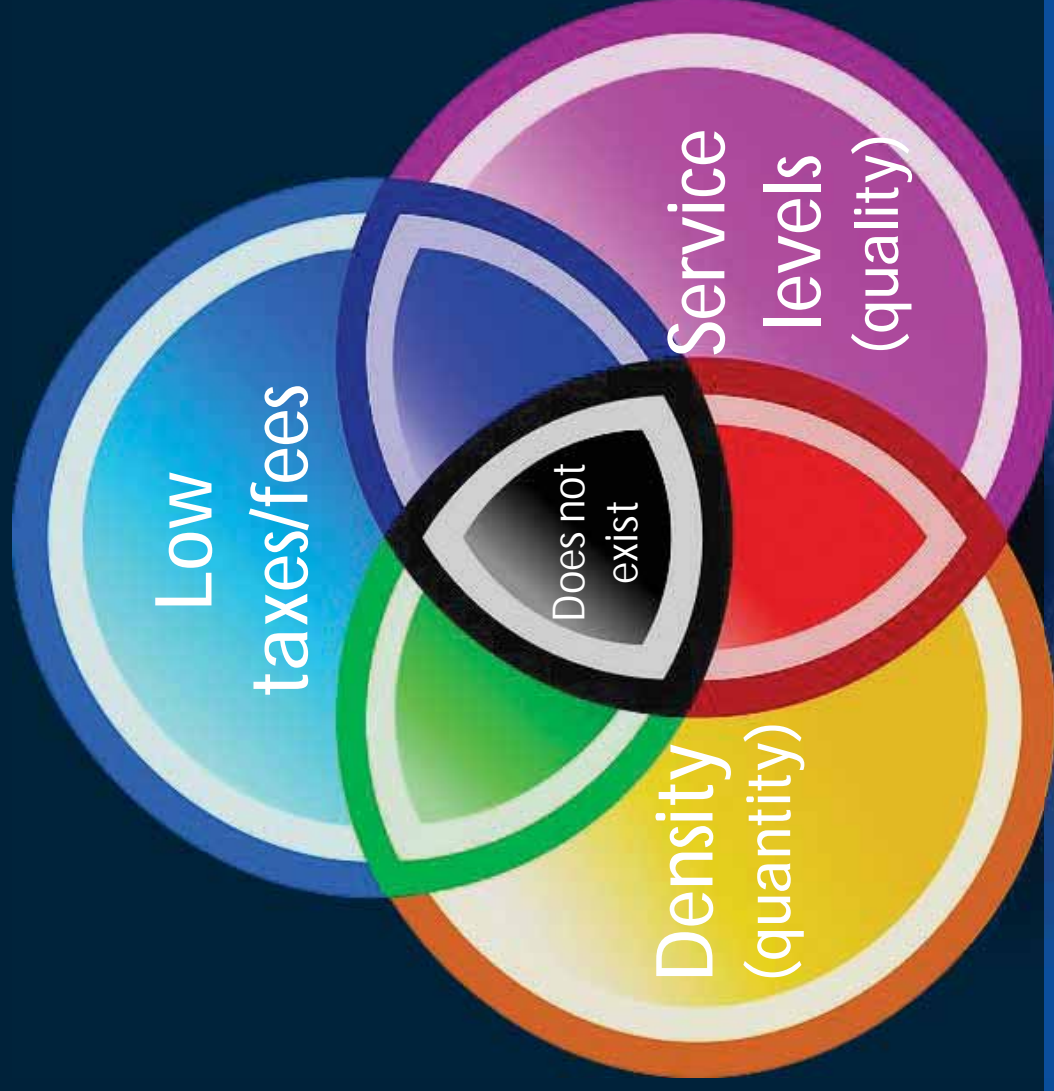
Why we're here

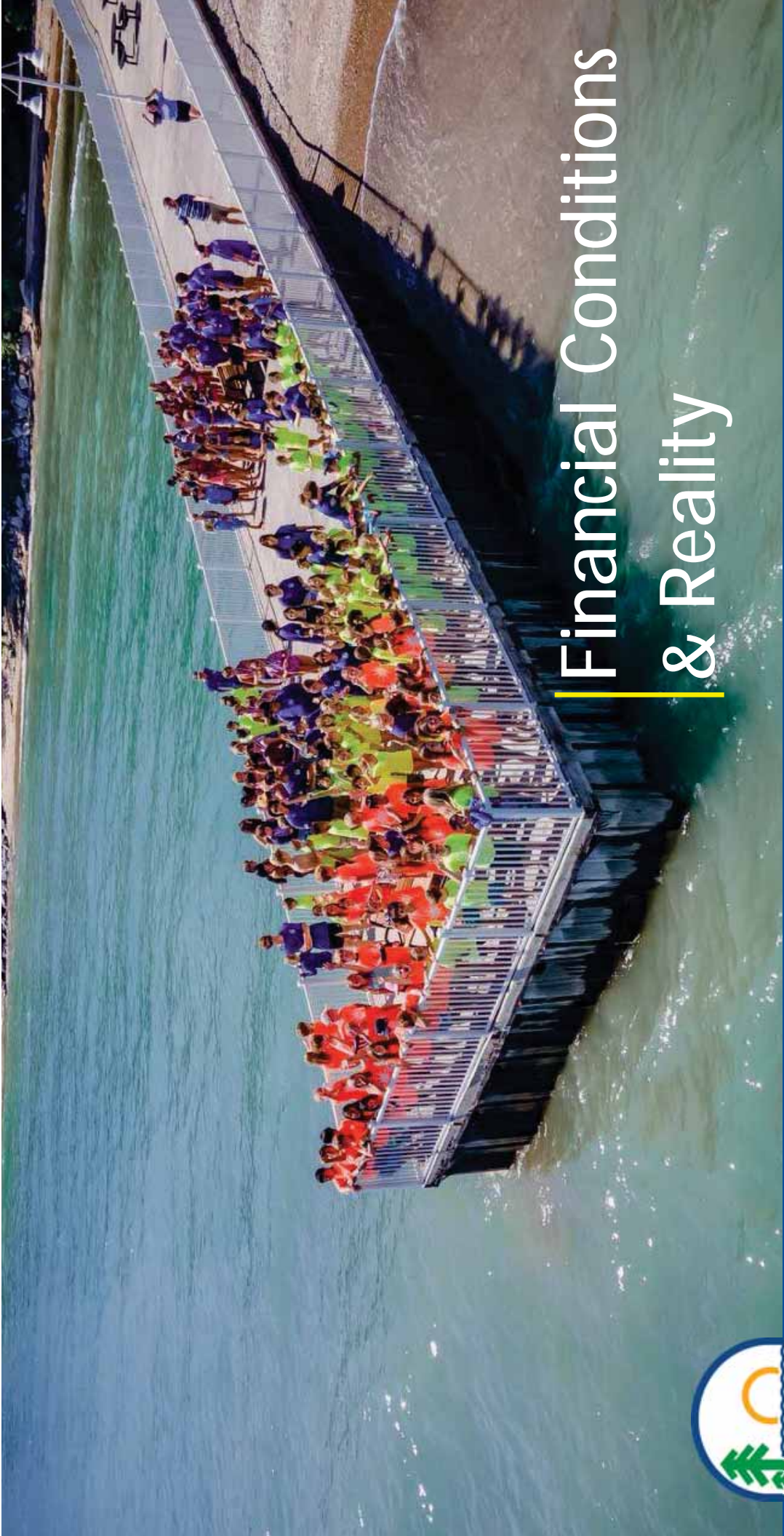


GLENCOE
PARK DISTRICT

BOARD PLANNING WORKSHOP II – MAY 16, 2023

PICK TWO





Financial Conditions & Reality



Property Taxes

- Tax assessed on real property within the District
- State statutes specify the purposes for which property taxes can be levied
- Rate limits for each purpose (Tax rate ceiling)
- Tax cap (lesser of 5% or CPI)
- Two – Year Tax Cycle
 - Levy attaches in December
 - Collections in the following year



Levy

Estimate of the amount of money raised by taxation for use in the following fiscal year

PTELL

Sets maximums in place that limit what can be levied (5% or CPI)

Extension

Final levy provided by the County

Assessed Valuation

Assessed value for residential homes in Cook County is 10% of Assessor's FMV

State Equalizer

Applied to the assessed value to create Equalized Assessed Value (EAV) for the property

Property Taxes - Definitions



EAV

The product of the assessed value property within the District and the County Equalization Factor

Levy (Tax) Rate

Mathematical equation (Final Extension/EAV= Tax Rate)

Exemptions

Exempt taxable value prior to calculation of property taxes

Abatement

Reducing the amount of taxes levied in a given year but still capturing all new growth (not impacting future levies)



Property Taxes - Definitions

Where do Glencoe Park District Resident Taxpayers Dollars Go?

Glencoe Park
District
\$0.08

MWRD
\$0.04

Other
\$0.04

New Trier
Twp HS 203



School District 35
\$0.36

Village of Glencoe
\$0.16

County of Cook
\$0.05

Glencoe Library
\$0.03



Sample Property Tax Bill – Village of Glencoe

YOUR PROPERTY TAXES

AND THE VILLAGE OF GLENCOE

If your home is valued at \$1,000,000, here's a breakdown of what you will pay the Village of Glencoe in taxes each year.



Assessor's Fair Market Value
Assessment Percentage

\$1,000,000
X 10%



Assessed Value
Equalization Factor

\$100,000
X 3.0027



Equalized Assessed Value (EAV)
before exemptions
Exemptions

\$300,270
- \$20,000



Equalized Assessed Value (EAV)
after exemptions
Tax Rate

\$280,270
X 9.548



Taxes Due



\$26,760



Sample Property Tax Bill –Glencoe Park District



YOUR PROPERTY TAXES

AND THE GLENCOE PARK DISTRICT

If your home is valued at \$1,000,000, here's a breakdown of what you will pay the Glencoe Park District in taxes each year.

Assessor's Fair Market Value
Assessment Percentage

\$1,000,000
x 10%



Assessed Value
Equalization Factor

\$100,000
x 3.0027



Equalized Assessed Value (EAV)
before exemptions
Exemptions

\$300,270
- \$20,000



Equalized Assessed Value (EAV)
after exemptions
Tax Rate

\$280,270
x 0.723



Taxes Due

\$2,026



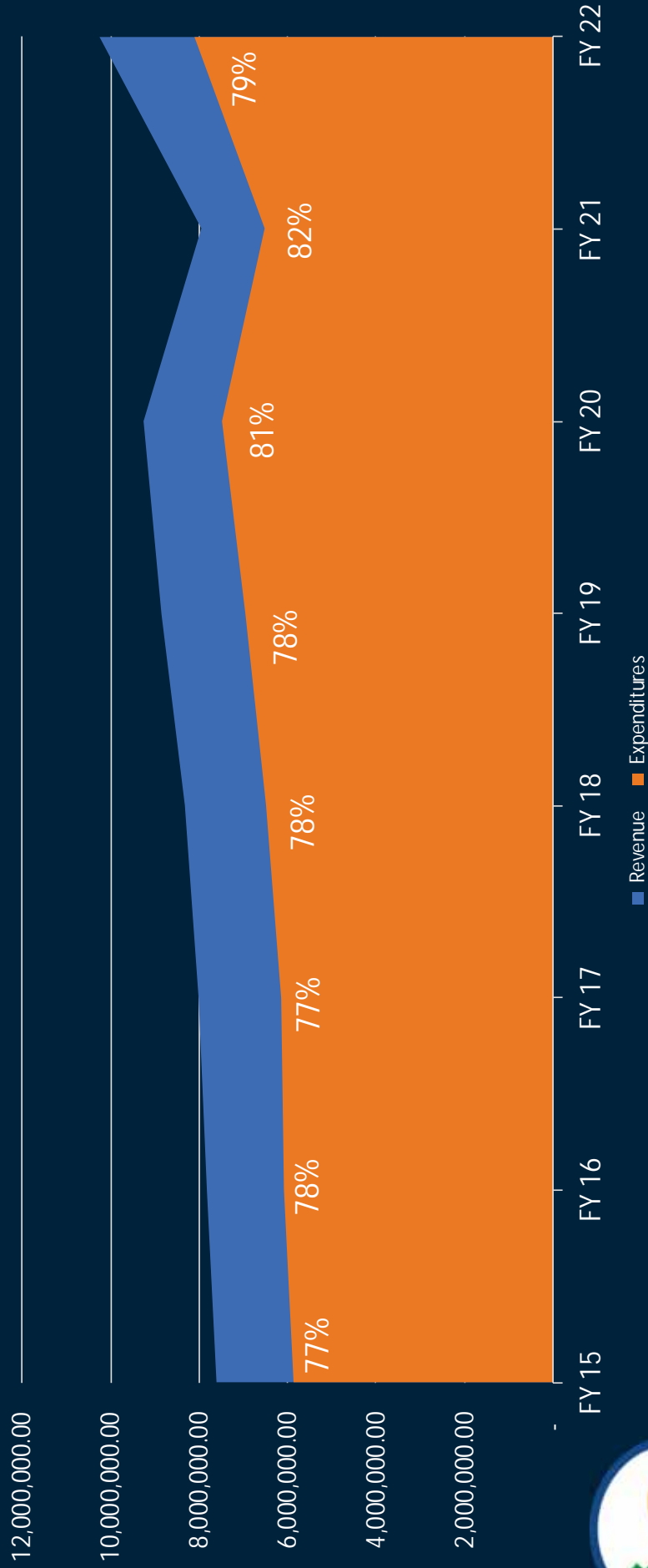
Value for Investment - NRPA Gold Medal/Distinguished Agency

- ❑ Preserved open spaces – linear parks along Connect Glencoe trail
- ❑ Property value appreciation
- ❑ Access to parks and recreation facilities incl: Takiff, Watts, Glencoe Beach, playgrounds (12), athletic fields (7), courts (8)
- ❑ Special events and activities such as concerts at Kalk, Independence Day, and Mud Run
- ❑ Access to wide array of recreation services for all ages

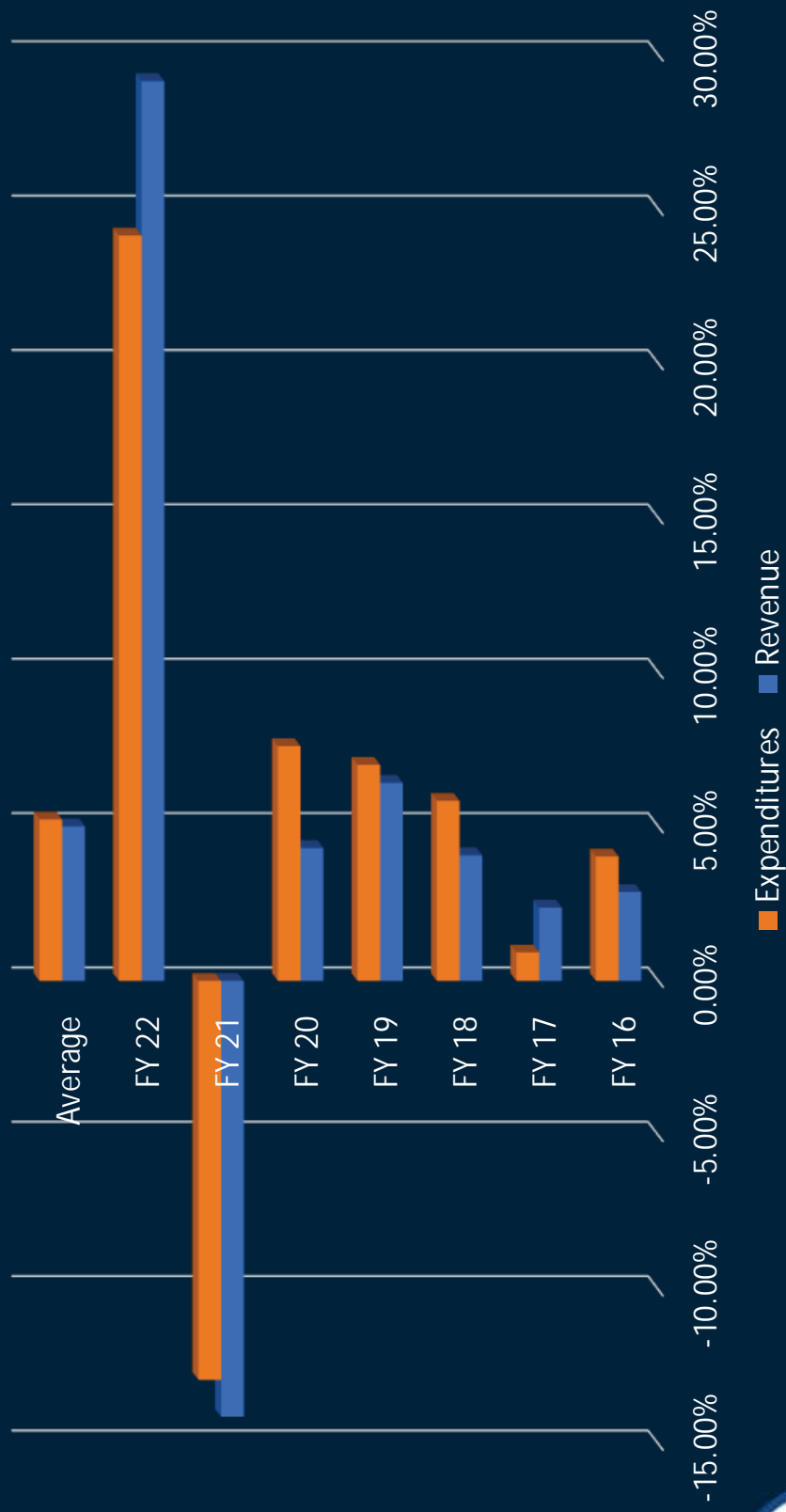


Operating Revenue vs Expenditures

Corporate and Recreation Funds - Actuals

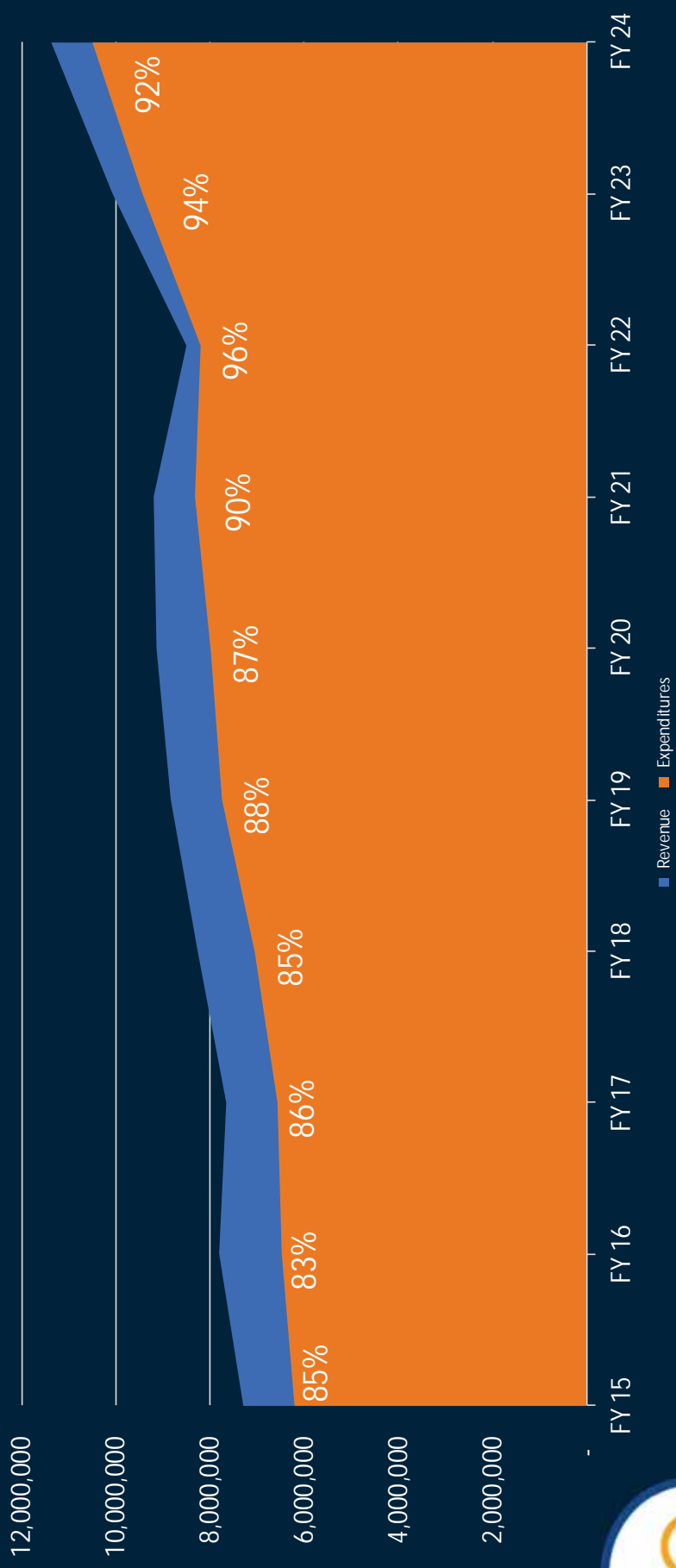


Revenue & Expenditure Change Year over Year



Operating Revenue vs Expenditures

Corporate and Recreation Funds - Budget



Governmental Accounting - Two Measurement Focuses

Government-Wide

- Flow of economic resources
- Includes all long-term liabilities and capital assets
- Capital assets valued at net book value
NOT replacement cost
- Equity reported as Net Position



Governmental Accounting - Two Measurement Focuses

Governmental Funds

- Flow of current financial resources
- Excludes long-term debt
- Capital assets recognized as expense
- Equity reported as Fund Balance

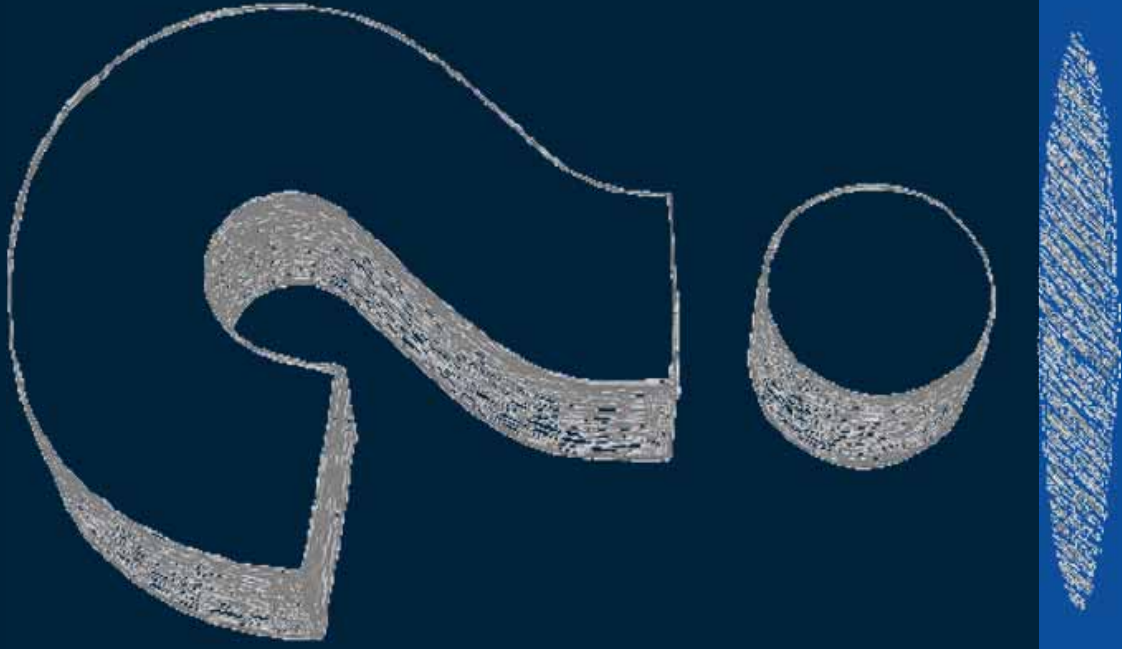


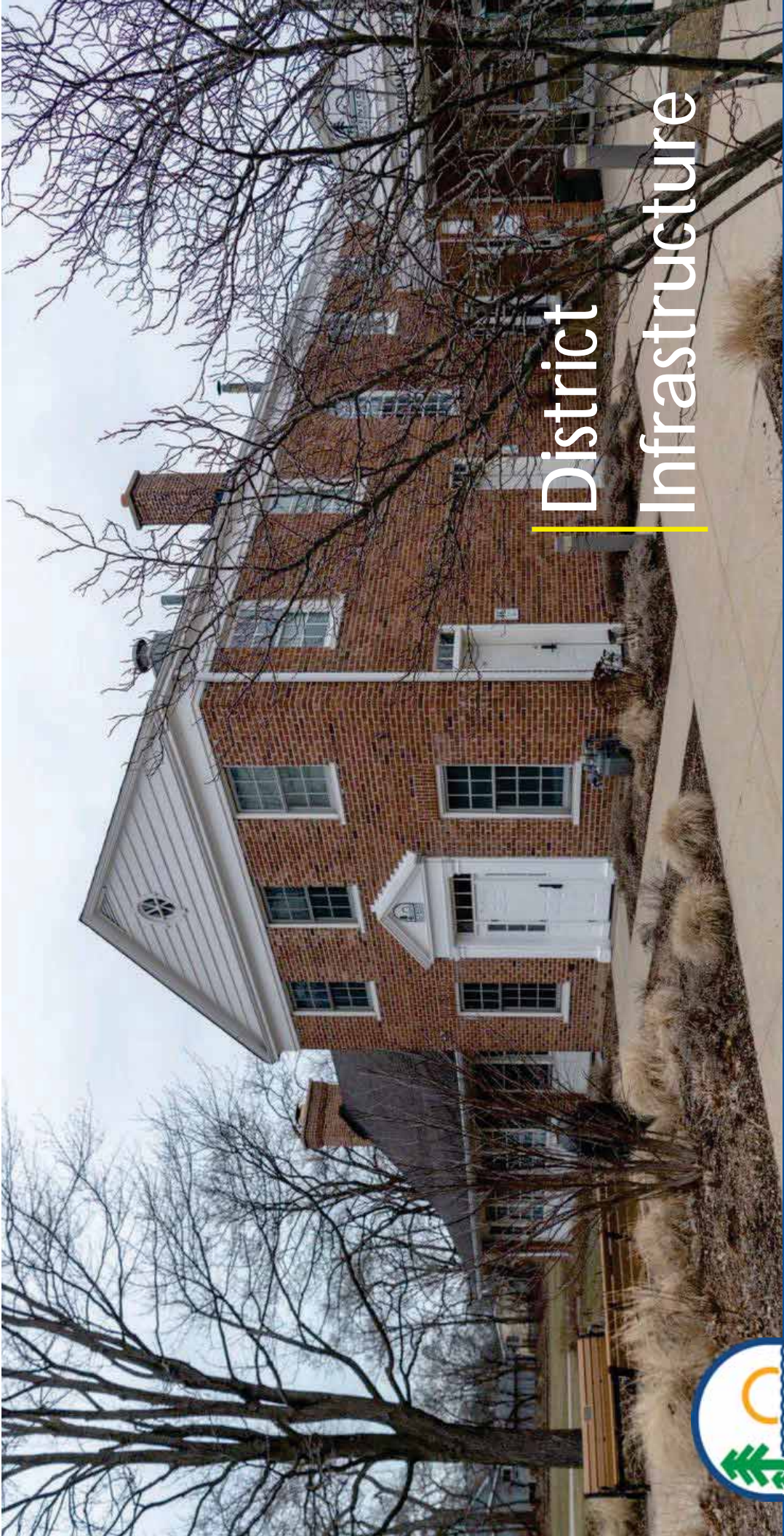
Governmental Funds - Current Measurement Focus

Fund Balance is measured at this level

- Only current assets and liabilities
- Modified Accrual Basis of Accounting
- Increases are revenues or other financing sources
- Decreases are expenditures or other financing uses
- Measures available spendable resources and net change in fund balance
 - Concerned more with a comparison of actual results to budgeted amounts.
- Governmental Funds







District Infrastructure



GLENCOE
PARK DISTRICT

BOARD PLANNING WORKSHOP II – MAY 16, 2023

Deferred Maintenance

An asset or amenity that is at or past the end of its useful life to which significant repairs, upgrades or replacements are necessary but delayed due to budget limitations.



10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
NEW	New amenity not in our current inventory						
3	Remaining useful life expected to be greater than 10 years						
2	Amenity will need significant repairs, renovations or replacement in the next 4-10 years.						
1	Amenity is at or near the end of its useful life						

• Typical useful life is derived from several sources:

- IPRA useful life criteria
 - engineering assessments
 - industry standards
 - staff observations/evaluations
- Replacement costs:

- Established using comparable project costs, verbal estimates and staff experience.
- Estimates make lots of assumptions. Actual project costs can vary greatly from cost estimates:
 - final design
 - scope creep
 - footprint expansion
 - bidding climate



10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

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- 1 Amenity is at or near the end of its useful life

Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
Playgrounds							
3	Lakefront	2023	20	95%		2043	\$0
3	Duke	2020	20	80%		2040	\$0
3	Takiff	2019	20	75%		2039	\$0
3	Vernon	2018	20	70%		2038	\$0
3	Old Elm	2018	20	70%		2038	\$0
3	Woodlawn	2018	20	70%		2038	\$0
3	Astor	2017	20	65%		2037	\$0
3	West (50% cost share with Dist. 35)	2017	20	65%		2037	\$0
3	Phil Thomas/Shelton	2016	20	60%		2036	\$0
2	Friends*	2013	20	45%	\$700,000	2033	\$1,085,930
1	Glencoe Beach*	2012	15	20%	\$500,000	2027	\$578,813
1	Milton*	2008	17	6%	\$300,000	2025	\$315,000
Playground Total					\$1,500,000		\$1,979,742



10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

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Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
Athletic Field & Site Amenities							
● 3	Watts Soccer	2021	25	88%		2046	\$0
● 3	Berlin Mustang	2015	25	64%		2040	\$0
● 2	Watts Bronco*	2006	25	28%	\$600,000	2031	\$844,260
● 1	West Pony*	1995	31	6%	\$600,000	2026	\$661,500
● 1	West K-Ball*	1995	31	6%	\$150,000	2026	\$165,375
● 1	Takiff Softball	1980	45	2%	\$600,000	2025	\$630,000
● 1	Takiff Field Lightpoles	1980	45	2%	\$650,000	2025	\$682,500
Athletic Field Total					\$2,600,000		\$2,983,635

Courts - Full Replacement

● 3	Watts Modular Pickleball Courts	2023	25	96%		2048	\$0
● 3	Lakefront Tennis	2023	25	96%		2048	\$0
● 3	Watts Basketball	2017	25	72%		2042	\$0
● 3	Central Tennis	2011	25	48%		2036	\$0
● 3	Kalk Basketball	2011	25	48%		2036	\$0
● 1	Shelton Tennis	2001	25	8%	\$300,000	2026	\$330,750
● 1	Watts Tennis	1999	26	4%	\$300,000	2025	\$315,000
● 1	West Tennis	1994	31	3%	\$375,000	2025	\$393,750
Courts Total					\$975,000		\$1,039,500

10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

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Watts							
● 3	Watts Interior Renovation	2023	25	96%		2048	\$0
● 3	Dasher Boards	2022	25	92%		2047	\$0
● 3	Player Boxes	2000	35	31%		2035	\$0
● 2	Compressors/Chiller System*	2000	30	20%	\$1,200,000	2030	\$1,608,115
● 2	Cooling Floor (2)*	2000	30	20%	\$1,500,000	2030	\$2,010,143
Watts Total					\$2,700,000		\$3,618,258
Takiff							
● 3	Takiff Shingle Roof	2016	30	73%		2046	\$0
● 3	Takiff Interior Renovation	2007	30	43%		2037	\$0
● 2	Takiff TPO Flat Roof	2008	20	20%	\$1,100,000	2028	\$1,337,057
Takiff Total					\$1,100,000		\$1,337,057
Maintenance Center*							
● 1	Maintenance Center*	1930	96	2%	\$6,500,000	2025	\$6,825,000
Maintenance Center Total					\$6,500,000		\$6,825,000



10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

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Lakefront/Beach							
3	Lower Ramp Retaining Walls	2023	50	98%		2073	\$0
3	Surface Water Management	2023	50	98%		2073	\$0
3	Pier	2022	30	93%		2052	\$0
3	North Beach/Boating Stairs	2021	30	90%		2051	\$0
3	South Overlook	2019	40	88%		2059	\$0
3	North Overlook	2019	40	88%		2059	\$0
3	Halfway House Tuckpointing and Roof	2019	40	88%		2059	\$0
3	Cart Barns	2004	35	43%		2039	\$0
3	Safran Beach House Roof	1996	40	30%		2036	\$0
1	Glencoe Beach Spray Ground*	2012	15	20%	\$250,000	2027	\$289,406
1	Safran Beach House Remodel*	1996	30	7%	\$500,000	2026	\$551,250
1	Trellis*	1996	30	7%	\$150,000	2026	\$165,375
1	Sun Shelters & Boardwalk*	1996	30	7%	\$400,000	2026	\$441,000
1	Retaining Walls (Mid/Upper)	1920	106	2%	\$250,000	2026	\$275,625
1	Beach Stairs*	1920	105	1%	\$750,000	2025	\$787,500
Lakefront/Beach Total					\$2,300,000		\$2,510,156



GLENCOE
PARK DISTRICT

10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

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Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
Misc. Park							
3	Kalk Park Drainage System	2021	35	91%		2056	\$0
3	Old GB RD. Park Walking Path	2020	30	87%		2050	\$0
3	Veterans Park	2020	25	84%		2045	\$0
3	Duke Water Feature	2020	20	80%		2040	\$0
3	Liza's Gazebo	2016	30	73%		2046	\$0
2	Shelton Pathway/Drainage*	2005	25	24%	\$300,000	2030	\$402,029
1	14n Renovation/Retaining Wall.	1920	105	1%	\$250,000	2025	\$262,500
Misc. Park Total					\$550,000		\$664,529



10 Year Master Plan Condition Assessment (FUND 69) FY 25-34/Calendar Year 24-33

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Priority	Amenity	Install Date	Typical Useful Life (Years)	Condition Assessment Remaining Useful Life %	Current Replacement Cost (FY 24)	Estimated Replacement Year (FY XX)	Future Replacement Cost (5% CAGR)
Potential New Amenities/Infrastructure							
NEW	Skate Park		20				
NEW	New dedicated pickleball courts		25				
NEW	Dog Park		25				
NEW	LEED components for maintenance facility						
NEW	New Walking/Bike Paths						
NEW	New Green Infrastructure (EV Charging/Solar)		20				
NEW	Flooded Parks*		35				

Estimated 10 year expense \$18,225,000 Future Value \$20,957,878

Deferred Maintenance FY 24 \$11,775,000

***Recommended that a design plan be developed for more accurate project pricing.**

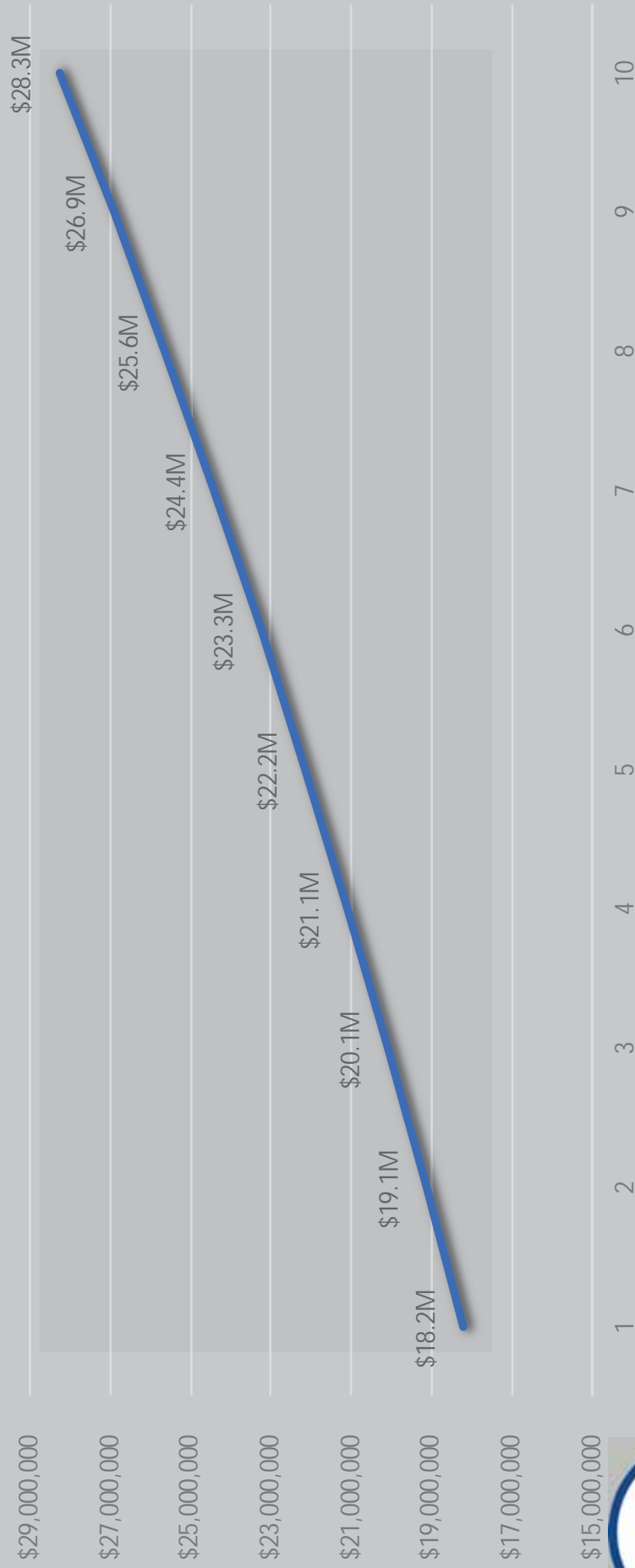
>Typical useful life determined by: IPRA "Useful Life Criteria", 2016 ACG Facility Condition Report, industry best practices and staff observations and evaluations.

>Estimated Capital Expense determined by: recent comparable project costs, industry professional cost estimates, staff observations/evaluations and 2016 ACG report.

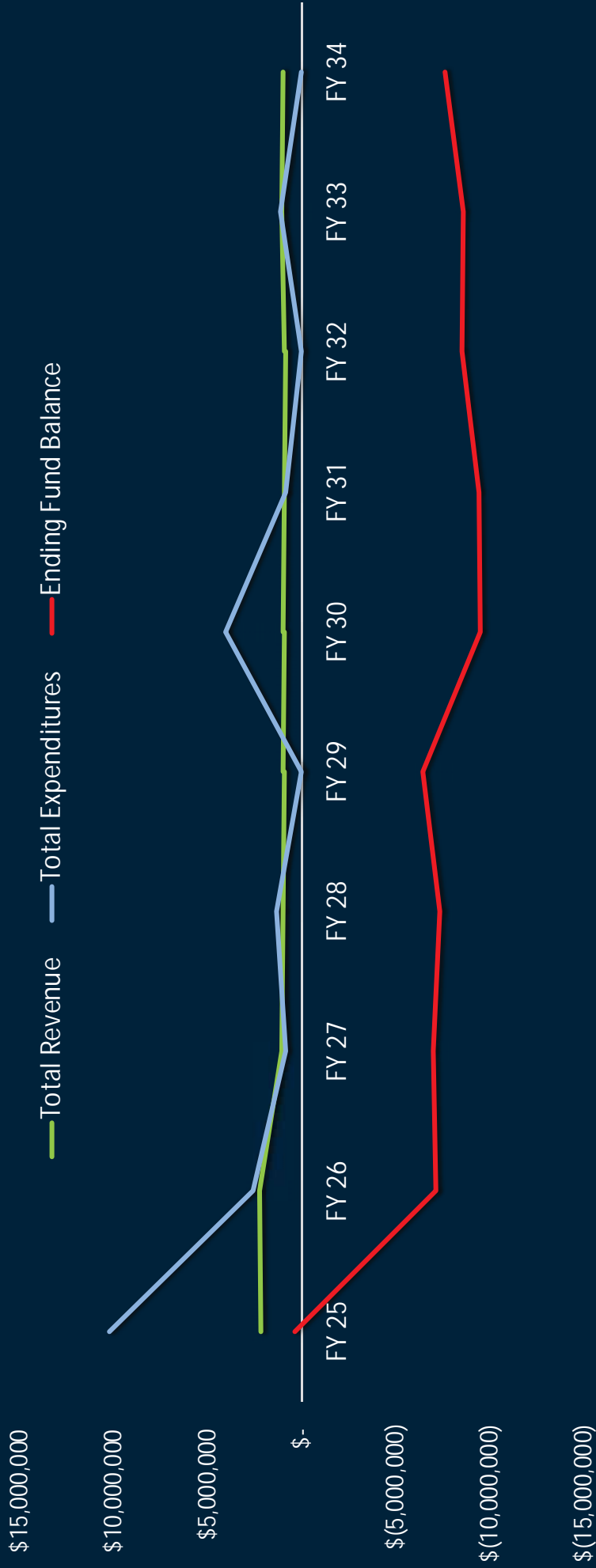


10 Year Deferred Maintenance Costs (5% CAGR)

Fund 69



Fund 69 Capital - FY 25-34



Master Plan Capital

FY 25

- Maintenance Center \$6.8m
- Milton \$315k
- Takiff Softball/Soccer \$630k
- Takiff Light poles \$683k
- Watts Tennis \$315k
- West Tennis \$394k
- Beach Stairs \$788k
- 14n Retaining Wall \$263k

FY 28

- Takiff TPO Flat Roof \$1.3m

FY 33

- Friends \$1.1m

FY 26

- West Pony \$662k
- West K-Ball \$165k
- Shelton Tennis \$331k
- Safran House \$551k
- Trellis \$165k
- Sun Shelters and Boardwalk \$441k
- Retaining Walls \$276k

FY 30

- Compressors/Chiller System \$1.6m
- Cooling Floors \$2.0m
- Shelton Pathway \$402k

FY 27

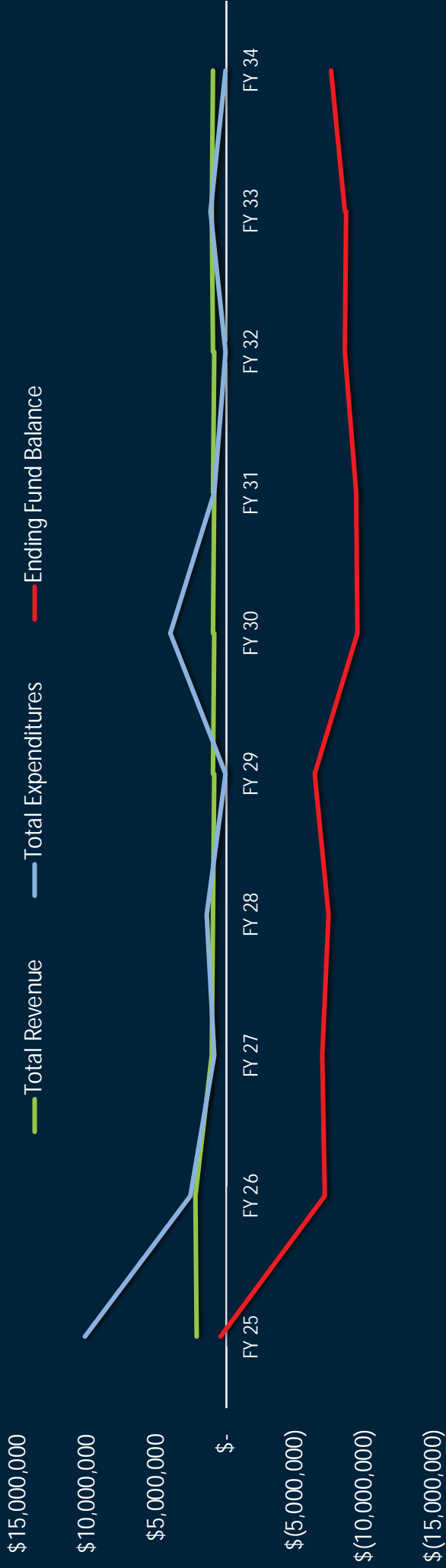
- Glencoe Beach \$579k
- Glencoe Beach Spray Ground \$289k

FY 31

- Watts Bronco \$844k

Master Plan Capital

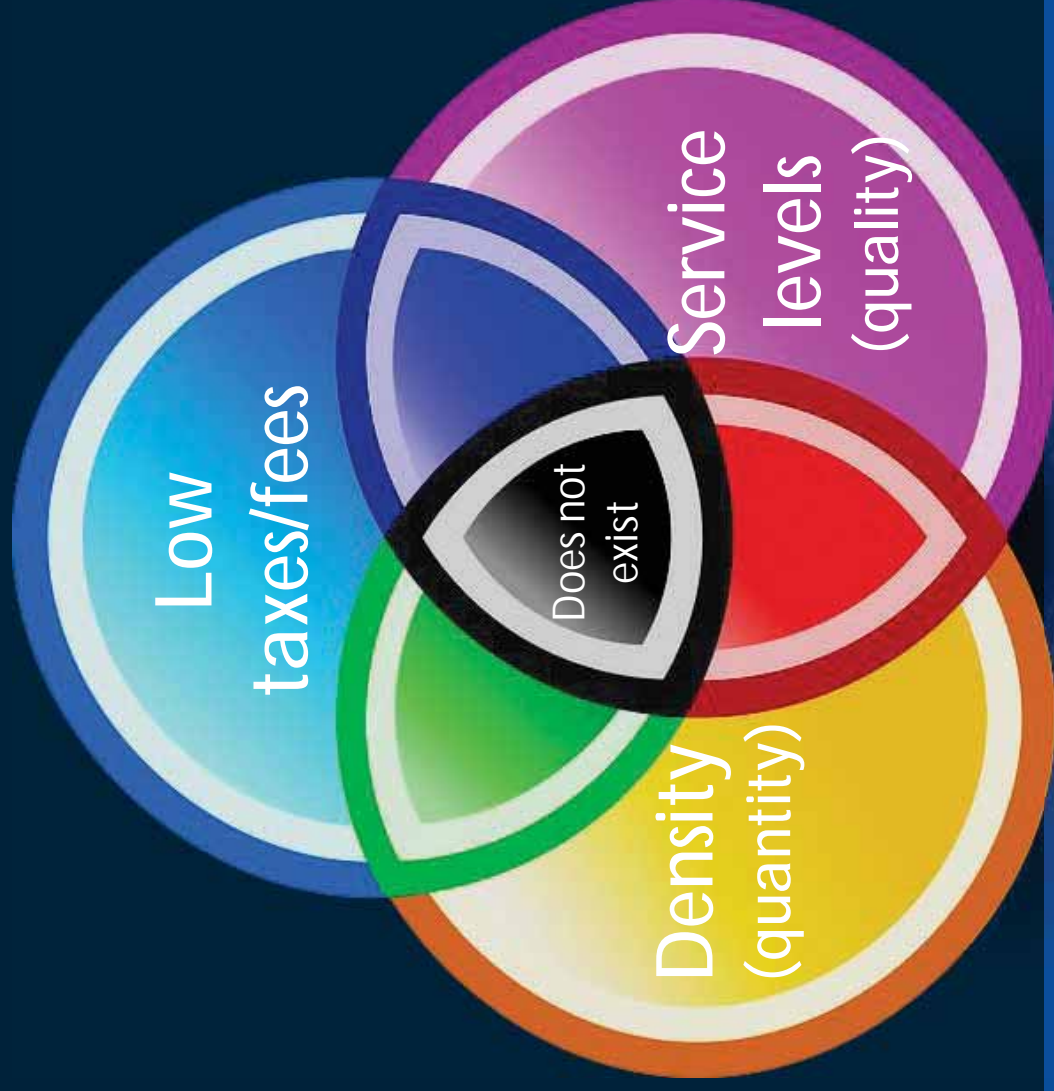
Fund 69 Capital - FY 25-34

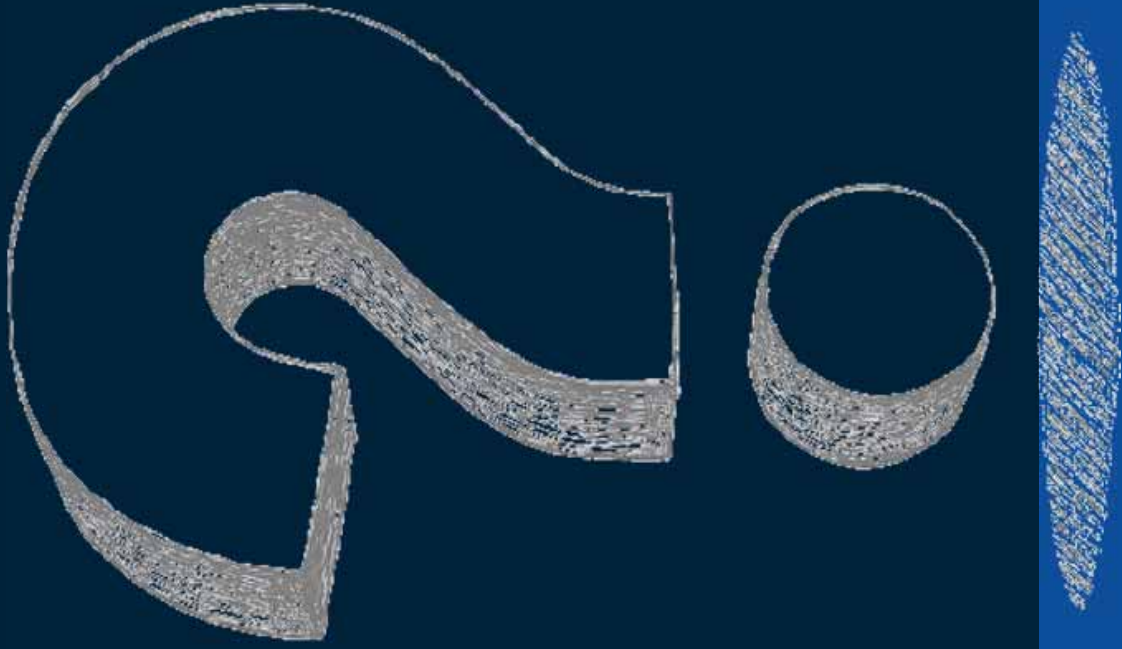


FY 25	FY 26	FY 27	FY 28	FY 30	FY 31	FY 33
-Maintenance Center \$6.8m	-West Pony \$662k	-Glencoe Beach \$579k	-Takiff TPO Flat Roof \$1.3m	-Compressors/Chiller System \$1.6m	-Watts Bronco \$844k	-Friends \$1.1m
-Milton \$315k	-West K-Ball \$165k	-Glencoe Beach Spray Ground \$289k		-Cooling Floors \$2.0m		
-Takiff Softball/Soccer \$630k	-Shelton Tennis \$331k			-Shelton Pathway \$402k		
-Takiff Lightpoles \$683k	-Safran House \$551k					
-Watts Tennis \$315k	-Trellis \$165k					
-West Tennis \$394k	-Sun Shelters and Boardwalk \$441k					
-Beach Stairs \$788k	-Retaining Walls \$276k					
-14n Retaining Wall \$263k						

Master Plan Capital

PICK TWO







Connectivity to the Comp Plan



GLENCOE
PARK DISTRICT

Influencing the Comprehensive Plan

- Inform Community Engagement
 - ☐ Public meeting agenda - information and questions
 - ☐ Survey questions
- ☐ Inform Master Plan Recommendations
 - ☐ Facility/park improvements
 - ☐ Programs/services
 - ☐ Partnerships
- ☐ Inform Strategic/Implementation Plan Design
 - ☐ Priorities/Pillars
 - ☐ Goals
 - ☐ Actions
 - ☐ Performance Measures





Comprehensive Plan Process Update



BOARD PLANNING WORKSHOP II – MAY 16, 2023



Comprehensive Plan Project Timeline

(updated 5-7-2023)

MARCH 2023

Contracts
Kick off
Website/Branding



APRIL 2023

Phase 1:1
Website/Branding
Staff/Board Planning & Input Workshops
Staff Focus Groups
Staff Interviews



MAY 2023

Check in & Project Update
Phase 1:4
Planning Area Tours & Site Visits
Facility Inventory & Analysis
Active Shooter Assessment
Demographic Analysis
Trends Analysis



JUNE 2023

Check in & Project Update
Phase 1:4
Planning Area Tours & Site Visits
Facility Inventory & Analysis
Glencoe Beach Assessment
Recreation Services Analysis
Partnership & Agreement's Analysis



JULY 2023

Check in & Project Update
Phase 1:4
Planning Area Tours & Site Visits
Facility Inventory & Analysis
Glencoe Beach Assessment
Admin Procedures Analysis
Financial Analysis



AUGUST 2023

Check in & Project Update
Phase 1:2 & 1:3
Stakeholder Meetings
Public Workshop 1
Virtual Engagement Room
Online Survey?
Statistically Valid Survey



SEPTEMBER 2023

Check in & Project Update
Phase 1:3
Statistically Valid Survey



OCTOBER 2023

Check in & Project Update
Phase 1:3
Statistically Valid Survey



NOVEMBER 2023

Check in & Project Update
Phase 1:2
Public Workshop II
Phase 1:5
Master Plan Development



DECEMBER 2023

Check in & Project Update
Phase 1:5
Master Plan Development



JANUARY 2024

Check in & Project Update
Phase 2:1
Implementation Plan



FEBRUARY 2024

Check in & Project Update
Phase 2:1
Implementation Plan
Report Review



MARCH 2024

Recommendations & Presentation of Results

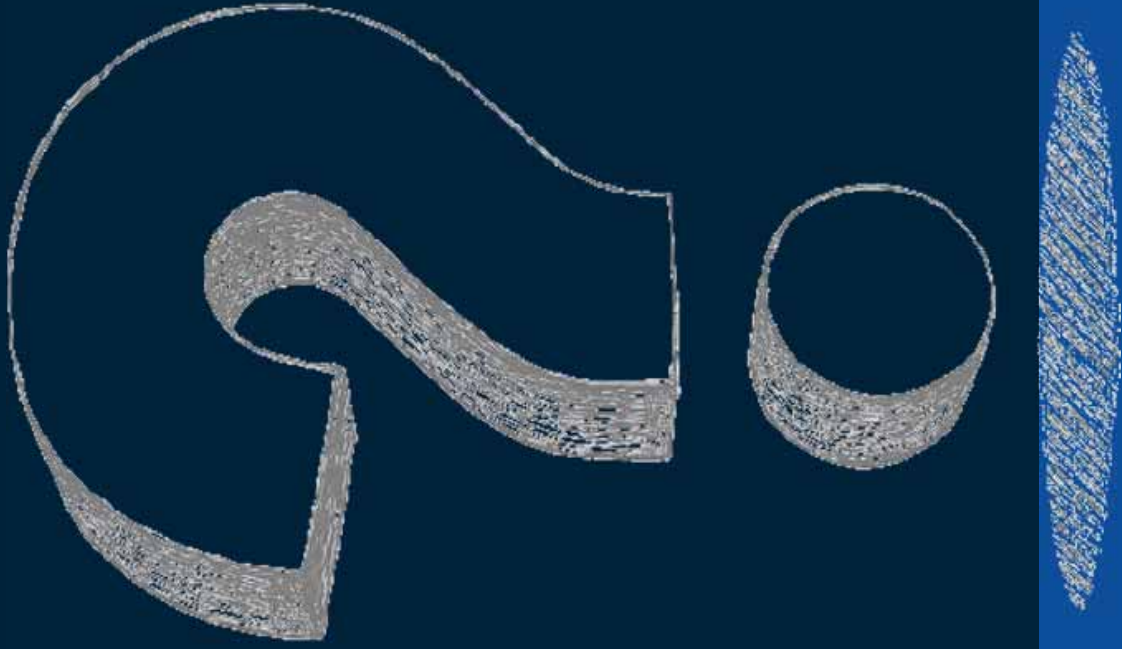


Project Tasks

March thru May

- Project Kick off Meeting
- Board Work session I
- Staff Work session I
- Staff Focus Groups
- Admin Staff Interviews
- Project Branding/Website (in progress)
- Demographic Analysis (in progress)
- Trends Analysis (in progress)
- Active Shooter Audit (began week of May 8th)
- Board Work session II
- Glencoe Beach Assessment (initial planning meeting May 23rd)
- Parks/Facilities Site Visits (scheduling in process for June)





THANK YOU!



BOARD PLANNING WORKSHOP II – MAY 16, 2023

Watts Project Needs/Deferred Maintenance

- No fire suppression system
- Lead water main
- No ADA accessibility to basement or second story.(elevator)
- 2nd story fire code for access and egress
- Cloth wiring
- Asbestos tile
- Dasher Boards
- Shingled roof
- Basement A/C and furnace
- Outdated security camera system
- Programming size/space needs

Watts Timeline

- Identified in 2015 Master Plan
- July 2019 board began 3 year master plan discussion centered around Master Plan, ACG report, ADA transition plan and heat sheet discussion
- Fall 2019 site master planning began including public input meetings
- Fall 2019 community survey
- Fall 2019 Advisory Group Meetings
- December 2019 design presented to board and staff directed to develop renovation plan
- December 2019 resolution to pursue PARCV grant
- March 2020 COVID begins
- March 2021 \$2.5 million PARC grant awarded
- June 2021 signed PARC grant acceptance
- November 2021 IDNR formally approves PARC grant for Watts
- May 2022 Bid opening, all bids rejected, grant extension requested and granted
- November 2022 2nd bid opening and approval at a vote of 4 ayes to one abstain

MINUTES OF MAY 16, 2023 REGULAR BOARD MEETING
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

The meeting was called to order at 7:06pm and roll was called.

Commissioners present:

Lisa Brooks, President
Stefanie Boron, Vice President
Michael Covey, Treasurer
Bart Schneider, Commissioner
Carol Spain, Commissioner
Jordon Spector, Commissioner Elect

Staff present:

Lisa Sheppard, Executive Director/Secretary
Bobby Collins, Director of Recreation and Facilities
John Cutrera, Director of Finance and HR
Kyle Kuhs, Director of Parks and Planning
Erin Classen, Supt. of Marketing and Comm.
Jenny Runkel, Administrative Assistant

Members of the public in attendance who signed in or spoke: Dan Kniaz, Andre Lerman, Linda Spain, Madeline Spain, Margo Spain

Consent Agenda: A motion was made by Commissioner Boron to approve the consent agenda items as presented including Minutes of the April 12, 2023 Special Board Meeting, Minutes of April 18, 2023 Regular Board Meeting and Approval of the Bills. Commissioner Schneider seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Schneider, Spain, Brooks
NAYS: None
ABSENT: None
Motion passed.

Matters from the Public: There was no one wishing to address the Board at this time.

Action Items:

Approval of Proposal for Emergency Architectural Repairs to Wall Next to Halfway House: The storm on March 31 produced an excess of 2 inches of rain per hour. The combo of volume of rain down the stairs, winter debris blocking storm sewers, and storm surge down the ramps resulted in washing out the foundation and mortar of the architectural wall north of the Halfway House. A claim was submitted to PDRMA who is covering the damages less than the \$1,000 deductible. The wall is structurally compromised, so will be removed prior to reinstallation of the wall scheduled during phase two of the bluff stabilization project in the fall. Our legal counsel confirmed this does meet the qualifications of an emergency. In addition, we already have the bluff stabilization project in progress with Martam, so it does not need to go out to bid.

A motion was made by Commissioner Boron to approve that due to the fact that the architectural wall north of the Halfway House was damaged during severe storms on March 31, the Board makes a finding that by its nature, the removal and repairs are not adaptable to competitive bidding due to the urgency; therefore, competitive bidding is

waived and the proposal from Martam Construction is approved in the amount of \$36,541 as presented. Commissioner Schneider seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Schneider, Spain, Brooks

NAYS: None

ABSENT: None

Motion passed.

Approval of Resolution No. 95: Erin Classen 10 Years of Service: President Brooks read the resolution. A motion was made by Commissioner Boron to approve Resolution No. 952 as presented. Commissioner Schneider seconded the motion. Commissioners and staff vocalized appreciation of Superintendent Classen. Roll call vote taken:

AYES: Boron, Covey, Schneider, Spain, Brooks

NAYS: None

ABSENT: None

Motion passed.

Resolution for, Recognition of, and Comments for and from Retiring Commissioner Lisa Brooks: Vice President Boron read the resolution. Current and past Commissioners, and Park District staff lauded retiring Commissioner Lisa Brooks for her exceptional qualities, invaluable contributions, open mind, and the effectiveness of this Board as a whole. President Brooks then recounted challenges overcome, milestones achieved, and the positive impact of the Board and staff's collective efforts effect on the community.

Action Item:

Approval of Resolution No. 953 – Lisa Brooks Commissioner Service: A motion was made by Commissioner Schneider to approve Resolution No. 953 as presented. Commissioner Boron seconded the motion. No further discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Schneider, Spain, Brooks

NAYS: None

ABSENT: None

Motion passed.

Oath of Office – Michael Covey, Carol Spain, and Jordan Spector: Executive Director Sheppard, as Board Secretary, issued the Oath of Offices to Michael Covey, Carol Spain, and Jordan Spector.

Recess: A celebratory recess was held for Commissioners Brooks, Covey, Spain, and Spector and Superintendent Classen.

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

AYES: Boron, Covey, Schneider, Spector, Spain
NAYS: None
ABSENT: None
Motion passed.

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

AYES: Boron, Covey, Schneider, Spector, Spain
NAYS: None
ABSENT: None
Motion passed.

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

AYES: Boron, Covey, Schneider, Spector, Spain
NAYS: None
ABSENT: None
Motion passed.

Board Committee Appointments: President Spain announced the appointments. Chair Michael Covey plus all commissioners are members of the Finance Committee of the Whole. Chair Bart Schneider plus all commissioners are members of the Special Projects and Facilities Committee. Chair Bart Schneider and all commissioners are members of the Personnel and Policy Committee. The Local Government Efficiency Committee members include Lisa Sheppard; Commissioners Carol Spain, Stefanie Boron, Michael Covey, Bart Schneider, and Jordan Spector; and residents Julia Lissner, Nicole Reifman, and Bob Kimble.

Board Advisory Group Chair Appointments: President Spain announced the advisory group appointments including Chair Bart Schneider for Glencoe Beach and Lakefront Advisory Group, Chair Michael Covey for Watts Advisory Group, Chair Stefanie Boron for the Early Childhood Advisory Group, and Lisa Sheppard as the NSSRA Liaison.

Financial Report: The District is two months into the year. There was no report in addition to the information provided in the meeting packet and there were no questions.

Executive Report: There was no report in addition to the information provided in the meeting packet. Capital Projects are going very smoothly. The bluff stabilization, Lakefront Park playground, and Watts Recreational Center projects are all started. Dandelions all popped, so mowing starts this Friday. Due to complaints of dandelions and No Mow May, the Board will discuss possible changes to policy during June's

Committee meeting. The Park District is participating in a job fair this Friday. There was no further discussion.

Other Business: There was no other business.

Executive Session: There was no reason to enter into Closed Session.

Adjourn: Commissioner Boron moved to adjourn the meeting at 7:59pm. Commissioner Schneider seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary

MINUTES OF JUNE 6, 2023 SPECIAL BOARD MEETING
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

The meeting was called to order at 7:02pm and roll was called.

Commissioners present:

Carol Spain, President
Stefanie Boron, Vice President
Michael Covey, Treasurer
Bart Schneider, Commissioner
Jordan Spector, Commissioner

*Commissioner Covey arrived
at 7:18pm.*

Staff present:

Lisa Sheppard, Executive Director and Secretary
Bobby Collins, Director of Recreation and Facilities
John Cutrera, Director of Finance and HR
Kyle Kuhs, Director of Parks and Planning
Erin Classen, Superintendent of Marketing and Comm.
Becky Moore, HR Manager
Jenny Runkel, Administrative Assistant

Members of the public in attendance who signed in or spoke: Gabriel Castillo, RecStar Consultant

Matters from the Public: There was no one wishing to address the Board.

Full-Time and Year-Round Part-Time Staff Survey Presentation: Director Cutrera and HR Manager Moore introduced Gabriel Castillo from RecStar Consulting who conducted this year's employee survey and gave a presentation on the survey results attached to these minutes. The District utilized an outside survey group to instill staff confidence in confidentiality and provide the survey in both English and Spanish. 52% of our full-time and year-round part-time staff took the survey. Overall, the results were positive with incremental increases in Strongly Agree or Agree answers across all questions with room for improvement in communication. 94% of staff Strongly Agree or Agree to recommend working at the District with friends or family.

Commissioner Covey arrived at 7:18pm.

Recommendations included evaluating and expanding upon opportunities for enhanced communication and collaboration, utilizing the IDEA committee, investing in technology development and talent investment (generational communication types), qualitative over quantitative research (increase comments and focus groups), and act on things that the District can control within budgetary functions.

Mr. Castillo indicated he has seen almost every park and recreation district struggle with communications, silos, and making new staff feel like they are part of the team.

The District's focus for this survey was to continue with the same survey questions with a couple fine-tuned changes for better data. Mr. Castillo shared ideas for future surveys.

Focus groups during our Comprehensive Plan with the firm 110% should help hone into some of the issues of the District and instigate solutions. Staff committees and staff meetings will allow for further input. In addition, the current review of our Personnel Policy Manual and DEI will lead to training and communication improvements.

Overall, the District is looking to make improvements on the balance of quantitative and qualitative results and not overreacting to singular comments. For example, the Friday Update emails made an improvement in survey results over the last year; however, some staff indicated they do not read emails. Commissioner Covey suggested the use of gamification, like a quiz at the end of every Friday Update to gain points for prizes, thereby enticing staff to read our communications.

The survey results will filter down to managers, then teams and an all staff meeting. In addition, results will be posted in our staff breakrooms, on our intranet, and in a Friday Update.

Discussion on Procedures for Herbicides Use in Parks: Executive Director Sheppard and Director Kuhs presented the information to the Board and answered Commissioner questions. Currently, the District only treats athletic fields and high-profile areas and we are now seeing broadleaf weeds taking over our passive parks. Staff offered the option to continue only using herbicides on athletic fields and high-profile areas, treating all our green spaces to eliminate all broadleaf weeds, or to spot treat our parks. Staff and our stewardship contractor, Pizzo and Associates, recommend option three as being the most prudent measure. Staff also talked with the Village Sustainability Taskforce who supported this recommendation. The District will continue to post when areas are treated for the safety of the community.

Based on Board discussion, President Spain directed staff to proceed with spot treatment of our parks for invasive weeds.

Discussion on Participant and Parent/Guardian Code of Conduct Policy: Director Collins presented changes to the policy to the Board and answered Commissioner questions.

Staff proposed changes to improve clarity, emerging issues around discipline, include DEI and respect, refine discipline management procedure enforcement, and to outline discipline based on severity and frequency of violations. This is specifically for programming, other instances would fall under Conduct Ordinance No. 700 or under the DCFS code of conduct policy. There may be no refund for a program based on discipline, participants who are not a good fit for a program fall under the 100% Satisfaction Guarantee. The District tries to work with participants when programs are not a good fit to move them into a different program that fits the participant better, such as, with more support or activity level.

Per Board request, staff will review other policies to make sure discipline refunds are handled consistently.

Based on Board discussion and consensus, President Spain directed staff to advance the policy as presented for approval at the June 20 Board meeting with more clarity on refunds.

Discussion on OSLAD Grant: Executive Director Sheppard and Director Kuhs presented the information to the Board and answered Commissioner questions. Last year's grant application for the West Park project was not selected. Staff presented the project and suggested that the District not apply for the grant this year and instead reconsider once the Comprehensive Plan is complete and the priority list of infrastructure improvements needed is apparent.

Staff answered questions and Commissioners commented as follows. Our baseball infields and tennis courts surface are in need of improvement; however, there is not an urgent need for the other park amenities that were presented as part of the grant. The West Park tennis courts cost to be remilled in FY2025 is approximately \$200,000, with possible restriping to include two pickleball courts. Being forced to spend \$1.7 million without a plan of other park projects that need attention is not ideal. At any point, OSLAD grants can be taken away. The necessary to spend funds on amenities a park really doesn't need, even if the community and school children will use them was questioned.

Based on Board discussion and consensus, President Spain directed staff to table applying for an OSLAD grant until the completion of the Comprehensive Plan, but not necessarily table the West Park project. This will be discussed in more detail when the Board and staff discuss capital project improvements for next budget year.

Discussion on Radio Amplifier Purchase: Executive Director Sheppard and Director Kuhs presented the information to the Board and answered Commissioner questions. Public Safety indicated that their radios do not work in every part of our building. Updating our radio amplifier is a necessity to address this safety issue. It is a proprietary system that local governments utilize. This is a state bid and paid for out of our risk management account.

Based on Board discussion, President Spain directed staff to advance this item as presented for approval at the June 20 Board meeting.

Discussion on Vaccination Policy: Executive Director Sheppard presented the information to the Board and answered Commissioner questions. This is an updated policy following lifted COVID-19 restrictions. Staff are asking the Board to rescind the current COVID-19 Vaccination Policy and approve the updated Vaccination Policy that addresses all future required vaccinations.

Based on Board discussion, President Spain directed staff to advance this item as presented for approval at the June 20 Board meeting.

Discussion on NRPA Conference Delegates: Executive Director Sheppard presented the information to the Board and answered Commissioner questions. NRPA conference is October 10-12. Executive Director Sheppard recommended John, Bobby, Kyle, and Lisa

attend. Executive Director Sheppard indicated that we did budget for one commissioner to attend, if anyone was interested. If a commissioner could not attend, she requested consideration of the Early Childhood Director or the Assistant Director of Recreation and Facilities attend. Commissioners Covey and Spector indicated they would consider attending and would get back to Executive Director Sheppard. Commissioner Covey indicated that he would be in favor of sending the Early Childhood Director or the Assistant Director of Recreation and Facilities regardless if a Commissioner attends. Staff indicated that we did have additional funds budgeted to add one more person. Commissioner Covey also indicated that he thought the amount budgeted was low and recommended raising the not to exceed number to cover escalation of expenses.

Based on Board discussion, President Spain directed staff to advance this item as presented for approval at the June 20 Board meeting to include six individuals (exact names to be determined) with an increase in the not to exceed amount to cover escalation of expenses, but to stay within the GSA per diem amount.

Action Item:

Approval of Resolution No. 954 for Local Efficiency Committee: A motion was made by Commissioner Boron to approve Resolution No. 954 as presented. Commissioner Schneider seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Boron, Covey, Schneider, Spector, Spain

NAYS: None

ABSENT: None

Motion passed.

Other Business: The District received two complaints from Duke Park neighbors regarding the unsightliness of porta-potties. We also received complaints from neighbors of children using their yards as a restroom. Staff indicated they will install a screen (that can be removed when the porta-potty is removed) to improve visual sightlines. The Executive Director also said she had conversations with the Village on ways to slow down traffic in front of Duke Park.

Preschool camp started this week with the remainder of camp starting next week. The crib wall project extended into this week.

Beach check-in is up top the majority of the time at Park and Hazel to reduce sneaking onto the beach and reduce patrons having to walk back up from the Halfway House after speaking with staff. Check-in is at the Halfway House on slow days to reduce staff.

Event plans on July 3 include fireworks, band, food trucks, and games at 5pm. The Fourth of July event features preschool games and the parade. Marketing is community-focused this year to keep the event more community centered. The boating beach is open on the 3rd until 6pm on the north side. The swimming beach will be closed on the 3rd and open on the 4th. The District is working with the Village on enhanced security, for example, Longwood Avenue will be closed to hold the food trucks. Park Avenue overlook will be closed this year due to safety concerns with overcrowding last year.

The Lakefront tennis courts color coat will be pushed until after the Fourth of July event.

Executive Session: There was no reason to go into closed session.

Adjourn: Commissioner Boron moved to adjourn the meeting at 8:43pm. Commissioner Schneider seconded the motion. The motion passed via voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary

Glencoe Park District Employee Survey 2023 Board Presentation – June 6, 2023



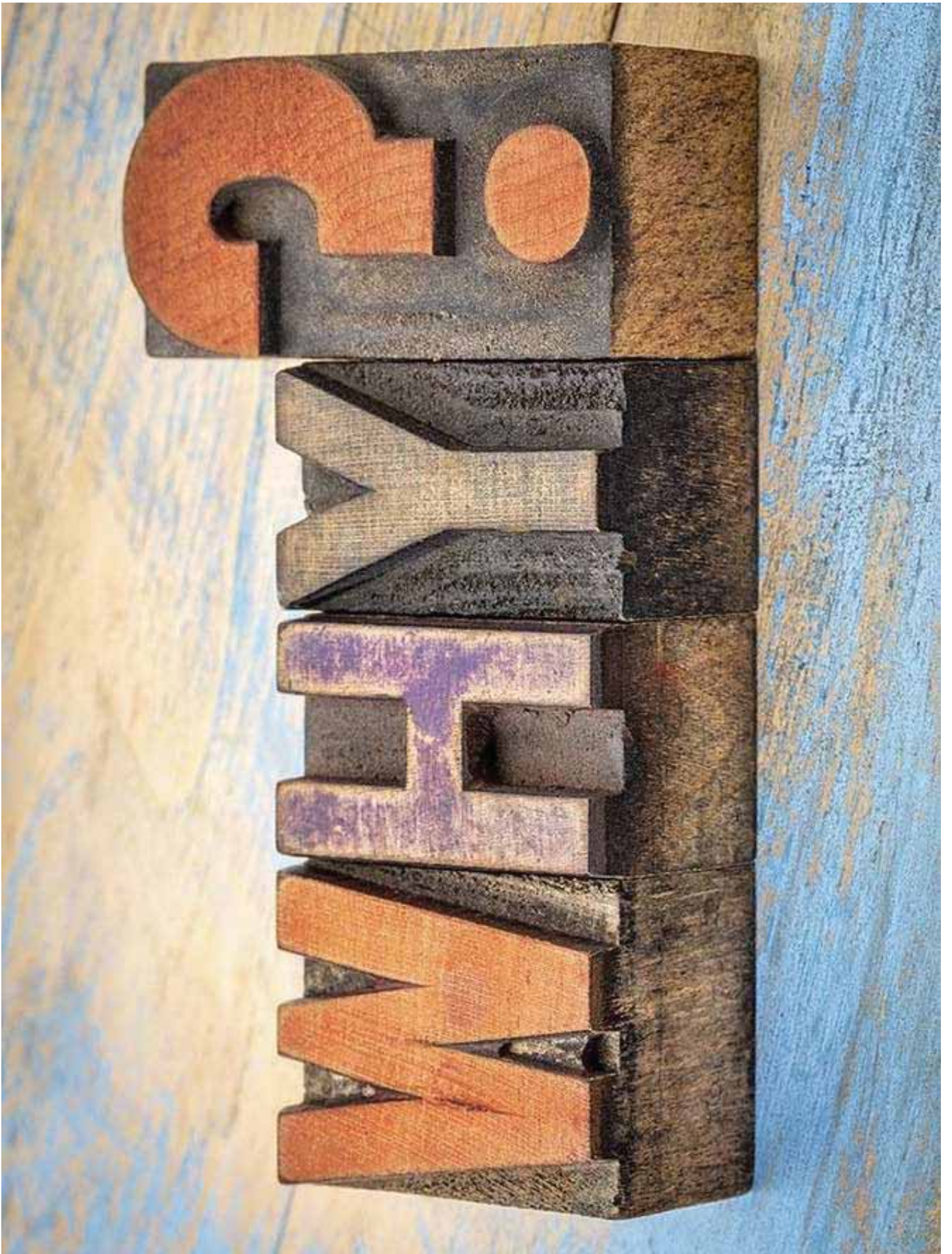
INTRODUCTION



Gabriel Castillo, CPRP, MS
RecStar Consulting
President (Founder) CEO

www.RecStarConsulting.com





Why Employee Surveys are Critical for Organizations:

- 1. Recognize Employee Needs:**
- 2. Improve Company Culture:**
- 3. Enhance Efficiency & Productivity:**
- 4. Establish Balance Between Employee Expectations & Organizational Needs:**
- 5. Increase Employee Satisfaction:**



Prepared by RecStar Consulting 2023



Statistical Data Set

**100 staff members
(43 full-time and 57 part-time), and
52 employees completed the survey.
This represents a 52% response**

Survey Modality:

**32 - Email & QR CODE - 19
Computer or Smartphone
English & Spanish**



Statistical Data Set

Administration: 15%

(Increase)

Recreation: 23%

(Increase)

Parks & Facilities Maint: 19%

(Increase)

Early Childhood: 34%

(Decrease)

Prefer not to answer: 7%

(Decrease)

Other (please specify): 2%

(Increase)



*New or Modified Questions for 2023

**Q8: I am proud to work for the Glencoe Park District,
and I would recommend Glencoe Park
District as a place to work to my friends or family.***

94% Strongly Agree or Agree



Prepared by RecStar Consulting 2023



*New or Modified Questions for 2023

Q11. Are there policies or procedures Glencoe Park District should review to be a more diverse, equitable, and inclusive workplace?

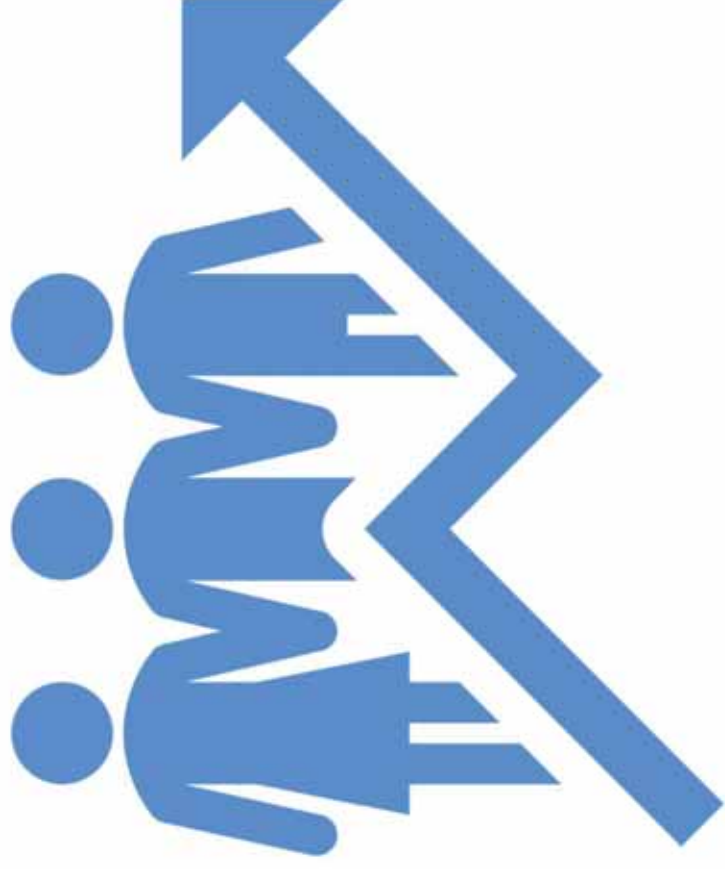
82% - No

13% - Yes



Major Takeaways

- Across multiple questions, the District showed a year-over-year incremental increase in the percentage of employees who selected “Strongly Agree” or “Agree” survey responses.



Questions 4-10, 13-14, and Questions 17-19

Major Takeaways

- Question 5, “I have the tools and resources I need to perform my job effectively” had an 20% increase in response rate from the 2022 to 2023.
- Question 12, “There is a strong feeling of teamwork and cooperation in my department” showed an 8% increase in the response rate from 2022 to 2023.



Specific survey questions that showed a marked increase in the “Strongly Agree” or “Agree

Room for Improvement

- Question 15, “The District keeps me informed of changes to policies and initiatives” showed a 13% decrease
- Question 16, “District-wide, employees communicate effectively from department to department” had a 17% decrease



Decrease in the “Strongly Agree” or “Agree” response rate from 2022 to 2023.



Recommendations



Prepared by RecStar Consulting 2023

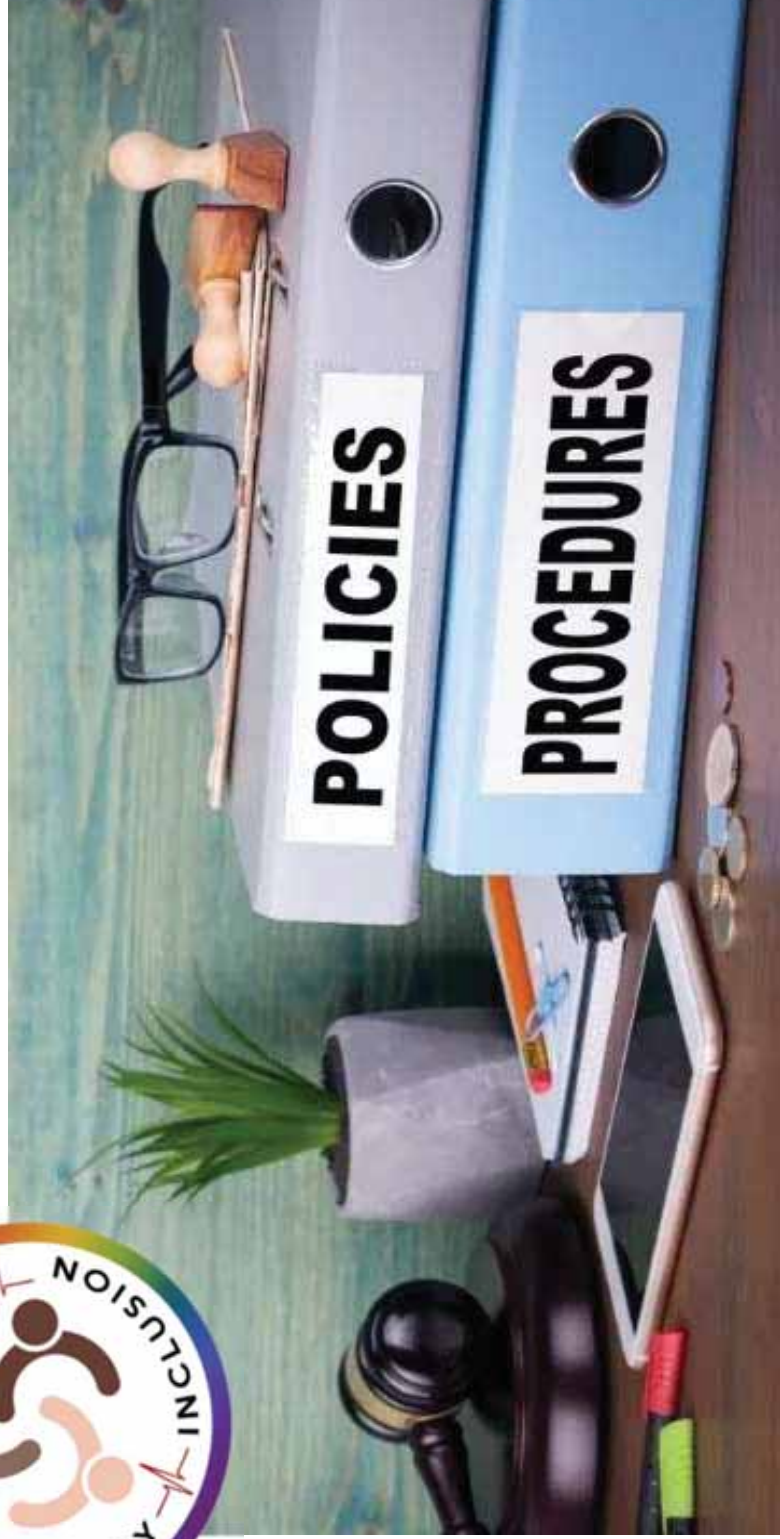
Recommendations

Connect & Break Down Silos





Recommendations



Prepared by RecStar Consulting 2023





INVESTING IN TECHNOLOGY DEVELOPMENT AS WELL AS TALENT INVESTMENT



Prepared by RecStar Consulting 2023





Prepared by RecStar Consulting 2023





Prepared by RecStar Consulting 2023



*Thank
you*



Gabriel Castillo, CPRP, MS

President/CEO

RecStar Consulting

gabriel@recstarconsulting.com

Prepared by RecStar Consulting 2023





Glencoe Park District

Voucher List of Bills

By Vendor Set

Payment Dates 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor Set: AP Vendors - AP Vendors					
Vendor: 10151 - Adolph Kiefer & Associates LLC					
Adolph Kiefer & Associates LLC	06/13/2023	17553	10-14-000-5421	Lifeguard swim suits	700.00
Adolph Kiefer & Associates LLC	06/13/2023	17553	10-15-000-5421	Lifeguard swim suits	493.00
Vendor 10151 - Adolph Kiefer & Associates LLC Total:					1,193.00
Vendor: 10098 - AFLAC					
AFLAC	05/18/2023	17447	10-00-000-2170	Supplemental Aflac Coverage	168.12
AFLAC	06/13/2023	17550	10-00-000-2170	Supplemental Aflac Coverage	168.12
Vendor 10098 - AFLAC Total:					336.24
Vendor: 10739 - Airespring					
Airespring	06/07/2023	17506	25-00-000-5210	Takiff Fiber Internet -	1,949.32
Vendor 10739 - Airespring Total:					1,949.32
Vendor: 12034 - Alexander Beltran					
Alexander Beltran	06/07/2023	17507	25-25-908-5300	Kickback Performance 6/8/2023	500.00
Vendor 12034 - Alexander Beltran Total:					500.00
Vendor: 10864 - All About Childcare Health, Ltd.					
All About Childcare Health, Ltd.	05/23/2023	17450	25-26-000-5387	Nurse Services - April 2023	95.00
Vendor 10864 - All About Childcare Health, Ltd. Total:					95.00
Vendor: 10056 - Amazing Minds					
Amazing Minds	06/07/2023	17508	25-25-635-5300	Amazing Minds - Spring 2023	3,024.00
Vendor 10056 - Amazing Minds Total:					3,024.00
Vendor: 10946 - Amazon Capital Services					
Amazon Capital Services	05/17/2023	17423	10-11-000-5342	4/6 Spirit Card Winner - JK	27.67
Amazon Capital Services	05/17/2023	17423	10-12-000-5421	Uniform for Manny	161.85
Amazon Capital Services	05/17/2023	17423	10-12-000-5450	String trimer parts	218.00
Amazon Capital Services	05/17/2023	17423	10-12-000-5481	Path bollard for Lake Front	185.22
Amazon Capital Services	05/17/2023	17423	10-12-000-5496	Athletic supplies	253.67
Amazon Capital Services	05/17/2023	17423	10-14-000-5420	Supplies	1,039.97
Amazon Capital Services	05/17/2023	17423	10-15-000-5352	Sail Locker Repair	34.67
Amazon Capital Services	05/17/2023	17423	10-15-000-5420	Supplies	89.19
Amazon Capital Services	05/17/2023	17423	25-00-000-5352	Bathroom Sign	41.94
Amazon Capital Services	05/17/2023	17423	25-00-000-5360	Signage	98.22
Amazon Capital Services	05/17/2023	17423	25-00-000-5401	Supplies	35.76
Amazon Capital Services	05/17/2023	17423	25-00-000-5420	Supplies	127.98
Amazon Capital Services	05/17/2023	17423	25-00-000-5484	Takiff Electrical	12.35
Amazon Capital Services	05/17/2023	17423	25-00-000-5580	Storage jugs for custodial	87.87
Amazon Capital Services	05/17/2023	17423	25-25-401-5400	Supplies	20.00
Amazon Capital Services	05/17/2023	17423	25-25-402-5400	Supplies	45.28
Amazon Capital Services	05/17/2023	17423	25-25-404-5400	Supplies	550.57
Amazon Capital Services	05/17/2023	17423	25-25-404-5400	Refund	-35.96
Amazon Capital Services	05/17/2023	17423	25-25-405-5400	Supplies	25.20
Amazon Capital Services	05/17/2023	17423	25-25-407-5400	Supplies	45.28
Amazon Capital Services	05/17/2023	17423	25-25-432-5400	Supplies	90.56
Amazon Capital Services	05/17/2023	17423	25-25-775-5400	Supplies	504.19
Amazon Capital Services	05/17/2023	17423	25-25-801-5400	Camp supplies	291.40
Amazon Capital Services	05/17/2023	17423	25-25-803-5400	Supplies	90.56
Amazon Capital Services	05/17/2023	17423	25-25-806-5400	Supplies	207.34
Amazon Capital Services	05/17/2023	17423	25-25-810-5400	Camp supplies	291.39
Amazon Capital Services	05/17/2023	17423	25-25-811-5400	Supplies	45.28
Amazon Capital Services	05/17/2023	17423	25-25-813-5400	Supplies	45.28
Amazon Capital Services	05/17/2023	17423	25-25-910-5400	Supplies	502.46

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Amazon Capital Services	05/17/2023	17423	25-25-946-5400	Supplies	478.79
Amazon Capital Services	05/17/2023	17423	25-26-000-5401	Supplies	134.60
Amazon Capital Services	05/17/2023	17423	25-26-000-5403	Supplies	438.69
Amazon Capital Services	05/17/2023	17423	25-26-000-5460	Supplies	83.84
Amazon Capital Services	06/13/2023	17554	10-11-000-5342	Commemorative Artwork Plaque (Lisa Brooks)	33.90
Amazon Capital Services	06/13/2023	17554	10-12-000-5450	Mower parts	462.19
Amazon Capital Services	06/13/2023	17554	10-12-000-5493	Plant Crystals	150.66
Amazon Capital Services	06/13/2023	17554	10-14-000-5401	(3) laptop cases for beach	80.96
Amazon Capital Services	06/13/2023	17554	10-14-000-5420	Supplies	224.05
Amazon Capital Services	06/13/2023	17554	10-14-000-5484	Beach house supplies	82.50
Amazon Capital Services	06/13/2023	17554	10-14-000-5486	Batteries for bathroom controls	57.45
Amazon Capital Services	06/13/2023	17554	10-15-000-5482	Pliers for fuel filter removal on outboards	31.48
Amazon Capital Services	06/13/2023	17554	25-00-000-5352	Window blind repair	15.87
Amazon Capital Services	06/13/2023	17554	25-00-000-5360	Glossy Photo Paper	367.85
Amazon Capital Services	06/13/2023	17554	25-00-000-5412	Sprayer Nozzles	22.49
Amazon Capital Services	06/13/2023	17554	25-00-000-5420	Supplies	564.15
Amazon Capital Services	06/13/2023	17554	25-00-000-5430	Supplies	442.74
Amazon Capital Services	06/13/2023	17554	25-00-000-5451	ELC Kitchen Faucet Handle	39.98
Amazon Capital Services	06/13/2023	17554	25-25-401-5400	Supplies	158.54
Amazon Capital Services	06/13/2023	17554	25-25-402-5400	Supplies	138.74
Amazon Capital Services	06/13/2023	17554	25-25-403-5400	Supplies	76.61
Amazon Capital Services	06/13/2023	17554	25-25-404-5400	Supplies	153.68
Amazon Capital Services	06/13/2023	17554	25-25-404-5400	Refund - Supplies	-46.97
Amazon Capital Services	06/13/2023	17554	25-25-405-5400	Supplies	126.65
Amazon Capital Services	06/13/2023	17554	25-25-407-5400	Supplies	53.05
Amazon Capital Services	06/13/2023	17554	25-25-615-5400	End of session project	231.53
Amazon Capital Services	06/13/2023	17554	25-25-615-5400	Paint brushes	48.86
Amazon Capital Services	06/13/2023	17554	25-25-801-5400	Camp supplies	115.35
Amazon Capital Services	06/13/2023	17554	25-25-803-5400	Supplies	657.58
Amazon Capital Services	06/13/2023	17554	25-25-806-5400	Supplies	144.85
Amazon Capital Services	06/13/2023	17554	25-25-808-5400	Supplies	83.16
Amazon Capital Services	06/13/2023	17554	25-25-810-5400	Camp supplies	147.32
Amazon Capital Services	06/13/2023	17554	25-25-811-5400	Supplies	169.00
Amazon Capital Services	06/13/2023	17554	25-25-812-5400	Supplies	441.69
Amazon Capital Services	06/13/2023	17554	25-25-813-5400	Supplies	135.76
Amazon Capital Services	06/13/2023	17554	25-25-815-5400	Supplies	23.29
Amazon Capital Services	06/13/2023	17554	25-25-951-5400	Refund - Supplies	-50.64
Amazon Capital Services	06/13/2023	17554	25-25-951-5400	Supplies	269.49
Amazon Capital Services	06/13/2023	17554	25-26-000-5401	Supplies	6.99
Amazon Capital Services	06/13/2023	17554	25-26-000-5403	Supplies	779.93
Amazon Capital Services	06/13/2023	17554	25-26-000-5409	Supplies	113.54
Amazon Capital Services	06/13/2023	17554	25-26-000-5430	Supplies	120.90
Amazon Capital Services	06/13/2023	17554	25-26-000-5460	Supplies	357.74
Amazon Capital Services	06/13/2023	17554	25-27-000-5420	Supplies	34.95

Vendor 10946 - Amazon Capital Services Total: 13,336.97

Vendor: 10145 - American Backflow Prevention

American Backflow Prevention	06/01/2023	17474	10-12-000-5355	Backflow Inspection Parks	871.15
American Backflow Prevention	06/01/2023	17474	10-14-000-5350	Backflow Inspection Beach	300.00
American Backflow Prevention	06/01/2023	17474	25-00-000-5355	Backflow Inspection Takiff	375.00
American Backflow Prevention	06/07/2023	17509	10-14-000-5350	Swim beach backflow emergency repair	470.00

Vendor 10145 - American Backflow Prevention Total: 2,016.15

Vendor: 10147 - American Outfitters, Ltd.

American Outfitters, Ltd.	05/17/2023	17426	25-25-404-5400	Joggers for teacher appreciation	1,399.65
American Outfitters, Ltd.	06/07/2023	17510	25-25-959-5400	Beach Safe Shirts	608.30
American Outfitters, Ltd.	06/13/2023	17557	25-00-000-5421	Summer Staff T-Shirts	1,548.65

Vendor 10147 - American Outfitters, Ltd. Total: 3,556.60

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor: 11965 - Amy Garber					
Amy Garber	06/07/2023	17511	25-25-785-5300	Fitness Classes PC -	942.38
Amy Garber	06/07/2023	17511	25-25-786-5300	Fitness Classes Drop In -	16.50
Vendor 11965 - Amy Garber Total:					958.88
Vendor: 10050 - Ancel Glink, P.C.					
Ancel Glink, P.C.	05/17/2023	17427	10-11-000-5310	Legal Services	183.75
Ancel Glink, P.C.	06/13/2023	17558	10-11-000-5310	Legal Services	673.75
Vendor 10050 - Ancel Glink, P.C. Total:					857.50
Vendor: 11785 - Anthony Ross					
Anthony Ross	05/24/2023	17470	25-25-707-5300	Check Reissue - Anthony Ross (Ref 3/18/2023)	120.00
Anthony Ross	05/24/2023	17470	25-25-708-5300	Check Reissue - Anthony Ross (Ref 3/18/2023)	80.00
Vendor 11785 - Anthony Ross Total:					200.00
Vendor: 10162 - AT & T					
AT & T	05/23/2023	17451	10-12-000-5210	Parks Phone -	59.46
AT & T	05/23/2023	17451	10-13-000-5210	Watts Phone -	53.99
AT & T	05/23/2023	17451	10-15-000-5210	Boat House Phone -	70.20
AT & T	05/23/2023	17451	25-00-000-5210	Takiff Phone -	740.69
Vendor 10162 - AT & T Total:					924.34
Vendor: 10455 - AT & T					
AT & T	06/07/2023	17512	10-14-000-5210	Beach Internet -	83.76
Vendor 10455 - AT & T Total:					83.76
Vendor: 11670 - AT & T					
AT & T	05/17/2023	17428	25-00-000-5210	Takiff Internet	689.37
Vendor 11670 - AT & T Total:					689.37
Vendor: 11850 - AT&T Mobility					
AT&T Mobility	05/23/2023	17452	10-14-000-5210	Beach Hotspot - Credit	-166.48
AT&T Mobility	05/23/2023	17452	10-14-000-5210	Beach Hotspot -	268.42
Vendor 11850 - AT&T Mobility Total:					101.94
Vendor: 10179 - Blick Art Materials					
Blick Art Materials	05/23/2023	17453	25-25-615-5400	Ceramic Glaze	453.08
Vendor 10179 - Blick Art Materials Total:					453.08
Vendor: 10473 - BMO Harris Bank N.A.					
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5210	iCloud Storage (LS)	2.99
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5340	Comp Plan Meeting Dinner	91.28
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5340	Refund - Legislation Conference (LS)	-183.60
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5342	Lunch for Lisa & 110% Rep Meeting	25.38
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5342	Donuts for staff focus group	23.41
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5342	Event Snacks	25.97
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5342	Board Meeting Name Plates	794.43
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5355	Talent LMS Software	569.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5355	Bamboo HR	1,163.79
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5402	Park District Handbooks (JS/LS)	121.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5402	Chicago Tribune Subscription	27.72
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5425	Get well flowers (LS)	66.97
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-11-000-5730	ILCPA Membership (JC)	370.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-12-000-5210	Parks Internet	170.64
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-12-000-5210	iCloud Storage (MW)	0.99
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-12-000-5420	Irrigation Supplies	191.66
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-12-000-5420	American Flags	733.15
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-12-000-5425	Staff Lunch	119.75
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-12-000-5487	Tools	189.50
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-12-000-5491	Apiary Supplies	120.96
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-13-000-5355	Board Cleaning Service	960.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5340	Lifeguard Training (MK)	125.00

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5360	beach signs	405.82
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5420	O2 Tanks	78.58
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5420	Gray Landscape Fabric	86.98
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5420	Freezer	774.76
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5481	Screws for boardwalk repairs	220.14
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5481	Wall prep supplies	97.12
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5481	Wood/Screws/Boardwalk repair	332.45
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5481	Beach House Water Fountain	105.36
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-14-000-5481	Electrical Supplies	141.71
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-15-000-5450	Adhesive	24.84
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-15-000-5481	Boat House Supplies	89.42
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-15-000-5481	Deck repair	135.27
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-15-000-5481	Boat house wall repair supplies	387.37
BMO Harris Bank N.A.	05/31/2023	DFT0001809	10-15-000-5481	Boat House Gutter/Deck Repairs	198.87
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-1200	Refund - Murray's Sports BMO	-1,465.93
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-1200	Refund - West Coast Sailing - BMO	-2,342.97
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-1200	GPD Beach Pass	20.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5210	iCloud Storage (BC/SS)	1.98
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5340	Take Five Training (NVA)	100.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5340	DEI (BC)	60.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5340	WILS Leadership Conference (SS)	75.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5340	Legislative Conference Hotel (BC)	135.66
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5340	WILS Leadership Conference (ED)	75.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5340	DEI Training (SS)	60.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5342	Food for Team Meeting	116.08
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5342	Staff appreciation lunch	64.05
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5360	evvnt-april	121.38
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5360	dropbox	540.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5360	digital ads	118.65
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5360	signs	90.83
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5360	business cards	248.63
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5360	icloud Storage	0.99
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5362	Stock photos	107.99
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5368	Domain	78.72
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5368	email marketing	205.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5404	Spotify Subscription	15.99
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5420	Group Breaking Supplies	137.72
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5451	Parts	28.98
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5480	Gas for rec van	65.22
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5482	Wall Anchors	25.22
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5484	Takiff Electrical Supplies	210.40
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5487	Tools	328.50
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-00-000-5730	CPRP Renewal (ED)	70.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-315-5300	Kiln Repair	500.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-315-5400	Adult Clay	272.54
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-315-5400	Ceramics Glaze	375.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-315-5400	Art Show Supplies	170.58
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-404-5400	Coffee Cart	650.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-404-5400	Teacher Appreciation Supplies	166.53
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-601-5300	Brightwheel Subscription	150.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-601-5400	Kids Club Snacks	276.92
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-606-5300	Spring Break Camp Animal Visit	86.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-615-5400	Teen Clay	100.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-615-5400	Ceramics Clay	315.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-801-5300	Sun Fun Field Trip Deposit	100.00

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-801-5400	Sun Fun Craft Supplies	201.72
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-833-5300	AQ Field Trip Deposit	1,409.80
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-910-5400	AutoDesk	474.15
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-910-5400	Fun run bibs	136.49
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-951-5400	Earth Day Activty Supplies	30.64
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-25-952-5400	Glencoe 500 Swag	720.77
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-26-000-5340	Food handler training (SMF)	7.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-26-000-5340	Care.com Subscription	38.95
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-26-000-5342	Food for 4/27 meeting	498.92
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-26-000-5404	Brightwheel Monthly Subscription	175.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-26-000-5409	Milk, Substitutes & Kitchen items	413.06
BMO Harris Bank N.A.	05/31/2023	DFT0001809	25-27-000-5210	Direct TV - Fitness Subscription	174.99
BMO Harris Bank N.A.	05/31/2023	DFT0001809	45-00-000-5335	Out of state background check (SS)	4.00
BMO Harris Bank N.A.	05/31/2023	DFT0001809	65-00-023-5505	Pickleball rack system	237.40
BMO Harris Bank N.A.	05/31/2023	DFT0001809	65-00-023-5508	Lobby Tables	4,654.85
BMO Harris Bank N.A.	05/31/2023	DFT0001809	69-00-000-5582	Hand holds for lakefront mounds	330.42
Vendor 10473 - BMO Harris Bank N.A. Total:					20,752.50
Vendor: 11129 - Buffalo Grove Park District					
Buffalo Grove Park District	06/07/2023	17514	10-11-000-5340	Legislative Dinner (LS)	80.71
Vendor 11129 - Buffalo Grove Park District Total:					80.71
Vendor: 11422 - Carl Rosenthal					
Carl Rosenthal	06/07/2023	17515	25-25-791-5300	Pickleball 2023 Spring #1	6,618.75
Vendor 11422 - Carl Rosenthal Total:					6,618.75
Vendor: 10187 - Cawley Company					
Cawley Company	06/13/2023	17559	10-11-000-5420	Name tags (commissioners)	40.20
Vendor 10187 - Cawley Company Total:					40.20
Vendor: 10192 - Chemcraft Industries					
Chemcraft Industries	05/17/2023	17430	25-00-000-5412	Takiff cleaning supplies	131.08
Vendor 10192 - Chemcraft Industries Total:					131.08
Vendor: 10552 - Chicago Tribune Media Group					
Chicago Tribune Media Group	06/13/2023	17560	10-11-000-5311	Legal Notices	187.55
Vendor 10552 - Chicago Tribune Media Group Total:					187.55
Vendor: 10202 - Classic Design Awards					
Classic Design Awards	06/07/2023	17516	10-12-000-5585	Beach Plaque/Donation	92.00
Vendor 10202 - Classic Design Awards Total:					92.00
Vendor: 11799 - Clesen Wholesale					
Clesen Wholesale	06/13/2023	17561	10-12-000-5490	Flower Order Balance	54.20
Vendor 11799 - Clesen Wholesale Total:					54.20
Vendor: 10208 - Commonwealth Edison					
Commonwealth Edison	06/07/2023	17517	10-12-000-5230	Friends Park -	34.32
Commonwealth Edison	06/07/2023	17517	10-12-000-5230	Duke Park -	24.81
Vendor 10208 - Commonwealth Edison Total:					59.13
Vendor: 10210 - Conserv FS					
Conserv FS	06/07/2023	17518	10-12-000-5494	Grass Seed	2,763.40
Vendor 10210 - Conserv FS Total:					2,763.40
Vendor: 10212 - Constellation Newenergy, Inc.					
Constellation Newenergy, Inc.	06/07/2023	17519	10-15-000-5230	Boating House Electricity -	479.01
Constellation Newenergy, Inc.	06/07/2023	17519	10-14-000-5230	Beach Electricity -	381.93
Constellation Newenergy, Inc.	06/07/2023	17519	10-12-000-5230	Maintenance Electricity -	479.36
Constellation Newenergy, Inc.	06/07/2023	17519	10-12-000-5230	GYS Electricity -	55.25
Constellation Newenergy, Inc.	06/07/2023	17519	10-13-000-5230	Watts Electricity -	587.57
Constellation Newenergy, Inc.	06/07/2023	17519	25-00-000-5230	Takiff Electricity -	12,443.34
Vendor 10212 - Constellation Newenergy, Inc. Total:					14,426.46

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor: 10215 - Craftwood Lumber Company					
Craftwood Lumber Company	06/07/2023	17520	10-12-000-5481	Supplies for shade structures	37.07
Vendor 10215 - Craftwood Lumber Company Total:					37.07
Vendor: 11417 - Daiohs USA, Inc.					
Daiohs USA, Inc.	06/01/2023	17476	10-11-000-5420	Coffee & Filters for Staff Breakroom	142.24
Vendor 11417 - Daiohs USA, Inc. Total:					142.24
Vendor: 11893 - Direct Energy Marketing, Inc.					
Direct Energy Marketing, Inc.	05/17/2023	17431	10-13-000-5220	Watts Gas - April 2023	81.29
Direct Energy Marketing, Inc.	05/17/2023	17431	25-00-000-5220	Takiff Gas - April 2023	3,121.17
Vendor 11893 - Direct Energy Marketing, Inc. Total:					3,202.46
Vendor: 12037 - Discovery Center Museum of Rockford Inc					
Discovery Center Museum of	06/13/2023	17562	25-25-803-5300	Starlab contractor for camp	423.33
Discovery Center Museum of	06/13/2023	17562	25-25-811-5300	Starlab contractor for camp	70.55
Discovery Center Museum of	06/13/2023	17562	25-25-812-5300	Starlab contractor for camp	70.56
Discovery Center Museum of	06/13/2023	17562	25-25-813-5300	Starlab contractor for camp	282.22
Discovery Center Museum of	06/13/2023	17562	25-26-000-5386	Starlab contractor for camp	423.34
Vendor 12037 - Discovery Center Museum of Rockford Inc Total:					1,270.00
Vendor: 11734 - Elena Victoria Swingler					
Elena Victoria Swingler	06/01/2023	17477	25-25-660-5300	Spring 2023 Jewelry Making	3,718.40
Vendor 11734 - Elena Victoria Swingler Total:					3,718.40
Vendor: 11810 - Eric Howell					
Eric Howell	05/23/2023	17454	10-14-000-5364	Beach Performance 5-29-2023	300.00
Eric Howell	06/13/2023	17564	25-25-908-5300	Kickback at Kalk Performance 6/15/2023	300.00
Vendor 11810 - Eric Howell Total:					600.00
Vendor: 12028 - Erica Bray					
Erica Bray	05/17/2023	17432	25-25-952-5300	Uplug day meditation & yoga (Deposit)	112.50
Vendor 12028 - Erica Bray Total:					112.50
Vendor: 10341 - Excalibur Technology Corporation					
Excalibur Technology	05/17/2023	17433	10-11-000-5355	TSS Maintenance -	5,849.00
Excalibur Technology	05/17/2023	17433	25-00-000-5321	Webtrac Host -	1,333.70
Excalibur Technology	05/17/2023	17433	10-11-000-5401	USB Hub	49.99
Excalibur Technology	05/17/2023	17433	25-00-000-5210	Fire alarm + POTs review	389.40
Excalibur Technology	05/17/2023	17433	65-00-023-5501	seasonal laptops	2,371.45
Excalibur Technology	06/01/2023	17479	25-00-000-5583	Laptop charger - NVA	102.38
Excalibur Technology	06/07/2023	17521	10-11-000-5355	TSS Maintenance -	5,918.00
Excalibur Technology	06/07/2023	17521	25-00-000-5321	Webtrac Host -	1,333.70
Excalibur Technology	06/13/2023	17565	65-00-023-5501	UPS Replacement - EC Wing	1,423.13
Vendor 10341 - Excalibur Technology Corporation Total:					18,770.75
Vendor: 10207 - F.E. Moran, Inc.					
F.E. Moran, Inc.	06/01/2023	17480	25-00-000-5355	Extinguisher Recharge - Takiff	550.00
Vendor 10207 - F.E. Moran, Inc. Total:					550.00
Vendor: 11291 - Fambro Management LLC					
Fambro Management LLC	06/01/2023	17481	25-25-629-5300	Spring 2023 Chess Programs	4,480.00
Vendor 11291 - Fambro Management LLC Total:					4,480.00
Vendor: 10405 - First Student, Inc.					
First Student, Inc.	06/01/2023	17482	25-25-606-5300	Spring Break Bus - Jumpzone	270.00
First Student, Inc.	06/01/2023	17482	25-25-606-5300	Spring Break Bus - Enchanted Castle	285.00
First Student, Inc.	06/01/2023	17482	25-25-606-5300	Spring Break Bus - Chuck e Cheese	240.00
First Student, Inc.	06/01/2023	17482	25-25-606-5300	Spring Break Bus - MSI	390.00
First Student, Inc.	06/01/2023	17482	25-25-606-5300	Spring Break Bus - Ultimate Ninja	240.00
Vendor 10405 - First Student, Inc. Total:					1,425.00

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor: 10069 - Fleck's Landscaping					
Fleck's Landscaping	06/07/2023	17522	10-12-000-5349	Landscape Maintenance	10,563.20
Fleck's Landscaping	06/07/2023	17522	10-14-000-5586	Swim Beach Cleanup	2,000.00
Fleck's Landscaping	06/07/2023	17522	10-15-000-5586	Boat Beach Cleanup	2,000.00
Vendor 10069 - Fleck's Landscaping Total:					14,563.20
Vendor: 10346 - Fun Express					
Fun Express	05/17/2023	17434	25-25-404-5400	Supplies for teachers appreciation	94.63
Fun Express	06/01/2023	17483	25-25-812-5400	Camp art projects	38.18
Fun Express	06/01/2023	17483	25-25-813-5400	Camp art projects	427.69
Vendor 10346 - Fun Express Total:					560.50
Vendor: 12000 - Gabriel C. Castillo					
Gabriel C. Castillo	05/23/2023	17455	10-11-000-5321	Employee Engagement Survey 2023 (2 of 2)	450.00
Vendor 12000 - Gabriel C. Castillo Total:					450.00
Vendor: 11375 - Game On! LLC					
Game On! LLC	06/01/2023	17484	25-25-752-5300	2023 Spring Programming	2,520.00
Game On! LLC	06/01/2023	17484	25-25-752-5300	2023 Spring Programming	1,344.00
Vendor 11375 - Game On! LLC Total:					3,864.00
Vendor: 10120 - Gary Kantor					
Gary Kantor	05/23/2023	17456	25-00-000-5340	Camp Training Speaker 6/8/2023	575.00
Gary Kantor	05/23/2023	17457	25-25-801-5300	Sun Fun Magic Show/Balloon	1,650.00
Gary Kantor	05/23/2023	17457	25-25-810-5300	Camp Adventure Magic Show	225.00
Gary Kantor	05/23/2023	17457	25-25-825-5300	Summer's End Magic Show	600.00
Vendor 10120 - Gary Kantor Total:					3,050.00
Vendor: 10076 - Glencoe Junior Kindergarten					
Glencoe Junior Kindergarten	05/23/2023	17458	25-25-471-5300	FY24 Payment #3	9,032.81
Glencoe Junior Kindergarten	05/23/2023	17458	25-25-472-5300	FY24 Payment #3	27,722.25
Glencoe Junior Kindergarten	05/23/2023	17458	25-25-473-5300	FY24 Payment #3	27,988.13
Glencoe Junior Kindergarten	05/23/2023	17458	25-25-474-5300	FY24 Payment #3	44,091.00
Glencoe Junior Kindergarten	05/23/2023	17458	25-25-476-5300	FY24 Payment #3	1,782.00
Vendor 10076 - Glencoe Junior Kindergarten Total:					110,616.19
Vendor: 11695 - Goldy Locks, Inc					
Goldy Locks, Inc	06/13/2023	17566	25-00-000-5352	GJK/West Security Door Repair	984.00
Vendor 11695 - Goldy Locks, Inc Total:					984.00
Vendor: 10370 - Grainger Inc.					
Grainger Inc.	06/07/2023	17524	10-12-000-5480	Duke train lubricant	95.20
Grainger Inc.	06/07/2023	17524	10-12-000-5486	Water keys	23.28
Grainger Inc.	06/07/2023	17524	10-14-000-5420	New Shower Curtains	122.04
Grainger Inc.	06/07/2023	17524	10-14-000-5481	AC Unit at Beach House	65.22
Grainger Inc.	06/07/2023	17524	25-00-000-5412	Custodial Supplies	1,562.40
Grainger Inc.	06/07/2023	17524	25-00-000-5412	Wasp Spray	37.56
Grainger Inc.	06/07/2023	17524	25-26-000-5460	Supplies	382.72
Vendor 10370 - Grainger Inc. Total:					2,288.42
Vendor: 10596 - Hitchcock Design, Inc.					
Hitchcock Design, Inc.	06/07/2023	17525	69-00-000-5580	Lakefront Park	3,989.53
Vendor 10596 - Hitchcock Design, Inc. Total:					3,989.53
Vendor: 11736 - HSA Bank, a division of Webster Bank, N.A.					
HSA Bank, a division of Webster	05/19/2023	DFT0001794	10-00-000-2176	HSA Bank	907.31
HSA Bank, a division of Webster	06/02/2023	DFT0001803	10-00-000-2176	HSA Bank	907.31
Vendor 11736 - HSA Bank, a division of Webster Bank, N.A. Total:					1,814.62
Vendor: 10934 - IC Signs & Graphics					
IC Signs & Graphics	05/17/2023	17436	10-14-000-5360	Beach signs	2,100.95
IC Signs & Graphics	05/17/2023	17436	25-00-000-5360	Rec/Park Signs	1,055.30
Vendor 10934 - IC Signs & Graphics Total:					3,156.25

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor: 10100 - IL Dept of Revenue					
IL Dept of Revenue	05/19/2023	DFT0001798	10-00-000-2110	IL State Tax W/H	7,276.85
IL Dept of Revenue	06/02/2023	DFT0001807	10-00-000-2110	IL State Tax W/H	8,229.83
Vendor 10100 - IL Dept of Revenue Total:					15,506.68
Vendor: 10101 - Illinois Municipal Retirement Fund					
Illinois Municipal Retirement	05/23/2023	DFT0001802	10-00-000-2150	IMRF - May 2023	39,726.60
Illinois Municipal Retirement	05/23/2023	DFT0001802	10-00-000-2155	IMRF - May 2023	7,513.73
Illinois Municipal Retirement	05/23/2023	DFT0001802	10-00-000-4910	IMRF - May 2023 rounding	0.02
Vendor 10101 - Illinois Municipal Retirement Fund Total:					47,240.35
Vendor: 10647 - Illinois Pump, Inc					
Illinois Pump, Inc	05/17/2023	17437	10-15-000-5588	Boat House Emergency Pump Rebuild	13,115.61
Vendor 10647 - Illinois Pump, Inc Total:					13,115.61
Vendor: 10106 - IRS/Dept of Treasury					
IRS/Dept of Treasury	05/19/2023	DFT0001796	10-00-000-2120	Social Security W/H	20,420.04
IRS/Dept of Treasury	05/19/2023	DFT0001797	10-00-000-2130	Medicare	4,775.54
IRS/Dept of Treasury	05/19/2023	DFT0001799	10-00-000-2100	Fed Income Tax W/H	13,373.08
IRS/Dept of Treasury	06/02/2023	DFT0001805	10-00-000-2120	Social Security W/H	22,971.14
IRS/Dept of Treasury	06/02/2023	DFT0001806	10-00-000-2130	Medicare	5,372.46
IRS/Dept of Treasury	06/02/2023	DFT0001808	10-00-000-2100	Fed Income Tax W/H	14,027.31
Vendor 10106 - IRS/Dept of Treasury Total:					80,939.57
Vendor: 11632 - Jonathan Yates Knipping					
Jonathan Yates Knipping	06/07/2023	17526	25-25-786-5300	Tai Chi Drop-in -	150.00
Jonathan Yates Knipping	06/07/2023	17526	25-25-787-5300	Tai Chi General-	299.25
Vendor 11632 - Jonathan Yates Knipping Total:					449.25
Vendor: 10089 - Julie Kaplan					
Julie Kaplan	06/07/2023	17527	25-25-785-5300	Fitness Personal Training -	531.38
Julie Kaplan	06/07/2023	17527	25-25-786-5300	Fitness Personal Training -	99.00
Vendor 10089 - Julie Kaplan Total:					630.38
Vendor: 11504 - Kimberly Bloomberg					
Kimberly Bloomberg	06/01/2023	17485	25-25-614-5300	Spring 2023 Crafting with Kim	6,457.42
Vendor 11504 - Kimberly Bloomberg Total:					6,457.42
Vendor: 11905 - Klass Electric Company, Inc.					
Klass Electric Company, Inc.	06/13/2023	17567	10-13-000-5588	IceRink/DekHockey Light Timers	1,690.50
Klass Electric Company, Inc.	06/13/2023	17567	65-00-023-5505	Pickleball Court Light Timers	1,690.50
Vendor 11905 - Klass Electric Company, Inc. Total:					3,381.00
Vendor: 10406 - Lakeshore Parent LLC					
Lakeshore Parent LLC	06/13/2023	17587	25-25-811-5400	Classroom Supplies	20.00
Lakeshore Parent LLC	06/13/2023	17587	25-25-812-5400	Classroom Supplies	62.77
Lakeshore Parent LLC	06/13/2023	17587	25-26-000-5403	Evacuation Cribs	1,377.70
Vendor 10406 - Lakeshore Parent LLC Total:					1,460.47
Vendor: 11852 - Mad Science of Northern Illinois					
Mad Science of Northern Illinois	06/01/2023	17486	25-25-617-5300	Spring 2023	3,612.00
Vendor 11852 - Mad Science of Northern Illinois Total:					3,612.00
Vendor: 10174 - MCI					
MCI	06/07/2023	17528	25-00-000-5210	Long Distance Phone Svc	63.56
Vendor 10174 - MCI Total:					63.56
Vendor: 10197 - Midwest Groundcovers					
Midwest Groundcovers	06/07/2023	17529	10-12-000-5490	Kalk Park New Perennials	1,962.70
Vendor 10197 - Midwest Groundcovers Total:					1,962.70
Vendor: 11519 - Midwest Mechanical					
Midwest Mechanical	06/01/2023	17487	65-00-023-5503	AHU #3 Rebuild 50% billing	109,525.00
Vendor 11519 - Midwest Mechanical Total:					109,525.00
Vendor: 11200 - MIP V Onion Parent LLC					
MIP V Onion Parent LLC	06/07/2023	17530	10-12-000-5353	Maintenance Yard -	1,578.89

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
MIP V Onion Parent LLC	06/07/2023	17530	25-00-000-5353	Takiff -	470.19
Vendor 11200 - MIP V Onion Parent LLC Total:					2,049.08
Vendor: 11973 - Miss Cathy Music, Inc.					
Miss Cathy Music, Inc.	06/01/2023	17488	25-25-490-5300	Music Enrichment Class	3,468.75
Vendor 11973 - Miss Cathy Music, Inc. Total:					3,468.75
Vendor: 11319 - Monica McCarthy O'Connor					
Monica McCarthy O'Connor	06/07/2023	17531	25-25-785-5300	Fitness Classes PC -	474.75
Vendor 11319 - Monica McCarthy O'Connor Total:					474.75
Vendor: 10213 - Mutual Ace Hardware					
Mutual Ace Hardware	06/13/2023	17569	10-12-000-5481	Construction supplies	64.28
Mutual Ace Hardware	06/13/2023	17569	10-12-000-5490	Landscape supplies	71.96
Mutual Ace Hardware	06/13/2023	17569	25-00-000-5451	New outlet for Berlin shelter	27.88
Vendor 10213 - Mutual Ace Hardware Total:					164.12
Vendor: 11425 - NAPA Auto Parts					
NAPA Auto Parts	06/13/2023	17570	10-12-000-5351	NAPA Auto - May 2023	180.49
Vendor 11425 - NAPA Auto Parts Total:					180.49
Vendor: 11926 - National Benefit Services, LLC					
National Benefit Services, LLC	06/06/2023	DFT0001810	10-00-000-2174	FSA Funding	1,014.49
National Benefit Services, LLC	06/06/2023	DFT0001811	10-11-000-5600	FSA Fees	75.00
Vendor 11926 - National Benefit Services, LLC Total:					1,089.49
Vendor: 10103 - NCPERS-IL IMRF					
NCPERS-IL IMRF	05/30/2023	17471	10-00-000-2160	IMRF Life-#03298	64.00
Vendor 10103 - NCPERS-IL IMRF Total:					64.00
Vendor: 10217 - Nels J. Johnson Tree Experts Inc.					
Nels J. Johnson Tree Experts Inc.	06/07/2023	17532	10-12-000-5590	Tree Trimming - Duke Park	6,748.75
Vendor 10217 - Nels J. Johnson Tree Experts Inc. Total:					6,748.75
Vendor: 11424 - Noggin Builders, LLC					
Noggin Builders, LLC	05/17/2023	17438	25-25-491-5300	Enrichment classes	2,352.00
Vendor 11424 - Noggin Builders, LLC Total:					2,352.00
Vendor: 10224 - North Shore Gas Company					
North Shore Gas Company	05/23/2023	17460	10-13-000-5220	Watts Gas - April 2023	156.46
North Shore Gas Company	05/23/2023	17460	25-00-000-5220	Takiff Gas - April 2023	1,040.42
North Shore Gas Company	06/07/2023	17533	10-12-000-5220	NFP Garge 005 Gas	328.20
North Shore Gas Company	06/07/2023	17533	10-12-000-5220	NFP Garge 001 Gas	185.11
North Shore Gas Company	06/07/2023	17533	10-14-000-5220	Beach Gas	52.08
Vendor 10224 - North Shore Gas Company Total:					1,762.27
Vendor: 10340 - Northshore Omega					
Northshore Omega	05/23/2023	17461	45-00-000-5335	Pre-Employment Exam - Karen Keefe	84.00
Northshore Omega	05/23/2023	17461	45-00-000-5335	Pre-Employment Exam - Sonia Marban Figueroa	463.00
Northshore Omega	06/01/2023	17489	45-00-000-5335	Pre-Employment Exam - (TDH)	109.00
Northshore Omega	06/01/2023	17489	45-00-000-5335	Pre-Employment Exam (TDH)	109.00
Northshore Omega	06/13/2023	17571	45-00-000-5335	Fitness for duty - Maria Rosen	342.00
Northshore Omega	06/13/2023	17571	45-00-000-5335	Pre-Employment Exam -	308.00
Vendor 10340 - Northshore Omega Total:					1,415.00
Vendor: 10228 - NSSRA					
NSSRA	06/01/2023	17490	30-00-000-5750	2023 Annual Inclusion Estimate - 1st Install	11,171.10
NSSRA	06/01/2023	17490	30-00-000-5750	2022 Ending Inclusion Balance	-2,863.47
NSSRA	06/01/2023	17490	30-00-000-5750	2023 Member Agency Contribution - 2nd Installment	54,810.99
Vendor 10228 - NSSRA Total:					63,118.62
Vendor: 10235 - Otis Elevator Company					
Otis Elevator Company	06/01/2023	17491	25-00-000-5355	Takiff Elevator Mo Maint -	549.57
Vendor 10235 - Otis Elevator Company Total:					549.57

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor: 11527 - P & J HP LLC					
P & J HP LLC	06/01/2023	17492	25-25-613-5300	2023 Spring Payment Mini Ninjas	1,260.00
Vendor 11527 - P & J HP LLC Total:					1,260.00
Vendor: 10104 - Partnership Financial Credit Union					
Partnership Financial Credit	05/18/2023	17448	10-00-000-2180	#110071680 Barrios	120.00
Partnership Financial Credit	05/18/2023	17448	10-00-000-2180	#86720 Janis	30.00
Partnership Financial Credit	05/30/2023	17472	10-00-000-2180	#110071680 Barrios	120.00
Partnership Financial Credit	05/30/2023	17472	10-00-000-2180	#86720 Janis	30.00
Partnership Financial Credit	06/13/2023	17551	10-00-000-2180	#110071680 Barrios	120.00
Partnership Financial Credit	06/13/2023	17551	10-00-000-2180	#86720 Janis	30.00
Vendor 10104 - Partnership Financial Credit Union Total:					450.00
Vendor: 12001 - Party Wheelz Rentals LLC					
Party Wheelz Rentals LLC	06/07/2023	17534	25-25-952-5300	Glencoe 500 Power Wheel Balance	350.00
Vendor 12001 - Party Wheelz Rentals LLC Total:					350.00
Vendor: 10242 - PDRMA					
PDRMA	06/01/2023	17493	10-11-000-5600	Health Insurance - May 2023	11,847.83
PDRMA	06/01/2023	17493	10-12-000-5600	Health Insurance - May 2023	13,445.79
PDRMA	06/01/2023	17493	10-14-000-5600	Health Insurance - May 2023	1,430.81
PDRMA	06/01/2023	17493	10-15-000-5600	Health Insurance - May 2023	1,430.81
PDRMA	06/01/2023	17493	25-00-000-5600	Health Insurance - May 2023	13,654.31
PDRMA	06/01/2023	17493	25-26-000-5600	Health Insurance - May 2023	16,827.79
Vendor 10242 - PDRMA Total:					58,637.34
Vendor: 10249 - Pioneer Manufacturing Company					
Pioneer Manufacturing	06/13/2023	17572	10-12-000-5450	Paint Sprayer Parts	1,245.70
Vendor 10249 - Pioneer Manufacturing Company Total:					1,245.70
Vendor: 10919 - Pizzo & Associates, Ltd.					
Pizzo & Associates, Ltd.	05/23/2023	17462	10-12-000-5350	Stewardship	1,775.00
Pizzo & Associates, Ltd.	06/07/2023	17535	10-12-000-5350	Stewardship	1,775.00
Vendor 10919 - Pizzo & Associates, Ltd. Total:					3,550.00
Vendor: 10090 - Pride Dojo Inc.					
Pride Dojo Inc.	06/01/2023	17494	25-25-725-5300	Final Spring 2023 Payment	3,433.92
Vendor 10090 - Pride Dojo Inc. Total:					3,433.92
Vendor: 10259 - Quill Corporation					
Quill Corporation	05/17/2023	17439	25-00-000-5420	General Office Supplies	74.99
Quill Corporation	06/01/2023	17495	25-00-000-5401	Office Supplies	291.75
Quill Corporation	06/13/2023	17573	25-25-401-5400	EC Wing Supplies	26.98
Quill Corporation	06/13/2023	17573	25-25-402-5400	EC Wing Supplies	26.97
Quill Corporation	06/13/2023	17573	25-25-403-5400	EC Wing Supplies	26.97
Quill Corporation	06/13/2023	17573	25-26-000-5401	EC Wing Supplies	26.98
Vendor 10259 - Quill Corporation Total:					474.64
Vendor: 11643 - RC Juggles, LLC					
RC Juggles, LLC	06/07/2023	17536	25-25-952-5300	Glencoe 500 Announcer	500.00
Vendor 11643 - RC Juggles, LLC Total:					500.00
Vendor: 11593 - Reading Rookies LLC					
Reading Rookies LLC	06/13/2023	17574	25-25-450-5300	Enrichment Classes	4,125.00
Vendor 11593 - Reading Rookies LLC Total:					4,125.00
Vendor: 10333 - Relda, LLC					
Relda, LLC	05/23/2023	17463	25-26-000-5430	Diapering Supplies	1,388.99
Vendor 10333 - Relda, LLC Total:					1,388.99
Vendor: 10427 - Rink Systems					
Rink Systems	05/23/2023	17464	10-13-000-5416	Ice Paint	1,058.11
Vendor 10427 - Rink Systems Total:					1,058.11
Vendor: 10767 - Rite Portable Restroom Corp					
Rite Portable Restroom Corp	05/17/2023	17440	10-12-000-5353	All Parks Restrooms - 4/3/2023 - 5/1/2023	885.50

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Rite Portable Restroom Corp	05/17/2023	17440	10-12-000-5353	Ruck March Restrooms - 5/25/2023 - 5/26/2023	925.00
Rite Portable Restroom Corp	05/17/2023	17440	10-12-000-5353	All Parks Restroom 5/2/2023 - 5/30/2023	708.00
Rite Portable Restroom Corp	05/17/2023	17440	10-12-000-5353	Beach addtl service 4/17/2023 - 5/3/2023	135.00
Rite Portable Restroom Corp	06/01/2023	17496	10-12-000-5353	Shelton Park - 4/5/2023 - 5/3/2023	78.00
Rite Portable Restroom Corp	06/07/2023	17537	10-12-000-5353	Shelton Park 5/4/2023 - 6/1/2023	78.00
Rite Portable Restroom Corp	06/07/2023	17537	10-14-000-5353	Glencoe Beach 5/4/2023 - 6/1/2023	426.00
Rite Portable Restroom Corp	06/07/2023	17537	10-12-000-5353	Shelton Park 6/2/2023 - 6/30/2023	78.00
Rite Portable Restroom Corp	06/07/2023	17537	10-12-000-5353	Watts/West/Takiff/LF/Duke 5/31 - 6/28/2023	708.00
Vendor 10767 - Rite Portable Restroom Corp Total:					4,021.50
Vendor: 10233 - Rollins, Inc.					
Rollins, Inc.	06/01/2023	17497	25-00-000-5355	Takiff Exterminator - 06/2023 - 05/2024	2,522.76
Vendor 10233 - Rollins, Inc. Total:					2,522.76
Vendor: 1232 - Ronald P. Cadarian					
Ronald P. Cadarian	06/07/2023	17538	25-27-000-5365	Fitness Personal Training (RC)	825.00
Vendor 1232 - Ronald P. Cadarian Total:					825.00
Vendor: 10270 - Rotary Club of Glencoe					
Rotary Club of Glencoe	05/17/2023	17441	10-11-000-5730	Quarterly Dues	275.00
Vendor 10270 - Rotary Club of Glencoe Total:					275.00
Vendor: 11320 - Roundy's Inc.					
Roundy's Inc.	06/01/2023	17498	10-11-000-5342	Meeting Supplies	142.89
Roundy's Inc.	06/01/2023	17498	25-25-404-5400	Supplies	53.32
Roundy's Inc.	06/01/2023	17498	25-25-428-5400	Cooking:Little Builders	12.17
Roundy's Inc.	06/01/2023	17498	25-25-601-5400	Kids Club Snack	55.79
Vendor 11320 - Roundy's Inc. Total:					264.17
Vendor: 10274 - Safety Team, Inc.					
Safety Team, Inc.	06/01/2023	17499	45-00-000-5340	5/20/2023 CPR & First Aid Training	1,350.00
Vendor 10274 - Safety Team, Inc. Total:					1,350.00
Vendor: 10654 - Sandra K Culver					
Sandra K Culver	06/07/2023	17539	25-25-785-5300	Fitness Classes PC -	634.50
Vendor 10654 - Sandra K Culver Total:					634.50
Vendor: 10515 - Sarah Hall					
Sarah Hall	06/01/2023	17500	25-25-601-5300	Kids Club	1,800.00
Sarah Hall	06/01/2023	17500	25-25-312-5300	Spring/Winter 2023 Payment #2	2,901.94
Sarah Hall	06/01/2023	17500	25-25-406-5300	Spring/Winter 2023 Payment #2	3,755.16
Sarah Hall	06/01/2023	17500	25-25-406-5401	Spring/Winter 2023 Payment #2	780.00
Sarah Hall	06/01/2023	17500	25-25-419-5300	Spring/Winter 2023 Payment #2	5,004.59
Sarah Hall	06/01/2023	17500	25-25-419-5401	Spring/Winter 2023 Payment #2	1,365.00
Sarah Hall	06/01/2023	17500	25-25-449-5300	Spring/Winter 2023 Payment #2	9,157.05
Sarah Hall	06/01/2023	17500	25-25-607-5300	Spring/Winter 2023 Payment #2	13,272.34
Sarah Hall	06/01/2023	17500	25-25-607-5401	Spring/Winter 2023 Payment #2	3,380.00
Sarah Hall	06/01/2023	17500	25-25-608-5300	Spring/Winter 2023 Payment #2	8,954.85

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Sarah Hall	06/01/2023	17500	25-25-608-5401	Spring/Winter 2023 Payment #2	2,470.00
Sarah Hall	06/01/2023	17500	25-25-649-5300	Spring/Winter 2023 Payment #2	4,965.84
Sarah Hall	06/01/2023	17500	25-25-652-5300	Spring/Winter 2023 Payment #2	20,001.51
Sarah Hall	06/01/2023	17500	25-25-653-5300	Spring/Winter 2023 Payment #2	23,229.94
Sarah Hall	06/01/2023	17500	25-25-653-5401	Spring/Winter 2023 Payment #2	3,850.00
Vendor 10515 - Sarah Hall Total:					104,888.22
Vendor: 12004 - Sauna Club, LLC					
Sauna Club, LLC	06/01/2023	17501	25-25-952-5300	Sauna Club - May 21, 2023	570.00
Vendor 12004 - Sauna Club, LLC Total:					570.00
Vendor: 10787 - School Health Corp					
School Health Corp	05/23/2023	17466	10-13-000-5430	First Aid Supplies	185.17
School Health Corp	05/23/2023	17466	10-14-000-5430	First Aid Supplies	200.00
School Health Corp	05/23/2023	17466	25-00-000-5430	First Aid Supplies	400.00
School Health Corp	05/23/2023	17466	25-26-000-5430	First Aid Supplies	400.00
Vendor 10787 - School Health Corp Total:					1,185.17
Vendor: 10279 - Sherwin-Williams Company					
Sherwin-Williams Company	06/07/2023	17540	10-14-000-5481	Beach House Paint	252.30
Sherwin-Williams Company	06/07/2023	17540	10-14-000-5481	Paint	129.64
Sherwin-Williams Company	06/07/2023	17540	10-15-000-5481	Paint	88.36
Vendor 10279 - Sherwin-Williams Company Total:					470.30
Vendor: 11472 - Silvia Strazzarino					
Silvia Strazzarino	06/07/2023	17541	25-25-785-5300	Fitness Classes PC -	258.00
Vendor 11472 - Silvia Strazzarino Total:					258.00
Vendor: 11999 - Sport Court Midwest, Inc.					
Sport Court Midwest, Inc.	06/01/2023	17502	65-00-023-5505	Watts Pickleball Final 50%	39,985.50
Vendor 11999 - Sport Court Midwest, Inc. Total:					39,985.50
Vendor: 11436 - SportsEngine Inc.					
SportsEngine Inc.	05/17/2023	17442	45-00-000-5335	Criminal Background Checks	18.50
SportsEngine Inc.	06/13/2023	17576	45-00-000-5335	Criminal Background Checks	1,609.50
Vendor 11436 - SportsEngine Inc. Total:					1,628.00
Vendor: 11906 - Staples, Inc.					
Staples, Inc.	05/17/2023	17443	25-00-000-5401	Office Supplies	155.63
Staples, Inc.	05/17/2023	17443	25-25-401-5400	EC Wing Office Supplies	2.07
Staples, Inc.	05/17/2023	17443	25-25-402-5400	EC Wing Office Supplies	2.07
Staples, Inc.	05/17/2023	17443	25-25-403-5400	EC Wing Office Supplies	2.07
Staples, Inc.	05/17/2023	17443	25-26-000-5401	EC Wing Office Supplies	2.07
Staples, Inc.	05/17/2023	17443	25-00-000-5401	Office Supplies	47.20
Staples, Inc.	05/17/2023	17443	25-25-401-5400	EC Wing Office Supplies	2.14
Staples, Inc.	05/17/2023	17443	25-25-402-5400	EC Wing Office Supplies	2.14
Staples, Inc.	05/17/2023	17443	25-25-403-5400	EC Wing Office Supplies	2.14
Staples, Inc.	05/17/2023	17443	25-26-000-5401	EC Wing Office Supplies	2.15
Staples, Inc.	05/23/2023	17467	10-11-000-5401	Office Supplies	269.99
Staples, Inc.	05/23/2023	17467	25-00-000-5401	Office Supplies	29.49
Staples, Inc.	05/23/2023	17467	25-00-000-5420	General Office Supplies	14.74
Staples, Inc.	06/07/2023	17542	25-00-000-5401	Office Supplies	124.47
Staples, Inc.	06/13/2023	17577	25-00-000-5401	Office Supplies	60.83
Vendor 11906 - Staples, Inc. Total:					719.20
Vendor: 10108 - State Disbursement Unit					
State Disbursement Unit	05/18/2023	17449	10-00-000-2190	A Perry,FIPS#1703100/2017D0090 954,355-78-3181	153.29
State Disbursement Unit	05/18/2023	17449	10-00-000-2190	M Barrios,FIPS#1703100/2013D02 50098,335-98-0452	195.90

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
State Disbursement Unit	05/30/2023	17473	10-00-000-2190	A Perry,FIPS#1703100/2017D0090 954,355-78-3181	153.29
State Disbursement Unit	05/30/2023	17473	10-00-000-2190	M Barrios,FIPS#1703100/2013D02 50098,335-98-0452	195.90
State Disbursement Unit	06/13/2023	17552	10-00-000-2190	A Perry,FIPS#1703100/2017D0090 954,355-78-3181	153.29
State Disbursement Unit	06/13/2023	17552	10-00-000-2190	M Barrios,FIPS#1703100/2013D02 50098,335-98-0452	195.90
Vendor 10108 - State Disbursement Unit Total:					1,047.57
Vendor: 11698 - Susan Salidor					
Susan Salidor	05/17/2023	17444	25-25-401-5300	Music Classes	200.00
Susan Salidor	05/17/2023	17444	25-25-402-5300	Music Classes	200.00
Susan Salidor	05/17/2023	17444	25-25-403-5300	Music Classes	200.00
Susan Salidor	05/17/2023	17444	25-26-000-5386	Music Classes	600.00
Vendor 11698 - Susan Salidor Total:					1,200.00
Vendor: 11414 - Sysco Chicago Inc.					
Sysco Chicago Inc.	06/13/2023	17578	25-25-813-5400	Sysco Supplies	68.19
Sysco Chicago Inc.	06/13/2023	17578	25-26-000-5409	Sysco Supplies	3,468.47
Sysco Chicago Inc.	06/13/2023	17578	25-26-000-5460	Sysco Supplies	136.38
Vendor 11414 - Sysco Chicago Inc. Total:					3,673.04
Vendor: 11741 - Taste For Kids, Inc.					
Taste For Kids, Inc.	06/07/2023	17543	25-25-405-5300	Lunch for KR	705.00
Taste For Kids, Inc.	06/07/2023	17543	25-26-000-5385	Lunch for CC	6,664.25
Vendor 11741 - Taste For Kids, Inc. Total:					7,369.25
Vendor: 10269 - Thermostat Acquisition Holdings, LP					
Thermostat Acquisition	06/07/2023	17544	10-13-000-5357	Watts Refrig Mo Maint -	310.00
Vendor 10269 - Thermostat Acquisition Holdings, LP Total:					310.00
Vendor: 11168 - TimeClock Plus, Inc.					
TimeClock Plus, Inc.	06/13/2023	17579	10-11-000-5355	TCP Licenses Overages	294.00
Vendor 11168 - TimeClock Plus, Inc. Total:					294.00
Vendor: 10517 - Timothy Dana Bowen					
Timothy Dana Bowen	06/07/2023	17545	25-25-694-5300	Lego Spring 2023	2,520.00
Vendor 10517 - Timothy Dana Bowen Total:					2,520.00
Vendor: 12027 - Trey Frahler					
Trey Frahler	06/01/2023	17503	25-25-701-5300	2023 Spring Programming	3,087.00
Vendor 12027 - Trey Frahler Total:					3,087.00
Vendor: 10302 - Uline Inc.					
Uline Inc.	06/13/2023	17580	10-12-000-5430	PPE/Gloves	373.37
Uline Inc.	06/13/2023	17580	10-12-000-5481	Zip ties	189.00
Vendor 10302 - Uline Inc. Total:					562.37
Vendor: 10705 - UMB Bank NA					
UMB Bank NA	05/22/2023	DFT0001800	40-00-000-5010	2020 Bonds - Interest GLCO	42,950.00
UMB Bank NA	05/22/2023	DFT0001800	40-00-000-5010	2015 Bonds - Interest GP5D	48,500.00
Vendor 10705 - UMB Bank NA Total:					91,450.00
Vendor: 10099 - Vantagepoint Trf Agents-457					
Vantagepoint Trf Agents-457	05/19/2023	DFT0001795	10-00-000-2140	ICMA - A/C#301403	1,980.78
Vantagepoint Trf Agents-457	06/02/2023	DFT0001804	10-00-000-2140	ICMA - A/C#301403	1,980.78
Vendor 10099 - Vantagepoint Trf Agents-457 Total:					3,961.56
Vendor: 10309 - Verizon Wireless					
Verizon Wireless	06/07/2023	17546	25-00-000-5210	Cell Phone Svc	1,136.95
Vendor 10309 - Verizon Wireless Total:					1,136.95
Vendor: 10308 - Vermont Systems, Inc.					
Vermont Systems, Inc.	06/13/2023	17581	10-13-000-5420	Class passes w/barcode	188.00

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vermont Systems, Inc.	06/13/2023	17581	10-14-000-5420	Class passes w/barcode	189.00
Vermont Systems, Inc.	06/13/2023	17581	25-27-000-5420	Class passes w/barcode	188.00
Vendor 10308 - Vermont Systems, Inc. Total:					565.00
Vendor: 10457 - Village of Glencoe					
Village of Glencoe	06/07/2023	17547	69-00-000-5581	Lakefront Park Permit	1,089.00
Village of Glencoe	06/07/2023	17548	10-12-000-5480	Fuel -	1,384.95
Village of Glencoe	06/07/2023	17548	25-00-000-5360	Summer 2023 Inside Glencoe News	839.40
Village of Glencoe	06/13/2023	17582	10-12-000-5240	Parks Water/Sewer - 3/1/2023 - 5/31/2023	2,272.04
Village of Glencoe	06/13/2023	17582	10-13-000-5240	Watts Water/Sewer - 3/1/2023 - 5/31/2023	462.90
Village of Glencoe	06/13/2023	17582	10-14-000-5240	Beach Water/Sewer - 3/1/2023 - 5/31/2023	398.85
Village of Glencoe	06/13/2023	17582	10-15-000-5240	Boathouse Water/Sewer - 3/1/2023 - 5/31/2023	75.28
Village of Glencoe	06/13/2023	17583	69-00-000-5585	Crib Wall Construction - Payment #1	202,725.42
Vendor 10457 - Village of Glencoe Total:					209,247.84
Vendor: 11757 - W.B. Olson, Inc.					
W.B. Olson, Inc.	05/23/2023	17468	67-00-000-5522	Watts Owner Items April 2023	65,062.00
W.B. Olson, Inc.	05/23/2023	17468	67-00-000-5523	Watts Construction April 2023	198,488.00
W.B. Olson, Inc.	06/13/2023	17584	30-00-000-5589	Watts ADA Capital - May 2023	133,110.00
W.B. Olson, Inc.	06/13/2023	17584	67-00-000-5522	Watts Owner Items - May 2023	70,548.00
W.B. Olson, Inc.	06/13/2023	17584	67-00-000-5523	Watts Construction - May 2023	491,779.00
Vendor 11757 - W.B. Olson, Inc. Total:					958,987.00
Vendor: 10700 - Warehouse Direct Workplace Solutions					
Warehouse Direct Workplace	05/17/2023	17445	25-00-000-5412	Takiff custodial supplies	2,440.10
Warehouse Direct Workplace	06/07/2023	17549	25-00-000-5412	Takiff Custodial Supplies	1,964.10
Warehouse Direct Workplace	06/07/2023	17549	25-00-000-5412	Refund - Takiff Custodial Supplies	-29.29
Warehouse Direct Workplace	06/07/2023	17549	25-00-000-5412	Takiff Custodial Supplies	880.20
Vendor 10700 - Warehouse Direct Workplace Solutions Total:					5,255.11
Vendor: 10882 - Welcome Wagon					
Welcome Wagon	05/17/2023	17446	25-00-000-5360	Welcome mailer - May 2023	161.42
Welcome Wagon	06/13/2023	17585	25-00-000-5360	Marketing - June 2023	161.42
Vendor 10882 - Welcome Wagon Total:					322.84
Vendor: 11619 - Whisk Taker LLC					
Whisk Taker LLC	06/01/2023	17504	25-25-648-5300	Spring 2023 Class	4,530.00
Vendor 11619 - Whisk Taker LLC Total:					4,530.00
Vendor: 11102 - Wight & Company					
Wight & Company	05/23/2023	17469	69-00-000-5582	Watts A/E April 2023	7,000.00
Wight & Company	05/23/2023	17469	69-00-000-5576	Kiln Project 2/3	5,000.00
Wight & Company	06/13/2023	17586	67-00-000-5521	Watts A/E - May 2023	6,615.80
Vendor 11102 - Wight & Company Total:					18,615.80
Vendor: 10102 - Wisconsin Dept of Revenue					
Wisconsin Dept of Revenue	05/23/2023	DFT0001801	10-00-000-2111	WI State WH - May 2023	238.50
Vendor 10102 - Wisconsin Dept of Revenue Total:					238.50
Vendor Set AP Vendors Total:					2,173,352.99

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor Set: Employees - Employees					
Vendor: 8124 - Cheryl Steiger					
Cheryl Steiger	06/01/2023	17475	25-25-310-5400	Reimbursement - Art Supplies (CS)	59.44
Vendor 8124 - Cheryl Steiger Total:					59.44
Vendor: 1902 - Erika Doroghazi					
Erika Doroghazi	06/01/2023	17478	25-25-601-5400	Reimbursement - All Staff Drinks/Kids Club Snacks	292.57
Erika Doroghazi	06/01/2023	17478	25-25-801-5400	Reimbursement - All Staff Drinks/Kids Club Snacks	30.48
Erika Doroghazi	06/01/2023	17478	25-25-803-5400	Reimbursement - All Staff Drinks/Kids Club Snacks	30.48
Erika Doroghazi	06/01/2023	17478	25-25-810-5400	Reimbursement - All Staff Drinks/Kids Club Snacks	30.48
Erika Doroghazi	06/01/2023	17478	25-25-835-5400	Reimbursement - All Staff Drinks/Kids Club Snacks	30.48
Vendor 1902 - Erika Doroghazi Total:					414.49
Vendor: 1853 - Madeline Dillard					
Madeline Dillard	05/23/2023	17459	25-26-000-5340	Reimbursement - Tuition M. Dillard	474.00
Vendor 1853 - Madeline Dillard Total:					474.00
Vendor: 1518 - Robert Collins					
Robert Collins	06/13/2023	17575	25-00-000-5340	Per Diem - Legislative Conference (BC)	88.50
Vendor 1518 - Robert Collins Total:					88.50
Vendor Set Employees Total:					1,036.43

Voucher List of Bills

Payment Dates: 5/11/2023 - 6/14/2023

Vendor Name	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor Set: Refunds - Refunds					
Vendor: 000-24-0004 - Bregan Herrold					
Bregan Herrold	05/17/2023	17429	25-00-000-2580	Refund - Sun Fun Camp	1,086.00
Vendor 000-24-0004 - Bregan Herrold Total:					1,086.00
Vendor: 000-24-0006 - Brian Burden					
Brian Burden	06/07/2023	17513	25-00-000-2580	Refund - Household credit	735.00
Vendor 000-24-0006 - Brian Burden Total:					735.00
Vendor: 000-24-0008 - Doniele Turok					
Doniele Turok	06/13/2023	17563	25-00-000-2580	Refund - GJK Extended Day Camp	60.00
Vendor 000-24-0008 - Doniele Turok Total:					60.00
Vendor: 000-24-0003 - Gina Gipperich					
Gina Gipperich	05/17/2023	17435	25-00-000-2580	Reund - Aquatics Sailing Camp	1,323.00
Vendor 000-24-0003 - Gina Gipperich Total:					1,323.00
Vendor: 000-24-0007 - Gina Gipperich					
Gina Gipperich	06/07/2023	17523	25-00-000-2580	Refund - Aquatics & Sailing	1,270.00
Vendor 000-24-0007 - Gina Gipperich Total:					1,270.00
Vendor: 000-24-0005 - Sam Miller					
Sam Miller	05/23/2023	17465	25-00-000-4910	Refund - Pickleball (Giftcard lost)	125.00
Vendor 000-24-0005 - Sam Miller Total:					125.00
Vendor Set Refunds Total:					4,599.00
Grand Total:					2,178,988.42

Report Summary

Fund Summary

Fund	Payment Amount
10 - CORPORATE FUND	275,575.80
25 - RECREATION FUND	398,822.00
30 - SPECIAL RECREATION FUND	196,228.62
40 - BOND & INTEREST FUND	91,450.00
45 - LIABILITY INSURANCE FUND	4,397.00
65 - CAPITAL PROJECTS FUND	159,887.83
67 - MASTER PLAN CAPITAL-2020 BOND PROCEEDS	832,492.80
69 - MASTER PLAN CAPITAL PROJECTS	220,134.37
Grand Total:	2,178,988.42

Account Summary

Account Number	Account Name	Payment Amount
10-00-000-2100	FEDERAL WITHHOLDING	27,400.39
10-00-000-2110	IL STATE WITHHOLDING	15,506.68
10-00-000-2111	WI STATE WITHHOLDING	238.50
10-00-000-2120	SOCIAL SECURITY WITHHOLDING	43,391.18
10-00-000-2130	MEDICARE WITHHOLDING	10,148.00
10-00-000-2140	ICMA DEF COMP WITHHOLDING	3,961.56
10-00-000-2150	IMRF WITHHOLDING	39,726.60
10-00-000-2155	IMRF VAC WITHHOLDING	7,513.73
10-00-000-2160	SUPPL IMRF LIFE WITHHOLDING	64.00
10-00-000-2170	AFLAC WITHHOLDING	336.24
10-00-000-2174	FSA - CLAIM RESERVE	1,014.49
10-00-000-2176	HSA WITHHOLDING	1,814.62
10-00-000-2180	CREDIT UNION WITHHOLDING	450.00
10-00-000-2190	GARNISHMENT WITHHOLDING	1,047.57
10-00-000-4910	MISC/UNCLASSIFIED INCOME	0.02
10-11-000-5210	TELEPHONE/INTERNET	2.99
10-11-000-5310	LEGAL SERVICES	857.50
10-11-000-5311	LEGAL NOTICES	187.55
10-11-000-5321	CONSULTING SERVICES	450.00
10-11-000-5340	CONFERENCES AND TRAINING	-11.61
10-11-000-5342	OFFICIALS/MEETING EXPENSES	1,073.65
10-11-000-5355	MAINTENANCE SERVICE AGREEMTS	13,793.79
10-11-000-5401	OFFICE SUPPLIES	319.98
10-11-000-5402	BOOKS/PUBLICATNS/SUBSCRIPTNS	148.72
10-11-000-5420	SUPPLIES - GENERAL	182.44
10-11-000-5425	SUPPLIES-STAFF RECOG/TRAINING	66.97
10-11-000-5600	HEALTH INSURANCE PREMIUMS	11,922.83
10-11-000-5730	DUES/MEMBERSHIPS	645.00
10-12-000-5210	TELEPHONE/INTERNET	231.09
10-12-000-5220	FUEL/HEAT	513.31
10-12-000-5230	ELECTRICITY	593.74
10-12-000-5240	WATER	2,272.04
10-12-000-5349	CONTRACTL-HORT/LANDSCAPING	10,563.20
10-12-000-5350	MAINTENANCE SERVICES	3,550.00
10-12-000-5351	REPAIRS - EQUIPMENT	180.49
10-12-000-5353	DISPOSAL/PORTOLET SERVICE	5,174.39
10-12-000-5355	MAINTENANCE SERVICE AGREEMTS	871.15
10-12-000-5420	SUPPLIES - GENERAL	924.81
10-12-000-5421	SUPPLIES - UNIFORMS	161.85
10-12-000-5425	SUPPLIES-STAFF RECOGNITION	119.75
10-12-000-5430	SUPPLIES - FIRST AID	373.37
10-12-000-5450	SUPPLIES - EQUIPMENT PARTS	1,925.89
10-12-000-5480	GASOLINE/LUBRICANTS	1,480.15
10-12-000-5481	SUPPLIES-CONSTRUCTION	475.57
10-12-000-5486	SUPPLIES-PLUMBING	23.28

Account Summary

Account Number	Account Name	Payment Amount
10-12-000-5487	SUPPLIES-HAND TOOLS	189.50
10-12-000-5490	SUPPLIES-PLANTINGS/FLOWERS	2,088.86
10-12-000-5491	SUPPLIES-GREENHOUSE/BEEES	120.96
10-12-000-5493	SUPPLIES-FERTILIZER/CHEMICALS	150.66
10-12-000-5494	SUPPLIES-SEED/SOD	2,763.40
10-12-000-5496	SUPPLIES-ATHLETIC MAINT	253.67
10-12-000-5585	PAVEMENT & SITE DEVELOPMENT	92.00
10-12-000-5590	TREE TRIM/WORK-Outside SH SVCS	6,748.75
10-12-000-5600	HEALTH INSURANCE PREMIUMS	13,445.79
10-13-000-5210	TELEPHONE/INTERNET/CABLE TV	53.99
10-13-000-5220	FUEL/HEAT	237.75
10-13-000-5230	ELECTRICITY	587.57
10-13-000-5240	WATER	462.90
10-13-000-5355	MAINTENANCE SERVICE AGREEMTS	960.00
10-13-000-5357	MAINT SERVICE-REFRIGERATION	310.00
10-13-000-5416	SUPPLIES-ICE MAKING	1,058.11
10-13-000-5420	SUPPLIES - GENERAL	188.00
10-13-000-5430	SUPPLIES - FIRST AID	185.17
10-13-000-5588	BUILDING IMPROVEMENTS	1,690.50
10-14-000-5210	TELEPHONE/INTERNET	185.70
10-14-000-5220	FUEL/HEAT	52.08
10-14-000-5230	ELECTRICITY	381.93
10-14-000-5240	WATER	398.85
10-14-000-5340	CONFERENCES AND TRAINING	125.00
10-14-000-5350	MAINTENANCE SERVICES	770.00
10-14-000-5353	DISPOSAL/PORTOLET SERVICE	426.00
10-14-000-5360	PRINTING/MARKETING/ADVERTISING	2,506.77
10-14-000-5364	CONTRACTL-SPEC EVENT/PASSHLDER	300.00
10-14-000-5401	OFFICE SUPPLIES	80.96
10-14-000-5420	SUPPLIES - GENERAL	2,515.38
10-14-000-5421	SUPPLIES - UNIFORMS	700.00
10-14-000-5430	SUPPLIES - FIRST AID	200.00
10-14-000-5481	SUPPLIES-CONSTRUCTION	1,343.94
10-14-000-5484	SUPPLIES-ELECTRICAL/BULBS	82.50
10-14-000-5486	SUPPLIES-PLUMBING	57.45
10-14-000-5586	LANDSCAPING & GRADING	2,000.00
10-14-000-5600	HEALTH INSURANCE PREMIUMS	1,430.81
10-15-000-5210	TELEPHONE	70.20
10-15-000-5230	ELECTRICITY	479.01
10-15-000-5240	WATER	75.28
10-15-000-5352	REPAIRS - BUILDINGS	34.67
10-15-000-5420	SUPPLIES - GENERAL	89.19
10-15-000-5421	SUPPLIES - UNIFORMS	493.00
10-15-000-5450	SUPPLIES - EQUIPMENT PARTS	24.84
10-15-000-5481	SUPPLIES-CONSTRUCTION	899.29
10-15-000-5482	SUPPLIES-HARDWARE	31.48
10-15-000-5586	LANDSCAPING & GRADING	2,000.00
10-15-000-5588	BUILDING IMPROVEMENTS	13,115.61
10-15-000-5600	HEALTH INSURANCE PREMIUMS	1,430.81
25-00-000-1200	ACCOUNTS RECEIVABLE	-3,788.90
25-00-000-2580	BALANCE ON ACCOUNT-RECTRAC	4,474.00
25-00-000-4910	MISC/UNCLASSIFIED INCOME	125.00
25-00-000-5210	TELEPHONE/INTERNET	4,971.27
25-00-000-5220	FUEL/HEAT	4,161.59
25-00-000-5230	ELECTRICITY	12,443.34
25-00-000-5321	CONSULTING SERVICES	2,667.40
25-00-000-5340	CONFERENCES AND TRAINING	1,169.16
25-00-000-5342	OFFICIALS/MEETING EXPENSES	180.13

Account Summary

Account Number	Account Name	Payment Amount
25-00-000-5352	REPAIRS - BUILDINGS	1,041.81
25-00-000-5353	DISPOSAL/PORTOLET SERVICE	470.19
25-00-000-5355	MAINTENANCE SERVICE AGREEMTS	3,997.33
25-00-000-5360	PRINTING/MARKETING/ADVERTISING	3,804.09
25-00-000-5362	PHOTOGRAPHY	107.99
25-00-000-5368	MARKETING-DIGITAL	283.72
25-00-000-5401	OFFICE SUPPLIES	745.13
25-00-000-5404	COMPUTER PROGRAMS	15.99
25-00-000-5412	CUSTODIAL/CLEANING SUPPLIES	7,008.64
25-00-000-5420	SUPPLIES - GENERAL	919.58
25-00-000-5421	SUPPLIES - UNIFORMS	1,548.65
25-00-000-5430	SUPPLIES - FIRST AID	842.74
25-00-000-5451	SUPPLIES - BUILDING PARTS	96.84
25-00-000-5480	SUPPLIES-GAS/LUBRICANT	65.22
25-00-000-5482	SUPPLIES-HARDWARE	25.22
25-00-000-5484	SUPPLIES-ELECTRICAL/BULBS	222.75
25-00-000-5487	SUPPLIES-POWER TOOLS	328.50
25-00-000-5580	EQUIPMENT - GENERAL	87.87
25-00-000-5583	EQUIPMENT - OFFICE	102.38
25-00-000-5600	HEALTH INSURANCE PREMIUMS	13,654.31
25-00-000-5730	DUES/MEMBERSHIPS	70.00
25-25-310-5400	SUPPLIES-ADULT ART/PAINTING	59.44
25-25-312-5300	CONTRACTL-ADULT WORKSHOPS	2,901.94
25-25-315-5300	CONTRACTL-ADULT CERAMICS	500.00
25-25-315-5400	SUPPLIES-ADULT CERAMICS	818.12
25-25-401-5300	CONTRACTL-ELC 3YR	200.00
25-25-401-5400	SUPPLIES-ELC 3YR	209.73
25-25-402-5300	CONTRACTL-ELC 4YR	200.00
25-25-402-5400	SUPPLIES-ELC 4YR	215.20
25-25-403-5300	CONTRACTL-ELC 2YR	200.00
25-25-403-5400	SUPPLIES-ELC 2YR	107.79
25-25-404-5400	SUPPLIES-TEACHER APPRECIATION	2,985.45
25-25-405-5300	CONTRACTL-KINDERGTM READINESS	705.00
25-25-405-5400	SUPPLIES-KINDERGTM READINESS	151.85
25-25-406-5300	CONTRACTL-PRESCHOOL HIP HOP	3,755.16
25-25-406-5401	COSTUMES	780.00
25-25-407-5400	SUPPLIES-PARENTS/TOTS PLAYTIME	98.33
25-25-419-5300	CONTRACT-PRESCHOOL BALLET	5,004.59
25-25-419-5401	COSTUMES	1,365.00
25-25-428-5400	SUPPLIES-PRESCH w/ CARI & JON	12.17
25-25-432-5400	SUPPLIES-PRESCHOOL DAY OFF	90.56
25-25-449-5300	CONTRACTL-DRAMA-PRESHOOL (SARAH HALL)	9,157.05
25-25-450-5300	CONTRACTL-READING ROOKIES PM	4,125.00
25-25-471-5300	CONTRACTL-GJK PLAYTIME PARTNRS	9,032.81
25-25-472-5300	CONTRACTL-GJK 2'S	27,722.25
25-25-473-5300	CONTRACTL- GJK 3'S	27,988.13
25-25-474-5300	CONTRACTL-GJK 4'S	44,091.00
25-25-476-5300	CONTRACTL-GJK CAMPS	1,782.00
25-25-490-5300	CONTRACTL-KINDERMUSIK	3,468.75
25-25-491-5300	CONTRACTL-PRESCH JR BUILDERS/ENGINEERS	2,352.00
25-25-601-5300	CONTRACTL-KIDS CLUB PM	1,950.00
25-25-601-5400	SUPPLIES-KIDS CLUB PM	625.28
25-25-606-5300	CONTRACTL - SCHOOL DAY OFF	1,511.00
25-25-607-5300	CONTRACTL-YOUTH HIP HOP	13,272.34
25-25-607-5401	COSTUMES	3,380.00
25-25-608-5300	CONTRACTL-YOUTH BALLET	8,954.85
25-25-608-5401	COSTUMES	2,470.00
25-25-613-5300	CONTRACTL-PULSE	1,260.00

Account Summary

Account Number	Account Name	Payment Amount
25-25-614-5300	CONTRACTL-YOUTH CRAFTING	6,457.42
25-25-615-5400	SUPPLIES-YOUTH CERAMICS	1,148.47
25-25-617-5300	CONTRACTL-MAD SCIENCE	3,612.00
25-25-629-5300	CONTRACTL-CHESS SCHOLARS	4,480.00
25-25-635-5300	CONTRACTL-AMAZING MIND	3,024.00
25-25-648-5300	CONTRACTL-STICKY FINGERS COOKING	4,530.00
25-25-649-5300	CONTRACTL-DRAMA-YOUTH	4,965.84
25-25-652-5300	CONTRACTL- FOOTLIGHTERS	20,001.51
25-25-653-5300	CONTRACTL-BROADWAY BOUND	23,229.94
25-25-653-5401	COSTUMES	3,850.00
25-25-660-5300	CONTRACTL-JEWELRY MAKING	3,718.40
25-25-694-5300	CONTRACTL-LEGO-PLAYWELL	2,520.00
25-25-701-5300	CONTRACTL-T-BALL/IL BB ACADEMY	3,087.00
25-25-707-5300	CONTRACTL-BOYS HSE BASKETBALL	120.00
25-25-708-5300	CONTRACTL-GIRLS HOUSE BASKETBALL	80.00
25-25-725-5300	CONTRACTL-KARATE CLASSES	3,433.92
25-25-752-5300	CONTRACTL-GAME ON!SPORTS 4 GIRLS	3,864.00
25-25-775-5400	SUPPLIES-ADULT TENNIS	504.19
25-25-785-5300	CONTRACTL-FITNESS PUNCHCARDS	2,841.01
25-25-786-5300	CONTRACTL-FITNESS DROP-IN	265.50
25-25-787-5300	CONTRACTL-GENERAL FITNESS	299.25
25-25-791-5300	CONTRACTL-PICKLEBALL	6,618.75
25-25-801-5300	CONTRACTL-SUN FUN CAMP	1,750.00
25-25-801-5400	SUPPLIES-SUN FUN CAMP	638.95
25-25-803-5300	CONTRACTL-KINDER KORNER CAMP	423.33
25-25-803-5400	SUPPLIES-KINDER KORNER CAMP	778.62
25-25-806-5400	SUPPLIES-PRESCHL SUMM BEGIN/END	352.19
25-25-808-5400	SUPPLIES-PRESCHOOL CIT	83.16
25-25-810-5300	CONTRACTL-CAMP ADVENTURE	225.00
25-25-810-5400	SUPPLIES-CAMP ADVENTURE	469.19
25-25-811-5300	CONTRACTL-TEDDY BEAR CAMP	70.55
25-25-811-5400	SUPPLIES-TEDDY BEAR CAMP	234.28
25-25-812-5300	CONTRACTL-PANDA BEAR CAMP	70.56
25-25-812-5400	SUPPLIES-PANDA BEAR CAMP	542.64
25-25-813-5300	CONTRACTL-KOALA BEAR CAMP	282.22
25-25-813-5400	SUPPLIES-KOALA BEAR CAMP	676.92
25-25-815-5400	SUPPLIES-BABY BEAR CAMP	23.29
25-25-825-5300	CONTRACTL-SUMMERS END/CAMP EXT	600.00
25-25-833-5300	CONTRACTL-ACTION QUEST	1,409.80
25-25-835-5400	SUPPLIES-AQUATIC CAMP	30.48
25-25-908-5300	CONTRACTL-SUMMER FREE SPECIAL EVENTS	800.00
25-25-910-5400	SUPPLIES-4TH OF JULY	1,113.10
25-25-946-5400	SUPPLIES-EXPRESS TRAIN DAY	478.79
25-25-951-5400	SUPPLIES-SPRING SPEC EVENTS	249.49
25-25-952-5300	CONTRACTL-SUMMER SPEC EVENTS	1,532.50
25-25-952-5400	SUPPLIES-SUMMER SPEC EVENTS	720.77
25-25-959-5400	SUPPLIES-BEACH SAFE	608.30
25-26-000-5340	CONFERENCES AND TRAINING	519.95
25-26-000-5342	OFFICIALS/MEETINGS EXPENSES	498.92
25-26-000-5385	FOOD SERVICE	6,664.25
25-26-000-5386	SERVICES-DAYCARE PROGRAM	1,023.34
25-26-000-5387	NURSE SERVICES	95.00
25-26-000-5401	OFFICE SUPPLIES	172.79
25-26-000-5403	DAYCARE PROGRAM SUPPLIES	2,596.32
25-26-000-5404	COMPUTER PGMS/APPs	175.00
25-26-000-5409	SUPPLIES-INTERNAL FOOD SVC	3,995.07
25-26-000-5430	SUPPLIES - FIRST AID	1,909.89
25-26-000-5460	SUPPLIES-FOOD EQUIPMT	960.68

Account Summary

Account Number	Account Name	Payment Amount
25-26-000-5600	HEALTH INSURANCE PREMIUMS	16,827.79
25-27-000-5210	DEDICATED TV/INTERNET	174.99
25-27-000-5365	CONTRACTL-PERSONAL TRAINERS	825.00
25-27-000-5420	SUPPLIES-GENERAL	222.95
30-00-000-5589	ADA-RELATED FUND 69 CAPITAL/NSSRA BLDG	133,110.00
30-00-000-5750	NSSRA CONTRIBUTION	63,118.62
40-00-000-5010	INTEREST - BONDS	91,450.00
45-00-000-5335	WELLNESS/PRE-PLACEMT SERVICES	3,047.00
45-00-000-5340	IN-SERVICE TRAINING	1,350.00
65-00-023-5501	CONTINGENCY-Netwk, Routers, Switch	3,794.58
65-00-023-5503	CONDENSOR/AIR HANDLER #3	109,525.00
65-00-023-5505	WATTS PICKLEBALL COURTS	41,913.40
65-00-023-5508	TAKIFF FURNITURE	4,654.85
67-00-000-5521	WATTS - Design	6,615.80
67-00-000-5522	WATTS - Owner Items	135,610.00
67-00-000-5523	WATTS - Construction	690,267.00
69-00-000-5576	GAS KILN	5,000.00
69-00-000-5580	LAKEFRONT - Design	3,989.53
69-00-000-5581	LAKEFRONT - Owner Items	1,089.00
69-00-000-5582	LAKEFRONT - Construction	7,330.42
69-00-000-5585	CRIB WALL - Construction	202,725.42
	Grand Total:	2,178,988.42

Project Account Summary

Project Account Key	Payment Amount
None	2,178,988.42
Grand Total:	2,178,988.42

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. Audit Presentation

Glencoe Park District
June 2023 Board Meeting

MEMORANDUM

TO: Board of Park Commissioners
CC: Lisa Sheppard, Executive Director
Jamie Wilkey, Lauterbach & Amen, LLP
FROM: John Cutrera, Director of Finance/HR
SUBJECT: Staff Response to Audit Report, Management Letter, SAS Letters
DATE: June 20, 2023

In this packet, you will find the Annual Audit Report, Management Letter, and SAS 114 Letter – all of which were prepared by the District’s independent auditing firm, Lauterbach & Amen, LLP, for the fiscal year ended February 28, 2023.

Annual Audit Report

The firm of Lauterbach & Amen has issued an unmodified (clean) opinion on the financial statements of the Glencoe Park District as of the year ended February 28, 2023. The unmodified opinion means that the auditor concludes that the financial statements are materially correct and presented in accordance with Generally Accepted Accounting Principles (GAAP).

Fund balance levels remain very strong. Audited **operating fund balances** increased from \$8,756,581 as of February 29, 2022 to \$9,385,310 as of February 28, 2023, **an increase of \$628,729**. Management’s Discussion and Analysis on pages 12-20 of the Annual Comprehensive Financial Report provides additional context on the increase in fund balance along with a high-level summary of the current year’s activities.

Management Letter and SAS 114

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 two communication letters:

- SAS 114 Letter – Communication to those charged with governance of the audit process.
- Management Letter – Communication of recommendations related to the audit process.

SAS 114 Letter

Per the attached letter to the Board, items are communicated by Lauterbach & Amen regarding the audit itself and the audit process. Auditing standards require that this information be communicated to those charged with governance. Lauterbach & Amen is reporting no material misstatements were detected as a result of audit procedures. In addition, Lauterbach & Amen is reporting no difficulties in dealing with management during the audit process and no disagreements with management. The letter also refers to our accounting policies and significant estimates, which in the District’s case is depreciation expense and actuarial assumptions for our OPEB and Pension liabilities.

Management Letter

Staff is happy to report that the only items of note in the current year Management Letter are informational items regarding upcoming GASB pronouncements.



MEMORANDUM

The two upcoming pronouncements are **GASB Statement No. 94**, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* and **GASB Statement No. 96**, *Subscription-Based Information Technology Arrangements*.

Both of the standards above will be effective for the District's 2/29/24 fiscal year-end. While GASB Statement No. 94 will likely have limited applicability to the District, we are expecting GASB Statement No. 96 will have a significant impact on the District. The pronouncement will require that we record a right to use asset and corresponding subscription liability for subscription-based technology agreements. This would include subscriptions such as Zoom, MS Teams, Microsoft 365 and other cloud-based subscriptions to name a few. Staff is currently working on ensuring all applicable agreements are gathered so they can be properly evaluated under GASB Statement No. 96.

If you have any questions concerning the annual audit report, management letter, or SAS 114 letter, please do not hesitate to contact me. This information will be discussed in further detail at the regular Board meeting on June 20, 2023 at 7:00pm. A representative from Lauterbach & Amen will be in attendance to present the information and answer any questions you might have.





June 21, 2023

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, (the District), Illinois for the year ended February 28, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 21, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended February 28, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Significant Audit Findings - Continued

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 21, 2023.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

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

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

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

Restrictions on Use

This information is intended solely for the use of the Members 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 Members of 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

DRAFT

GLENCOE PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER

DRAFT

FOR THE FISCAL YEAR ENDED
FEBRUARY 28, 2023

999 Green Bay Road
Glencoe, IL 60022
Phone: 847.835.7550
www.glencoe parkdistrict.com



June 21, 2023

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

In planning and performing our audit of the financial statements of the Glencoe Park District (the District), Illinois, for the year ended February 28, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board and senior management of the Glencoe Park District, Illinois.

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

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

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

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

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the Park District's financial statements for the year ended February 29, 2024.

Recommendation

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

Management's Response

Management acknowledges this comment and will work to implement it by February 29, 2024, as required by GASB.

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

Comment

In March, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users to better meet the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the District's financial statements for the year ended February 29, 2024.

Recommendation

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

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it by February 29, 2024, as required by GASB. At this time, management does not anticipate that this standard will be applicable to the District.

PRIOR RECOMMENDATION

1. GASB STATEMENT NO. 87 LEASES

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the District's financial statements for the year ended February 28, 2023.

Recommendation

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

Status

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



Glencoe Park District 2023

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDING FEBRUARY 28, 2023

GLENCOE PARK DISTRICT, ILLINOIS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED FEBRUARY 28, 2023

Prepared by:

Lisa Sheppard, Executive Director

John F. Cutrera, Director of Finance/HR

Brian Jacobs, Accounting Manager

GLENCOE PARK DISTRICT, ILLINOIS

TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

Principal Officials	<u>1</u>
Organization Chart	<u>2</u>
Letter of Transmittal	<u>3</u>
Certificate of Achievement for Excellence in Financial Reporting	<u>7</u>

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	<u>10</u>
-------------------------------------	---------------------------

MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>14</u>
---	---------------------------

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements	
Statement of Net Position	<u>24</u>
Statement of Activities	<u>26</u>
Fund Financial Statements	
Balance Sheet - Governmental Funds	<u>28</u>
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities	<u>30</u>
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>32</u>
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities	<u>34</u>
Notes to Financial Statements	<u>35</u>

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions Illinois Municipal Retirement Fund	<u>64</u>
Schedule of Changes in the Employer's Net Pension Liability/(Asset) Illinois Municipal Retirement Fund	<u>65</u>
Schedule of Changes in the Employer's Total OPEB Liability Retiree Benefit Plan	<u>67</u>
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General Fund	<u>68</u>
Recreation - Special Revenue Fund	<u>69</u>

GLENCOE PARK DISTRICT, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

OTHER SUPPLEMENTARY INFORMATION

Schedule of Expenditures - Budget and Actual	
General Fund	73
Recreation - Special Revenue Fund	81
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Debt Service Fund	86
Capital Projects Fund	87
Combining Balance Sheet - Nonmajor Governmental - Special Revenue Funds	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental - Special Revenue Funds	90
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Special Recreation - Special Revenue Fund	92
Retirement - Special Revenue Fund	93
Social Security – Special Revenue Fund	94
Liability Insurance – Special Revenue Fund	95
Workers’ Compensation – Special Revenue Fund	96
Audit – Special Revenue Fund	97
Consolidated Year-End Financial Report	98
SUPPLEMENTAL SCHEDULES	
Long-Term Debt Requirements	
General Obligation Limited Park Bonds of 2015	100
General Obligation Limited Park Bonds of 2020	101

STATISTICAL SECTION (Unaudited)

Net Position by Component - Last Ten Fiscal Years*	104
Changes in Net Position - Last Ten Fiscal Years*	106
Fund Balances of Governmental Funds - Last Ten Fiscal Years*	108
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*	110
Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years	112
Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years	114
Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago	116
Property Tax Levies and Collections - Last Ten Fiscal Years	117
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	118
Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years	119
Schedule of Direct and Overlapping Governmental Activities Debt	120
Schedule of Legal Debt Margin - Last Ten Fiscal Years	122
Demographic and Economic Statistics - Last Ten Fiscal Years	124
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	125
District Employees by Function - Last Ten Fiscal Years	126
Operating Indicators by Function/Program - Last Ten Fiscal Years	128
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	130

INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including:

- Officers and Officials
- Organizational Chart
- Transmittal Letter
- GFOA Certificate of Achievement for Excellence in Financial Reporting

GLENCOE PARK DISTRICT
LIST OF PRINCIPAL OFFICIALS

2023

BOARD OF COMMISSIONERS



Lisa Brooks
President



Stefanie Boron
Vice President



Michael Covey
Treasurer



Bart Schneider
Commissioner



Carol Spain
Commissioner

LEADERSHIP TEAM



Lisa Sheppard
Executive
Director



John Cutrera
Director of
Finance & Human
Resources



Bobby Collins
Director of
Recreation &
Facilities

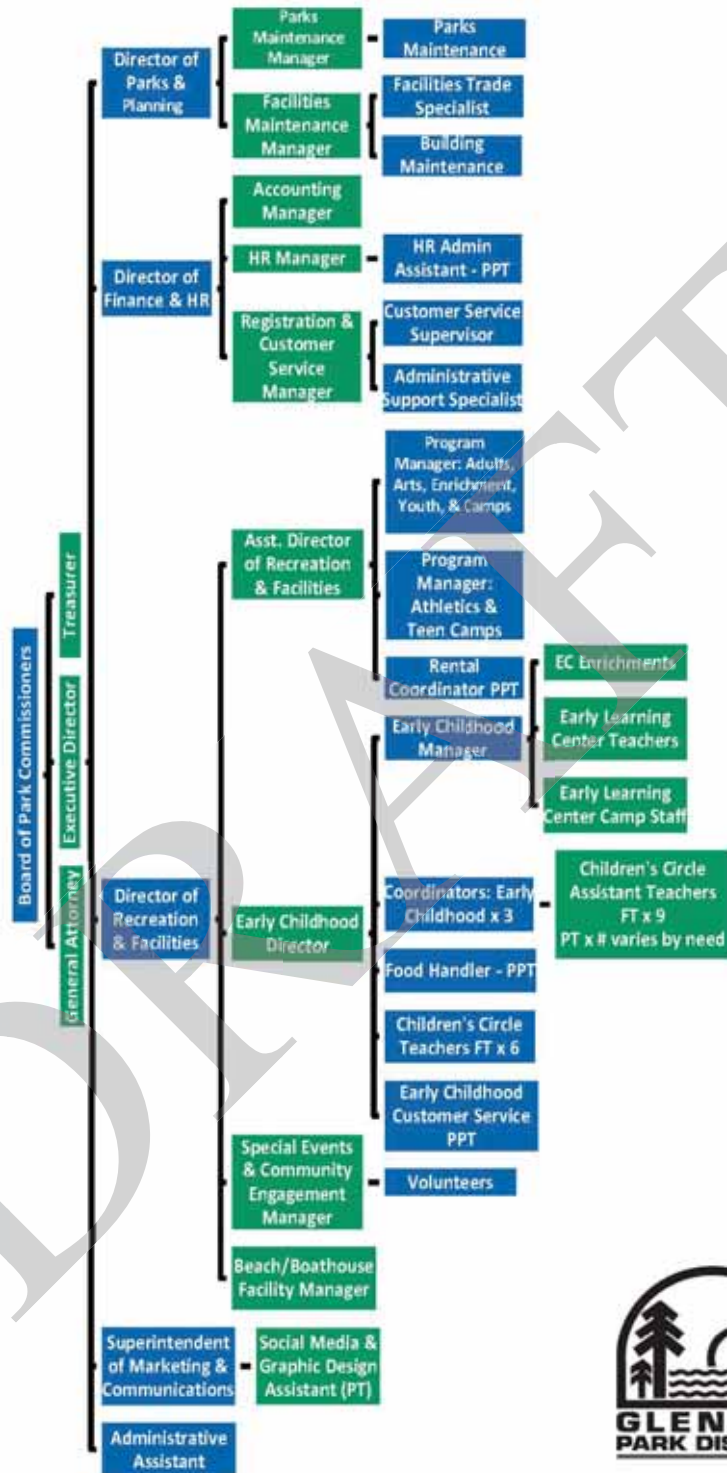


Kyle Kuhs
Director of Parks
& Planning



Erin Classen
Superintendent
of Marketing &
Communications

Glencoe Park District Organizational Chart





June 21, 2023

To the Residents of the Glencoe Park District:

The Annual Comprehensive Financial Report (ACFR) of the Glencoe Park District (the District) for the fiscal year ended February 28, 2023, is hereby submitted. This report presents a comprehensive picture of the District's financial activities during fiscal year 2023 and the financial condition of its various funds at February 28, 2023. Illinois Compiled Statutes require that a local government publish, within six months of the close of the fiscal year, a complete set of audited financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed certified public accountants.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The financial statements of the Glencoe Park District for the fiscal year ended February 28, 2023 have been audited by Lauterbach & Amen, LLP; a firm of licensed certified public accountants. An unmodified opinion was issued by Lauterbach & Amen, thereby attesting that the financial statements are presented fairly and in conformity with generally accepted accounting principles. The independent auditor's opinion is included as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and is meant to be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

THE REPORTING ENTITY AND ITS SERVICES

Incorporated in 1912, the Glencoe Park District is located on the shores of Lake Michigan and its accessibility to Chicago has attracted an economically stable, mainly professional residential population. District per capita income and median family income figures are among the highest in the country. The District is nearly coterminous with the Village of Glencoe with the exception of a few blocks within the Village of Winnetka's boundaries. The District encompasses approximately four-square miles and services a population of approximately 8,849 people. The District is empowered to levy a property tax on real property located within its boundaries.

The District operates under a Board-Manager form of government. Policymaking authority is vested in a governing Board (Board of Commissioners) consisting of the President and four other members elected for staggered four-year terms. The Board employs an Executive Director to administer the policies, programs and direct staff. Some of the Board's responsibilities include approval of the budget, tax levy, ordinances, long-term financial and capital planning; as well as establishment of committees and appointment of the District's attorney

The District provides a full range of recreation services. These services include recreation programs and facilities, parks, park management, capital development, and general administration. Recreation facilities operated by the District include an outdoor ice-skating arena, boating and bathing beaches, a fitness center, activity rooms, rental space, a preschool, and two gymnasiums. The District owns and operates 20 parks and natural areas with 14 outdoor tennis courts, two outdoor ice rink sheets, a sled hill, 11 playgrounds, a nine-hole disc golf course, five outdoor basketball courts, multiple jogging trails and picnic areas, and an assortment of ball diamonds, football, and soccer fields.

As an independent unit of government, the District includes only the funds of the District (the primary government). The District participates in the Illinois Municipal Retirement Fund (IMRF), the Northern Suburban Special Recreation Association (NSSRA), and the Park District Risk Management Agency (PDRMA). Since these organizations are separate government units and the District does not exercise financial accountability over these agencies, their financial statements are not included in this report. Audited financial statements for these organizations are available upon request from their business offices.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy. The Village of Glencoe is virtually fully developed and its tax base, which is primarily comprised of highly valued residential property, remains stable. The District's equalized assessed valuation (EAV) decreased by \$71,277,001 or 7.50% to \$879,008,836 in the 2021 levy year. Collection of property taxes, has also been consistent. In any given year, property tax collections account for approximately 50% of total budgeted revenue and are the most predictable source of revenue, with annual increases projected based on the annual change in the United States Consumer Price Index (US CPIU-All Items), capped at a maximum of 5%. The average annual increase in CPI for tax increases has been 1.95% since 2013.

The unemployment rate for the Village of Glencoe was 3.3% in 2022. The Village of Glencoe's unemployment rate was slightly below the 2022 unemployment rate for the State of Illinois of 4.0%.

Long-term Financial Planning. The District's goal in long-term financial planning is to provide a framework for effective decision-making and efficient allocation of financial resources. The challenge of preparing for all future events and unexpected market changes centers upon proper cash flow planning.

The Glencoe Park District believes sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times in order to mitigate current and future risks and to ensure stable tax rates. The District follows an unassigned minimum fund balance policy. The policy requires the District to maintain unassigned fund balance equal to 50% of annual budgeted expenditures for the General Fund and the Recreation Fund and 25% for all remaining special revenue funds.

The District utilizes a conditions assessment tool to monitor fixed assets in terms of useful lives, replacement costs and year of replacement. The purpose of this is to (1) provide a means for examining basic issues, needs, challenges, and opportunities currently affecting the District or likely to impact the District in the future; (2) to evaluate alternative strategies for addressing these issues and challenges and selecting the ones most beneficial to the District; and (3) to provide a means to prioritize these needs in conjunction with funding available through the District's annual budget.

A Master Plan completed in 2015, and a Community Needs Assessment Survey conducted in 2014 are utilized as tools to prioritize various improvements throughout the District, along with a replacement schedule of current assets and staff recommendation to the Board of Commissioners, based on need. This Maser Plan is in the process of being updated for the next fiscal year. The District will also continue to make improvements related to compliance with the Americans with Disabilities Act (ADA) throughout the various parks and facilities.

The District's key operating funds (Corporate and Recreation) have comfortable fund balances as of February 28, 2023. The District currently operates with a lean 48 full-time employees for the scope of facilities and services provided. The District's strong financial condition and lean workforce enabled the District to successfully weather the financial challenge of delayed property tax funding in the current year.

Major Initiatives. Each year when preparing the budget, the District identifies facilities, property, or programs that need to either be acquired, developed, or expanded to better meet the needs of the citizens and to enhance the quality of recreation within the community. During the fiscal year 2024 budget process, the Board of Park Commissioners approved the spending of \$6.9 million on new projects including renovation of the Watts Recreational Center (partially funded by a \$2,500,000 Illinois Department of Natural Resources Park and Recreational Facility Construction (PARC) grant), the renovation of Lakefront Park playground and tennis courts, rebuilding the crib wall, AC coil/condenser replacement for the multipurpose wing at the Takiff Center, installation of a gas kiln, a new state of the art AV system for the Community Hall, new pickleball courts and other smaller capital improvements. The funding for Capital Fund projects is a combination of fund balance transfers from operations, grants, donations, and bond proceeds.

FINANCIAL MANAGEMENT AND CONTROL

The District has established a comprehensive set of internal controls that are designed to protect the District's assets from loss, theft, or misuse. These internal controls are also used to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

The Board of Commissioners is required to approve and adopt its annual budget and appropriation ordinance prior to or within the first quarter of the fiscal year. The annual budget serves as the tool used to manage day-to-day operations and to ensure fiscal accountability; whereas, the appropriation represents the legal limit on spending. While State law prohibits spending beyond the appropriation, there are provisions within the law that, after six months of the fiscal year, allow for transfers of anticipated unexpended amounts between appropriation items. These transfers are subject to certain limitations on percentages of transfers within a fund and voting majority required for approval. In addition, the Board may amend the budget and appropriation ordinance following the same process used for adopting the original ordinance.

In addition, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Commissioners. Activities of the general, special revenue, debt service and capital project funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.

OTHER INFORMATION

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Glencoe Park District for its annual comprehensive financial report for the fiscal year ended February 28, 2022. This was the first time the District has achieved this prestigious award.

A Certificate of Achievement is valid for a period of only one year. The District's management team believes that the current annual comprehensive financial report continues to meet the Certificate of Achievement's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

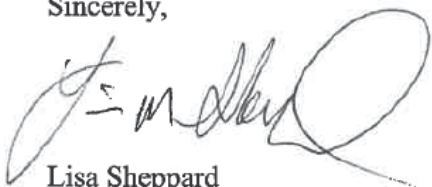
A Certificate of Achievement is a prestigious national award that recognizes a government for publishing an easily readable and efficiently organized ACFR that satisfies both generally accepted accounting principles and applicable legal requirements

The District earned a Joint Distinguished Agency Award from the Illinois Association of Park Districts and the Illinois Park and Recreation Association in 2019. The goal of the Illinois Distinguished Accreditation program is to improve the delivery of recreation services to the residents of Illinois through a voluntary comprehensive evaluation process which leads to an improved quality of life for Illinois residents and recognizes those agencies that provide this quality service. The District is pleased to be recognized with this past distinction of excellence and to be recognized as an Illinois Distinguished Accredited Agency.

Acknowledgments. The preparation of the annual comprehensive financial report on a timely basis was made possible by the dedicated service of the entire staff of the administrative department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

In closing, without the leadership and support of the Board of Commissioners of the District, preparation of this report would not have been possible.

Sincerely,



Lisa Sheppard
Executive Director



John Cutrera
Director of Finance/HR

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Glencoe Park Recreation District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

February 28, 2022

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

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INDEPENDENT AUDITORS' REPORT

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

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INDEPENDENT AUDITORS' REPORT

June 21, 2023

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

Opinions

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 (the District), Illinois, as of and for the year ended February 28, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Glencoe Park District, Illinois, as of February 28, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

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**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2023**

The Glencoe Park District (the “District”) discussion and analysis is designed to (1) assist the reader in focusing on significant 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.

Since the Management’s Discussion and Analysis (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 Transmittal Letter located in the introductory section of this report and the District’s financial statements located in the basic financial statements section of this report.

Financial Highlights

- Overall revenues for all funds this past year were \$14,128,754 and expenditures were \$12,920,627, which includes \$1,972,341 for capital outlay and \$1,318,642 for debt service. Excluding the Capital Project Fund, the District finished the year with an increase in net fund balance of \$628,729. Including the Capital Project Fund, the District's fund balance increased \$1,208,127. This was due primarily to increased interest and recreation program revenue. Interest increased \$364,715 from the prior year due to an increase in rates. Recreation program revenue increased \$647,499 due to increased enrollments and program fees.
- Total net position under the accrual basis of accounting increased \$3,142,382 over the course of the year. In addition to the items noted above, the District recognized \$582,972 in grant funding that was earned but not yet available for governmental fund recognition.
- Property taxes collected increased by \$246,538 to \$6,292,441 compared to the prior year of \$6,045,903.
- Recreation program revenues increased significantly over the past year. Charges for services increased to a total of \$6,196,208, compared to \$5,548,709 in the prior year. This increase can be attributed to an increase in enrollments combined with program fee increases. Total Recreation Fund revenues were \$7,737,790 and total Recreation Fund expenditures were \$6,541,461, thus adding \$1,196,329 to the fund balance.
- The District continues to have the ability to devote resources toward maintaining, improving and expanding its parks, playgrounds and facilities. In the past ten years, the District has committed a total of \$9.2 million of excess fund balance reserves for future master plan improvement/capital projects, including \$1,450,000 transferred in fiscal year 2023. This has saved District taxpayers over those ten years, as the District has not had to issue additional debt to do these projects. In fiscal year 2023, an amount of \$1,972,341 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 28, 2023 decreased to \$6,915,000 compared to the prior year of \$8,010,000 due to scheduled payments for the Districts two outstanding bond issuances (2015 Refunding Bonds and 2020 G.O. Limited Tax Bonds).

**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2023**

Overview of the Financial Statements

Management's discussion and analysis is intended to serve as an introduction to the District's basic financial statements. These basic financial statements are comprised of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to basic financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Glencoe Park District's finances, in a manner similar to a private-sector business. The government-wide financial statements include the statement of net position and the statement of activities.

The statement of net position presents information about all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The difference between assets and deferred outflows and liabilities and deferred inflows is reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the current fiscal year. Changes in net position are reported in the statement of activities when the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement even though the resulting cash flow may be recorded in a future period.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from the functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District only has governmental activities and does not have any enterprise funds. The governmental activities of the District include Recreation and Interest on Long-Term Debt.

The District has no component units.

Fund Financial Statements

Fund financial statements are designed to demonstrate compliance with finance-related requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Governmental funds account for essentially the same information reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term financial resources and fund balances. Such information may be useful in evaluating the financing requirements in the near term.

Since the governmental funds and the governmental activities report information using the same function, it is useful to compare the information presented. Because the focus of each report differs, reconciliation is provided in the fund financial statements to assist the reader in comparing the near-term requirements with the long-term needs. The General, Recreation, Debt Service and Capital Projects Funds are categorized as major governmental funds. The District adopts an annual appropriated budget for each of its governmental funds.

**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2023**

Notes to the Financial Statements

The notes to basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

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. Required supplementary information includes budgetary comparison schedules for the General and major special revenue funds. Budgetary comparison schedules for nonmajor funds can be found immediately following the required supplementary information of this report. Combining and individual fund statements and schedules for nonmajor funds are presented in a supplementary information section of this report.

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**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2023**

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Glencoe Park District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$38,629,489 as of February 28, 2023. The following presentations provide a comparative summary of net position and changes in net position for fiscal years ended February 28, 2023 and February 28, 2022:

	Net Position	
	2/28/2023	2/29/2022
Current and Other Assets	\$ 24,816,092	23,704,168
Capital Assets	30,129,780	29,707,062
Total Assets	54,945,872	53,411,230
Deferred Outflows of Resources	1,822,744	710,749
Total Assets and Deferred Outflows of Resources	56,768,616	54,121,979
Current Liabilities	2,604,133	2,520,703
Long-Term Liabilities	9,072,988	7,715,704
Total Liabilities	11,677,121	10,236,407
Deferred Inflows of Resources	6,462,006	8,398,465
Total Liabilities and Deferred Inflows of Resources	18,139,127	18,634,872
Net Position		
Net Investment in Capital Assets	25,114,735	24,879,726
Restricted		
Special Recreation	354,795	180,290
Municipal Retirement	267,248	204,981
Social Security	98,678	112,657
Liability Insurance	132,532	182,867
Workers' Compensation	48,608	41,064
Audit	7,201	6,063
Donations	99,250	—
Debt Service	484,596	409,070
Unrestricted	12,021,846	9,470,389
Total Net Position	38,629,489	35,487,107

By far the largest portion of the District's net position, \$25,114,735 or 65.0% reflects its investment in capital assets (land, buildings, machinery, parks, etc.) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets in the course of providing services to the public; consequently, those assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion, \$1,492,908 or 3.9% of the District's net position represents resources that are subject to external restrictions on how they may be used including special levies and debt service. The remaining \$12,021,846 or 31.1% represents unrestricted net position and may be used to meet the District's ongoing obligations to citizens and creditors.

**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2023**

Governmental activities increased the District's net position by \$3,142,382 as of February 28, 2023 representing an increase of 8.9% over that reported as of February 28, 2022.

	Changes in Net Position	
	2/28/2023	2/28/2022
Revenues		
Property Taxes	\$ 6,292,441	6,045,903
Charges for Services	6,957,493	6,524,194
Operating Grants/Contributions	85,006	224,790
Capital Grants/Contributions	582,972	680,921
Other	679,814	135,455
Total Revenues	14,597,726	13,611,263
Expenses		
Recreation	11,238,083	9,958,020
Interest on Long-Term Debt	217,261	254,759
Total Expenses	11,455,344	10,212,779
Change in Net Position	3,142,382	3,398,484
Net Position - Beginning	35,487,107	32,088,623
Net Position - Ending	38,629,489	35,487,107

Total revenues reported an overall increase of \$986,463 or 7.2% from February 28, 2022. During fiscal year 2023, total revenues increased compared to the prior year due to increases in interest income and recreation program revenue. The increase in interest income was due to increases in rates as the Federal Reserve continued to increase rates in an attempt to combat inflation. Recreation program revenues increased due to increases in enrollment combined with modest planned increases in fees. Property tax revenue increased \$246,538 or 4.1% as of February 28, 2023 from that recorded as of February 28, 2022. The 2021 Tax Levy (for collection in Fiscal Year 2023) was based on a 1.4% increase in the CPI, plus any additional new growth in estimated property value.

Total expenses recorded as of February 28, 2023 increased by \$1,242,565 or 12.2%, from that recorded as of February 28, 2022. The increase in expenses is due primarily to the increase in Recreation programming expenses. The District experienced higher enrollment for many recreation programs in fiscal year 2023 as evidenced by the increased revenue in the charges for services line item.

**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2023**

Financial Analysis of the Government's Funds

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

Governmental Funds

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

At February 28, 2023, the Glencoe Park District's governmental funds reported combined fund balances of \$16,514,770, an increase of \$1,208,127 or 7.9% from February 28, 2022 with the General Fund governing 15.0% of that fund balance. The General Fund reports unassigned fund balance totaling \$1,531,781 which is a decrease of \$691,792 from the prior year. The decrease was due to the commitment of \$850,000 for future master plan improvement/capital projects netted with General Fund's revenues exceeding expenditures in the fiscal year. Overall the General Fund saw a decrease of \$416,224 or 14.4% in fund balance after scheduled interfund transfers for capital projects. The decrease in the current fiscal year is due to planned interfund transfers to the Capital Projects Fund.

The Recreation Fund's committed fund balance of \$5,284,576 represents committed to recreation and available for spending at the discretion of the District for recreation purposes. Overall the Recreation Fund saw an increase of \$796,329 or 17.2% in fund balance. The increase in the current fiscal year is due mainly to increased participation in recreation programs combined with many full and part time positions going unfilled during the current year, specifically in Children's Circle.

The Debt Service Fund reports an increase in fund balance of \$65,289 primarily due to the collection of the 5% loss amount automatically applied to the Debt Service levy. Principal and interest payments remained relatively consistent to the prior year, increasing by \$1,160 based on the scheduled repayments.

The Capital Projects Fund's fund balance increased \$579,398 from a fund balance in the prior year of \$6,550,062 to a balance as of February 28, 2023 of \$7,129,460. The District did complete planned projects in the current year including the pier and installation of condenser unit. In addition, work was started on the renovation of the Watts Center along with the crib wall. The District planned a transfer of \$1,957,000 into the Capital Projects Fund. This transfer combined with donations received for Watts and interest income resulted in an excess of revenues over expenditures made on the projects mentioned above.

Fund balance totaling \$909,062 is restricted for use by non-major governmental funds. These funds include liability insurance, retirement funding, special recreation and audit. The usage is restricted to the specific purpose intended and may not be used to fund other undertakings. Special recreation fund balance includes amounts earmarked for capital projects dedicated to providing accessibility to buildings and facilities by individuals with disabilities under the Americans with Disabilities Act (ADA) of 1990.

**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2023**

Budgetary Highlights

The original budget adopted by the Board was amended during the year-ended February 28, 2023. The original budget of the General Fund was \$3,230,497 compared to a final budget of \$2,556,267. This \$674,230 reduction was to reduce expenditures for costs incurred in other funds.

General Fund

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 \$3,338,706, which was \$268,257, or 8.7% over budget. The main reason for the revenues exceeding budget is an increase in interest income due to increases in rates. Property taxes were also higher than expected by 6.8% due to recognition of the levy adjustment for PA 102-0519 in the General Fund. Expenditures were \$2,197,930, which was \$358,337, or 14.0% under budget. Park maintenance expenditures were the main driver for this as the department's expenditures were \$265,899 below what was budgeted. The actual expenditures were lower than budgeted expenditures due to inability to fully staff full and part-time and seasonal positions due in large part to the ongoing labor shortage. The Beach/Boating expenditures were \$64,561 below budget, mainly due to unfilled seasonal and part-time positions.

Capital Asset and Debt Administration

Capital Assets

The District's investment in capital assets for its governmental activities as of February 28, 2023, net of accumulated depreciation, amounts to \$30,129,780, an increase of \$422,718 over that reported as of February 28, 2022. This investment in capital assets includes land, construction in progress, buildings, park improvements, furniture and equipment, and transportation equipment with an individual asset cost in excess of \$10,000, the District's capitalization threshold. The District does not own any infrastructure assets.

The Board of Park Commissioners is committed to providing residents with a diversified system of safe, accessible and well-maintained parks. The District completed previously started projects or began new ones deemed essential in the year-ended February 28, 2023. The District completed reconstruction of the pier and began work on the crib wall and the Watt's renovation. All other capital items completed by the District were considered routine repair and maintenance, or equipment replacements. Future capital monies for 2023/24 have been identified from the Master Plan and include completion of the renovations to the Watts Ice Center, renovations to the Crib/Retaining Wall at the beach and renovation of Lakefront Park. Additional information regarding capital assets can be found in note 3 to the financial statements.

Long-Term Debt

The District's bond rating was upgraded from Aa1 to Aaa by Moody's Investor Service, Inc. in May 2018, and this rating was reaffirmed in August 2020 before the issuance of \$4.355 million in Limited Tax Bonds.

As of February 28, 2023, the Park District has \$6,915,000 in outstanding general obligation debt. The fund balance of the Debt Service Fund increased \$65,289 from the prior year to \$535,690 as of February 28, 2023. Additional information regarding long-term debt can be found in note 3 to the financial statements.

**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2023**

The outstanding debt has continued to decrease the past sixteen 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.

The 2021 equalized assessed valuation of the Park District is \$879,008,836 (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 \$290,000 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 not aware of a major circumstance which could affect its financial health in the near future.

Given the District's healthy fund balance levels, which still remain over 50% in both major funds, the General and Recreation Funds, and the District will continue to be well-prepared to face the future. The Glencoe Park District received the National Recreation and Park Agency's Gold Medal in September 2019 for excellence in park and recreation operations in the United States, and as such, District staff will continue to be leaders in the field, and on the forefront of innovation and change in this world we all now live in.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

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 28, 2022

See Following Page

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GLENCOE PARK DISTRICT, ILLINOIS

Statement of Net Position

February 28, 2023

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 17,684,319
Receivables - Net of Allowances	6,432,877
Due from Other Governments	562,226
Prepays	136,670
Total Current Assets	<u>24,816,092</u>
Noncurrent Assets	
Nondepreciable Capital Assets	4,050,174
Depreciable Capital Assets	40,957,721
Accumulated Depreciation	<u>(14,878,115)</u>
Total Noncurrent Assets	<u>30,129,780</u>
Total Assets	<u>54,945,872</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	1,480,901
Deferred Items - RBP	155,316
Loss on Refunding	<u>186,527</u>
Total Deferred Outflows of Resources	<u>1,822,744</u>
Total Assets and Deferred Outflows of Resources	<u>56,768,616</u>

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

LIABILITIES	<u>Governmental Activities</u>
Current Liabilities	
Accounts Payable	\$ 325,503
Retainage Payable	84,558
Accrued Payroll	83,198
Accrued Interest Payable	51,094
Unearned Revenue	888,695
Compensated Absences Payable	36,085
General Obligation Bonds Payable	1,135,000
Total Current Liabilities	<u>2,604,133</u>
Noncurrent Liabilities	
Compensated Absences Payable	144,339
Total OPEB Liability - RBP	213,350
Net Pension Liability - IMRF	2,598,701
General Obligation Bonds Payable - Net	6,116,598
Total Noncurrent Liabilities	<u>9,072,988</u>
Total Liabilities	<u>11,677,121</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	6,357,142
Deferred Items - IMRF	29,404
Deferred Items - RBP	75,460
Total Deferred Inflows of Resources	<u>6,462,006</u>
Total Liabilities and Deferred Inflows of Resources	<u>18,139,127</u>
NET POSITION	
Net Investment in Capital Assets	25,114,735
Restricted	
Property Tax Levies	
Special Recreation	354,795
Municipal Retirement	267,248
Social Security	98,678
Liability Insurance	132,532
Workers' Compensation	48,608
Audit	7,201
Donations	99,250
Debt Service	484,596
Unrestricted	<u>12,021,846</u>
Total Net Position	<u>38,629,489</u>

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

GLENCOE PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

February 28, 2023

See Following Page

DRAFT

GLENCOE PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

February 28, 2023

	<u>General</u>
ASSETS	
Cash and Investments	\$ 2,528,531
Receivables - Net of Allowances	
Taxes	2,662,357
Accounts	2,324
Interest	315
Due from Other Governments	—
Prepays	<u>21,546</u>
Total Assets	<u><u>5,215,073</u></u>
LIABILITIES	
Accounts Payable	54,706
Retainage Payable	—
Accrued Payroll	30,568
Unearned Revenue	5,680
Total Liabilities	<u>90,954</u>
DEFERRED INFLOWS OF RESOURCES	
Grants	—
Property Taxes	<u>2,645,792</u>
Total Deferred Inflows of Resources	<u>2,645,792</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,736,746</u>
FUND BALANCES	
Nonspendable	21,546
Restricted	—
Committed	850,000
Assigned	75,000
Unassigned	<u>1,531,781</u>
Total Fund Balances	<u>2,478,327</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>5,215,073</u></u>

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

Special Revenue Recreation	Debt Service	Capital Projects	Nonmajor	Totals
6,415,986	524,776	7,274,385	940,641	17,684,319
1,198,984	1,087,791	—	1,452,598	6,401,730
516	—	—	—	2,840
11,983	1,023	13,728	1,258	28,307
—	—	562,226	—	562,226
39,487	—	37,469	38,168	136,670
<u>7,666,956</u>	<u>1,613,590</u>	<u>7,887,808</u>	<u>2,432,665</u>	<u>24,816,092</u>
117,443	—	111,564	41,790	325,503
—	—	84,558	—	84,558
52,435	—	—	195	83,198
883,015	—	—	—	888,695
<u>1,052,893</u>	<u>—</u>	<u>196,122</u>	<u>41,985</u>	<u>1,381,954</u>
—	—	562,226	—	562,226
1,190,000	1,077,900	—	1,443,450	6,357,142
1,190,000	1,077,900	562,226	1,443,450	6,919,368
<u>2,242,893</u>	<u>1,077,900</u>	<u>758,348</u>	<u>1,485,435</u>	<u>8,301,322</u>
39,487	—	37,469	38,168	136,670
—	535,690	99,250	909,062	1,544,002
5,284,576	—	—	—	6,134,576
100,000	—	6,992,741	—	7,167,741
—	—	—	—	1,531,781
<u>5,424,063</u>	<u>535,690</u>	<u>7,129,460</u>	<u>947,230</u>	<u>16,514,770</u>
<u>7,666,956</u>	<u>1,613,590</u>	<u>7,887,808</u>	<u>2,432,665</u>	<u>24,816,092</u>

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

GLENCOE PARK DISTRICT, ILLINOIS

**Reconciliation of the Total Governmental Fund Balance to the
Statement of Net Position - Governmental Activities
February 28, 2023**

Total Governmental Fund Balances	\$ 16,514,770
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.	30,129,780
Revenue that is deferred in the funds financial statement because it is not available and recognized as revenue in the government-wide financial statements.	562,226
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	1,451,497
Deferred Items - RBP	79,856
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(180,424)
Net Pension Liability - IMRF	(2,598,701)
Total OPEB Liability - RBP	(213,350)
General Obligation Bonds Payable - Net	(7,251,598)
Unamortized Loss on Refunding	186,527
Accrued Interest Payable	(51,094)
Net Position of Governmental Activities	<u>38,629,489</u>

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 28, 2023**

See Following Page

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GLENCOE PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended February 28, 2023

	<u>General</u>
Revenues	
Taxes	\$ 2,408,071
Intergovernmental	—
Charges for Services	761,285
Grants and Donations	20,611
Interest	106,093
Miscellaneous	42,646
Total Revenues	<u>3,338,706</u>
Expenditures	
Recreation	2,065,733
Capital Outlay	132,197
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	<u>2,197,930</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,140,776</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	<u>(1,557,000)</u>
	<u>(1,557,000)</u>
Net Change in Fund Balances	(416,224)
Fund Balances - Beginning	<u>2,894,551</u>
Fund Balances - Ending	<u><u>2,478,327</u></u>

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

Special Revenue Recreation	Debt Service	Capital Projects	Nonmajor	Totals
1,245,638	1,371,653	—	1,267,079	6,292,441
89,418	—	—	8,493	97,911
6,196,208	—	—	—	6,957,493
64,395	—	114,000	—	199,006
106,424	12,278	139,189	11,495	375,479
35,707	—	117,535	10,536	206,424
7,737,790	1,383,931	370,724	1,297,603	14,128,754
6,496,443	—	—	1,067,468	9,629,644
45,018	—	1,748,326	46,800	1,972,341
—	1,095,000	—	—	1,095,000
—	223,642	—	—	223,642
6,541,461	1,318,642	1,748,326	1,114,268	12,920,627
1,196,329	65,289	(1,377,602)	183,335	1,208,127
—	—	1,957,000	—	1,957,000
(400,000)	—	—	—	(1,957,000)
(400,000)	—	1,957,000	—	—
796,329	65,289	579,398	183,335	1,208,127
4,627,734	470,401	6,550,062	763,895	15,306,643
5,424,063	535,690	7,129,460	947,230	16,514,770

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 of the
Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended February 28, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ 1,208,127

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	1,637,650
Depreciation Expense	(1,214,932)
Disposals - Cost	(25,611)
Disposals - Accumulated Depreciation	25,611

Some revenues not collected as of the year end are not considered available revenues
in the governmental funds. These are the amounts that were not considered
available in the current year.

468,972

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

Change in Deferred Items - IMRF	3,235,305
Change in Deferred Items - RBP	(63,747)

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

Change in Compensated Absences Payable	(38,154)
Change in Net Pension Liability - IMRF	(3,270,840)
Change in Total OPEB Liability - RBP	78,620
Retirement of Debt	1,095,000
Amortization of Bond Premium	58,320
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.

10,237

Changes in Net Position of Governmental Activities

3,142,382

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Glencoe Park District, Illinois (the District) 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, and general administration are all classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is (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 (culture and recreation, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, certain intergovernmental revenues, interest, 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, charges for services, interest, etc.).

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.

Notes to the Financial Statements

February 28, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

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 balance/net position, revenues and expenditures/expenses. The District's funds are all governmental funds. 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 governmental funds combined.

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

Governmental Funds

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

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

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 seven 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.

Notes to the Financial Statements

February 28, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, 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.

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. 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 28, 2023

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. Such amount are offset by nonspendable fund balance in the fund financial statements.

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.

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

Notes to the Financial Statements

February 28, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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.

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.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

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, debt service, and capital projects funds. Project-length financial plans are adopted for all capital project funds.

By December, all departments of the District submit their budget requests to the Finance Department 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.

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.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

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. The District had one budget amendment during the year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN AN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget, but not over the appropriation, for the fiscal year:

<u>Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Appropriation</u>
Social Security	\$ 307,000	318,021	370,000

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, the Illinois Park District Liquid Asset Fund, and the Illinois Public Reserves Investment Management Trust.

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

The Illinois Park District Liquid Asset Fund (IPDLAF) allows Illinois Park District, forest preserves and joint recreational programs to pool their funds for investment purposes. The IPDLAF is not registered with the SEC as an investment company. Investments in the IPDLAF 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 28, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

At year-end, the carrying amount of the District's deposits totaled \$1,098,425 and the bank balances totaled \$1,410,052. Additionally, at year-end, the District has \$5,219,783 invested in the Illinois Funds, \$3,916,888 invested in the IPDLAF, and \$7,449,223 invested in IPRIME, which all have an average maturity of less than one year.

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

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, the IPDLAF, and IPRIME 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).

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, the IPDLAF, and IPRIME are not subject to custodial credit risk.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2022 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.

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,718,954	—	—	2,718,954
Construction in Progress	385,384	1,032,313	86,477	1,331,220
	<u>3,104,338</u>	<u>1,032,313</u>	<u>86,477</u>	<u>4,050,174</u>
Depreciable Capital Assets				
Building	25,162,285	490,353	—	25,652,638
Improvements	11,076,074	—	—	11,076,074
Furniture and Equipment	4,053,159	201,461	25,611	4,229,009
	<u>40,291,518</u>	<u>691,814</u>	<u>25,611</u>	<u>40,957,721</u>
Less Accumulated Depreciation				
Building	7,950,343	556,460	—	8,506,803
Improvements	3,837,960	411,645	—	4,249,605
Furniture and Equipment	1,900,491	246,827	25,611	2,121,707
	<u>13,688,794</u>	<u>1,214,932</u>	<u>25,611</u>	<u>14,878,115</u>
Total Net Depreciable Capital Assets	<u>26,602,724</u>	<u>(523,118)</u>	<u>—</u>	<u>26,079,606</u>
Total Net Capital Assets	<u>29,707,062</u>	<u>509,195</u>	<u>86,477</u>	<u>30,129,780</u>

Depreciation expense of \$1,214,932 was charged to the recreation function.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
Capital Projects	General	\$ 1,557,000
Capital Projects	Recreation	400,000
		<u>1,957,000</u>

Transfers are to 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.

LONG-TERM DEBT

General Obligation Bonds

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

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
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	Debt Service	\$ 3,825,000	—	905,000	2,920,000
General Obligation Limited Tax Park Bonds of 2020 - Due in annual installments of \$170,000 to \$275,000 plus interest at 2.00% to 3.00% through December 1, 2039.	Debt Service	4,185,000	—	190,000	3,995,000
		<u>8,010,000</u>	<u>—</u>	<u>1,095,000</u>	<u>6,915,000</u>

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

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
Governmental Activities					
Compensated Absences	\$ 142,270	76,308	38,154	180,424	36,085
Net Pension Liability/(Asset) - IMRF	(672,139)	3,270,840	—	2,598,701	—
Total OPEB Liability - RBP	291,970	—	78,620	213,350	—
General Obligation Bonds	8,010,000	—	1,095,000	6,915,000	1,135,000
Plus: Unamortized Premium	394,918	—	58,320	336,598	—
	<u>8,167,019</u>	<u>3,347,148</u>	<u>1,270,094</u>	<u>10,244,073</u>	<u>1,171,085</u>

For the governmental activities, the compensated absences, the net pension liability/(asset) 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.

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."

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin - Continued

Assessed Valuation - 2021	<u>\$ 879,008,836</u>
Legal Debt Limit - 2.875% of Assessed Value	25,271,504
Amount of Debt Applicable to Limit	<u>6,915,000</u>
Legal Debt Margin	<u>18,356,504</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	5,054,301
Amount of Debt Applicable to Debt Limit	<u>3,995,000</u>
Non-Referendum Legal Debt Margin	<u>1,059,301</u>

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
2024	\$ 1,135,000	182,900
2025	1,175,000	139,450
2026	1,210,000	104,200
2027	210,000	67,900
2028	215,000	63,700
2029	220,000	59,400
2030	225,000	55,000
2031	230,000	50,500
2032	235,000	45,900
2033	240,000	41,200
2034	245,000	36,400
2035	250,000	31,500
2036	255,000	26,500
2037	260,000	21,400
2038	265,000	16,200
2039	270,000	10,900
2040	275,000	5,500
Totals	<u>6,915,000</u>	<u>958,550</u>

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of February 28, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 30,129,780
Plus:	
Unamortized Loss on Refunding	186,527
Unspent Bond Proceeds	2,246,148
Less Capital Related Debt:	
Accounts Payable	(111,564)
Retainage Payable	(84,558)
General Obligation Refunding Bonds of 2020	(3,995,000)
General Obligation Refunding Bonds of 2015	(2,920,000)
Unamortized Premium	<u>(336,598)</u>
Net Investment in Capital Assets	<u>25,114,735</u>

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.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

Minimum Fund Balance Policy. The District's fund balance policy states that the General and Recreation Funds 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 District's policy states that the remaining special revenue funds should maintain a minimum restricted fund balance equal to three months of budgeted operating expenditures and the debt service fund maintain a balance equal to 1.8 to three months.

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	\$ 21,546	39,487	—	37,469	38,168	136,670
Restricted						
Property Tax Levies						
Special Recreation	—	—	—	—	354,795	354,795
Municipal Retirement	—	—	—	—	267,248	267,248
Social Security	—	—	—	—	98,678	98,678
Liability Insurance	—	—	—	—	132,532	132,532
Workers' Compensation	—	—	—	—	48,608	48,608
Audit	—	—	—	—	7,201	7,201
Donations	—	—	—	99,250	—	99,250
Debt Service	—	—	535,690	—	—	535,690
	—	—	535,690	99,250	909,062	1,544,002
Committed						
Future Capital	850,000	550,000	—	—	—	1,400,000
Recreation	—	4,734,576	—	—	—	4,734,576
	850,000	5,284,576	—	—	—	6,134,576
Assigned						
Employee Benefits	75,000	100,000	—	—	—	175,000
Capital Projects	—	—	—	6,992,741	—	6,992,741
	75,000	100,000	—	6,992,741	—	7,167,741
Unassigned	1,531,781	—	—	—	—	1,531,781
Total Fund Balances	2,478,327	5,424,063	535,690	7,129,460	947,230	16,514,770

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 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 as of January 1, 2022 to January 1, 2023:

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	\$100,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$50,000,000/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	\$1,000	Included	\$25,000,000
Tax Revenue Interruption	\$1,000	\$1,000,000	\$3,000,000/Reported Values
			\$1,000,000/Non-Reported Values
Business Interruption, Rental Income	\$1,000		\$100,000,000/Reported Values
			\$500,000/\$2,500,000/Non-Reported Values
Off Premises 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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
LIABILITY			
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
Communicable Disease	\$1,000/\$5,000	\$5,000,000	\$250,000/Claim/Aggregate
			\$5,000,000 Aggregate All Members
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			\$1,000,000 Aggregate Policy Limit
Outbreak Suspension	24 Hours	N/A	\$5,000/\$25,000/Day All Locations
			\$150,000/\$500,000 Aggregate
Workplace Violence Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum
Fungus Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum
INFORMATION SECURITY AND PRIVACY INSURANCE WITH ELECTRONIC MEDIA			
LIABILITY COVERAGE			
Breach Response	\$1,000	\$50,000	\$500,000/Occurrence/\$1,000,000 Annual Aggregate
Business Interruption due to			
Business Interruption due to			
System Failure	8 Hours	\$50,000	\$500,000/Occurrence/Annual Aggregate
Dependent Business Loss due to			
Liability	\$1,000	\$50,000	\$2,000,000/Occurrence/Annual Aggregate
eCrime	\$1,000	\$50,000	\$75,000/Occurrence/Annual Aggregate
Criminal Reward	\$1,000	\$50,000	\$25,000/Occurrence/Annual Aggregate
DEADLY WEAPON RESPONSE			
Liability	\$1,000	\$9,000	\$500,000/Occurrence/\$2,500,000 Annual Aggregate
First Party Property	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Crisis Management Services	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Counseling/Funeral Expenses	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Medical Expenses	\$1,000	\$9,000	\$25,000/person/\$500,000 Annual Aggregate
AD&D	\$1,000	\$9,000	\$50,000/person/\$500,000 Annual Aggregate
VOLUNTEER MEDICAL ACCIDENT			
Volunteer Medical Accident	None	\$5,000	\$5,000 Medical Expense Excess of any other
			Collectible Insurance

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Coverage	Member Deductible	PDRMA Self- Insured Retention	Limits
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.

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, 2021 and the statement of revenues and expenses for the period ending December 31, 2021. The District’s portion of the overall equity of the pool is 0.888% or \$507,146.

Assets	\$ 77,156,496
Deferred Outflows of Resources - Pension	871,829
Liabilities	19,465,811
Deferred Inflows of Resources - Pension	1,466,716
Total Net Position	57,095,798
Operating Revenues	17,390,850
Nonoperating Revenues	2,635,445
Expenditures	19,688,616

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Since 96.36% 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 May 1, 2015, 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 \$300,000. Until January 1, 2001 the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

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, 2021 and the statement of revenues and expenses for the period ending December 31, 2021.

Assets	\$ 30,099,639
Deferred Outflows of Resources - Pensions	373,641
Liabilities	4,502,442
Deferred Inflows of Resources - Pension	628,592
Total Net Position	25,342,246
Operating Revenues	32,172,095
Nonoperating Revenues	58,241
Expenditures	31,205,267

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.

NOTE 4 - OTHER INFORMATION - Continued

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 or state of Illinois. 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.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

Plan Administration. All 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.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

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

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

Inactive Plan Members Currently Receiving Benefits	60
Inactive Plan Members Entitled to but not yet Receiving Benefits	157
Active Plan Members	<u>70</u>
Total	<u><u>287</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended February 28, 2023, the District's contribution was 10.03% of covered payroll.

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

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

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

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

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

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 4,520,636	2,598,701	1,099,073

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

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/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ Asset (A) - (B)
Balances at December 31, 2021	\$ 17,494,015	18,166,154	(672,139)
Changes for the Year:			
Service Cost	284,550	—	284,550
Interest on the Total Pension Liability	1,242,107	—	1,242,107
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	49,717	—	49,717
Changes of Assumptions	—	—	—
Contributions - Employer	—	352,353	(352,353)
Contributions - Employees	—	151,877	(151,877)
Net Investment Income	—	(2,250,966)	2,250,966
Benefit Payments, Including Refunds of Employee Contributions	(1,007,549)	(1,007,549)	—
Other (Net Transfer)	—	52,270	(52,270)
Net Changes	568,825	(2,702,015)	3,270,840
Balances at December 31, 2022	18,062,840	15,464,139	2,598,701

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

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

For the year ended February 28, 2023, the District recognized pension expense of \$384,566. At February 28, 2023, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 142,589	(10,480)	132,109
Change in Assumptions	—	(18,924)	(18,924)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,290,291	—	1,290,291
	<u>1,432,880</u>	<u>(29,404)</u>	<u>1,403,476</u>
Pension Contributions Made Subsequent to the Measurement Date	48,021	—	48,021
Total Deferred Amounts Related to IMRF	<u>1,480,901</u>	<u>(29,404)</u>	<u>1,451,497</u>

\$48,021 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, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 30,507
2025	246,475
2026	416,160
2027	710,334
2028	—
Thereafter	<u>—</u>
Total	<u>1,403,476</u>

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, District's Retiree Benefit 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 healthcare, dental, and vision benefits for retirees and their dependents. Retirees and spousal/dependent may continue these benefits through COBRA provisions until the Medicare age. Retirees may not continue on the healthcare plan once Medicare eligible.

Plan Membership. As of September 30, 2022, 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>36</u>
Total	<u>39</u>

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2022, and was determined by an actuarial valuation as of February 28, 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the February 28, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.89% to 9.85%
Discount Rate	4.02%
Healthcare Cost Trend Rates	Medical 6.00% graded to 4.50% over 15 years and Prescription Drug 8.00% graded to 4.50 over 14 years
Retirees' Share of Benefit-Related	100% of projected health insurance premiums for retirees

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Discount rates are based on the General Obligation Municipal Bond Rate as of September 30, 2021.

Mortality rates are based on the Pub-2010 General Healthy Retiree Headcount-Weighted Below-Median Income Mortality Tables adjusted by 106% for males and 105% for females projected generationally using Scale MP-2020.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at February 28, 2022	\$ 291,970
Changes for the Year:	
Service Cost	9,147
Interest on the Total OPEB Liability	6,334
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(11,871)
Changes of Assumptions or Other Inputs	(40,331)
Benefit Payments	(41,899)
Net Changes	(78,620)
Balance at February 28, 2023	213,350

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 4.02%, while the prior valuation used 2.26%. The following presents 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 (3.02%)	Current Discount Rate (4.02%)	1% Increase (5.02%)
Total OPEB Liability	\$ 223,910	213,350	203,602

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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	\$ 202,262	213,350	226,256

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

For the year ended February 28, 2023, the District recognized OPEB revenue of \$27,026. At February 28, 2023, 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	\$ 154,808	(10,790)	144,018
Change in Assumptions	508	(64,670)	(64,162)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Expenses to be Recognized in Future Periods	155,316	(75,460)	79,856
OPEB Contributions Made Subsequent to the Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	155,316	(75,460)	79,856

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2023

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 - Continued

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
2024	\$ 11,552
2025	11,552
2026	11,552
2027	11,552
2028	11,552
Thereafter	<u>22,096</u>
Total	<u><u>79,856</u></u>

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 \$121,246 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 1221 County Line Road, Highland Park, IL 60035.

REQUIRED SUPPLEMENTARY INFORMATION

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

- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability
Retiree Benefit Plan
- Budgetary Comparison Schedules - Major Funds
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
Schedule of Employer Contributions
February 28, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 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%
2021	374,838	374,838	—	3,077,103	12.18%
2022	370,265	370,265	—	3,187,079	11.62%
2023	349,031	349,031	—	3,479,960	10.03%

Notes to the Required Supplementary Information:

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

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

GLENCOE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

February 28, 2023

	<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	(519,793)
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)	(104,782)
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/(Asset)	 <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/(Asset) 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	12/31/2020	12/31/2021	12/31/2022
232,150	232,481	224,541	278,448	291,553	259,854	284,550
997,065	1,053,425	1,064,362	1,091,707	1,152,592	1,182,941	1,242,107
—	—	—	—	—	—	—
192,283	(50,526)	(140,729)	206,447	(68,293)	299,782	49,717
(48,261)	(395,727)	392,398	—	(123,327)	—	—
(652,212)	(698,442)	(681,278)	(720,703)	(766,008)	(870,132)	(1,007,549)
721,025	141,211	859,294	855,899	486,517	872,445	568,825
13,557,624	14,278,649	14,419,860	15,279,154	16,135,053	16,621,570	17,494,015
14,278,649	14,419,860	15,279,154	16,135,053	16,621,570	17,494,015	18,062,840
298,076	332,653	383,367	368,506	372,624	395,215	352,353
99,655	104,901	121,064	136,822	138,033	150,209	151,877
724,606	2,010,611	(668,469)	2,210,749	2,016,230	2,608,232	(2,250,966)
(652,212)	(698,442)	(681,278)	(720,703)	(766,008)	(870,132)	(1,007,549)
153,827	(204,393)	(13,912)	121,640	(127,954)	64,654	52,270
623,952	1,545,330	(859,228)	2,117,014	1,632,925	2,348,178	(2,702,015)
10,757,983	11,381,935	12,927,265	12,068,037	14,185,051	15,817,976	18,166,154
11,381,935	12,927,265	12,068,037	14,185,051	15,817,976	18,166,154	15,464,139
2,896,714	1,492,595	3,211,117	1,950,002	803,594	(672,139)	2,598,701
79.71%	89.65%	78.98%	87.91%	95.17%	103.84%	85.61%
2,214,536	2,331,141	2,690,299	3,040,483	3,036,870	3,337,975	3,375,023
130.80%	64.03%	119.36%	64.13%	26.46%	(20.14%)	77.00%

GLENCOE PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

February 28, 2023

	2/28/2019	2/29/2020	2/28/2021	2/28/2022	2/28/2023
Total OPEB Liability					
Service Cost	\$ 7,765	7,320	9,629	9,315	9,147
Interest	7,198	7,672	6,445	4,218	6,334
Change in Benefit Terms	—	—	—	—	—
Differences Between Expected and Actual Experience	—	74,804	1,051	132,620	(11,871)
Change of Assumptions or Other Inputs	(4,205)	816	(22,565)	(11,564)	(40,331)
Benefit Payments	(23,684)	(25,342)	(43,302)	(48,037)	(41,899)
Net Change in Total OPEB Liability	(12,926)	65,270	(48,742)	86,552	(78,620)
Total OPEB Liability - Beginning	201,816	188,890	254,160	205,418	291,970
Total OPEB Liability - Ending	188,890	254,160	205,418	291,970	213,350
Covered-Employee Payroll	\$ 1,943,236	2,148,654	2,144,137	2,224,466	2,232,778
Total OPEB Liability as a Percentage of Covered-Employee Payroll	9.72%	11.83%	9.58%	13.13%	9.56%

Notes:

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

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

Changes of Assumptions.

2019 - Changes in assumptions related to a change in the discount rate used from 3.64% to 4.18%.

2020 - Changes in assumptions related to a change in the discount rate used from 4.18% to 2.66%.

2021 - Changes in assumptions related to a change in the discount rate used from 2.66% to 2.21%.

2022 - Changes in assumptions related to a change in the discount rate used from 2.21% to 2.26%.

2023 - Changes in assumptions related to a change in the discount rate used from 2.26% to 4.02%.

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

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

For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,255,000	2,255,000	2,408,071
Charges for Services			
Watts Ice Center	245,967	245,967	256,195
Beach/Boating	560,352	560,352	499,002
Rentals	5,000	5,000	6,088
Grants and Donations	—	—	20,611
Interest	500	500	106,093
Miscellaneous	3,630	3,630	42,646
Total Revenues	<u>3,070,449</u>	<u>3,070,449</u>	<u>3,338,706</u>
Expenditures			
Recreation			
General and Administrative	674,230	—	—
Park Maintenance	1,588,894	1,588,894	1,322,995
Watts Ice Center	328,582	328,582	315,758
Beach/Boating Beach	491,541	491,541	426,980
Capital Outlay	147,250	147,250	132,197
Total Expenditures	<u>3,230,497</u>	<u>2,556,267</u>	<u>2,197,930</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(160,048)	514,182	1,140,776
Other Financing (Uses)			
Transfers Out	<u>(1,557,000)</u>	<u>(1,557,000)</u>	<u>(1,557,000)</u>
Net Change In Fund Balance	<u>(1,717,048)</u>	<u>(1,042,818)</u>	<u>(416,224)</u>
Fund Balance - Beginning			<u>2,894,551</u>
Fund Balance - Ending			<u>2,478,327</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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,234,000	1,234,000	1,245,638
Intergovernmental			
Personal Property Replacement Taxes	36,781	36,781	89,418
Charges for Services			
Program Fees			
Recreation	3,668,825	3,668,825	4,136,706
Children's Circle Department	1,907,912	1,907,912	1,896,841
Fitness	45,330	45,330	62,085
Rentals	92,153	92,153	100,576
Grants and Donations	—	—	64,395
Interest	500	500	106,424
Miscellaneous	5,860	5,860	35,707
Total Revenues	<u>6,991,361</u>	<u>6,991,361</u>	<u>7,737,790</u>
Expenditures			
Recreation			
Recreation Department			
Administrative	1,921,596	2,562,667	2,400,710
Recreation Program	2,459,250	2,459,250	2,569,176
Children's Circle Department	1,752,783	1,785,942	1,473,658
Fitness Center Department	51,387	51,387	52,899
Capital Outlay	14,800	14,800	45,018
Total Expenditures	<u>6,199,816</u>	<u>6,874,046</u>	<u>6,541,461</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	791,545	117,315	1,196,329
Other Financing (Uses)			
Transfers Out	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>
Net Change in Fund Balance	<u>391,545</u>	<u>(282,685)</u>	796,329
Fund Balance - Beginning			<u>4,627,734</u>
Fund Balance - Ending			<u>5,424,063</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
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than 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 the Illinois Municipal Retirement Fund.

Social Security Fund

The Social 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.

INDIVIDUAL FUND DESCRIPTIONS

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.

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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation			
General and Administrative			
Personnel Services			
Salaries	\$ 674,722	674,722	695,451
Wages - Part-Time Operations	33,306	33,306	19,982
Insurance Buy-Out	15,300	15,300	6,649
	<u>723,328</u>	<u>723,328</u>	<u>722,082</u>
Contractual Services			
Telephone	27,500	27,500	22,040
Postage	3,500	3,500	2,563
Legal Services	30,000	30,000	20,871
Legal Notices	1,226	1,226	3,463
Consulting Services	3,000	3,000	750
Conferences/Training/Officials Expenditures	17,835	17,835	9,424
Mileage Reimbursement	6,900	6,900	7,513
Officials/Meeting Expenditures	15,300	15,300	11,424
Repairs to Equipment	1,000	1,000	—
Maintenance Service	122,225	122,225	109,588
Printing and Advertising	1,000	1,000	1,010
Equipment Rental	1,000	1,000	1,217
	<u>230,486</u>	<u>230,486</u>	<u>189,863</u>
Commodities			
Office Supplies	10,000	10,000	6,166
Books and Subscriptions	1,112	1,112	590
Computer Programs	2,550	2,550	3,866
General Supplies	2,700	2,700	3,322
Staff Training	2,000	2,000	3,141
Equipment - Office	6,800	6,800	341
	<u>25,162</u>	<u>25,162</u>	<u>17,426</u>
Fixed Charges and Obligations			
Health Insurance	107,505	107,505	137,094
Dues and Memberships	11,840	11,840	12,412
HSA Contributions	5,475	5,475	6,011
	<u>124,820</u>	<u>124,820</u>	<u>155,517</u>

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
General and Administrative - Continued			
Contingency	\$ 1,500	1,500	—
Total General and Administrative before Allocation	1,105,296	1,105,296	1,084,888
Less: Costs Charged to Other Departments/Funds	(431,066)	(1,105,296)	(1,084,888)
Total General and Administrative	674,230	—	—
Park Maintenance			
Personnel Services			
Salaries - Park Maintenance	397,874	397,874	324,671
Wages - Part-Time Seasonal/Operations	64,758	64,758	20,226
	462,632	462,632	344,897
Contractual Services			
Insurance	—	—	4,943
Telephone	2,580	2,580	2,620
Gas/Fuel	6,700	6,700	8,595
Electricity	11,700	11,700	11,222
Water	54,406	54,406	34,049
Legal Notices	250	250	530
Conferences/Training	9,110	9,110	4,689
Mileage Reimbursement	1,500	1,500	—
Licenses	5,100	5,100	3,210
Shared Services - Contractual	16,770	16,770	14,988
Horticulture/Landscaping	192,562	192,562	200,002
Maintenance Service	44,944	44,944	29,640
Repairs to Equipment	6,500	6,500	3,937
Repairs to Building	4,000	4,000	5,260
Disposal Charges	26,500	26,500	24,558
Printing and Advertising	750	750	—
Equipment Rental	8,000	8,000	4,978
	391,372	391,372	353,221

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Park Maintenance - Continued			
Commodities			
Office Supplies	\$ 1,300	1,300	783
Supplies - Maintenance/Custodial	161,150	161,150	147,071
Supplies - General	1,700	1,700	1,937
Supplies - Uniforms	4,070	4,070	4,399
Supplies - Staff Recognition	950	950	1,137
Supplies - First Aid	1,900	1,900	1,891
Repair - Equipment Parts	9,000	9,000	8,627
Shared Services - Fleet Supplies	12,000	12,000	11,416
Gasoline and Lubricants	12,500	12,500	13,867
	<u>204,570</u>	<u>204,570</u>	<u>191,128</u>
Fixed Charges and Obligations			
Health Insurance	215,500	215,500	114,129
HSA Contributions	3,650	3,650	536
Dues and Memberships	1,437	1,437	2,025
Total Fixed Charges and Obligations	<u>220,587</u>	<u>220,587</u>	<u>116,690</u>
Contingency	250	250	5,515
General and Administrative	309,483	309,483	303,768
Miscellaneous	—	—	7,776
Total Park Maintenance	<u>1,588,894</u>	<u>1,588,894</u>	<u>1,322,995</u>

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Watts Ice Center			
Personnel Services			
Salaries - Management/Recreation	\$ 45,200	45,200	47,238
Salaries - Park Maintenance	25,043	25,043	25,044
Salaries - Custodial	11,146	11,146	11,274
Wages - Part-Time Operations	49,854	49,854	45,234
Insurance Buy-Out	3,000	3,000	2,560
	<u>134,243</u>	<u>134,243</u>	<u>131,350</u>
Contractual Services			
Telephone	3,760	3,760	3,614
Gas/Fuel	5,600	5,600	6,969
Electricity	44,000	44,000	51,864
Water	9,550	9,550	10,418
Postage	500	500	—
Special Event/Passholder	3,000	3,000	2,324
Credit Card Service Fees	2,000	2,000	1,993
Conferences/Training	—	—	70
Maintenance Services	45,492	45,492	19,009
Repairs - Equipment	—	—	1,629
Repairs - Building	2,500	2,500	4,757
Disposal Charges	1,500	1,500	2,950
Printing	3,000	3,000	4,128
Equipment Rental	600	600	140
	<u>121,502</u>	<u>121,502</u>	<u>109,865</u>
Commodities			
Office Supplies	800	800	347
Supplies - Maint/Custodial	3,100	3,100	3,159
Supplies - Refrigeration	5,000	5,000	3,031
Supplies - Special Event	600	600	852
Supplies - Ice Making	4,500	4,500	4,506
Supplies - Boards/Glass	1,000	1,000	353
Supplies - Zamboni	2,700	2,700	1,971

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Watts Ice Center - Continued			
Commodities - Continued			
Supplies - General	\$ 1,500	1,500	1,946
Supplies - Uniforms	1,200	1,200	838
Supplies - Staff Recognition	300	300	27
Supplies - First Aid	500	500	327
Supplies - Construction	1,000	1,000	159
Supplies - Hardware	450	450	15
Supplies - Paint	300	300	392
Supplies - Electrical	275	275	251
Supplies - Salt	850	850	235
Supplies - Plumbing	250	250	174
Supplies - Hand Tools	300	300	211
Repair - Equipment Parts	750	750	61
Repair - Building Parts	—	—	79
Resale - Concession/Merchandise	400	400	450
Gasoline and Lubricants	2,600	2,600	2,217
	<u>28,375</u>	<u>28,375</u>	<u>21,601</u>
Contingency	250	250	9,545
General and Administrative	<u>44,212</u>	<u>44,212</u>	<u>43,397</u>
Total Watts Ice Center	<u>328,582</u>	<u>328,582</u>	<u>315,758</u>

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Beach/Boating Beach			
Personnel Services			
Salaries - Management/Recreation	\$ 116,116	116,116	118,753
Salaries - Park Maintenance	36,189	36,189	36,444
Salaries - Custodial	25,043	25,043	25,044
Wages - Part-Time Seasonal Maintenance	15,950	15,950	4,197
Wages - Part-Time Beach Operations	9,995	9,995	4,212
Wages - Part-Time Manager	16,958	16,958	15,441
Wages - Part-Time Lifeguards	29,575	29,575	24,680
Wages - Part-Time Attendants	23,205	23,205	19,112
Wages - Part-Time Cart Driver	6,000	6,000	6,588
Wages - Part-Time Harbor Master	28,179	28,179	11,754
Insurance Buy-Out	7,400	7,400	1,456
	<u>314,610</u>	<u>314,610</u>	<u>267,681</u>
Contractual Services			
Telephone	3,420	3,420	2,707
Gas/Fuel	550	550	503
Electricity	8,100	8,100	6,354
Water	10,265	10,265	8,822
Postage	200	200	—
Conferences/Training	2,300	2,300	1,880
Maintenance Service	2,560	2,560	1,560
Repairs - Equipment	6,650	6,650	336
Disposal Charges	5,700	5,700	3,086
Daily Water Testing Services	1,800	1,800	1,850
Printing and Advertising	5,700	5,700	3,383
Credit Card Service Charge	5,000	5,000	3,096
Mileage Reimbursement	150	150	—
Equipment Rental	3,680	3,680	3,180
Special Event/Passholder	3,000	3,000	2,300
	<u>59,075</u>	<u>59,075</u>	<u>39,057</u>

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Beach/Boating Beach - Continued			
Commodities			
Office Supplies	\$ 765	765	237
Supplies - Maintenance/Custodial	3,250	3,250	3,250
Supplies - General	10,900	10,900	8,970
Supplies - Uniforms	5,300	5,300	3,506
Supplies - Staff Recognition	1,000	1,000	261
Supplies - First Aid	1,400	1,400	1,128
Supplies - Equipment Parts	4,600	4,600	3,885
Supplies - Building Parts	500	500	54
Gasoline/Lubricants/Propane	1,350	1,350	1,672
Supplies - Construction	5,400	5,400	3,286
Supplies - Hardware	950	950	448
Supplies - Paint	1,425	1,425	877
Supplies - Electrical/Bulbs	450	450	723
Supplies - Plumbing	2,000	2,000	840
Supplies - Power Tools	395	395	79
Supplies - Hand Tools	300	300	65
	<u>39,985</u>	<u>39,985</u>	<u>29,281</u>
Fixed Charges and Obligations			
Health Insurance	—	—	15,019
Contingency	500	500	—
General and Administrative	77,371	77,371	75,942
Total Beach/Boating Beach	<u>491,541</u>	<u>491,541</u>	<u>426,980</u>
Total Recreation	<u>3,083,247</u>	<u>2,409,017</u>	<u>2,065,733</u>

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Capital Outlay			
Park Maintenance			
Building Improvements	\$ 2,000	2,000	2,941
Equipment - Building	8,000	8,000	9,934
Equipment - Maintenance	10,000	10,000	10,407
Equipment - Recreation	15,600	15,600	3,867
Pavement and Site Development	69,400	69,400	63,444
Watts Ice Center			
Equipment - General	1,000	1,000	1,392
Equipment - Building	—	—	12,081
Equipment - Recreation	5,000	5,000	3,715
Building Improvements	3,500	3,500	2,810
Beach/Boating Beach			
Equipment - General	3,600	3,600	2,778
Equipment - Recreation	6,200	6,200	4,842
Building Improvements	9,700	9,700	989
Landscaping and Grading	13,250	13,250	12,997
Total Capital Outlay	147,250	147,250	132,197
Total Expenditures	3,230,497	2,556,267	2,197,930

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual
 For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation			
Recreation Department			
Administrative			
Personnel Services			
Salaries - Management/Recreation	\$ 493,484	493,484	484,547
Salaries - Park Maintenance	25,043	25,043	25,044
Salaries - Custodial	214,851	214,851	227,954
Wages - Part-Time Custodial	100,254	100,254	61,082
Wages - Part-Time Office/Attendants	98,291	98,291	43,482
Insurance Buy-Out	15,300	15,300	9,100
	<u>947,223</u>	<u>947,223</u>	<u>851,209</u>
Contractual Services			
Telephone	48,195	48,195	37,498
Gas/Fuel	47,500	47,500	51,418
Electricity	114,000	114,000	144,554
Water	7,420	7,420	4,269
Postage	4,750	4,750	2,461
Rental of Equipment	500	500	206
Credit Card fees	145,000	145,000	174,587
Consulting	20,000	20,000	16,805
Conferences/Training/Officials Expenditures	22,075	22,075	14,612
Mileage Reimbursement	500	500	39
Maintenance Service	123,505	123,505	114,803
Repairs to Equipment	16,000	16,000	15,209
Repairs to Building	27,500	27,500	26,630
Disposal	4,440	4,440	8,396
Printing and Advertising	53,248	53,248	55,582
Photography	6,200	6,200	7,441
Publicist Fees	2,000	2,000	2,520
	<u>642,833</u>	<u>642,833</u>	<u>677,030</u>
Commodities			
Office Supplies	10,750	10,750	4,392
Supplies - Recreation	7,440	7,440	7,148
Supplies - Computer Programs	11,100	11,100	6,508
Supplies - Custodial/Cleaning	22,500	22,500	23,825

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual - Continued
 For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Recreation Department - Continued			
Administrative - Continued			
Commodities - Continued			
General Supplies	\$ 12,500	12,500	13,459
Supplies - Maintenance	35,950	35,950	30,692
Repair - Building Parts	5,000	5,000	5,018
Contingency	5,000	5,000	—
	<u>110,240</u>	<u>110,240</u>	<u>91,042</u>
Fixed Charges and Obligations			
Health Insurance	212,370	212,370	160,108
Dues and Memberships	2,730	2,730	1,737
Community Contributions	6,200	6,200	1,200
General and Administration	—	641,071	618,384
	<u>221,300</u>	<u>862,371</u>	<u>781,429</u>
Total Administrative	<u>1,921,596</u>	<u>2,562,667</u>	<u>2,400,710</u>
Recreation Program			
Personnel Services			
Wages - Part-Time Recreation Programs	724,664	724,664	748,066
Contractual Services			
Services - Recreation Programs	1,580,097	1,580,097	1,663,964
Program Fees			
Recreation	5,970	5,970	1,860
Commodities			
Supplies - Recreation Programs	148,519	148,519	155,286
Total Recreation Program	<u>2,459,250</u>	<u>2,459,250</u>	<u>2,569,176</u>
Total Recreation Department	<u>4,380,846</u>	<u>5,021,917</u>	<u>4,969,886</u>

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual - Continued
 For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Children's Circle Department			
Personnel Services			
Salaries - Management/Full-Time Teachers	\$ 518,804	518,804	578,295
Wages - Part-Time Teachers/Subs	20,000	20,000	21,146
Wages - Part-Time Assistant Teachers	657,151	657,151	414,736
Wages - Part-Time Office	41,868	41,868	26,638
Wages - Food Handling	31,200	31,200	33,463
Wages - Overtime	7,000	7,000	6,880
Insurance Buy-Out	5,100	5,100	3,402
	<u>1,281,123</u>	<u>1,281,123</u>	<u>1,084,560</u>
Contractual Services			
Telephone/Internet	1,200	1,200	—
Postage	500	500	—
Wellness Services	2,200	2,200	1,360
Conferences/Training	9,000	9,000	9,144
Food Services	93,750	93,750	63,828
Officials/Meetings Expenditures	3,000	3,000	2,715
Printing/Marketing/Advertising	1,900	1,900	75
Printing - Employment Ads	—	—	2,475
Services-Daycare Program	12,000	12,000	8,252
Nurse Services	1,140	1,140	1,080
	<u>124,690</u>	<u>124,690</u>	<u>88,929</u>
Commodities			
Office Supplies	2,000	2,000	2,750
Books and Subscriptions	180	180	—
Computer Programs	2,100	2,100	2,445
Day Care Program Supplies	32,350	32,350	36,659
Internal Food Service Supplies	64,600	64,600	40,258
Supplies - Custodial	6,000	6,000	5,793

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual - Continued
 For the Fiscal Year Ended February 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Children's Circle Department - Continued			
Commodities - Continued			
General Supplies	\$ 2,000	2,000	1,703
Food Prep Supplies	15,000	15,000	12,856
Contingency	5,000	5,000	2,754
	<u>129,230</u>	<u>129,230</u>	<u>105,218</u>
Fixed Charges and Obligations			
Health Insurance	213,550	213,550	145,824
Dues and Memberships	540	540	602
General and Administration	—	33,159	43,397
HSA Contributions	3,650	3,650	5,128
	<u>217,740</u>	<u>250,899</u>	<u>194,951</u>
Total Children's Circle Department	<u>1,752,783</u>	<u>1,785,942</u>	<u>1,473,658</u>
Fitness Center Department			
Personnel Services			
Wages - Full-Time	16,300	16,300	17,313
Wages - Part-Time Fitness Attendants	22,924	22,924	21,397
Insurance Buy-Out	1,020	1,020	1,024
	<u>40,244</u>	<u>40,244</u>	<u>39,734</u>
Contractual Services			
Telephone	2,160	2,160	2,026
Repairs to Equipment	2,900	2,900	3,036
Printing and Advertising	3,000	3,000	—
Personal Trainers	1,433	1,433	5,625
	<u>9,493</u>	<u>9,493</u>	<u>10,687</u>

GLENCOE PARK DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual - Continued
 For the Fiscal Year Ended February 28, 2023**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation - Continued			
Fitness Center Department - Continued			
Commodities			
Supplies - General	\$ 1,500	1,500	2,438
Supplies -Uniforms	150	150	40
	<u>1,650</u>	<u>1,650</u>	<u>2,478</u>
Total Fitness Center Department	<u>51,387</u>	<u>51,387</u>	<u>52,899</u>
Capital Outlay			
Recreation Department			
Equipment - General	2,800	2,800	4,976
Equipment - Maintenance	2,000	2,000	6,038
Equipment - Recreation	1,500	1,500	5,643
Building Improvements	4,500	4,500	4,013
	<u>10,800</u>	<u>10,800</u>	<u>20,670</u>
Children's Circle Department			
Equipment - Day Care Recreation	3,000	3,000	24,128
Equipment - General	1,000	1,000	220
	<u>4,000</u>	<u>4,000</u>	<u>24,348</u>
Total Capital Outlay	<u>14,800</u>	<u>14,800</u>	<u>45,018</u>
Total Expenditures	<u>6,199,816</u>	<u>6,874,046</u>	<u>6,541,461</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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,371,767	1,371,767	1,371,653
Interest	500	500	12,278
Total Revenues	<u>1,372,267</u>	<u>1,372,267</u>	<u>1,383,931</u>
Expenditures			
Debt Service			
Principal Retirement	1,095,000	1,095,000	1,095,000
Interest and Fiscal Charges	224,270	224,270	223,642
Total Expenditures	<u>1,319,270</u>	<u>1,319,270</u>	<u>1,318,642</u>
Net Change in Fund Balance	<u>52,997</u>	<u>52,997</u>	65,289
Fund Balance - Beginning			<u>470,401</u>
Fund Balances Ending			<u><u>535,690</u></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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Grants and Donations	\$ 200,000	200,000	114,000
Interest	3,300	3,300	139,189
Miscellaneous	107,586	107,586	117,535
Total Revenues	<u>310,886</u>	<u>310,886</u>	370,724
Expenditures			
Capital Outlay	<u>6,552,000</u>	<u>6,552,000</u>	1,748,326
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,241,114)	(6,241,114)	(1,377,602)
Other Financing Sources			
Transfers In	<u>1,957,000</u>	<u>1,957,000</u>	1,957,000
Net Change in Fund Balance	<u>(4,284,114)</u>	<u>(4,284,114)</u>	579,398
Fund Balance - Beginning			<u>6,550,062</u>
Fund Balances Ending			<u><u>7,129,460</u></u>

GLENCOE PARK DISTRICT, ILLINOIS

**Combining Balance Sheet
Nonmajor Governmental - Special Revenue Funds
February 28, 2023**

	Special Recreation	Retirement
ASSETS		
Cash and Investments	\$ 352,282	269,663
Receivables - Net of Allowances		
Taxes	512,513	302,821
Interest	—	583
Prepays	36,541	—
Total Assets	<u>901,336</u>	<u>573,067</u>
LIABILITIES		
Accounts Payable	—	5,819
Accrued Payroll	—	—
Total Liabilities	<u>—</u>	<u>5,819</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	510,000	300,000
Total Liabilities and Deferred Inflows of Resources	<u>510,000</u>	<u>305,819</u>
FUND BALANCES		
Nonspendable	36,541	—
Restricted	354,795	267,248
Total Fund Balances	<u>391,336</u>	<u>267,248</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>901,336</u>	<u>573,067</u>

Social Security	Liability Insurance	Workers' Compensation	Audit	Totals
102,559	149,414	57,148	9,575	940,641
343,180	241,162	35,346	17,576	1,452,598
255	308	112		1,258
—	1,627	—	—	38,168
445,994	392,511	92,606	27,151	2,432,665
6,316	18,157	8,998	2,500	41,790
—	195	—	—	195
6,316	18,352	8,998	2,500	41,985
341,000	240,000	35,000	17,450	1,443,450
347,316	258,352	43,998	19,950	1,485,435
—	1,627	—	—	38,168
98,678	132,532	48,608	7,201	909,062
98,678	134,159	48,608	7,201	947,230
445,994	392,511	92,606	27,151	2,432,665

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 28, 2023

	Special Recreation	Retirement
Revenues		
Taxes	\$ 348,237	391,040
Intergovernmental	—	8,493
Interest	—	4,832
Miscellaneous	9,036	—
Total Revenues	<u>357,273</u>	<u>404,365</u>
Expenditures		
Recreation	135,400	342,098
Capital Outlay	46,800	—
Total Expenditures	<u>182,200</u>	<u>342,098</u>
Net Change in Fund Balances	175,073	62,267
Fund Balances - Beginning	<u>216,263</u>	<u>204,981</u>
Fund Balances - Ending	<u><u>391,336</u></u>	<u><u>267,248</u></u>

Social Security	Liability Insurance	Workers' Compensation	Audit	Totals
301,812	161,085	47,916	16,989	1,267,079
—	—	—	—	8,493
2,230	3,410	1,023	—	11,495
—	1,500	—	—	10,536
304,042	165,995	48,939	16,989	1,297,603
318,021	214,703	41,395	15,851	1,067,468
—	—	—	—	46,800
318,021	214,703	41,395	15,851	1,114,268
(13,979)	(48,708)	7,544	1,138	183,335
112,657	182,867	41,064	6,063	763,895
98,678	134,159	48,608	7,201	947,230

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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 392,500	392,500	348,237
Miscellaneous	—	—	9,036
Total Revenues	<u>392,500</u>	<u>392,500</u>	<u>357,273</u>
Expenditures			
Recreation			
NSSRA Contribution	167,500	167,500	134,288
Wages & Salaries	—	—	1,112
Capital Outlay			
ADA Transition Plan	275,000	275,000	46,800
Total Expenditures	<u>442,500</u>	<u>442,500</u>	<u>182,200</u>
Net Change in Fund Balance	<u>(50,000)</u>	<u>(50,000)</u>	175,073
Fund Balance - Beginning			<u>216,263</u>
Fund Balance - Ending			<u><u>391,336</u></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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 391,500	391,500	391,040
Intergovernmental			
Replacement Taxes	3,500	3,500	8,493
Interest	175	175	4,832
Total Revenues	<u>395,175</u>	<u>395,175</u>	404,365
Expenditures			
Recreation			
IMRF Contributions	<u>390,000</u>	<u>390,000</u>	342,098
Net Change in Fund Balance	<u>5,175</u>	<u>5,175</u>	62,267
Fund Balance - Beginning			<u>204,981</u>
Fund Balance - Ending			<u><u>267,248</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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 303,900	303,900	301,812
Interest	100	100	2,230
Total Revenues	<u>304,000</u>	<u>304,000</u>	304,042
Expenditures			
Recreation			
Social Security Contributions	<u>307,000</u>	<u>307,000</u>	318,021
Net Change in Fund Balance	<u>(3,000)</u>	<u>(3,000)</u>	(13,979)
Fund Balance - Beginning			<u>112,657</u>
Fund Balance - Ending			<u><u>98,678</u></u>

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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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 161,000	161,000	161,085
Interest	200	200	3,410
Miscellaneous	1,500	1,500	1,500
Total Revenues	<u>162,700</u>	<u>162,700</u>	<u>165,995</u>
Expenditures			
Recreation			
Salaries	37,474	37,474	35,335
Contractual Services	10,270	10,270	15,689
Supplies	2,000	2,000	480
Comprehensive Liability, Property Insurance and Employment Practices	103,960	103,960	101,220
Unemployment	15,000	15,000	4,259
Safety Equipment	83,500	83,500	57,413
Safety Incentive Awards	3,000	3,000	307
Contingency	5,000	5,000	—
Total Expenditures	<u>260,204</u>	<u>260,204</u>	<u>214,703</u>
Net Change in Fund Balance	<u>(97,504)</u>	<u>(97,504)</u>	(48,708)
Fund Balance - Beginning			<u>182,867</u>
Fund Balance - Ending			<u><u>134,159</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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 47,000	47,000	47,916
Interest	40	40	1,023
Total Revenues	<u>47,040</u>	<u>47,040</u>	<u>48,939</u>
Expenditures			
Recreation			
Workers' Compensation Insurance	48,906	48,906	41,395
Net Change in Fund Balance	<u>(1,866)</u>	<u>(1,866)</u>	7,544
Fund Balance - Beginning			<u>41,064</u>
Fund Balance - Ending			<u><u>48,608</u></u>

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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 28, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 17,600	17,600	16,989
Expenditures			
Recreation			
Audit Services	16,350	16,350	15,851
Net Change in Fund Balance	1,250	1,250	1,138
Fund Balance - Beginning			6,063
Fund Balance - Ending			7,201

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GLENCOE PARK DISTRICT, ILLINOIS

**Consolidated Year-End Financial Report
February 28, 2023**

CSFA #	Program Name	State	Federal	Other	Totals
422-11-1165	Park and Recreational Facility Construction	\$ 365,105	—	218,503	583,608
	All Other Costs Not Allocated	—	—	10,871,736	10,871,736
	Totals	365,105	—	11,090,239	11,455,344

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SUPPLEMENTAL SCHEDULES

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GLENCOE PARK DISTRICT, ILLINOIS

**Long-Term Debt Requirements
General Obligation Park Refunding Bonds of 2015
February 28, 2023**

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
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>2,920,000</u>	<u>186,550</u>	<u>3,106,550</u>		<u>93,275</u>		<u>93,275</u>

GLENCOE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2020

February 28, 2023

Date of Issue	September 15, 2020
Date of Maturity	December 1, 2039
Authorized Issue	\$4,355,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 3.00%
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
2024	\$ 195,000	85,900	280,900	2023	42,950	2023	42,950
2025	200,000	80,050	280,050	2024	40,025	2024	40,025
2026	205,000	74,050	279,050	2025	37,025	2025	37,025
2027	210,000	67,900	277,900	2026	33,950	2026	33,950
2028	215,000	63,700	278,700	2027	31,850	2027	31,850
2029	220,000	59,400	279,400	2028	29,700	2028	29,700
2030	225,000	55,000	280,000	2029	27,500	2029	27,500
2031	230,000	50,500	280,500	2030	25,250	2030	25,250
2032	235,000	45,900	280,900	2031	22,950	2031	22,950
2033	240,000	41,200	281,200	2032	20,600	2032	20,600
2034	245,000	36,400	281,400	2033	18,200	2033	18,200
2035	250,000	31,500	281,500	2034	15,750	2034	15,750
2036	255,000	26,500	281,500	2035	13,250	2035	13,250
2037	260,000	21,400	281,400	2036	10,700	2036	10,700
2038	265,000	16,200	281,200	2037	8,100	2037	8,100
2039	270,000	10,900	280,900	2038	5,450	2038	5,450
2040	275,000	5,500	280,500	2039	2,750	2039	2,750
	<u>3,995,000</u>	<u>772,000</u>	<u>4,767,000</u>		<u>386,000</u>		<u>386,000</u>

STATISTICAL SECTION (Unaudited)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

GLENCOE PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
February 28, 2023 (Unaudited)

See Following Page

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GLENCOE PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
February 28, 2023 (Unaudited)

	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ 15,549,432	15,849,294	15,119,463
Restricted	519,309	754,958	1,798,933
Unrestricted	5,117,120	6,283,612	5,677,661
	<hr/>	<hr/>	<hr/>
Total Governmental Activities			
Net Position	21,185,861	22,887,864	22,596,057
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

* Accrual Basis of Accounting

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2017	2018	2019	2020	2021	2022	2023
17,661,163	19,468,313	20,992,452	22,332,213	24,226,147	24,879,726	25,114,735
921,732	878,644	896,899	908,594	1,009,853	1,136,992	1,492,908
6,089,668	5,765,460	5,552,064	5,994,863	6,852,623	9,470,389	12,021,846
24,672,563	26,112,417	27,441,415	29,235,670	32,088,623	35,487,107	38,629,489

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GLENCOE PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
February 28, 2023 (Unaudited)

	2014	2015	2016
Expenses			
Governmental Activities			
Recreation	\$ 8,257,286	8,641,307	9,581,171
Interest on Long-Term Debt	513,006	483,830	870,586
Total Governmental Activities Expenses	<u>8,770,292</u>	<u>9,125,137</u>	<u>10,451,757</u>
Program Revenues			
Governmental Activities			
Charges for Services	4,901,944	5,334,908	5,612,134
Operating Grants/Contributions	50,640	21,749	15,980
Capital Grants/ Contributions	—	—	1,000,000
Total Governmental Activities	<u>4,952,584</u>	<u>5,356,657</u>	<u>6,628,114</u>
Program Revenues	<u>4,952,584</u>	<u>5,356,657</u>	<u>6,628,114</u>
Net (Expenses) Revenues Governmental Activities	<u>(3,817,708)</u>	<u>(3,768,480)</u>	<u>(3,823,643)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property	4,777,426	5,121,796	5,095,254
Intergovernmental			
Personal Property Replacement	26,371	25,616	27,724
Interest	8,165	11,469	21,358
Miscellaneous	225,707	311,602	296,963
Total Governmental Activities	<u>5,037,669</u>	<u>5,470,483</u>	<u>5,441,299</u>
Changes in Net Position Governmental Activities	<u>1,219,961</u>	<u>1,702,003</u>	<u>1,617,656</u>

* Accrual Basis of Accounting

2017	2018	2019	2020	2021	2022	2023
9,445,687	10,414,024	10,611,839	10,989,285	9,659,210	9,958,020	11,238,083
318,100	282,048	254,010	225,061	309,025	254,759	217,261
9,763,787	10,696,072	10,865,849	11,214,346	9,968,235	10,212,779	11,455,344
5,669,378	6,042,578	6,204,359	6,481,077	5,241,081	6,524,194	6,957,493
22,098	1,403	7,200	12,000	210,911	224,790	85,006
10,100	435,208	—	100,000	734,440	680,921	582,972
5,701,576	6,479,189	6,211,559	6,593,077	6,186,432	7,429,905	7,625,471
(4,062,211)	(4,216,883)	(4,654,290)	(4,621,269)	(3,781,803)	(2,782,874)	(3,829,873)
5,134,879	5,271,328	5,466,479	5,608,539	5,722,317	6,045,903	6,292,441
25,222	24,749	23,964	30,960	26,624	50,945	97,911
60,015	121,941	228,260	269,257	83,135	10,764	375,479
296,842	238,719	466,401	506,768	802,680	73,746	206,424
5,516,958	5,656,737	6,185,104	6,415,524	6,634,756	6,181,358	6,972,255
1,454,747	1,439,854	1,530,814	1,794,255	2,852,953	3,398,484	3,142,382

GLENCOE PARK DISTRICT, ILLINOIS

**Fund Balances of Governmental Funds - Last Ten Fiscal Years*
February 28, 2023 (Unaudited)**

	2014	2015	2016
General Fund			
Nonspendable	\$ 5,046	—	—
Committed	400,000	300,000	150,000
Assigned	23,000	18,000	18,000
Unassigned	1,578,989	1,685,131	1,926,588
Total General Fund	<u>2,007,035</u>	<u>2,003,131</u>	<u>2,094,588</u>
All Other Governmental Funds			
Nonspendable	30,570	30,443	30,988
Restricted	644,358	872,056	1,877,277
Committed	2,742,587	3,256,999	3,373,912
Assigned	390,383	1,057,510	2,119,748
Total All Other Governmental Funds	<u>3,807,898</u>	<u>5,217,008</u>	<u>7,401,925</u>
Total Governmental Funds	<u><u>5,814,933</u></u>	<u><u>7,220,139</u></u>	<u><u>9,496,513</u></u>

* Modified Accrual Basis of Accounting

2017	2018	2019	2020	2021	2022	2023
—	—	—	1,077	750	20,978	21,546
600,000	500,000	300,000	650,000	—	600,000	850,000
15,000	13,000	13,000	12,000	10,000	50,000	75,000
1,884,485	1,884,865	2,203,828	2,061,339	2,699,819	2,223,573	1,531,781
2,499,485	2,397,865	2,516,828	2,724,416	2,710,569	2,894,551	2,478,327
36,919	37,965	40,910	38,054	48,190	65,018	115,124
990,745	940,707	951,774	956,082	1,087,538	1,198,323	1,544,002
3,926,499	3,659,242	3,948,164	4,057,466	3,434,749	4,523,689	5,284,576
1,759,074	1,965,825	1,681,216	1,670,634	7,236,650	6,625,062	7,092,741
6,713,237	6,603,739	6,622,064	6,722,236	11,807,127	12,412,092	14,036,443
9,212,722	9,001,604	9,138,892	9,446,652	14,517,696	15,306,643	16,514,770

GLENCOE PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
February 28, 2023 (Unaudited)

	2014	2015	2016
Revenues			
Taxes	\$ 4,778,181	5,119,688	5,097,756
Intergovernmental	25,616	27,724	25,222
Charges for Services	4,901,944	5,334,908	5,612,134
Grants and Donations	50,640	21,749	1,015,980
Interest	8,165	11,469	21,358
Miscellaneous	225,707	311,602	296,963
Total Revenues	<u>9,990,253</u>	<u>10,827,140</u>	<u>12,069,413</u>
Expenditures			
Recreation	7,224,729	7,476,300	7,763,555
Capital Outlay	780,229	704,525	793,273
Debt Service			
Principal Retirement	705,000	740,000	970,000
Interest and Fiscal Charges	529,409	501,109	372,076
Total Expenditures	<u>9,239,367</u>	<u>9,421,934</u>	<u>9,898,904</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>750,886</u>	<u>1,405,206</u>	<u>2,170,509</u>
Other Financing Sources (Uses)			
Debt Issuance	—	—	8,220,000
Premium on Debt Issuance	—	—	548,252
Payment to Escrow Agent	—	—	(8,662,387)
Transfers In	700,000	1,240,000	1,525,000
Transfers Out	(700,000)	(1,240,000)	(1,525,000)
	<u>—</u>	<u>—</u>	<u>105,865</u>
Net Change in Fund Balances	<u><u>750,886</u></u>	<u><u>1,405,206</u></u>	<u><u>2,276,374</u></u>
Debt Service as a Percentage of Noncapital Expenditures	<u>14.32%</u>	<u>13.81%</u>	<u>14.08%</u>

* Modified Accrual Basis of Accounting

2017	2018	2019	2020	2021	2022	2023
5,135,352	5,272,113	5,459,483	5,612,875	5,722,317	6,045,903	6,292,441
24,749	23,964	30,960	26,624	26,624	50,945	97,911
5,669,378	6,042,578	6,204,359	6,481,077	5,241,081	6,524,194	6,957,493
32,198	436,611	7,200	112,000	534,811	560,730	199,006
60,015	121,941	228,260	269,257	83,135	10,764	375,479
296,842	238,719	466,401	506,768	802,680	73,746	206,424
11,218,534	12,135,926	12,396,663	13,008,601	12,410,648	13,266,282	14,128,754
7,904,208	8,284,310	8,878,086	9,482,853	8,566,473	8,924,585	9,629,644
2,422,788	2,895,838	2,212,193	2,052,642	2,120,213	2,230,493	1,972,341
860,000	890,000	920,000	945,000	975,000	1,045,000	1,095,000
315,329	276,896	249,096	220,346	266,726	267,257	223,642
11,502,325	12,347,044	12,259,375	12,700,841	11,928,412	12,467,335	12,920,627
(283,791)	(211,118)	137,288	307,760	482,236	798,947	1,208,127
—	—	—	—	4,355,000	—	—
—	—	—	—	223,808	—	—
—	—	—	—	—	—	—
924,040	2,228,313	1,508,000	1,655,687	6,577,601	1,000,000	1,957,000
(924,040)	(2,228,313)	(1,508,000)	(1,655,687)	(6,577,601)	(1,000,000)	(1,957,000)
—	—	—	—	4,578,808	—	—
(283,791)	(211,118)	137,288	307,760	5,061,044	798,947	1,208,127
12.44%	11.23%	11.11%	10.57%	12.32%	12.10%	11.69%

GLENCOE PARK DISTRICT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Farm	Commercial Property
2014	2012	N/A	N/A	N/A
2015	2013	N/A	N/A	N/A
2016	2014	N/A	N/A	N/A
2017	2015	N/A	N/A	N/A
2018	2016	N/A	N/A	N/A
2019	2017	N/A	N/A	N/A
2020	2018	N/A	N/A	N/A
2021	2019	N/A	N/A	N/A
2022	2020	N/A	N/A	N/A
2023	2021	N/A	N/A	N/A

Data Source: Office of the County Clerk

N/A - Detail information is not available for Residential, Farm, Commercial, Industrial and Railroad property.

Industrial Property	Railroad	Total Taxable Assessed Value	Total Direct Tax Rate
N/A	N/A	\$ 850,700,725	0.5775
N/A	N/A	766,177,988	0.6797
N/A	N/A	774,376,000	0.6761
N/A	N/A	748,964,150	0.7098
N/A	N/A	920,554,855	0.5849
N/A	N/A	941,200,637	0.5938
N/A	N/A	903,764,241	0.6323
N/A	N/A	945,237,762	0.6202
N/A	N/A	950,285,837	0.6477
N/A	N/A	879,008,836	0.7223

GLENCOE PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
February 28, 2023 (Unaudited)**

	2012	2013	2014
Direct Rates			
Corporate	0.2335	0.2626	0.2611
Bonds and Interest	0.1276	0.1700	0.1672
IMRF/FICA	0.0583	0.0704	0.0787
Recreation	0.1108	0.1243	0.1239
Liability Insurance	0.0164	0.0191	0.0202
Audit	0.0014	0.0012	0.0011
Special Recreation	0.0236	0.0255	0.0186
Workers' Compensation	0.0059	0.0066	0.0053
	<u>0.5775</u>	<u>0.6797</u>	<u>0.6761</u>
Overlapping Rates			
County of Cook	0.2410	0.2740	0.2780
Forest Preserve District of Cook County	1.8640	2.1110	2.2680
Consolidated Elections	2.9430	3.3380	3.3780
Metro Water Reclamation Dist. of Gr Chicago	0.5940	0.6600	0.6370
Lemont Township	0.3700	0.4170	0.4300
General Assistance	1.1890	1.3490	1.3735
Road and Bridge Lemont	0.2190	0.2560	0.2580
Comm. Cons. School District No. 113	0.0630	0.0680	0.0730
	<u>7.4830</u>	<u>8.4730</u>	<u>8.6955</u>
Total Direct and Overlapping Tax Rate	<u>8.0605</u>	<u>9.1527</u>	<u>9.3716</u>
District Percentage of Total Tax Rate	<u>7.16%</u>	<u>7.43%</u>	<u>7.21%</u>

Data Source: Office of the County Clerk

Note: Rates are per \$1,000 of Assessed Value

The 2021 Tax Levy is the most recent available for fiscal year 2023.

2015	2016	2017	2018	2019	2020	2021
0.2810	0.2304	0.2332	0.2485	0.2411	0.2380	0.2763
0.1645	0.1330	0.1303	0.1353	0.1294	0.1449	0.1574
0.0747	0.0645	0.0634	0.0697	0.0723	0.0766	0.0796
0.1335	0.1093	0.1113	0.1194	0.1163	0.1273	0.1430
0.0215	0.0165	0.0166	0.0174	0.0166	0.0165	0.0185
0.0017	0.0012	0.0016	0.0014	0.0014	0.0017	0.0020
0.0275	0.0257	0.0330	0.0359	0.0385	0.0379	0.0400
0.0054	0.0043	0.0044	0.0047	0.0046	0.0048	0.0055
0.7098	0.5849	0.5938	0.6323	0.6202	0.6477	0.7223
0.2940	0.2430	0.2460	0.2640	0.2580	0.2650	0.2960
2.3800	1.9740	1.9930	2.1110	2.0280	2.0850	2.3220
3.5560	2.9310	2.9550	3.1630	3.0620	3.1350	3.4490
0.6550	0.5960	0.4960	0.4890	0.4540	0.5110	0.4460
0.4260	0.4060	0.4020	0.3960	0.3890	0.3780	0.3820
1.4490	1.2395	1.2580	1.3000	1.3000	0.6480	1.5230
0.2710	0.2310	0.2320	0.2460	0.2460	0.2270	0.2520
0.0780	0.0660	0.1600	0.1310	0.1310	0.0700	0.1550
9.1090	7.6865	7.7420	8.1000	7.8680	7.3190	8.8250
9.8188	8.2714	8.3358	8.7323	8.4882	7.9667	9.5473
7.23%	7.07%	7.12%	7.24%	7.31%	8.13%	7.57%

GLENCOE PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
February 28, 2023 (Unaudited)**

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
United Investors Management	\$ 6,123,696	1	0.63%	\$ 3,072,724	3	0.35%
Lake Shore Country Club	5,144,966	2	0.53%	3,970,844	1	0.45%
Skokie Country Club	4,787,458	3	0.49%	2,866,063	4	0.33%
BJS Glencoe LLC	4,194,008	4	0.43%			
Individual - Real Property	4,103,391	5	0.42%	3,273,364	2	0.37%
50 Glade LLC	3,868,080	6	0.40%			
Glencoe Building LLC	3,377,737	7	0.35%			
Three Waukegan Rd. LLC	3,274,555	8	0.34%	2,162,094	6	0.25%
CITOW	2,888,291	9	0.30%			
Individual - Real Property	2,547,746	10	0.26%	1,969,944	7	0.23%
Glencoe One				2,260,334	5	0.26%
Individual - Real Property				1,950,520	8	0.22%
Individual - Real Property				1,935,864	9	0.22%
Individual - Real Property				1,896,586	10	0.22%
	<u>40,309,928</u>		<u>4.12%</u>	<u>25,358,337</u>		<u>2.90%</u>

Data Source: Office of the County Clerk

GLENCOE PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2014	2012	\$ 4,912,796	\$ 4,865,959	99.05%	N/A	\$ 4,865,959	99.05%
2015	2013	5,207,711	5,169,455	99.27%	N/A	5,169,455	99.27%
2016	2014	5,235,556	5,220,099	99.70%	N/A	5,220,099	99.70%
2017	2015	5,316,148	5,134,879	96.59%	N/A	5,134,879	96.59%
2018	2016	5,384,325	5,271,328	97.90%	N/A	5,271,328	97.90%
2019	2017	5,588,849	5,567,831	99.62%	N/A	5,567,831	99.62%
2020	2018	5,714,501	5,618,539	98.32%	N/A	5,618,539	98.32%
2021	2019	5,862,365	5,784,998	98.68%	N/A	5,784,998	98.68%
2022	2020	6,155,466	6,087,820	98.90%	N/A	6,087,820	98.90%
2023	2021	6,348,977	6,292,441	99.11%	N/A	6,292,441	99.11%

Data Source: Office of the County Clerk

N/A - Not Available

GLENCOE PARK DISTRICT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

Fiscal Year	Governmental Activities General Obligation Bonds	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2014	\$ 10,845,999	\$ 10,845,999	1.20%	\$ 1,243
2015	10,096,671	10,096,671	1.12%	1,157
2016	9,769,800	9,769,800	1.08%	1,120
2017	8,859,726	8,859,726	0.98%	1,016
2018	7,919,652	7,919,652	0.88%	908
2019	6,949,578	6,949,578	0.77%	797
2020	5,954,504	5,954,504	0.66%	683
2021	9,508,238	9,508,238	1.05%	1,090
2022	8,404,918	8,404,918	0.78%	950
2023	7,251,598	7,251,598	0.64%	819

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

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

GLENCOE PARK DISTRICT, ILLINOIS

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
February 28, 2022 (Unaudited)**

Fiscal Year	General Obligation Bonds	Less Amount Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2014	\$ 10,845,999	\$ 44,258	\$ 10,801,741	1.27%	\$ 1,238
2015	10,096,671	92,454	10,004,217	1.31%	1,147
2016	9,769,800	159,532	9,610,268	1.24%	1,102
2017	8,859,726	186,919	8,672,807	1.16%	994
2018	7,919,652	232,496	7,687,156	0.84%	881
2019	6,949,578	284,874	6,664,704	0.71%	764
2020	5,954,504	345,659	5,608,845	0.62%	643
2021	9,508,238	351,733	9,156,505	0.97%	1,050
2022	8,404,918	409,070	7,995,848	0.84%	904
2022	7,251,598	484,596	6,767,002	0.77%	765

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

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

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

GLENCOE PARK DISTRICT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
February 28, 2023 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt
Glencoe Park District	\$ 7,251,598	100.00%	\$ 7,251,598
Overlapping Debt			
County of Cook, including Forest Preserve District	2,425,146,750	0.56%	13,580,822
Metropolitan Water Reclamation District	2,759,628,416	0.57%	15,729,882
High School District #203	81,525,000	16.98%	13,842,945
Village of Glencoe	22,238,973	99.02%	22,021,031
Winnetka Park District	14,400,000	1.57%	226,080
Washington Place Special Service Area	176,151	100.00%	176,151
School District #35	16,350,000	100.00%	16,350,000
School District #36 (3)	38,390,000	1.87%	717,893
Sunset Ridge School District #29	4,620,000	1.84%	85,008
Oakton Community College #535	45,110,000	3.80%	1,714,180
Total Overlapping Debt	5,407,585,290		84,443,992
Total Direct and Overlapping Debt	5,414,836,888		91,695,590

Data Source: Village of Glencoe Annual Comprehensive Financial Report. Most recent available information is presented.

(1) Determined by ratio of assessed valuation of property subject to taxation in the District to valuation of property subject to taxation in overlapping unit.

GLENCOE PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

See Following Page

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GLENCOE PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

	2014	2015	2016
Equalized Assessed Valuation	\$ 850,700,725	766,177,988	774,376,000
Bonded debt limit - 2.875% of assessed value	24,457,646	22,027,617	22,263,310
Amount of debt applicable to limit	10,755,000	10,015,000	9,290,000
Legal Debt Margin	13,702,646	12,012,617	12,973,310
Percentage of Legal Debt Margin to Bonded Debt Limit	56.03%	54.53%	58.27%
Non-referendum legal debt limit - .575% of assessed value	4,891,529	4,405,523	4,452,662
Amount of debt applicable to limit	—	—	—
Legal Debt Margin	4,891,529	4,405,523	4,452,662
Percentage of Legal Debt Margin to Bonded Debt Limit	0.00%	0.00%	0.00%

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
748,964,150	920,554,855	941,200,637	903,764,241	945,237,762	950,285,837	879,008,836
21,532,719	26,465,952	27,059,518	25,983,222	27,175,586	27,320,718	25,271,504
8,430,000	7,540,000	6,620,000	5,675,000	9,055,000	8,010,000	6,915,000
13,102,719	18,925,952	20,439,518	20,308,222	18,120,586	19,310,718	18,356,504
60.85%	71.51%	75.54%	78.16%	66.68%	70.68%	72.64%
4,306,544	5,293,190	5,411,904	5,196,644	5,435,117	5,464,144	5,054,301
—	—	—	—	4,355,000	4,185,000	3,995,000
4,306,544	5,293,190	5,411,904	5,196,644	1,080,117	1,279,144	1,059,301
0.00%	0.00%	0.00%	0.00%	80.13%	76.59%	79.04%

GLENCOE PARK DISTRICT, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2014	8,723	\$ 901,609,280	\$ 103,360	5.00%
2015	8,723	901,609,280	103,360	4.40%
2016	8,723	901,609,280	103,360	6.40%
2017	8,723	901,609,280	103,360	4.20%
2018	8,723	901,609,280	103,360	2.60%
2019	8,723	901,609,280	103,360	2.50%
2020	8,723	901,609,280	103,360	6.30%
2021	8,723	901,609,280	103,360	6.30%
2022	8,849	1,075,941,061	121,589	3.80%
2023	8,849	1,139,485,730	128,770	3.30%

Data Source: Illinois Department of Employment Security (IDES).

GLENCOE PARK DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
February 28, 2023 (Unaudited)**

Employer	2023			2014		
	Employees	Rank	Percentage of Total District Population	Employees	Rank	Percentage of Total District Population
Glencoe Park District	276	1	5.93%	258	1	2.96%
Cook County Forest Preserve District	240	2	5.22%	254	2	2.91%
Glencoe School District #35	200	3	4.35%	230	3	2.64%
Coldwell Banker	130	4	2.83%	85	5	0.97%
Carmax	100	5	2.17%	60	7	0.69%
Optima, Inc.	100	6	2.17%	45	8	0.52%
Village of Glencoe	96	7	2.09%	94	4	1.08%
Fields Infinity	70	8	1.52%	40	9	0.46%
Grand Foods Center	38	9	0.83%	40	10	0.46%
North Shore Congregation Israel	38	10	0.83%			
AutoHaus on Edens				77	6	0.88%
	<u>1,288</u>		<u>27.94%</u>	<u>1,183</u>		<u>13.57%</u>

Data Source: District Records and U.S. Census Bureau

GLENCOE PARK DISTRICT, ILLINOIS

**District Employees by Function - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

Function	2014	2015	2016
Recreation			
Full-Time	N/A	N/A	N/A
Part-Time	231	231	244
	<hr/>		
Totals	231	231	244
	<hr/> <hr/>		

Data Source: District Records

N/A - Not Available

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2017	2018	2019	2020	2021	2022	2023
N/A	N/A	35	35	35	36	47
249	274	258	268	195	237	229
249	274	293	303	230	273	276

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GLENCOE PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

Function/Program	2014	2015	2016
Recreation			
Glencoe Swimming & Boating Beach Total Visits	NA	NA	NA
Watts Ice Center Total Visits	NA	4,086	3,911
Glencoe Fitness Center Total Visits	NA	NA	NA
Total Number of Program Sections	NA	NA	NA
Total Number of Program Section Participants	NA	NA	NA

Data Source: District Records

N/A - Not Available

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2017	2018	2019	2020	2021	2022	2023
NA	27,224	29,392	22,679	50,072	29,470	22,679
4,622	5,095	5,986	7,349	13,155	7,895	5,592
NA	NA	7,508	9,324	3,867	6,217	7,626
NA	NA	876	955	1,379	1,895	982
NA	NA	7,855	8,269	8,167	9,476	9,418

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GLENCOE PARK DISTRICT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
February 28, 2023 (Unaudited)**

Function/Program	2014	2015	2016
Recreation			
Parks			
Number	20	20	20
Acres (Approximately)	90	90	90
Facilities (Number of)			
Recreation Centers	2	2	2
Outdoor Skating Rink	1	1	1
Fitness Center	—	—	—
Gymnasium	2	2	2
Maintenance Facility	1	1	1
Playgrounds	11	11	11
Sled Hill	1	1	1
Beach	1	1	1
Tennis Courts	14	14	14

Data Source: Various District Departments

2017	2018	2019	2020	2021	2022	2023
------	------	------	------	------	------	------

20	20	20	20	20	20	20
90	90	90	90	90	90	90
2	2	2	2	2	2	2
1	1	1	1	1	1	1
—	—	1	1	1	1	1
2	2	2	2	2	2	2
1	1	1	1	1	1	1
11	11	11	11	11	11	11
1	1	1	1	1	1	1
1	1	1	1	1	1	1
14	14	14	14	14	14	14

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VI. Financial Report

Glencoe Park District
June 2023 Board Meeting



My G/L NEW Pooled Cash Report

Glencoe Park District
For the Period Ending 5/31/2023

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
CLAIM ON CASH					
10-00-000-1000	CASH/INVESTMENTS	3,726,215.34	(107,867.06)	3,618,348.28	
25-00-000-1000	CASH/INVESTMENTS	7,467,466.05	314,535.68	7,782,001.73	
30-00-000-1000	CASH/INVESTMENTS	611,550.05	(3,027.28)	608,522.77	
35-00-000-1000	CASH/INVESTMENTS	375,492.66	(23,304.12)	352,188.54	
36-00-000-1000	CASH/INVESTMENTS	227,597.78	(24,598.42)	202,999.36	
40-00-000-1000	CASH/INVESTMENTS	1,077,425.19	(88,033.56)	989,391.63	
45-00-000-1000	CASH/INVESTMENTS	264,212.21	(2,082.02)	262,130.19	
50-00-000-1000	CASH/INVESTMENTS	75,388.75	239.05	75,627.80	
55-00-000-1000	CASH/INVESTMENTS	5,196.36	0.00	5,196.36	
65-00-000-1000	CASH/INVESTMENTS	298,415.38	(77,703.05)	220,712.33	
67-00-000-1000	CASH/INVESTMENTS	2,102,314.81	(271,703.65)	1,830,611.16	
69-00-000-1000	CASH/INVESTMENTS	4,805,592.63	107,145.77	4,912,738.40	
70-00-000-1000	CASH/INVESTMENTS	0.00	0.00	0.00	
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		<u>21,036,867.21</u>	<u>(176,398.66)</u>	<u>20,860,468.55</u>	
CASH IN BANK					
Cash in Bank					
99-00-000-1011	Operating Corporate Account	(40,555.25)	445,769.20	405,213.95	
99-00-000-1012	Operating PR Account	6,059.08	134,414.09	140,473.17	
99-00-000-1013	IL Funds	5,278,676.93	(260,462.09)	5,018,214.84	
99-00-000-1014	IPDLAF CDs	1,897,000.00	0.00	1,897,000.00	
99-00-000-1015	IPDLAF MM	6,155,405.14	(566,849.95)	5,588,555.19	
99-00-000-1017	PMA MM	4,643,111.80	300,062.83	4,943,174.63	
99-00-000-1018	PMA 2020 BOND CDs	4,908.32	(4,908.32)	0.00	
99-00-000-1019	PMA 2020 BONDS IPrime	2,092,758.85	(266,795.33)	1,825,963.52	
99-00-000-1021	PMA - TREASURY	999,502.34	0.00	999,502.34	
99-00-000-1022	PMA 2020 BOND - TREASURY	0.00	0.00	0.00	
99-00-000-1023	IPDLAF - ILLINOIS TRUST TERM	0.00	0.00	0.00	
TOTAL: Cash in Bank		<u>21,036,867.21</u>	<u>(218,769.57)</u>	<u>20,818,097.64</u>	
TOTAL CASH IN BANK		<u>21,036,867.21</u>	<u>(218,769.57)</u>	<u>20,818,097.64</u>	
DUE TO OTHER FUNDS					
99-00-000-2400	Due To Other Funds	21,036,867.21	(176,398.66)	20,860,468.55	
TOTAL DUE TO OTHER FUNDS		<u>21,036,867.21</u>	<u>(176,398.66)</u>	<u>20,860,468.55</u>	
Claim on Cash	20,860,468.55	Claim on Cash	20,860,468.55	Cash in Bank	20,818,097.64
Cash in Bank	20,818,097.64	Due To Other Funds	20,860,468.55	Due To Other Funds	20,860,468.55
Difference	<u>42,370.91</u> *	Difference	<u>0.00</u>	Difference	<u>(42,370.91)</u> *

* Represents Federal Payroll Taxes for 6/2 payroll paid on 5/31

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
ACCOUNTS PAYABLE PENDING					
10-00-000-2000	VOUCHER PAYABLES	31,493.70	(2,367.37)	29,126.33	
25-00-000-2000	VOUCHER PAYABLES	29,723.63	151,005.72	180,729.35	
30-00-000-2000	VOUCHER PAYABLES	0.00	63,118.62	63,118.62	
35-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
36-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
40-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
45-00-000-2000	VOUCHER PAYABLES	0.00	1,568.00	1,568.00	
50-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
55-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
65-00-000-2000	VOUCHER PAYABLES	0.00	149,510.50	149,510.50	
67-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
69-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
70-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
75-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
80-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
90-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
TOTAL ACCOUNTS PAYABLE PENDING		<u>61,217.33</u>	<u>362,835.47</u>	<u>424,052.80</u>	
DUE FROM OTHER FUNDS					
99-00-000-1410	Due From Corporate Fund	(31,493.70)	2,367.37	(29,126.33)	
99-00-000-1425	Due From Recreation Fund	(29,683.63)	(151,045.72)	(180,729.35)	
99-00-000-1430	Due From Special Recreation Fund	0.00	(63,118.62)	(63,118.62)	
99-00-000-1435	Due From IMRF Retirement Fund	0.00	0.00	0.00	
99-00-000-1436	Due From Social Security Fund	0.00	0.00	0.00	
99-00-000-1440	Due From Bond & Interest Fund	0.00	0.00	0.00	
99-00-000-1445	Due From Liability Insurance Fund	0.00	(1,568.00)	(1,568.00)	
99-00-000-1450	Due From Workers Comp Fund	0.00	0.00	0.00	
99-00-000-1455	Due From Audit Fund	0.00	0.00	0.00	
99-00-000-1465	Due From Capital Projects Fund	0.00	(149,510.50)	(149,510.50)	
99-00-000-1467	Due From Community Ctr Improvement Fund	0.00	0.00	0.00	
99-00-000-1469	Due From Master Plan Capital Projects	0.00	0.00	0.00	
99-00-000-1470	Due From Special Trust/Donation Fund	0.00	0.00	0.00	
99-00-000-1475	Due From Impact Fee Fund	0.00	0.00	0.00	
99-00-000-1480	Due From Gen L/T Debt	0.00	0.00	0.00	
99-00-000-1490	Due From Gen Fixed Assets	0.00	0.00	0.00	
TOTAL DUE FROM OTHER FUNDS		<u>(61,177.33)</u>	<u>(362,875.47)</u>	<u>(424,052.80)</u>	
ACCOUNTS PAYABLE					
99-00-000-2000	Vouchers Payable	<u>61,177.33</u>	<u>362,875.47</u>	<u>424,052.80</u>	
TOTAL ACCOUNTS PAYABLE		<u>61,177.33</u>	<u>362,875.47</u>	<u>424,052.80</u>	
AP Pending	424,052.80	AP Pending	424,052.80	Due From Other Funds	424,052.80
Due From Other Funds	<u>424,052.80</u>	Accounts Payable	<u>424,052.80</u>	Accounts Payable	<u>424,052.80</u>
Difference	<u>0.00</u>	Difference	<u>0.00</u>	Difference	<u>0.00</u>

Glencoe Park District
Monthly Cash/Investments Report
May 2023

<u>Operating and Capital Funds:</u>	<u>Rate</u>	<u>Maturity Date</u>	<u>April 2023</u>	<u>May 2023</u>
BMO Harris Bank Corporate Account	0.00%		\$ 373,159.23	\$ 779,301.95
Illinois Park District Liquid Asset Fund	4.88%		6,155,405.14	5,588,555.19
IPDLAF Certificates of Deposit:				
Financial Federal Savings Bank, TN	5.05%	12/26/2023	237,000.00	237,000.00
Cornerstone Bank, Nebraska, NE	4.90%	12/26/2023	238,000.00	238,000.00
T Bank, TX	5.06%	12/26/2023	237,000.00	237,000.00
High Plains Bank, OK	4.90%	12/26/2023	238,000.00	238,000.00
Global Bank, NY	5.25%	4/15/2024	237,000.00	237,000.00
Schertz Bank & Trust, TX	5.25%	4/15/2024	237,000.00	237,000.00
First Internet Bank of Indiana, IN	5.59%	4/15/2024	236,000.00	236,000.00
Mainstreet Bank, VA	5.45%	4/15/2024	237,000.00	237,000.00
The Illinois Fund (Public Treasurers' Investment Pool)	5.09%		5,278,676.93	5,018,214.84
BMO Harris Bank Payroll Account	0.00%		10,682.32	143,593.13
PMA Financial/IPRIME Account	4.95%		4,589,337.50	4,662,624.63
PMA - US Treasuries	4.02%	7/15/2023	999,502.34	999,502.34
Reconciling Items(Dep in Transit, O/S Checks, etc.)			(418,337.72)	(377,207.96)
Grand Total-Operating and Capital			<u>\$18,885,425.74</u>	<u>\$18,711,584.12</u>
2020 Bond Proceeds:				
PMA Financial/IPRIME Account	4.95%		\$ 2,151,441.47	\$ 2,106,513.52
Grand Total-2020 Bond Proceeds			<u>\$ 2,151,441.47</u>	<u>\$ 2,106,513.52</u>
Grand Total - All Funds			<u><u>\$21,036,867.21</u></u>	<u><u>\$20,818,097.64</u></u>

Glencoe Park District
 Monthly Financial Analysis
 May 2023

	As of 5/31/2020	As of 5/31/2021	As of 5/31/2022	As of 5/31/2023	As of 4/30/2023	Variance from Prior Month
Recreation Department - Programs						
Revenues	748,933	2,020,564	2,377,848	2,670,205	2,070,720	599,485
Wages	(101,039)	(77,832)	(104,551)	(104,702)	(63,508)	(41,194)
Contractual	(317,789)	(450,203)	(547,451)	(648,254)	(387,863)	(260,391)
Supplies	(14,384)	(16,678)	(24,721)	(41,047)	(18,818)	(22,229)
Excess (Deficiency) Rev over Exp	315,721	1,475,851	1,701,125	1,876,202	1,600,531	
Children's Circle Department						
Revenue	165,199	558,138	453,670	528,929	351,674	177,255
Expense	(286,857)	(321,497)	(292,235)	(394,038)	(246,135)	(147,903)
Excess (Deficiency) Rev over Exp	(121,658)	236,641	161,435	134,891	105,539	
Fitness Department						
Revenue	5,395	7,383	14,564	16,890	10,310	6,580
Expense	(8,707)	(7,959)	(9,515)	(10,675)	(6,506)	(4,169)
Excess (Deficiency) Rev over Exp	(3,312)	(576)	5,049	6,215	3,804	
Beach Department						
Revenue	176,213	375,729	219,827	164,147	89,053	75,094
Expense	(47,296)	(50,150)	(46,065)	(56,298)	(30,585)	(25,713)
Excess (Deficiency) Rev over Exp	128,917	325,579	173,762	107,849	58,468	
Boating Department						
Revenue	73,151	94,876	94,159	105,915	98,307	7,608
Expense	(34,589)	(33,469)	(30,302)	(47,853)	(21,713)	(26,140)
Excess (Deficiency) Rev over Exp	38,562	61,407	63,857	58,062	76,594	
Beach/Boating Dept Total:	167,479	386,986	237,619	165,911	135,062	
Watts Department						
Revenue	5,326	9,271	6,357	3,489	3,489	0
Expenses	(42,363)	(48,232)	(45,615)	(46,397)	(31,519)	(14,878)
Excess (Deficiency) Rev over Exp	(37,037)	(38,961)	(39,258)	(42,908)	(28,030)	
G & A (Administration)						
Revenue (excl G&A Tfr)	8,045	8,495	0	0	0	0
Expense	(296,953)	(328,178)	(247,545)	(288,205)	(193,871)	(94,334)
Excess (Deficiency) Rev over Exp	(288,908)	(319,683)	(247,545)	(288,205)	(193,871)	
Parks Department						
Revenue	1,070	7,788	6,614	6,431	557	5,874
Expense	(204,634)	(260,067)	(239,172)	(277,874)	(170,446)	(107,428)
Excess (Deficiency) Rev over Exp	(203,564)	(252,279)	(232,558)	(271,443)	(169,889)	
Rec-Admin/Takiff Department						
Revenues	608,875	656,808	754,892	716,176	672,229	43,947
Expenses	(430,348)	(466,847)	(534,650)	(555,260)	(364,106)	(191,154)
Excess (Deficiency) Rev over Exp	178,527	189,961	220,242	160,916	308,123	
Corporate-Admin						
Revenues			1,267,417	1,381,879	1,359,116	22,763
Expenses			(126,750)	(128,750)	(85,833)	(42,917)
Excess (Deficiency) Rev over Exp			1,140,667	1,253,129	1,273,282	

VII. Executive Director's Report

Glencoe Park District
June 2023 Board Meeting

**Glencoe Park District
Executive Director's Report
June 2023**

Glencoe's Independence Day Celebration!

It is that time of year that we celebrate Independence Day. While the tragic events in Highland Park last year on the Fourth of July are in the front of our minds, we are ready to celebrate the day while still thinking of those effected by the tragedy. The event schedule is below:

Sunday, July 3 - Party in the Park and Fireworks

The swimming beach will be closed on July 3 so that the fireworks can be set up. The Boating Beach will be open until 6:00pm.

The celebration in Lakefront Park will begin at 5:00pm with food trucks, beer/wine tent, family fun activities, and an amazing band. Fireworks will light up the skies around 9:00pm.

Fourth of July General Events Schedule

- 8am Rotary 2-Mile Fun Run (Glencoe Train Station)
- 9-11:30am Family Games (Kalk Park)
- 2pm Village Parade
- 11am-9pm Beach Party at Glencoe Beach for Season Pass Holders

We decided not to offer the opportunity to have campers walk in the parade this year due to staff working all day and late into the night on July 3 and the morning of July 4. This way our team members that do not work at the beach can go home and spend the rest of the day with their families. We are trying to not to have the beach staff who work on July 3 also work on July 4, unless they request to do so.

We have been working with Public Safety/Village on increased security measures and training for the staff. Some logistical changes were made to aid in these endeavors.

This year, we decided to target our Independence Day promotions primarily to residents and current participants. This is to ensure all activities are safe and manageable. Instead of large printed banners downtown and at Lakefront Park, promotions will be done primarily online channels (email, social media, and website). The printed schedule is available in *Inside Glencoe* and inside the Park District's spring/summer brochure. This includes promotion of the Party in the Park, Rotary Fun Run, Preschool Games, and Village Parade.

Seasonal Staff Training

We are proud to be the largest employer of high school and college-age young adults in the community. All of our staff participated in an extensive training program tailored to their job responsibilities at the beginning of the summer with follow-up training throughout the season. We had a combination of in-person and on-line independent training.

Start of Summer Beach and Camp Season

The Boating Beach opened on weekends starting May 13. The swimming beach was open Memorial Day weekend, then daily beginning Saturday, June 3.

Exciting news for this season is the addition of our Snack Shack. We offer various pre-packed foods, including ice cream, chips, fruit snacks, soda, water, and Gatorade. The availability of these items will be determined based on the demand and operation of the beach.

This summer, season pass sales started off slowly due to the unusually cold spring. However, on warmer days, we noticed a significant increase in season pass sales. We will continue to sell season passes at both the Park and Hazel Avenue entrances. Kudos to Facilities, Parks, and Recreation Teams for all their hard work preparing for the season.

Summer Camp began Monday, June 12. The camp team did an amazing job preparing for a great summer season. A lot of work went into program planning and staff training so that we have a safe and fun camp season. Final touches to Summer Camp, program planning, and staff training are underway. Overall enrollment is very strong. For more details see Appendix B.

GFOA's Certificate of Achievement

We were notified that we were awarded GFOA'S Certificate of Achievement for Excellence in Financial Reporting. This is the first time we have applied for and were awarded this honor. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local government to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. Congratulations to John Cutrera who was the team leader for this application and the rest of the team for adhering to the policies and procedures set forth!! See Appendix C for more information.

FY2022/23 Audit

The final draft of the annual audit report has been completed by our auditors, Lauterbach & Amen LLP. Included in this Board packet is the annual comprehensive financial report and other required communications to the Board for their full review at the June 20 regular Board meeting. This meeting will allow for Board discussion with both staff and a representative from Lauterbach & Amen. In addition, the official copy of the audit report is scheduled to be officially accepted by the Board at the regular meeting. Once approved, the final FY2022/23 audited financial statements will be distributed to staff.

Marketing and Communications

- *Inside Glencoe*, the community newsletter we publish in partnership with the Village, District 35, the Glencoe Public Library, and Family Service of Glencoe, was sent to all residents at the end of April. The District's articles focused on rain gardens, perennial plantings, our Northbrook agreement for dog park and aquatic services, and the Watts renovation. The community calendar also features many of our major events, including summer concerts, Independence Day activities, and beach events.
- Our team is working on the fall programming guide, which will be sent to all residents in mid-July. Resident registration will start on Thursday, July 27, with non-resident registration beginning July 31.
- Erin and team members designed and replaced signs at the beach, parks, and for upcoming summer special events. Our team produces all the graphics for these events in-house. This includes designs for posters, flyers, banners, website graphics, in-house TV screen ads, social media posts/stories, email blasts, and event day signage.
- For more data on our marketing and communications efforts see Appendix A.

- Erin went on maternity leave on Friday, June 8. On Sunday she, her husband, and son welcomed a beautiful baby girl, Pearl Marie to the family. Pearl was a bit early and every bit of her 3 lbs. 13 oz. is strong - just like her Mom! During Erin's maternity leave, we have hired the same contractor during her last maternity leave for 15-20 hours a week to complete some of her essential tasks.

Park

- Staff turned on the Duke Park water feature and delivered the hand crank train cars for the summer season. There was a mechanical issue with the water feature activation button for 3 days. While staff waited for the repair part to arrive the system was manually overridden to maximize the hours of operation. The new activation button was installed on June 1 and is back up and running.
- Staff completed irrigation repairs and activated our systems given the drought conditions we are seeing to keep our athletic fields and major parks watered.
- Staff continues to water our annual and perennial beds along with younger trees to help keep them going during this drought.
- Camp setup took place the week of June 5. Staff set up tents, delivered picnic tables and grills, and prepped the GYS building to support camps that are displaced due to the Watts renovation.
- Landscaping bed clean up and weed control is complete at Takiff and portions of Lakefront Park. Our contracted labor crew and in-house staff will continue moving through our park system: hedge trimming, bed edging, weeding, and mulching.
- Final repairs, touch up, and cleaning were performed at the swimming and boating beach houses.
- Shared Services/Inter-Governmental Cooperation
 - Staff continues to work with the Village of Glencoe and Christopher B. Burke Engineering Ltd. on the crib wall project.
 - Park District staff continues to support the Village of Glencoe through our shared services mowing agreement. Village staff continues to support the Park District by maintaining vehicles and equipment.

Capital Projects

- The Community Hall A/V project is still awaiting delivery of the mixer which is expected in third quarter of 2023. This part is required for the system to be functional.
- Lakefront Park tennis courts were milled and resurfaced starting Friday, June 7. This work took a little over a week. The color coating for the courts will take place after July 4. The playground mounds and safety padding and turf was delivered around June 16 and expected completion is prior to June 28. Once that work is done, the construction fence will be removed. Landscaping work and some smaller site amenity installations will take place after the park is re-opened.
- Phase 1 of the bluff stabilization project (crib wall replacement) was completed on June 12. There will be some site cleanup/landscape work and wall staining/sealing that will take place over the next few weeks. These tasks will not involve any large equipment during beach operation hours and will be minimally disruptive. We will hit the pause button on this project until after Labor Day when Phase 2 will begin. Phase 2 will include the installation of a new retaining wall on the downslope (east side) of the ramp as well as drainage work at the top of the bluff and curbing/asphalt replacement from the halfway house down to the water plant gate.
- At Watts most of the major site utility work and excavation is complete. The elevator shaft foundation and Kids Club first floor entry way and stairwell have been excavated, formed, and poured. The new fencing, fireplace, and front vestibule work will begin in the coming weeks. On the interior, demolition is complete, temporary shoring is in place and rough plumbing, fire suppression, electrical and HVAC work are all moving along. Project progress has moved along nicely and as it stands now we expect to have occupancy prior to the ice rink season.

- The delivery date for the gas kiln has been pushed back to the first quarter of 2024. This project will be delayed until the 2024 shutdown or a winter/spring break window if possible.

Business Department Report

- With the close of our first quarter, staff began the process of updating budget projections for FY 2023/24. We plan on presenting these projections to the Board at the July meeting.
- Cook County has released the 2022 property levy edit reports, which allows the District to review the levy and correct for any discrepancies with our Board-approved levy. No discrepancies were noted and the timing of the release is consistent with years prior to 2022, which means the County will be returning to its normal property tax calendar.
- Director Cutrera was reappointed as GAAP subcommittee chair for the Illinois CPA Society's Governmental Review Report Programs, which focuses on improving governmental financial reporting for local governments in Illinois.
- Staff is working through a cybersecurity incident response plan. The goal of this is to have a plan in place for how the District should respond in the event of a ransomware or other malware attack.

Recreation and Facilities

- Children's Circle held re-registration this month. Every current student who is not attending Kindergarten has re-registered for the program. Once class lists for June were created, we let nine families off the waitlist. We are intaking one Dolphin, two Frogs, six Turtles, and several Jellyfish throughout the next few months. Due to the demand for the waitlist, we do not offer school tours unless space becomes available. This month, we conducted tours for each family offered a space before they are asked to decide.
- Our Early Learning Center held graduation in Community Hall for our ELC 4's and Kindergarten Readiness classes on May 26. Both classes of students got to do a special performance to showcase what they learned this year. On May 31, all of ELC enjoyed a park playdate celebration at Duke Park. One of the grandparents did a special bubble show for the children to enjoy. The Early Learning Center continues to have registration for the upcoming school year. We are seeing weak demand in our 3's and Kindergarten Readiness programs and are working to promote the programs.
- Kids Club had a successful 2022-23 school year, with most participants returning this fall. South School has been accommodating during the Watts Center renovation. Kids Club 2023-2024 enrollment is full with an additional 10 families on the waitlist. The District is working on hiring a staff person dedicated to supporting Kids Club transportation from school and to enrichments in order to accommodate additional participants while providing the same services. Additional classroom support will also be needed to support the growing program size.
- In May, Takiff Center hosted Mother's Day Gift Making, where kids and parents could show their appreciation for mom through their unique creations. We had beautiful weather for Takiff Express Train Day. 255 people registered in advance with an additional 22 walkups. Kids rode the train, enjoyed train-themed activities, and powered through the train inflatable obstacle course.
- The mobile wood-fired sauna was back at the beach in May. Time slots were an hour this time and all but two individual slots sold almost immediately after going on sale. During the beach opening weekend, we launched the "Live at the Lake" series for the season on Memorial Day. Further concerts will be scheduled with an eye towards good weather, bringing an extra element to the beach.
- We continue to see high demand for park permits and tennis/pickleball court rentals. Appendix B shows a comparison of permits and court rentals compared to the previous year. As you can see, we have a high demand for outdoor pickleball court rentals, specifically groups wanting weekly rental usage.

- We continue to see a high demand for private rentals at Takiff Center. April and May were very busy with several large rentals. We hosted events/rentals for Our Place of New Trier Benefit, Cove School Prom, a High School Graduation party, and a small wedding reception.

Freedom of Information Report

On May 23, 2023, a non-for-profit organization requested the Watts Recreational Center renovation bid results. The District responded to the request in full on the same day.

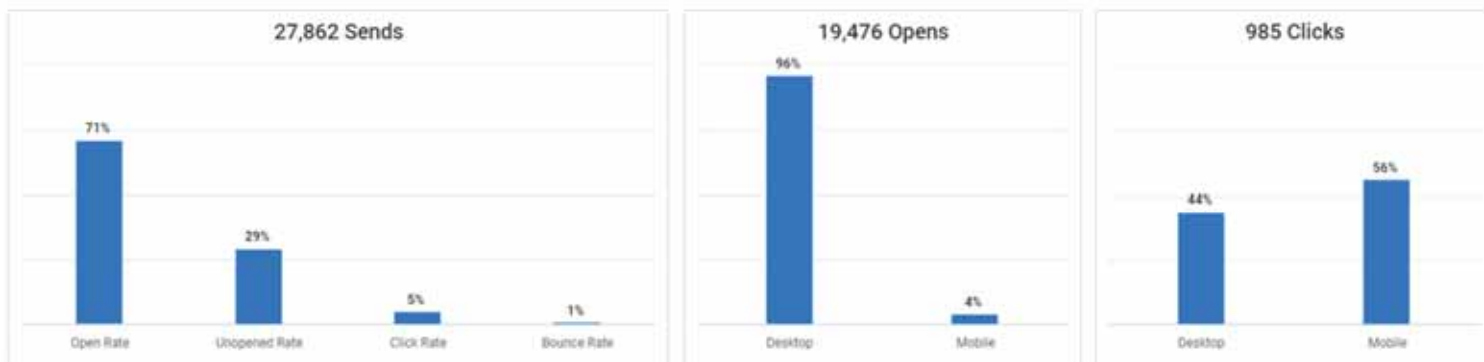
On June 7, 2023, a non-for-profit organization requested 2021 payroll information. The District responded to the request by the FOIA deadline.

Submitted by:
Lisa Sheppard, CPRP
Executive Director

Marketing/Communications Report May 2023

Online Communication

We had 86,607 pageviews in May, which is +9.74% than the same month in 2022 (and +57% higher than the month of April).



Email Marketing Statistics for May

Our most popular pages for the month were “Glencoe Beach,” “Glencoe Beach Season Passes,” “Add to Cart,” “Work with Us,” WebTrac login, WebTrac home page, and “Calendar.”

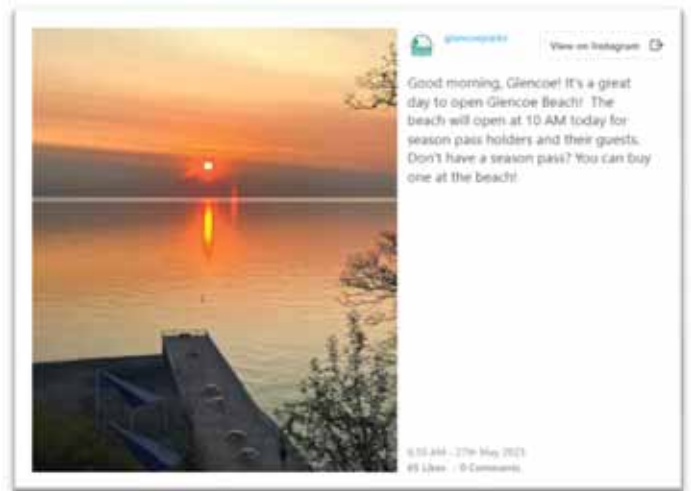
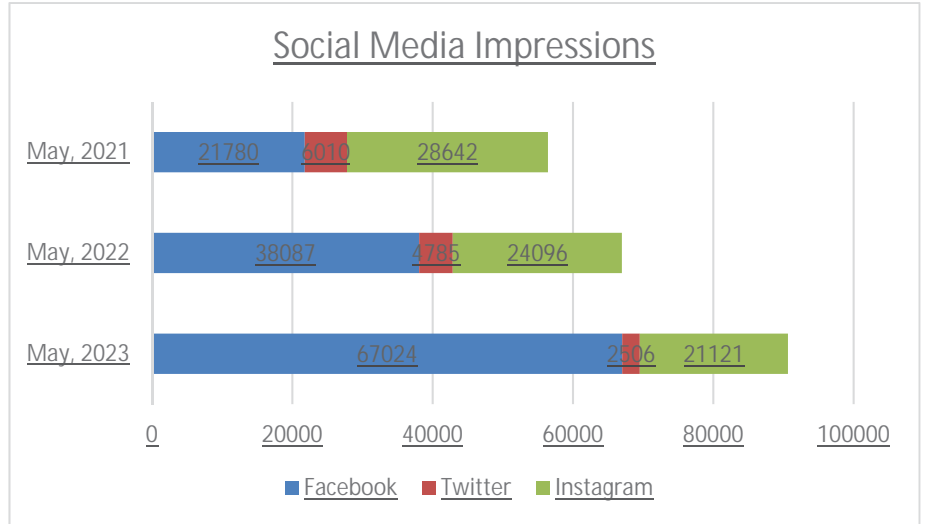
Email Marketing

We sent 11 email blasts to 27,862 email addresses in May. 71% or 19,476 people opened the emails with a 5% click rate. The open rate is +3% then the previous 30 days and +1% above the industry average.

Social Media

We have 7,107 social media followers and earned 99,940 social media impressions in the month of May.

Submitted by:
Erin Classen
Superintendent of Marketing and Communications



Our most popular Instagram and Twitter posts in May

**Glencoe Park District
Recreation and Facilities Department Report
June 2023**

Community Engagement & Special Events: Nate Van Allen

Date	Event	Attendance
5/13/23	Mother's Day Gift Making	24
5/20/23	Takiff Express Train Day	277
5/21/23	Sauna Club	28 ppl – 5 hours
5/29/23	Live At The Lake	272

Early Childhood: Jess Stockl and Savannah Martin

ELC Enrollment	2023/24	2022/23	2021/22	2020/21	2019/20
Little Waddlers	10	8			
ELC 2s	17	12	16	10	16
ELC 3s	8	13	16	11	14
ELC 4s	14	18 3 waitlisted	18	14	18
Kindergarten Readiness	8	14	19	11	16
Total	57	65	69	46	64

Children's Circle Enrollment As of 4/3	2022/23	2021/22	2020/21	2019/20
Jellyfish (6 weeks to 15 months)	10	10	10	10
Frogs (15 months to 2 years old)*	13	14	12	7
Turtles (18 months-youngers 2s)*	15	15	13	13
Starfish (older 2s)	15	15	16	17
Dolphins (3s)	20	19	19	20
Belugas (4s)	20	21	21	16
Total	93	94	91	83

*Turtles are slightly older than Frogs; otherwise, there is no difference.

2023 Preschool Camp As of 6/5	Enrollment		Revenue	
	2023	2022	2023	2022
Baby Bears	16	8	\$5,000	\$2,325
Teddies	18	15	\$13,921	\$10,049
Pandas	24	22	\$22,728	\$18,954
Koalas	37	38	\$62,094	\$62,816
Kinder Korner	56	47	\$133,988	\$103,644
Preschool CIT	15	17	\$10,606	\$13,745
Total	166	147	\$248,337	\$211,533

Youth/Adult/Athletic Programming: Erika Doroghazi, Shannon Stevens, Adam Wohl**Youth/Teen Camps**

Overall enrollment and revenue looks very strong. Game On! enrollment is down, partially due to offering one less week of camp this year compared to 2022, contributing to lower revenue and enrollment. They aligned their schedule with our traditional camp schedule. Unfortunately, due to low enrollment, we had to cancel the Game On! Sports 4 Boys Camp.

2023 Youth/Teen Camps As of 5/31	Enrollment		Revenue	
	2023	2022*	2023	2022
Sun Fun	158	136	\$310,185	\$223,363
Camp Adventure	71	64	\$126,244	\$87,721
Action Quest	129	57	\$111,560	\$65,007
CIT	28	31	\$29,090*	\$24,402
Game On! Sports 4 Girls	121	145	\$170,974	\$215,572
Total	507	433	\$748,053	\$616,065

**includes waitlist enrollment*

Kids Club

Kids Club As of 5/31	Enrollment			Revenue		
	2023-24*	2022-23	2021-22	2023-24*	2022-23	2021-22
AM Kids Club	30	19	15	\$45,639	\$45,920	\$29,196
PM Kids Club	60	51	40	\$317,124	\$259,234	\$165,177
Total	90	73	55	\$362,763	\$303,850	\$194,373

**Current enrollment and anticipated revenue for 2023/24 school year based on enrollment*

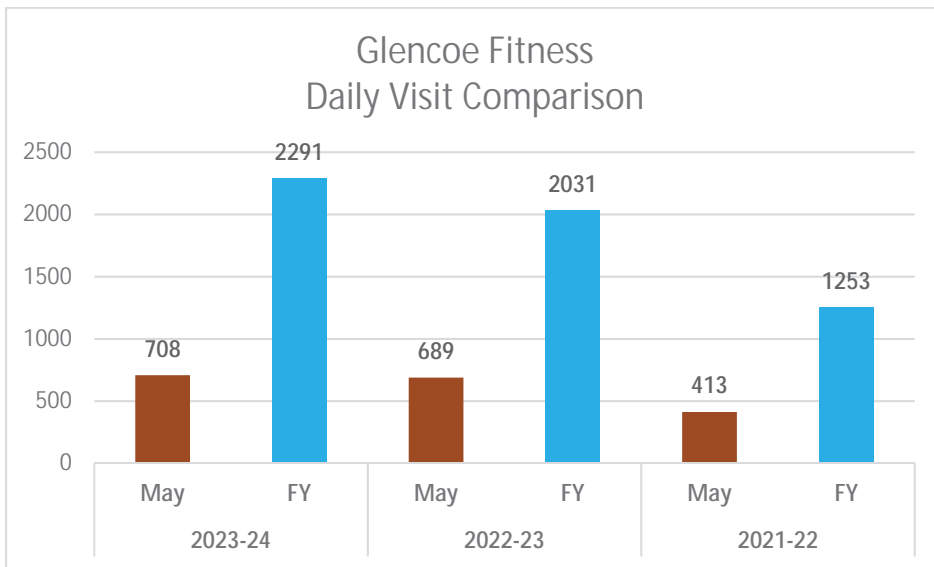
Fitness**Glencoe Fitness**

Memberships are staying steady. We saw a drop off in April in our Short-Term Memberships before it bounced back in May. We sold twelve 3-month memberships in May.

Fitness Center Memberships Year-to-Year As of 5/31	2023	2022	2021
Individual Member	89	74	
Senior Member	45	38	
Student Member	23	26	
Short-Term Member	18	31	
Total Members	175	169	105

Fitness Center Memberships Month-to-Month	May	April	March
Individual Member	89	82	89
Senior Member	45	37	36
Student Member	23	23	21
Short-Term Member	18	17	35
Total Members	175	159	181

Fitness Center Revenue As of 5/31	2023	2022	2021
March	\$3,246	\$3,784	\$2,210
April	\$3,117	\$4,407	\$2,648
May	\$4,886	\$5,576	\$2,570
Total	\$11,248	\$13,766	\$7,427



Takiff Center

Takiff Center Rentals As of 5/31	2023-24	2022-23	2021-22
Revenue	\$19,041	\$13,722	\$5,214

Park Permits and Court Rentals

Outdoor Usage As of 5/31	# Rentals		Revenue	
	2023	2022	2023	2022
Park Permits	26	43	\$2,816	\$4,108
Pickleball Courts	256	157	\$3,637	\$1,710
Tennis Courts	25	43	\$380	\$430
Total	307	243	\$6,833	\$6,248

Glencoe Beach: Marty Kwiatkowski

Beach Passes As of 5/31	Sold		Revenue	
	2023	2022	2023	2022
Resident	3,041	3,312	\$106,435	\$115,585
Non-Resident	452	1,744	\$31,640	\$83,685
Guest Passes	364	465	\$21,920	\$26,350
Totals	3,857	5,521	\$159,995	\$225,620

Aquatics & Sailing camp starts June 12, and participation aligns with 2022. We are also offering a new Aquatics CIT program with 6 participants.

2023 Camp As of 5/31	Enrollment		Revenue	
	2023	2022	2023	2022
Aquatics & Sailing	143	109	\$170,517	\$170,860
Aquatics & Sailing CIT	6	0	\$6,325	\$0
Totals	149	109	\$176,842	\$170,860

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



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

6/6/2023

John Cutrera
Director of Finance and Human Resources
Glencoe Park Recreation District, Illinois

Dear John:

Congratulations!

We are pleased to notify you that your annual comprehensive financial report for the fiscal year ended February 28, 2022 has met the requirements to be awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. Congratulations, again, for having satisfied the high standards of the program.

Your electronic award packet contains the following:

- **A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements.** We strongly encourage you to implement the recommended improvements in your next report. Certificate of Achievement Program policy requires that written responses to these comments and suggestions for improvement be included with your 2023 fiscal year end submission. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house reviewer.
- **Certificate of Achievement.** A Certificate of Achievement is valid for a period of one year. A current holder of a Certificate of Achievement may reproduce the Certificate in its immediately subsequent annual comprehensive financial report. Please refer to the instructions for reproducing your Certificate in your next report.
- **Award of Financial Reporting Achievement.** When GFOA awards a government the Certificate of Achievement for Excellence in Financial Reporting, we also present an Award of Financial Reporting Achievement (AFRA) to the department identified in the application as primarily responsible for achievement of the Certificate.
- **Sample press release.** Attaining this award is a significant accomplishment. Attached is a sample news release that you may use to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if first-time recipients or if the government has received the Certificate ten times since it received its last plaque) or a brass medallion to affix to the plaque (if the government currently has a plaque with space to affix the medallion). Plaques and medallions will be mailed separately.

As an award-winning government, we would like to invite one or more appropriate members of the team that put together your annual comprehensive financial report to apply to join the Special Review Committee. As members of the Special Review Committee, peer reviewers get exposure to a variety of reports from around the country; gain insight into how to improve their own reports; achieve professional recognition; and provide valuable input that helps other local governments improve their reports. Please see our website for [eligibility requirements](#) and [information on completing an application](#).

Thank you for participating in and supporting the Certificate of Achievement Program. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

6/6/2023

For more information contact:
Michele Mark Levine, Director/TSC
Phone: (312) 977-9700
Fax: (312) 977-4806
Email: mlevine@gfoa.org

(Chicago, Illinois)—Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to **Glencoe Park Recreation District** for its annual comprehensive financial report for the fiscal year ended February 28, 2022. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Glencoe Park Recreation District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

February 28, 2022

Christopher P. Morrill

Executive Director/CEO

**VIII. Action Item A:
Acceptance of the 2023 Audit Report**

**See documents under Agenda Item V
Audit Presentation**

Glencoe Park District
June 2023 Board Meeting

**VIII. Action Item B:
Approval of Radio Amplifier Purchase**

Glencoe Park District
June 2023 Board Meeting

MEMORANDUM

TO: Board of Park Commissioners
CC: Kyle Kuhs, Director of Parks and Planning
FROM: Lisa Sheppard, Executive Director
SUBJECT: Discussion on Radio Amplifier Purchase for Takiff
DATE: June 12, 2023

At the June Special Board Meeting, the Board agreed to advance the purchase of the Radio Amplifier Purchase for approval.

Staff received a proposal for Takiff Community Center in the amount of \$44,304.25. This work includes the installation of a new outdoor antenna, an amplifier/repeater, 13 indoor antennas, hardware, and installation labor.

This system was bid out in 2003 and awarded to Motorola for statewide mission critical communications for any public safety users. This system is proprietary and Chicago Communications LLC is a sole source provider; therefore, we do not need to bid out this item. This system was recommended by Glencoe Public Safety to most effectively improve their radio signal/reliability in our facilities.

In addition to the \$44,304.25 proposal, staff will be recommending an additional 10% contingency in the amount of \$4,430 added to the project to cover any unforeseen issues or obstacles related to the work. This project, budgeted in Fund 45 Safety and Security, is expected to commence in late summer and take 7-10 days to complete.

Attachments:

1. Proposal from Chicago Communications
2. Sole source letter from Chicago Communications

Recommended Action: Approve \$44,304.25 and a contingency of \$4,430 for Motorola/ Chicago Communications LLC to purchase and install the Radio Amplifier System as presented.

5/25/2023

Glencoe Park District
Attn: Kyle Kuhs
999 Green Bay Rd
Glencoe, IL 60022

Dear Director Kuhs,

Chicago Communications is pleased to provide you with a quote for a Public Safety DAS solution to enhance the Starcom coverage (zone 1 site 49) throughout both floors of the Takiff Park District facility.

The below quote includes: one outdoor donor antenna, one 7/800MHz Repeater/AMP w/ battery backup, a filter, 12 indoor antennas distributed throughout both floors of the facility, all cable, connectors, splitters, grounding kit, non-penetrating roof mount, labor to install, two year field service agreement, and the first preventative maintenance check to be scheduled one year after the installation. *Preventative Maintenance is suggested to be completed on an annual basis.*

Total: \$44,304.25

There is a potential need for additional Gym work pending cable path ways as they were not visible from our site walks. This will be determined at time of installation and is presented here as a NOT TO EXCEED additional total of \$3,290.00.

Notes:

- *This excludes coring, permitting, EMT conduit, roof penetrations and premium time labor.*
- *This proposed system is for the enhancement of Starcom 700/800MHz throughout the 2 levels of the facility.*
- *The Gym area, is being presented as a not to exceed at this time due to a feasible pathway has yet to be determined and may not even be viable.*

Thank you
Todd Niccum
Director of Government Sales
Chicago Communications
630-280-7738
Tniccum@chicomm.com

Standard Terms and Conditions of Sale

1. **Scope.** Chicago Communications LLC (“Seller”) will sell to the Glencoe Park District (“Customer”), and Customer will purchase from Seller, the equipment, parts, software, or services related to the equipment (e.g. installation) described in Seller’s Equipment List and Statement of Work (SOW) dated 5/25/2023 (“Proposal”). These terms and conditions, together with the Proposal, comprise the “Agreement.” Customer may indicate its acceptance of this Agreement by signing below or by issuing a purchase order that refers to either the Proposal or to a Customer solicitation to which the Proposal responds. Only these terms and conditions apply to the transaction, notwithstanding any inconsistent or additional terms and conditions contained in the purchase order or Customer solicitation.

2. **Price and Payment Terms.** The Contract Price is U.S. \$44,304.25 exclusive of applicable sales, use, or similar taxes and freight. Chicago Communications LLC ordering procedures and Payment Terms are enclosed. Customer will make payments to Seller within thirty (30) days after the invoice date. All freight charges will be pre-paid by Seller and added to the invoices, when applicable. Title and risk of loss to equipment or parts will pass to Customer upon shipment. Seller will pack and ship all equipment, parts or software in accordance with good commercial practices.

STANDARD PAYMENT TERMS:

50% - AT Time of Contract

50% - Upon System Acceptance or Beneficial Use

3. **Software.** Any software owned by a third party (“Non-Chicago Communications LLC Software”) is licensed to Customer in accordance with the standard license, terms, and restrictions of the copyright owner unless the owner has granted to Seller the right to sublicense such software. Seller makes no representations or warranties of any kind regarding such Software.

4. **Express Limited Warranty and Warranty Disclaimer.** All Third Party Equipment is warranted under manufacturers warranty for a period in accordance with the Proposal. Seller warrants that the equipment and parts under normal use and service are free from material defects in material and workmanship. These warranties do not apply to: defects or damage resulting from use of the equipment in other than its normal, customary, and authorized manner; defects or damage occurring from misuse, accident, liquids, neglect, or acts of God; defects or damage occurring from testing, maintenance, disassembly, repair, installation, alteration, modification, or adjustment not provided or authorized in writing by Seller; breakage of or damage to antennas unless caused directly by defects in material or workmanship; defects or damage caused by Customer’s failure to comply with all applicable industry and OSHA standards; equipment that has had the serial number removed or made illegible; freight costs to ship equipment or parts to the repair depot; scratches or other cosmetic damage to equipment surfaces that does not affect the operation of the equipment; and normal or customary wear and tear. These express limited warranties are extended by Seller to the original user purchasing the products for commercial, industrial, or governmental use only, and are not assignable or transferable. If Customer gives notice of a valid warranty claim before the expiration of the warranty period, Seller will (at its option and at no additional charge to Customer) repair the defective product or replace it with the same or equivalent product. Such action will be the full extent of Seller’s liability hereunder. Repaired or replaced product is warranted for the balance of the

original applicable Warranty Period. All replaced products or parts will become the property of Seller. THESE WARRANTIES ARE THE COMPLETE WARRANTIES AND ARE GIVEN IN LIEU OF ALL OTHER WARRANTIES. SELLER DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OR CONDITIONS OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

5. Delays and Disputes. Neither party will be liable for its non-performance or delayed performance if caused by an event, circumstance, or act of a third party that is beyond a party's reasonable control (a "Force Majeure"). Each party will notify the other if it becomes aware of a Force Majeure that will significantly delay performance.

The parties will try to settle any dispute arising from this Agreement (except for a claim relating to intellectual property or breach of confidentiality provisions) through good faith negotiations. If necessary, the parties will escalate the dispute to their appropriate higher-level managers. If negotiations fail, the parties will jointly select a mediator to mediate the dispute and will share equally the mediation costs. Neither party will assert a breach of this Agreement without first giving the other party written notice and a thirty (30) day period to cure the alleged breach.

6. LIMITATION OF LIABILITY. Except for property damage, personal injury or death, Seller's total liability, whether for breach of contract, warranty, negligence, strict liability in tort, or otherwise, will be limited to the direct damages recoverable under law, but not to exceed the purchase price of the products or services for which losses or damages are claimed. SELLER WILL NOT BE LIABLE FOR ANY COMMERCIAL LOSS; INCONVENIENCE; LOSS OF USE, TIME, DATA, GOOD WILL, REVENUES, PROFITS OR SAVINGS; OR OTHER SPECIAL, INCIDENTAL, INDIRECT, OR CONSEQUENTIAL DAMAGES IN ANY WAY RELATED TO OR ARISING FROM THIS AGREEMENT, THE SALE OR USE OF THE PRODUCTS, OR THE PERFORMANCE OF SERVICES BY SELLER PURSUANT TO THIS AGREEMENT. No action for breach of this Agreement or otherwise relating to the transactions contemplated by this Agreement may be brought more than one year after the accrual of such cause of action. This limitation of liability will survive the expiration or termination of this Agreement.

7. Confidential Information and Preservation of Proprietary Rights. If any information marked "Confidential" is provided by one party to the other, the receiving party will maintain the confidentiality of such information and not disclose it to any third party; take necessary and appropriate precautions to protect such information; and use such information only to further the performance of this Agreement. Confidential information is and shall remain the property of the disclosing party, and no grant of proprietary rights as it relates to the confidential information is given or intended to be given to the Customer by the Seller. Any copyright owner of Software, and any third party manufacturer own and retain all of their respective proprietary rights in the equipment, parts and software, and nothing herein is intended to restrict their proprietary rights. This Agreement does not grant any right, title or interest in Seller's or Third Party proprietary rights, or a license under any patent or patent application.

8. Non-solicitation. During the term of this Agreement and continuing for a period of two (2) years thereafter, Customer will not hire, engage on contract, solicit the employment of, or recommend employment to any third party of any employee of CHICOMM or its subcontractors without the prior written authorization of CHICOMM. This provision applies only to those employees of CHICOMM or its subcontractors who are responsible for rendering services under this Agreement. If this provision is found to be overly broad under applicable law, it will be modified as necessary to conform to applicable law.

9. Government Contracting Information. CHICOMM and subcontractor shall abide by the requirements of 41 CFR §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, protected veteran status or disability. CHICOMM and subcontractor shall abide by the employee notice requirements set forth in 29 CFR Part 471, Appendix A to Subpart A.

10. Miscellaneous. Each party will comply with all applicable federal, state and local laws, regulations and rules concerning the performance of this Agreement or use of the products. Customer will obtain and comply with all FCC licenses and authorizations required for the installation, operation and use of the products. This Agreement and the rights and duties of the parties will be governed by and interpreted in accordance with the laws of the State in which the products are installed. This Agreement, and the Proposal, the ordering procedures, and the Payment Terms, constitute the entire agreement of the parties regarding this transaction, supersede all previous agreements and proposals relating to this subject matter, and may be amended only by a written instrument executed by both parties. Seller is not making, and Customer is not relying upon, any representation or warranty except those expressed herein. There are no certifications or commitments binding Seller applicable to this transaction unless they are in writing and signed by an authorized signatory of Seller.

Seller:

Customer:

By: Chicago Communications, LLC
Name and Title: Cindy Glashagel
Principal

By: _____
Name and Title:

Date: _____

Date: _____

Signature

Signature



Glencoe Park District
305 Randolph Street and 999 Green Bay Road
Glencoe, IL. 60022

Dear Kyle Kuhs,

This letter is in reference to the potential purchase of the STARCOM21 DAS solutions to enhance public safety communications in the Glencoe Park District Takiff facility. The STARCOM21 system is solely owned by Motorola Solutions for use with public safety agencies in the State of Illinois. This system was bid out in 2003 and awarded to Motorola for statewide mission critical communications for any public safety users.

Chicago Communications, LLC is the assigned Manufacturers Representative by Motorola Solutions to provide and maintain Public Safety solutions for Glencoe Public Safety and Glenview Public Safety Dispatch Center as well as the surrounding agencies. Chicago Communications, LLC provides turnkey solutions and with an extensive background in Public Safety STARCOM21 DAS solutions to enhance in building communications when it matters most. We have also received contracts to provide Public Safety DAS solutions for Glencoe South, Central, and West schools scheduled for installation this summer.

Chicago Communications, LLC has had dedicated sales and service representatives serving the Chicagoland area for over Seventy years offering assistance with both long-term communications planning efforts as well as daily routine communications requirements. Chicago Communications, LLC, will always be ready and available to service your future needs long after your new system is in and operating.

Thank you,
Todd Niccum
Director of Government Sales
Chicago Communications
630-280-7738
Tniccum@chicomm.com

**VIII. Action Item C:
Approval of Participant and Parent/Guardian
Code of Conduct Policy**

Glencoe Park District
June 2023 Board Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director and Bobby Collins, Director of Recreation & Facilities
SUBJECT: Changes to Participant and Parent Code of Conduct
DATE: June 12, 2023

At the June Special Board Meeting, the Board came to a consensus to advance for approval the changes to the Participant and Parent/Guardian Code of Conduct with one change to include that no refund may be given if the participant and/or parent/guardian is asked to leave the program.

The key edits included the following:

Improved Inclusivity

The policy is more inclusive by incorporating language that promotes diversity, equality, and respect for all participants, regardless of their background, race, ethnicity, gender, or sexual orientation.

Enhanced Discipline Management Procedure

The Discipline Management Procedure is refined to ensure fair and consistent enforcement of the policy. We have provided clearer guidelines on how violations will be addressed, investigated, and reported; emphasizing the importance of prompt action to maintain a safe environment. The revised procedure outlines specific disciplinary actions based on the severity and frequency of the violation, including verbal warnings, program suspension, or expulsion.

Recommended Motion: To approve the Participant and Parent/Guardian Code of Conduct as presented.

Glencoe Park District Participant and Parent/Guardian Code of Conduct Policy

No participant shall, on the basis of race, sex, creed, national origin, sexual orientation, or disability be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any privilege, advantage, or opportunity.

Participant and Parent/Guardian Code of Conduct

Participants and parents/guardians are expected to exhibit appropriate behavior at all times while participating in any program or activity at the Glencoe Park District. It is recommended that parents/guardians discuss with the children that activities are planned for groups, and while the child may wish not to participate in a specific activity, they are still expected to attempt to be a part of the program. The following guidelines are designed to provide safe and enjoyable activities for all participants. Additional rules may be developed for particular programs and athletic leagues as deemed necessary by staff.

Participants and Parents/Guardian shall:

- Show respect to all participants, staff, and property
- Take direction from program staff and supervisors
- Refrain from using abusive or foul language
- Refrain from causing bodily harm to self, other participants, or staff
- Show respect for equipment, supplies, and facilities
- Refrain from engaging in any form of teasing or bullying toward others
- Use or possession of illegal chemicals or drugs on Glencoe Park District property is not permitted
- Possession of alcohol on Glencoe Park District property is only allowed with proper authorizations

Discipline Procedure

The Glencoe Park District reserves the right to dismiss a participant or parent/guardian whose behavior endangers the safety of themselves or others. Each situation must be evaluated on its own merit. Appropriate action should take place as soon as possible. Physical restraint of a child will only occur if the child is putting themselves, another participant, or an instructor/counselor/coach in immediate danger. It will not be used as a behavioral management technique. If this type of behavior management is needed, the NSSRA will be called to evaluate the child and make recommendations for support. Any recommendation for behavioral support must be followed.

Methods and Strategies

If a participant exhibits inappropriate actions, the following methods may be followed:

- **Verbal Warning:** The counselor/instructor/coach will discuss with the participant the undesirable conduct and why the action is not appropriate.
- **Redirection:** The counselor/instructor/coach will redirect the child to another activity. Redirection begins after the counselor/instructor/coach has discussed with the participant the reason for the redirection and what appropriate behavior is expected to prevent a redirection in the future.

- **Loss of Privilege:** The counselor/instructor/coach will remove the participant from an activity chosen by the counselor/instructor/coach. The counselor/instructor/ coach must explain what behaviors were inappropriate and what corrective action will prevent problems in the future.
- **Use of a 1-2-3 Warning System**
- **Facilitating Conflict Resolution**

Discipline Management Procedure

If a participant, parent, or guardian has trouble following the code of conduct, the following discipline procedures will be followed. Behaviors that endanger the safety and security of the child or others may result in skipped steps and/or suspension from the program.

- **Verbal Warning:** A participant, parent, or guardian behavior incident must be documented by staff.
- **Written Warning:** The participant, parent, or guardian will be suspended for one day. The suspension will be in effect the first day following the offense. The program manager will notify the parent/guardian. A Behavior Report will be written and must be acknowledged and signed by the parent/guardian and the participant at pick-up time.
- **Suspension:** The participant, parent, or guardian will be suspended from the program. The suspension will be in effect the first day following the offense. The program manager will notify the parent/guardian and schedule a conference to discuss behavior management and whether the child can meet participant expectations with or without accommodations.
- **Dismissal:** The participant, parent, or guardian will be dismissed from the remainder of the program. The program manager will notify the parent/guardian. No refund will be issued.

If an action involves a person with a disability, staff will contact NSSRA for a consultation, final decisions will remain with the Glencoe Park District.

Appeals

Appeals by the participant and/or their parent/guardian may be made to the Director of Recreation and Facilities and/or Executive Director.

Approved by the Board of Park Commissioners: MM/DD/YYYY **Draft for Review**

Previous Versions Approved: 01/09/2018

Executive Director's Signature: _____ Board President's Signature: _____

VIII. Action Item D: Approval of Vaccination Policy

Glencoe Park District
June 2023 Board Meeting

MEMORANDUM

TO: Board of Park District Commissioners
FROM: Lisa Sheppard, Executive Director
SUBJECT: Vaccination Policy
DATE: June 12, 2023

With the end of the COVID-19 public health emergency on May 11, 2023, it was Board consensus to advance for approval at the June 20 Board meeting, to rescind the current COVID-19 Vaccination Policy and replace it with an updated Vaccination Policy. This policy is broader and will require, when declared by CDC, Federal and State health authorities, laws, and DCFS regulations, that the employee or independent contractor will comply to be fully vaccinated.

Recommend motion: Move to rescind the COVID-19 Vaccination Policy approved on September 12, 2021 and approve the updated Vaccination Policy for Employees/Independent Contractors as presented.

**Glencoe Park District
Vaccination Policy for Employees/Independent Contractors**

The Glencoe Park District is committed to maintaining a workplace that is free of known hazards and safeguarding the health of employees, patrons, and the community at large from infectious diseases.

The FDA believes that vaccines help protect the health, safety, and welfare of our employees, patrons, and their families. Where required by CDC, Federal and State health authorities, laws and DCFS regulations, the employee or independent contractor will comply to be fully vaccinated when required.

Before getting any vaccine, the agency encourages employees to review the FDA's Fact Sheet for any vaccine.

The agency may require employees to submit copies of their vaccination records.

Employees who are unable to receive a required vaccination because of disability, medical condition, or sincerely held religious belief or practice must submit a request for a reasonable accommodation to their manager prior to the date by which the agency requires them to be fully vaccinated. The agency will engage in the interactive process with such employees to determine whether they can perform the essential job functions on-site without posing a direct threat to employees, patrons, and other visitors, or whether the agency can make reasonable accommodations.

The agency may prohibit employees who fail to comply with this policy from entering the premises and/or they may be subject to disciplinary action up to and including discharge. The agency will make any decisions in accordance with the law.

Approved by the Board of Park Commissioners: **DRAFT FOR REVIEW**
Previous Versions Approved: 0912/2021 (COVID-19 Specific)

Executive Director's Signature: _____ Board President's Signature: _____

**VIII. Action Item E:
Approval of NRPA Conference Delegates and
Expenses**

Glencoe Park District
June 2023 Board Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director
SUBJECT: NRPA Conference Attendance
DATE: June 12, 2023

At the June Special Board Meeting, the Board discussed and came to a consensus that five team members and one Commissioner have the ability to attend NRPA Conference. NRPA Conference is from October 9-12, requiring a three-night hotel stay in Dallas, Texas. This year's conference will feature thought-provoking keynote speakers, dynamic education sessions, an exploration-worthy exhibit hall, and plenty of unique ways to network and connect with our peers from across the country.

Below is an estimate of expenses. The total represents a not-to-exceed cost; actual costs may be lower. The conference expenses were budgeted and approved by the Board during the budget process.

Staff	Registration	Flight	Hotel 3 Nights	Travel Estimate	Per Diem \$85 Per Day	Total
Lisa	\$660	\$500	\$900	\$100	\$340	\$2,500
Bobby	\$660	\$500	\$900	\$100	\$340	\$2,500
John	\$660	\$500	\$900	\$100	\$340	\$2,500
Kyle	\$660	\$500	\$900	\$100	\$340	\$2,500
TBD	\$660	\$500	\$900	\$100	\$340	\$2,500
TBD	\$660	\$500	\$900	\$100	\$340	\$2,500

Recommended Motion

To approve six Glencoe Park District team members and/or commissioners to attend NRPA Annual Congress in October 2023 with expenses not to exceed a total of \$15,000 as presented.