



BOARD REPORT

July 2026



**GLENCOE PARK DISTRICT
REGULAR BOARD MEETING
Tuesday, July 21, 2026 | 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 the June 16, 2026, Regular Board Meeting
 - B. Minutes of the July 7, 2026, Committee of the Whole Meeting
 - C. Approval of the Bills
 - D. Approval of the Children Circle Food Contract
- IV. Matters from the Public
- V. Audit Presentation
- VI. Financial Report
 - Quarterly Projections Presentation
- VII. Intern Research Project Presentation
- VIII. Presentation of the 2026 Employee Survey
- IX. OSLAD Grant Resolution No. 988 for Friends Park
- X. Executive Director's Report
- XI. Action Items
 - A. Approval of the Annual Treasurer's Report
 - B. Acceptance of the 2025/26 Audit
 - C. Approval of Resolution No. 988 for OSLAD Grant for Friends Park
 - D. Approval of the Purchase of Shelters for Glencoe Beach
- XII. Other Business
- XIII. Executive Session
 - Personnel – 5ILCS 120/2(c)(1) - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.
- XIV. Adjournment

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

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 Park Commissioners 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, they 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
July 2026 Board Meeting

III. Consent Agenda Items

**Minutes of June 16, 2026, Regular Board Meeting,
Minutes of July 7, 2026, Committee of the Whole
Meeting, Approval of the Bills, and Approval of the
Children Circle Food Contract**

Glencoe Park District
July 2026 Board Meeting

MINUTES OF JUNE 16, 2026 REGULAR BOARD MEETING
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

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

Commissioners present:

Nicole Reifman, Vice President
Jacki Avitia-Guzman, Treasurer
Meg Cummins, Commissioner

Staff present:

Lisa Sheppard, Executive Director/Secretary
Kyle Kuhs, Director of Parks and Planning
John Cutrera, Director of Finance and HR
Bobby Collins, Deputy Dir./Dir. of Rec & Facilities
Erin Classen, Superintendent of Marketing/Comm.

Members of the public in attendance who signed in or spoke: Jim Carper, Larry Deb, and Jeff Shapack.

Consent Agenda: A motion was made by Commissioner Cummins to approve the consent agenda items as presented, including Minutes of the May 19, 2026, Regular Board Meeting, Minutes of June 2, 2026, Regular Committee Meeting, Approval of the Bills, and Approval of West Park Project Fencing and Installation Order Change. Commissioner Guzman seconded the motion. No discussion ensued. Roll call vote taken:

AYES: Reifman, Guzman, Cummins

NAYS: None

ABSENT: Hazan, Covey

Motion passed.

Matters from the Public: Brandon Stoller, Jeff Shapeck, Maggie Shapeck, Ivy Shapeck, and Zach Ohana signed in and/or spoke.

Jeff Shapack, a Glencoe resident, addressed the Board regarding safety concerns at Lakefront Park, Glencoe Beach, and the Access Drive. He stated that he emailed leadership on May 27 detailing a public safety concern along the Access Drive and noted that he had not received an email response yet. He expressed concern that the Access Drive is used by campers, beach patrons, pedestrians, cyclists, and vehicles without active traffic management, particularly after beach staff leave at 8:00 pm., while Lakefront Park parking remains open until 10:00 pm. He questioned which agency has responsibility for the Access Drive and public safety within the area where Park District and Village jurisdictions intersect. He requested that the Board acknowledge receipt of his May 27 email and provide a written clarification identifying the agency responsible for the Access Drive and safety oversight.

Presentation of 2026 Gold Medal Video: Executive Director Sheppard acknowledged the hard work of the team, especially Erin Classen, in putting together the video. The Board and staff watched the submitted Gold Medal Finalist video, which is available to watch on the District YouTube channel. Gold Medal winners will be announced at the NRPA Annual Conference in September.

Financial Report: Director Cutrera provided a high-level overview of the May financial reports. Staff noted that recreation program revenues remained strong, increasing approximately 19% over the prior year. Higher contractual expenditures in recreation programming were attributed to the timing of vendor payments rather than increased costs. Children's Circle, Fitness, Beach and Boating, General and Administrative, and Parks all remained generally consistent with the prior year, while Recreation Administration and Takiff Administration revenues reflected timing differences related to property tax and interest revenue. Staff also confirmed that the increase in recreation programming expenditures corresponded with increased program participation and revenue.

Executive Report: Executive Director Sheppard provided an update on upcoming programs, events, and capital projects. She highlighted the July 3 Lakefront fireworks celebration, which includes entertainment, food trucks, games, and a beer and wine tent in partnership with the Village, noting that the swimming beach will be closed that day and the boating beach will close at 6 pm. She also reviewed July 4 activities, including the Fun Run, Red, White, and Bluey Party, bags tournament, participation in the Village parade, and a beach party for season pass holders.

Director Collins reported that summer camps began successfully, with enrollment remaining strong and specialty camps experiencing significant growth. They noted that the District continues to accommodate as many campers as possible with minimal waitlists.

Director Kuhs provided updates on capital projects, reporting that the Maintenance Center is nearing completion with occupancy anticipated in mid-July, while construction at West Park is progressing on schedule with school property improvements expected to be completed before the start of the school year. Additional updates included the upcoming Unplug Illinois chess event on July 11, the fall program guide being sent to print, and recognition of the Illinois Association of Park Districts' advocacy efforts and Senator Morrison's support for amendments to Senate Bill 3907 that reduced administrative burdens on park districts. The Executive Director also reminded the Board and public of the upcoming Lakefront Advisory Committee meeting, encouraging public participation and noting that comments raised during the meeting would be considered as part of that discussion.

Action Items:

Approval of Bid for Glencoe Beach Project: A motion was made by Commissioner Cummins to approve the Glencoe Beach project base bids 1,2,3 and alternates 1,2,4,5 from Schaeffges Brothers in the amount of \$4,027,400 as presented. Commissioner Guzman seconded the motion.

AYES: Guzman, Reifman, Cummins

NAYS: None

ABSENT: Hazan, Covey

The motion passed.

Other Business:

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

Adjourn: Commissioner Cummins moved to adjourn the meeting at 6:31pm. Commissioner Guzman seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary

MINUTES OF JULY 7, 2026 COMMITTEE OF THE WHOLE MEETING
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

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

Committee members present:

Michael Covey, President
Nicole Reifman, Vice President
Jackie Guzman, Treasurer
Megan Cummins, Commissioner
Gary Hazan, Commissioner

Staff present:

Lisa Sheppard, Executive Director and Secretary
Kyle Kuhs, Director of Parks and Planning
John Cutrera, Director of Finance and HR
Bobby Collins, Deputy Dir./Dir. of Rec & Facilities
Erin Classen, Superintendent of Marketing/Comm.

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

Matters from the Public: None

Presentation of Friends Park Concept Designs: Michelle Kelly from Upland Design joined the Board virtually to present three preliminary concept designs for Friends Park developed based on Board and community input feedback collected at a community input session at Friends Park on May 26. Initial feedback included requests for unique gathering spaces, flexible seating, inclusive play equipment, shade, nature-inspired aesthetics, climbing features, and opportunities for multi-generational use. The concepts also distinguished between elements included within the base replacement budget and additional amenities that could be funded through a potential Illinois Department of Natural Resources (IDNR) OSLAD grant.

The Board discussed Concept A, which featured separate play areas for ages 2–5 and 5–12, an accessible ramped play structure, teen gathering spaces, a picnic shelter, fitness equipment, sensory play, and native landscaping enhancements. The discussion focused on balancing accessibility with age-appropriate challenges, particularly for children transitioning between the younger and older play structures. Board members noted the importance of providing engaging equipment for a wide range of users while recognizing the park's role as one of the District's most heavily used neighborhood parks. The Board generally supported the overall layout, including the separation of gathering spaces for teens and families, but questioned whether the proposed fitness equipment would receive significant use and suggested exploring alternative climbing features that would better serve older children while still qualifying for OSLAD grant funding.

The Board then reviewed Concept B, which featured a large net climbing structure, revised play equipment, a bamboo fitness challenge, net lounge seating, bocce courts, expanded gathering areas, and stormwater bioswale features. Board members expressed strong interest in the climbing net because of feedback that similar equipment is popular with older children and teens, but also questioned whether the main playground equipment

provided meaningful accessibility. The Board also discussed long-term maintenance considerations for the proposed net seating area and requested additional information on replacement costs. Members generally preferred the bamboo fitness feature over the more traditional fitness equipment shown in Concept A and discussed the value of bocce courts as a multi-generational amenity while recognizing that the community would ultimately help determine whether that space was the best use of the park. The Board also discussed the benefits of maintaining seating areas that allowed parents to supervise children while providing comfortable spaces for teens and adults to gather.

During review of Concept C, the Board focused on its larger universally accessible ramped play structure while comparing it to the net climbing features included in Concept B. Members agreed that accessibility should remain a priority, but also emphasized preserving challenging play opportunities that appeal to older children and teens. The Board explored replacing the proposed circular net lounge feature. Members also discussed alternative lounge seating for teens, recommending adding lounge-style chairs in a separate area of the park to create informal gathering spaces. Additional recommendations included removing the spring rider due to previous durability concerns, replacing it with another play element.

Following discussion, the Board reached consensus to move forward with two revised concepts for public engagement rather than presenting all three original designs. Staff was directed to revise the concepts by incorporating the Board's recommendations, including replacing the circular net lounge with a climbing net in the revised Concept C, removing the spring rider, adding alternative lounge seating for teens, and evaluating the inclusion of the bamboo fitness feature into Concept A. Staff will present the revised concepts at the upcoming public meeting and community survey, with the survey clearly distinguishing between base project elements and enhancements that could be added through grant funding or future Board direction.

Children's Circle Food Contract: Director Collins provided information on the proposed renewal of the Children's Circle food contract with Taste for Kids Inc. Approved by legal counsel, staff are recommending we do not need to go out to bid for the contract based on legal advice, and renew are professional services contract with Taste for Kids as they have not raised costs, they are able to meet the specific nutrition needs required for the program and we have been successfully working with them. The Board came to a consensus and the contract will be on the consent agenda for approval at the next Board meeting.

Presentation on District's Comprehensive Plan: Executive Director Sheppard and Director Collins provided an overview of the District's Comprehensive Plan and Strategic Action Plan, which were adopted approximately two years ago to guide decision-making over a ten-year period. Staff explained that the Comprehensive Plan consists of a long-term master plan focused on parks, facilities, and infrastructure, along with a three-to-five-year strategic plan that establishes organizational priorities. The presentation also demonstrated how the District's annual organizational goals and departmental work plans directly align with the Comprehensive Plan's strategic priorities.

Staff reviewed the extensive public engagement process used to develop the plan, noting that it included community-wide surveys, focus groups, stakeholder meetings, public workshops, facility and park condition assessments, a beach assessment, operational analysis, and a safety assessment. This process resulted in five strategic priorities that continue to guide the District's work: Engaged Community, Preserved and Well-Maintained Parks and Facilities, Program Effectiveness, Financial Sustainability and Transparency, and a Dynamic and Inclusive Workplace. Staff indicated they believe these priorities remain consistent today and continue to reflect community expectations.

The Board discussed and asked questions about several of the plan's priorities and the community feedback that shaped them. The discussion concluded with a conversation about the community's increasing expectations for service levels. Board members observed that maintaining the District's already high standards has become increasingly challenging as resident expectations continue to rise. Staff agreed that the District is approaching the practical limits of service enhancements without additional resources and noted that future discussions may involve evaluating operational changes or additional investments needed to sustain the level of service the community expects. Staff emphasized that the Board establishes desired service levels, while staff is responsible for identifying the operational and financial resources necessary to achieve them.

Review of Current Goals and Additional/New Board-Directed Goals: Executive Director Sheppard and Director Collins continued strategic planning discussion and whether additional Board-directed priorities should be incorporated into future organizational goals. The Board staff reviewed the Engaged Community and Program Effectiveness goals and actions in this meeting and will resume conversation about the remaining goals at the August committee meeting.

The Board discussion centered on community engagement, with members expressing support for expanding communication following public input meetings through additional outreach methods, improved education on the District's decision-making process, and enhanced opportunities for residents to remain informed throughout project implementation. The Board also expressed support for conducting another statistically valid community survey during the midpoint of the Comprehensive Plan to ensure future priorities continue to reflect evolving community needs.

The Board reviewed the Program Effectiveness strategic priorities and discussed ongoing efforts to evaluate programming, partnerships, and barriers to participation. Members supported continued assessment of programming for teens and adults, exploring ways to reduce barriers to participation, and expanding opportunities to engage local youth through employment and leadership development programs. Staff also shared updates on efforts to evaluate emerging community recreation trends and ensure programs continue to align with resident interests.

The Board held a broader policy discussion regarding early childhood programming, focusing on behavioral expectations, participant support, and the appropriate role of the Park District in addressing increasingly complex social and behavioral needs within childcare programs. The Board supported continuing the District's current approach while emphasizing clear communication with families regarding program expectations. Staff also

shared plans to establish an Early Childhood Advisory Committee to strengthen parent engagement and gather additional feedback on program priorities.

The strategic planning discussion will continue at a future Committee meeting.

Other Business: NA

Executive Session: NA

Adjourn: Commissioner Reifman moved to adjourn the meeting at 9:24 pm. Commissioner Guzman seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary



Glencoe Park District

Voucher List of Bills By Vendor DBA

Payment Dates 6/1/2026 - 6/30/2026

Vendor DBA	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor DBA: 12538 -					
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-14-000-5421	Camp and Beach Apparel - Beach Manager - Item #15	514.71
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-14-000-5421	Camp and Beach Apparel - Crew Neck - Item #24	300.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-14-000-5421	Camp and Beach Apparel - LG Shirts - Item #17	637.60
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-14-000-5421	Camp and Beach Apparel - LG Pants - Item #22	869.72
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-14-000-5421	Camp and Beach Apparel - Beach Staff - Item #16	1,195.50
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-14-000-5421	Camp and Beach Apparel - LG VIsors- Item #21	247.50
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-14-000-5421	Camp and Beach Apparel - LG Hats - Item #19	190.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-15-000-5421	Camp and Beach Apparel - Crew Neck - Item #24	253.55
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-15-000-5421	Camp and Beach Apparel - BG VIsors- Item #20	247.50
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	10-15-000-5421	Camp and Beach Apparel - BG Shirts - Item #18	207.22
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-00-000-5420	Camp and Beach Apparel - Summer Shirt - Item #25	1,558.45
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-801-5400	Camp and Beach Apparel - Camp Counselor - Item #3	150.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-801-5400	Camp and Beach Apparel - Camp COTW - Item #4	200.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-801-5400	Camp and Beach Apparel - Camp Director- Item #1	75.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-801-5400	Camp and Beach Apparel - Crew Neck - Item #24	400.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-801-5400	Camp and Beach Apparel - Camp HC- Item #2	75.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-801-5400	Camp and Beach Apparel - SF Shirts - Item #7	2,463.56
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-803-5400	Camp and Beach Apparel - Crew Neck - Item #24	250.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-803-5400	Camp and Beach Apparel - Camp Director- Item #1	75.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-803-5400	Camp and Beach Apparel - Camp Counselor - Item #3	125.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-803-5400	Camp and Beach Apparel - Camp COTW - Item #4	100.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-803-5400	Camp and Beach Apparel - KK Shirts - Item #6	895.50
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-803-5400	Camp and Beach Apparel - Camp HC- Item #2	75.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-809-5400	Camp and Beach Apparel - Crew Neck - Item #24	50.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-809-5400	Camp and Beach Apparel - CIT Shirts - Item #10	872.04
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-809-5400	Camp and Beach Apparel - Camp Director- Item #1	25.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-810-5400	Camp and Beach Apparel - Camp COTW - Item #4	100.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-810-5400	Camp and Beach Apparel - Camp Director- Item #1	75.00

Voucher List of Bills
Payment Dates: 6/1/2026 - 6/30/2026

Vendor DBA	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-810-5400	Camp and Beach Apparel - CA Shirts - Item #8	2,076.72
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-810-5400	Camp and Beach Apparel - Camp HC- Item #2	75.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-810-5400	Camp and Beach Apparel - Crew Neck - Item #24	300.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-810-5400	Camp and Beach Apparel - Camp Counselor - Item #3	125.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-812-5400	Camp and Beach Apparel - Bears Shirts - Item #5	256.02
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-812-5400	Camp and Beach Apparel - Camp Counselor - Item #3	40.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-813-5400	Camp and Beach Apparel - Bears Shirts - Item #5	256.02
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-813-5400	Camp and Beach Apparel - Camp Counselor - Item #3	40.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-833-5400	Camp and Beach Apparel - Camp Director- Item #1	83.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-833-5400	Camp and Beach Apparel - Crew Neck - Item #24	300.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-833-5400	Camp and Beach Apparel - Camp COTW - Item #4	100.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-833-5400	Camp and Beach Apparel - AQ Shirts - Item #9	2,214.15
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-833-5400	Camp and Beach Apparel - Camp Counselor - Item #3	126.90
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-833-5400	Camp and Beach Apparel - Camp HC- Item #2	75.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-835-5400	Camp and Beach Apparel - Camp COTW - Item #4	28.87
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-835-5400	Camp and Beach Apparel - Camp Director- Item #1	83.16
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-835-5400	Camp and Beach Apparel - Camp HC- Item #2	90.15
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-835-5400	Camp and Beach Apparel - Crew Neck - Item #24	300.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-25-835-5400	Camp and Beach Apparel - A&S Shirts - Item #11	324.22
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-26-000-5420	Camp and Beach Apparel - CC Bibs - Item #13	100.00
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-26-000-5420	Camp and Beach Apparel - CC Staff Shirt - Item #36	836.85
Ad-Wear & Specialty of Texas ...	06/02/2026	APA000762	25-26-000-5420	Camp and Beach Apparel - CC Shirts - Item #12	1,174.65
Vendor DBA 12538 - Ad-Wear & Specialty of Texas Inc Total:					21,233.56
Vendor DBA: 10098 -					
AFLAC	06/09/2026	21651	10-00-000-2170	Supplemental Aflac Coverage	158.06
Vendor DBA 10098 - AFLAC Total:					158.06
Vendor DBA: 12185 -					
Air Comfort LLC	06/15/2026	APA000799	25-00-000-5355	Bi-annual building controls	4,900.00
Vendor DBA 12185 - Air Comfort LLC Total:					4,900.00
Vendor DBA: 11841 -					
Alexander Edward Sokol	06/09/2026	21654	25-00-000-5362	Drone - Takiff Maint. Center Construction Project	200.00
Alexander Edward Sokol	06/09/2026	21654	25-00-000-5362	Gold Medal Video	9,000.00
Alexander Edward Sokol	06/18/2026	APA000838	25-00-000-5362	drone footage	500.00
Vendor DBA 11841 - Alexander Edward Sokol Total:					9,700.00
Vendor DBA: 10864 -					
All About Childcare Health Ltd.	06/18/2026	APA000839	25-26-000-5387	Nurse Visit -	100.00
Vendor DBA 10864 - All About Childcare Health Ltd. Total:					100.00
Vendor DBA: 10946 -					
Amazon Capital Services	06/01/2026	DFT0002842	25-25-956-5400	Greenhouse - Food Supplies	97.60

Voucher List of Bills
Payment Dates: 6/1/2026 - 6/30/2026

Vendor DBA	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Amazon Capital Services	06/01/2026	DFT0002842	25-25-315-5400	Clay Bags Adult	20.75
Amazon Capital Services	06/01/2026	DFT0002842	25-25-805-5400	After Camp Care Games	53.37
Amazon Capital Services	06/01/2026	DFT0002842	25-25-315-5400	New Stools for Pottery Wheels to Replace Broken	499.95
Amazon Capital Services	06/01/2026	DFT0002842	25-25-315-5400	Ceramic Buckets for Glazes	249.95
Amazon Capital Services	06/01/2026	DFT0002842	25-25-801-5400	Soccer Stickers for Camp	6.90
Amazon Capital Services	06/01/2026	DFT0002842	10-12-000-5497	mirror for takiff playground	67.99
Amazon Capital Services	06/01/2026	DFT0002842	25-00-000-5583	Dock Replacement	232.03
Amazon Capital Services	06/01/2026	DFT0002842	10-12-000-5351	chainsaw parts	7.83
Amazon Capital Services	06/01/2026	DFT0002842	25-26-000-5403	Beluga Calming/Reading Area Materials	105.64
Amazon Capital Services	06/01/2026	DFT0002842	25-27-000-5420	Hair and Body Soap	74.20
Amazon Capital Services	06/01/2026	DFT0002842	25-25-801-5400	General Camp Supplies- Med Bags	69.06
Amazon Capital Services	06/01/2026	DFT0002842	25-25-803-5400	General Camp Supplies- Med Bags	69.06
Amazon Capital Services	06/01/2026	DFT0002842	25-25-810-5400	General Camp Supplies- Med Bags	69.06
Amazon Capital Services	06/01/2026	DFT0002842	25-25-833-5400	General Camp Supplies- Med Bags	69.06
Amazon Capital Services	06/01/2026	DFT0002842	25-25-615-5400	Youth Ceramics Supplies and Camp Labels	51.04
Amazon Capital Services	06/01/2026	DFT0002842	25-25-804-5400	Youth Ceramics Supplies and Camp Labels	18.14
Amazon Capital Services	06/01/2026	DFT0002842	25-26-000-5403	STEAM Robots, Community People and Baby Glasses	93.14
Amazon Capital Services	06/01/2026	DFT0002842	25-25-601-5400	After Camp Care and Kids Club Undernighter Sticker	23.97
Amazon Capital Services	06/01/2026	DFT0002842	25-25-805-5400	After Camp Care and Kids Club Undernighter Sticker	54.61
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5420	Staff Watches	161.90
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5420	Epi Pen Trainer	39.10
Amazon Capital Services	06/03/2026	DFT0002843	10-15-000-5420	Wire Rope	29.89
Amazon Capital Services	06/03/2026	DFT0002843	25-27-000-5420	Hair and Body Soap #2 Order for fitness center	37.10
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5420	Training Bag	94.00
Amazon Capital Services	06/03/2026	DFT0002843	25-26-000-5401	DB- plates/bowls and EC printer Ink	64.29
Amazon Capital Services	06/03/2026	DFT0002843	25-26-000-5460	DB- plates/bowls and EC printer Ink	154.95
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5401	Office and Registration Supplies	40.91
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5420	Beach Hardware and Sunscreen	533.86
Amazon Capital Services	06/03/2026	DFT0002843	10-15-000-5420	Lines and Binoculars	232.57
Amazon Capital Services	06/03/2026	DFT0002843	10-11-000-5401	Toner for Acct. Mgr. Printer	39.99
Amazon Capital Services	06/03/2026	DFT0002843	25-26-000-5386	Prek Graduation Stoles & Gift Boxes	80.95
Amazon Capital Services	06/03/2026	DFT0002843	25-26-000-5403	Hooks for Belugas classroom	13.99
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5401	Beach House Office Supplies	288.42
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5420	Swimming beach Supplies	103.84
Amazon Capital Services	06/03/2026	DFT0002843	10-15-000-5401	Boathouse Office Supplies	269.95
Amazon Capital Services	06/03/2026	DFT0002843	10-15-000-5420	Locker and Rack Tags	131.44
Amazon Capital Services	06/03/2026	DFT0002843	10-15-000-5430	First Aid - Tweezers	5.99
Amazon Capital Services	06/03/2026	DFT0002843	25-26-000-5386	Graduation bags - returned	-19.99
Amazon Capital Services	06/03/2026	DFT0002843	25-25-951-5400	Container Gardening Supplies	81.38
Amazon Capital Services	06/03/2026	DFT0002843	25-25-835-5400	Camp Storage	26.76
Amazon Capital Services	06/03/2026	DFT0002843	25-00-000-5420	New Sprinter Van - Vehicle Safety Equipment	36.63
Amazon Capital Services	06/03/2026	DFT0002843	25-27-000-5420	Hair & Body Wash #1 for Fitness Center	37.10
Amazon Capital Services	06/03/2026	DFT0002843	25-25-812-5400	DB- camp, CC office supplies	28.13
Amazon Capital Services	06/03/2026	DFT0002843	25-25-813-5400	DB- camp, CC office supplies	28.14

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Vendor DBA	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Amazon Capital Services	06/03/2026	DFT0002843	25-26-000-5401	DB- camp, CC office supplies	71.04
Amazon Capital Services	06/03/2026	DFT0002843	25-26-000-5403	DB- camp, CC office supplies	31.15
Amazon Capital Services	06/03/2026	DFT0002843	25-00-000-5420	Costumes	130.35
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5401	Office Supplies	50.08
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5420	Beach gen. Supplies	193.79
Amazon Capital Services	06/03/2026	DFT0002843	10-14-000-5430	First Aid Refill	182.88
Amazon Capital Services	06/03/2026	DFT0002843	10-15-000-5420	Boat gen. Supplies	104.78
Amazon Capital Services	06/03/2026	DFT0002843	25-25-910-5400	Carnival Game Supplies	47.43
Amazon Capital Services	06/09/2026	DFT0002852	10-12-000-5581	Faucet Battery - Berlin Bathroom	24.59
Amazon Capital Services	06/09/2026	DFT0002852	10-11-000-5342	Board Meeting Podium	328.98
Amazon Capital Services	06/09/2026	DFT0002852	10-11-000-5420	Breakroom Coffee	65.37
Amazon Capital Services	06/09/2026	DFT0002852	10-14-000-5486	Shower curtains	13.99
Amazon Capital Services	06/09/2026	DFT0002852	25-00-000-5401	Chargers for camp phones and Office supplies	138.95
Amazon Capital Services	06/09/2026	DFT0002852	10-15-000-5351	boat repair glue	96.85
Amazon Capital Services	06/09/2026	DFT0002852	10-12-000-5481	Gas Tanks	109.87
Amazon Capital Services	06/09/2026	DFT0002852	10-14-000-5486	shower curtains	66.45
Amazon Capital Services	06/16/2026	DFT0002853	25-00-000-5401	A/V equip	15.97
Amazon Capital Services	06/16/2026	DFT0002853	25-00-000-5412	Custodial Supplies	89.94
Amazon Capital Services	06/16/2026	DFT0002853	25-25-910-5400	Float supplies	297.81
Amazon Capital Services	06/16/2026	DFT0002853	25-26-000-5386	Nature Play and Graduation	22.38
Amazon Capital Services	06/16/2026	DFT0002853	25-26-000-5403	Nature Play and Graduation	22.19
Amazon Capital Services	06/16/2026	DFT0002853	25-26-000-5403	Beluga Items	34.18
Amazon Capital Services	06/16/2026	DFT0002853	25-26-000-5403	Nature Play materials	141.73
Amazon Capital Services	06/16/2026	DFT0002853	10-11-000-5342	Board Meeting Timer	25.49
Amazon Capital Services	06/16/2026	DFT0002853	25-00-000-5401	Airtags and Batteries	107.67
Amazon Capital Services	06/16/2026	DFT0002853	25-26-000-5403	Easy Grip Chalk- Nature Play	11.99
Amazon Capital Services	06/16/2026	DFT0002853	25-26-000-5403	thermometer and sound machines	182.78
Amazon Capital Services	06/16/2026	DFT0002853	10-14-000-5420	Training Supplies	432.78
Amazon Capital Services	06/16/2026	DFT0002853	25-25-315-5400	Adult Ceramics Glaze Supplies	44.05
Amazon Capital Services	06/16/2026	DFT0002853	10-15-000-5420	Lifejacket Supplies and Drills	305.87
Amazon Capital Services	06/16/2026	DFT0002853	25-26-000-5403	Ipad shoulder strap replacement	8.99
Amazon Capital Services	06/23/2026	DFT0002872	10-15-000-5401	Office Supplies	61.03
Amazon Capital Services	06/23/2026	DFT0002872	10-15-000-5420	Floats for Keys	28.12
Amazon Capital Services	06/23/2026	DFT0002872	25-25-835-5400	Sunscreen and Bug Spray	166.99
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5403	Penguins trash can and STEAM Lab supplies	112.09
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5580	Penguins trash can and STEAM Lab supplies	250.15
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5412	cleaning supplies	728.60
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5386	Markers for Graduation 2026	59.99
Amazon Capital Services	06/23/2026	DFT0002872	25-25-801-5400	Camp Carline Cones	231.94
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5401	Lamination Sheets for Office	13.84
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5412	Scrub Brushes	35.40
Amazon Capital Services	06/23/2026	DFT0002872	25-00-000-5582	parts for man lift	29.10
Amazon Capital Services	06/23/2026	DFT0002872	25-25-801-5400	Camp Supplies	76.62
Amazon Capital Services	06/23/2026	DFT0002872	25-25-803-5400	Camp Supplies	64.53
Amazon Capital Services	06/23/2026	DFT0002872	25-25-803-5400	Camp Supplies	60.49
Amazon Capital Services	06/23/2026	DFT0002872	25-00-000-5401	Sign holders for glass doors and front desk	47.74
Amazon Capital Services	06/23/2026	DFT0002872	25-25-801-5400	Summer Camp Supplies	132.55
Amazon Capital Services	06/23/2026	DFT0002872	25-25-812-5400	Summer camp supplies	41.59
Amazon Capital Services	06/23/2026	DFT0002872	25-25-813-5400	Summer camp supplies	41.59
Amazon Capital Services	06/23/2026	DFT0002872	25-25-815-5400	Summer camp supplies	41.58
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5386	Graduation supplies	82.17
Amazon Capital Services	06/23/2026	DFT0002872	25-25-952-5400	Glencoe .500 Supplies	83.67
Amazon Capital Services	06/23/2026	DFT0002872	10-12-000-5496	tennis court roller to remove water spots	800.10

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Amazon Capital Services	06/23/2026	DFT0002872	10-12-000-5585	Beach Trash Toters	1,498.74
Amazon Capital Services	06/23/2026	DFT0002872	25-25-810-5400	Camp Signs	59.39
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5403	Chair labels and mailbox labels	35.85
Amazon Capital Services	06/23/2026	DFT0002872	25-26-000-5403	Graduation 2026 lemonade and decorations	55.78
Amazon Capital Services	06/23/2026	DFT0002872	25-25-601-5400	Kids Club End of Year Supplies	108.26
Amazon Capital Services	06/23/2026	DFT0002872	25-25-835-5400	Camp Games and Supplies	595.92
Amazon Capital Services	06/23/2026	DFT0002872	25-25-801-5400	Portable Speakers for Camp	200.00
Amazon Capital Services	06/23/2026	DFT0002872	25-25-803-5400	Portable Speakers for Camp	100.00
Amazon Capital Services	06/23/2026	DFT0002872	25-25-809-5400	Portable Speakers for Camp	128.00
Vendor DBA 10946 - Amazon Capital Services Total:					13,846.83
Vendor DBA: 12005 -					
American Lithography and Pub..	06/05/2026	APA000787	10-14-000-5360	beach postcard	1,081.00
Vendor DBA 12005 - American Lithography and Publishing Inc. Total:					1,081.00
Vendor DBA: 10147 -					
American Outfitters Ltd.	06/02/2026	APA000763	10-11-000-5425	Spirit Prizes	340.00
American Outfitters Ltd.	06/15/2026	APA000800	25-00-000-5422	Maintenance Staff Uniforms	564.00
Vendor DBA 10147 - American Outfitters Ltd. Total:					904.00
Vendor DBA: 11965 -					
Amy Garber	06/18/2026	APA000840	25-25-785-5300	May 2026 Fitness Payment	904.50
Vendor DBA 11965 - Amy Garber Total:					904.50
Vendor DBA: 10050 -					
Ancel Glink P.C.	06/18/2026	APA000841	10-11-000-5310	Legal Fees - May 2026	1,032.50
Vendor DBA 10050 - Ancel Glink P.C. Total:					1,032.50
Vendor DBA: 12542 - Anova					
Anova	06/15/2026	APA000801	69-00-000-5506	West Game Tables	11,060.42
Vendor DBA 12542 - Anova Total:					11,060.42
Vendor DBA: 000-27-0015 -					
Ashley Kelly	06/02/2026	APA000764	25-00-000-2580	Refund: AQ week 8	570.00
Vendor DBA 000-27-0015 - Ashley Kelly Total:					570.00
Vendor DBA: 5459 -					
Ashley Martinez	06/05/2026	21647	25-00-000-5341	Reimbursement: Mileage	95.48
Vendor DBA 5459 - Ashley Martinez Total:					95.48
Vendor DBA: 10455 -					
AT&T	06/18/2026	APA000842	25-00-000-5210	Takiff Backup Internet 6/5-7/4/26	219.39
Vendor DBA 10455 - AT&T Total:					219.39
Vendor DBA: 10163 -					
Atlas Bobcat LLC	06/15/2026	APA000802	10-12-000-5351	fuel cap for lawn mower	27.74
Atlas Bobcat LLC	06/15/2026	APA000802	10-12-000-5351	skid steer repairs	1,400.00
Atlas Bobcat LLC	06/15/2026	APA000802	10-15-000-5351	dingo rock bucket for boating beach	1,400.00
Vendor DBA 10163 - Atlas Bobcat LLC Total:					2,827.74
Vendor DBA: 12367 - Beacon Athletics LLC					
Beacon Athletics LLC	06/15/2026	APA000819	69-00-000-5506	West Bases	1,723.50
Vendor DBA 12367 - Beacon Athletics LLC Total:					1,723.50
Vendor DBA: 11422 -					
Carl Rosenthal	06/02/2026	APA000765	25-25-791-5300	2026 Spring Classes - Carl	6,042.00
Vendor DBA 11422 - Carl Rosenthal Total:					6,042.00
Vendor DBA: 11704 -					
Case Lots Inc.	06/15/2026	APA000803	10-12-000-5489	Garbage Bags	575.40
Vendor DBA 11704 - Case Lots Inc. Total:					575.40
Vendor DBA: 10190 -					
Ceramic Supply Chicago Inc.	06/02/2026	APA000766	25-25-315-5400	Kids Clay and Adult Clay	720.00
Ceramic Supply Chicago Inc.	06/02/2026	APA000766	25-25-615-5400	Kids Clay and Adult Clay	64.00
Vendor DBA 10190 - Ceramic Supply Chicago Inc. Total:					784.00

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Vendor DBA: 11472 - Chi Connect					
Chi Connect	06/18/2026	APA000870	25-25-785-5300	May 2026 Fitness Classes	234.75
Vendor DBA 11472 - Chi Connect Total:					234.75
Vendor DBA: 12531 -					
Chicago Backflow Inc	06/18/2026	APA000843	10-12-000-5350	Annual Backflow Testing	2,700.00
Chicago Backflow Inc	06/18/2026	APA000843	25-00-000-5350	Annual Backflow Testing	675.00
Chicago Backflow Inc	06/18/2026	APA000843	10-13-000-5355	Annual Backflow Testing	900.00
Chicago Backflow Inc	06/18/2026	APA000843	10-14-000-5350	Annual Backflow Testing	240.00
Chicago Backflow Inc	06/18/2026	APA000843	10-14-000-5350	Annual Backflow Testing	660.00
Vendor DBA 12531 - Chicago Backflow Inc Total:					5,175.00
Vendor DBA: 10552 -					
Chicago Tribune Media Group	06/02/2026	APA000767	10-11-000-5311	Legal Notices	50.00
Chicago Tribune Media Group	06/18/2026	APA000844	10-11-000-5311	Lightning Bid Legal Notice	141.00
Chicago Tribune Media Group	06/18/2026	APA000844	10-11-000-5311	Beach Bid Legal Notice	142.00
Vendor DBA 10552 - Chicago Tribune Media Group Total:					333.00
Vendor DBA: 12178 -					
Comcast	06/18/2026	APA000845	10-14-000-5210	Beach Fiber Line - June 2026	535.00
Comcast	06/18/2026	APA000845	25-00-000-5210	TakiffFiber Line - June 2026	898.82
Vendor DBA 12178 - Comcast Total:					1,433.82
Vendor DBA: 10208 -					
Commonwealth Edison	06/02/2026	APA000768	10-12-000-5230	370 Green Bay Rd Electricity	55.81
Commonwealth Edison	06/15/2026	APA000804	10-12-000-5230	1015 Green Bay Road - Acct#6699528432	47.02
Commonwealth Edison	06/15/2026	APA000804	10-12-000-5230	Duke Park Electricity	47.50
Commonwealth Edison	06/15/2026	APA000804	10-12-000-5230	Friends Park Electricity	53.56
Vendor DBA 10208 - Commonwealth Edison Total:					203.89
Vendor DBA: 10210 -					
Conserv FS	06/15/2026	APA000805	10-12-000-5493	Penn Mulch	2,029.33
Vendor DBA 10210 - Conserv FS Total:					2,029.33
Vendor DBA: 12152 - Constellation Newenergy - Gas Division LLC					
Constellation Newenergy - Gas..	06/15/2026	APA000806	10-13-000-5220	Weinberg Gas	59.16
Constellation Newenergy - Gas..	06/15/2026	APA000806	25-00-000-5220	Takiff Gas	1,102.41
Vendor DBA 12152 - Constellation Newenergy - Gas Division LLC Total:					1,161.57
Vendor DBA: 10212 -					
Constellation Newenergy Inc.	06/15/2026	APA000807	10-12-000-5230	680 Greenwood Electricity	222.03
Constellation Newenergy Inc.	06/15/2026	APA000807	10-12-000-5230	680 Greenwood Electricity	201.24
Constellation Newenergy Inc.	06/15/2026	APA000807	10-13-000-5230	305 Randolph Road Electricity	4,322.22
Constellation Newenergy Inc.	06/15/2026	APA000807	10-14-000-5230	O S Hazel 1W Electricity	108.04
Constellation Newenergy Inc.	06/15/2026	APA000807	10-14-000-5230	O S Hazel 1W Electricity	234.08
Constellation Newenergy Inc.	06/15/2026	APA000807	10-15-000-5230	38 Beach Road Electricity	803.65
Constellation Newenergy Inc.	06/15/2026	APA000807	25-00-000-5230	999 Green Bay Road Electricity	7,616.65
Constellation Newenergy Inc.	06/15/2026	APA000807	10-13-000-5230	305 Randolph Road Electricity	1,088.83
Constellation Newenergy Inc.	06/15/2026	APA000807	10-15-000-5230	38 Beach Road Electricity	768.54
Constellation Newenergy Inc.	06/15/2026	APA000807	25-00-000-5230	999 Green Bay Road Electricity	9,512.72
Vendor DBA 10212 - Constellation Newenergy Inc. Total:					24,878.00
Vendor DBA: 0804 -					
Corinne Barsky	06/05/2026	21648	25-25-658-5400	Art Supplies Corky Bought with Personal Card	11.87
Vendor DBA 0804 - Corinne Barsky Total:					11.87
Vendor DBA: 10215 -					
Craftwood Lumber Company	06/15/2026	APA000808	10-12-000-5481	Lumber for Compost bins	164.85
Craftwood Lumber Company	06/15/2026	APA000808	10-12-000-5481	Hardware Misc.	20.98
Craftwood Lumber Company	06/18/2026	APA000846	10-12-000-5481	compost bin supplies	65.53
Vendor DBA 10215 - Craftwood Lumber Company Total:					251.36

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Vendor DBA: 12156 -					
Diane Gluskin	06/05/2026	APA000789	25-25-333-5300	Mahjong - Spring 26 Contractual Payment	2,555.00
Vendor DBA 12156 - Diane Gluskin Total:					2,555.00
Vendor DBA: 11509 - Downing Music Inc.					
Downing Music Inc.	06/15/2026	APA000830	25-25-908-5300	Tots N Tunes	550.00
Vendor DBA 11509 - Downing Music Inc. Total:					550.00
Vendor DBA: 11708 -					
Dura bilt Fence Company II Inc.	06/15/2026	APA000809	10-12-000-5585	Shelton Split Rail	1,175.00
Vendor DBA 11708 - Dura bilt Fence Company II Inc. Total:					1,175.00
Vendor DBA: 12520 -					
Eco Clean Maintenance Inc.	06/15/2026	APA000810	10-13-000-5354	Contractual Cleaning 100%	1,595.00
Eco Clean Maintenance Inc.	06/15/2026	APA000810	10-14-000-5354	Contractual Cleaning 90%	80.00
Eco Clean Maintenance Inc.	06/15/2026	APA000810	10-15-000-5350	Contractual Cleaning 10%	8.70
Eco Clean Maintenance Inc.	06/15/2026	APA000810	25-00-000-5354	Contractual Cleaning 15%	239.00
Eco Clean Maintenance Inc.	06/15/2026	APA000810	25-26-000-5355	Contractual Cleaning 85%	1,353.00
Vendor DBA 12520 - Eco Clean Maintenance Inc. Total:					3,275.70
Vendor DBA: 1902 -					
Erika Doroghazi	06/05/2026	21649	25-25-951-5400	Reimbursement - Container Gardening Supplies	124.49
Vendor DBA 1902 - Erika Doroghazi Total:					124.49
Vendor DBA: 12323 -					
Finish Strong Athletics LLC	06/02/2026	APA000769	25-25-755-5300	2026 Spring Programming	10,773.00
Finish Strong Athletics LLC	06/02/2026	APA000769	25-25-827-5300	2026 Finish Strong Camp - 2nd Payment	532,986.02
Vendor DBA 12323 - Finish Strong Athletics LLC Total:					543,759.02
Vendor DBA: 10405 -					
First Student Inc.	06/18/2026	APA000847	25-25-606-5300	School Day Off- Lincoln Park Zoo	367.50
Vendor DBA 10405 - First Student Inc. Total:					367.50
Vendor DBA: 10069 -					
Fleck's Landscaping	06/18/2026	APA000848	10-12-000-5349	contractual landscape labor	30,176.00
Vendor DBA 10069 - Fleck's Landscaping Total:					30,176.00
Vendor DBA: 10346 -					
Fun Express	06/18/2026	APA000849	25-25-910-5400	Carnival and Parade Supplies	1,110.30
Vendor DBA 10346 - Fun Express Total:					1,110.30
Vendor DBA: 11375 - Game On! Sports 4 Girls					
Game On! Sports 4 Girls	06/02/2026	APA000770	25-25-828-5300	2026 Game On Camp - 2nd Payment	314,380.46
Vendor DBA 11375 - Game On! Sports 4 Girls Total:					314,380.46
Vendor DBA: 10076 -					
Glencoe Junior Kindergarten	06/25/2026	APA000878	25-25-471-5300	Payment #2	16,561.88
Glencoe Junior Kindergarten	06/25/2026	APA000878	25-25-472-5300	Payment #2	53,107.50
Glencoe Junior Kindergarten	06/25/2026	APA000878	25-25-473-5300	Payment #2	48,088.75
Glencoe Junior Kindergarten	06/25/2026	APA000878	25-25-474-5300	Payment #2	112,036.75
Glencoe Junior Kindergarten	06/25/2026	APA000878	25-25-476-5300	Payment #2	7,318.25
Vendor DBA 10076 - Glencoe Junior Kindergarten Total:					237,113.13
Vendor DBA: 10370 -					
Grainger Inc.	06/02/2026	APA000771	10-12-000-5481	sign mounting hardware	125.60
Grainger Inc.	06/02/2026	APA000771	10-12-000-5497	duke train car track lubricant	252.56
Grainger Inc.	06/15/2026	APA000811	25-00-000-5486	Water Fountain Spout Replacement	121.98
Grainger Inc.	06/15/2026	APA000811	25-00-000-5481	Door Stop Replacement	25.95
Grainger Inc.	06/18/2026	APA000850	10-12-000-5585	Storage Lock	299.10
Grainger Inc.	06/25/2026	APA000879	25-26-000-5430	DB- Gloves EC Pie Closet	1,907.25
Vendor DBA 10370 - Grainger Inc. Total:					2,732.44

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Vendor DBA: 12549 -					
Great Lakes Landscaping Com...	06/18/2026	APA000851	30-00-000-5590	West Park Pay App #1	52,563.60
Great Lakes Landscaping Com...	06/18/2026	APA000851	69-00-000-5506	West Park Pay App #1	155,667.60
Great Lakes Landscaping Com...	06/18/2026	APA000851	69-00-000-5506	West Pay App #1 DIST 35/GPD cost share	20,727.50
Vendor DBA 12549 - Great Lakes Landscaping Company Total:					228,958.70
Vendor DBA: 11756 -					
Highland Park Ford Lincoln Inc.	06/18/2026	21658	65-00-026-5505	check request for truck 3 replacement	53,193.00
Vendor DBA 11756 - Highland Park Ford Lincoln Inc. Total:					53,193.00
Vendor DBA: 10068 -					
Hot Shots Sports	06/18/2026	APA000852	25-25-418-5300	Spring 26 Payment	2,018.80
Hot Shots Sports	06/18/2026	APA000852	25-25-446-5300	Preschool School Day Off 5.22	140.00
Hot Shots Sports	06/18/2026	APA000852	25-25-744-5300	Spring 26 Payment	3,654.00
Hot Shots Sports	06/18/2026	APA000852	25-25-746-5300	Youth School Day Off 5.22	336.00
Hot Shots Sports	06/18/2026	APA000852	25-25-747-5300	Spring 26 Payment	3,920.00
Hot Shots Sports	06/18/2026	APA000852	25-25-767-5300	Spring 26 Payment	1,372.00
Vendor DBA 10068 - Hot Shots Sports Total:					11,440.80
Vendor DBA: 11736 -					
HSA Bank a division of Webster..	06/12/2026	DFT0002844	10-00-000-2176	HSA Bank	1,660.42
HSA Bank a division of Webster..	06/26/2026	DFT0002854	10-00-000-2176	HSA Bank	1,660.42
Vendor DBA 11736 - HSA Bank a division of Webster Bank N.A. Total:					3,320.84
Vendor DBA: 10390 -					
Idlewood Electric Supply Inc.	06/15/2026	APA000812	25-00-000-5484	LED light panel replacement	74.16
Vendor DBA 10390 - Idlewood Electric Supply Inc. Total:					74.16
Vendor DBA: 10100 -					
IL Dept of Revenue	06/12/2026	DFT0002848	10-00-000-2110	IL State Tax W/H	10,578.71
IL Dept of Revenue	06/26/2026	DFT0002858	10-00-000-2110	IL State Tax W/H	12,958.01
Vendor DBA 10100 - IL Dept of Revenue Total:					23,536.72
Vendor DBA: 10101 -					
Illinois Municipal Retirement ...	06/23/2026	DFT0002860	10-00-000-2150	IMRF - May 2026	67,245.40
Illinois Municipal Retirement ...	06/23/2026	DFT0002860	10-00-000-2155	IMRF - May 2026	10,594.61
Vendor DBA 10101 - Illinois Municipal Retirement Fund Total:					77,840.01
Vendor DBA: 10429 -					
Indecor Inc	06/05/2026	APA000790	25-00-000-5355	Blinds Repair Room 217	175.00
Vendor DBA 10429 - Indecor Inc Total:					175.00
Vendor DBA: 10106 -					
IRS/Dept of Treasury	06/12/2026	DFT0002846	10-00-000-2120	Social Security W/H	29,129.74
IRS/Dept of Treasury	06/12/2026	DFT0002847	10-00-000-2130	Medicare	6,812.72
IRS/Dept of Treasury	06/12/2026	DFT0002849	10-00-000-2100	Fed Income Tax W/H	17,445.48
IRS/Dept of Treasury	06/26/2026	DFT0002856	10-00-000-2120	Social Security W/H	35,903.46
IRS/Dept of Treasury	06/26/2026	DFT0002857	10-00-000-2130	Medicare	8,396.78
IRS/Dept of Treasury	06/26/2026	DFT0002859	10-00-000-2100	Fed Income Tax W/H	18,692.21
Vendor DBA 10106 - IRS/Dept of Treasury Total:					116,380.39
Vendor DBA: 12304 - Jamberry Music					
Jamberry Music	06/18/2026	APA000861	25-25-414-5300	DB- Jamberry Winter 2026 Session	1,298.89
Jamberry Music	06/18/2026	APA000861	25-25-414-5300	DB- Jamberry Spring 2026 Session	1,814.40
Vendor DBA 12304 - Jamberry Music Total:					3,113.29
Vendor DBA: 10604 - Jeanie B! Music					
Jeanie B! Music	06/15/2026	APA000813	25-25-910-5300	Red White and Blue Music	550.00
Vendor DBA 10604 - Jeanie B! Music Total:					550.00
Vendor DBA: 000-27-0017 -					
Jennifer Gershon	06/18/2026	21660	25-00-000-2580	Refund: Action Quest	1,320.00
Vendor DBA 000-27-0017 - Jennifer Gershon Total:					1,320.00

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Vendor DBA: 11632 - Jonathan Knipping Physical Therapy and Wellness LLC					
Jonathan Knipping Physical Th...	06/18/2026	APA000853	25-25-786-5300	May 2026 Fitness Payment	450.00
Vendor DBA 11632 - Jonathan Knipping Physical Therapy and Wellness LLC Total:					450.00
Vendor DBA: 10089 -					
Julie Kaplan	06/18/2026	APA000854	25-25-785-5300	May 2026 Fitness Payment	689.63
Julie Kaplan	06/18/2026	APA000854	25-25-786-5300	May 2026 Fitness Payment	148.50
Vendor DBA 10089 - Julie Kaplan Total:					838.13
Vendor DBA: 10404 -					
Konica Minolta Business Solut...	06/18/2026	APA000855	25-00-000-5355	Knuckle copier maintenance	223.00
Konica Minolta Business Solut...	06/18/2026	APA000855	10-11-000-5355	Admin copiet maintenance agreement	87.05
Vendor DBA 10404 - Konica Minolta Business Solutions USA Inc. Total:					310.05
Vendor DBA: 12208 -					
L6 Technology Inc.	06/02/2026	APA000773	10-11-000-5401	1M cable	90.00
L6 Technology Inc.	06/02/2026	APA000773	10-11-000-5355	Monthly IT Support 6/21-7/20/26	7,200.00
L6 Technology Inc.	06/15/2026	APA000815	10-11-000-5355	Printer Support Service 6/1-6/30/26	72.00
L6 Technology Inc.	06/15/2026	APA000815	10-12-000-5210	VOIP	21.50
L6 Technology Inc.	06/15/2026	APA000815	10-13-000-5210	VOIP	117.00
L6 Technology Inc.	06/15/2026	APA000815	10-14-000-5210	VOIP	91.50
L6 Technology Inc.	06/15/2026	APA000815	25-00-000-5210	VOIP	1,285.50
L6 Technology Inc.	06/25/2026	APA000880	10-11-000-5355	Managed IT Services - 7/21-8/20/26	7,200.00
Vendor DBA 12208 - L6 Technology Inc. Total:					16,077.50
Vendor DBA: 12460 - Lakeshore Athletic Services Inc.					
Lakeshore Athletic Services Inc.	06/25/2026	APA000881	25-25-941-5300	Race Timing Deposit	1,035.00
Vendor DBA 12460 - Lakeshore Athletic Services Inc. Total:					1,035.00
Vendor DBA: 10406 - Lakeshore Learning Materials LLC					
Lakeshore Learning Materials ...	06/25/2026	APA000882	25-26-000-5580	Replacement Bookshelf Penguins	274.54
Vendor DBA 10406 - Lakeshore Learning Materials LLC Total:					274.54
Vendor DBA: 11200 - Lakeshore Recycling Systems LLC					
Lakeshore Recycling Systems L...	06/02/2026	APA000775	10-13-000-5353	WFRC Garbage/Recycling June 2026	718.46
Lakeshore Recycling Systems L...	06/02/2026	APA000775	10-12-000-5353	Parks Garbage/Recycling June 2026	677.97
Lakeshore Recycling Systems L...	06/02/2026	APA000775	25-00-000-5353	Takiff Garbage and Recycling June 2026	873.61
Vendor DBA 11200 - Lakeshore Recycling Systems LLC Total:					2,270.04
Vendor DBA: 10499 -					
Laura Doherty	06/18/2026	APA000856	25-25-908-5300	Tots N Tunes	550.00
Vendor DBA 10499 - Laura Doherty Total:					550.00
Vendor DBA: 11909 -					
LifeSport Management Inc	06/18/2026	APA000857	25-25-791-5300	Spring 2026 - Session 2 - Adult Pickleball	789.60
Vendor DBA 11909 - LifeSport Management Inc Total:					789.60
Vendor DBA: 11852 -					
Mad Science of Northern Illino...	06/05/2026	APA000791	25-25-617-5300	Mad Science - Winter 25-26 Payment	6,484.80
Vendor DBA 11852 - Mad Science of Northern Illinois Total:					6,484.80
Vendor DBA: 12536 - Mary Macaroni					
Mary Macaroni	06/15/2026	APA000814	25-25-908-5300	Tots N Tunes	550.00
Vendor DBA 12536 - Mary Macaroni Total:					550.00
Vendor DBA: 000-27-0016 -					
Michelle Merkin	06/15/2026	APA000817	25-00-000-2580	Refund: Action Quest	1,140.00
Vendor DBA 000-27-0016 - Michelle Merkin Total:					1,140.00

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Vendor DBA: 11519 -					
Midwest Mechanical	06/18/2026	APA000859	10-12-000-5350	GYS HVAC Maint	375.00
Midwest Mechanical	06/18/2026	APA000859	10-13-000-5355	WB HVAC Maint	2,493.00
Midwest Mechanical	06/18/2026	APA000859	25-00-000-5355	Takiff HVAC Maintenance June - Aug 2026	18,090.00
Vendor DBA 11519 - Midwest Mechanical Total:					20,958.00
Vendor DBA: 11319 -					
Monica McCarthy O'Connor	06/18/2026	APA000860	25-25-785-5300	May 2026 Fitness Payment	382.13
Monica McCarthy O'Connor	06/18/2026	APA000860	25-25-786-5300	May 2026 Fitness Payment	33.00
Vendor DBA 11319 - Monica McCarthy O'Connor Total:					415.13
Vendor DBA: 11926 -					
National Benefit Services LLC	06/23/2026	DFT0002861	10-11-000-5313	FSA Fees	75.00
Vendor DBA 11926 - National Benefit Services LLC Total:					75.00
Vendor DBA: 11436 - National Center for Safety Initiatives LLC					
National Center for Safety Init...	06/15/2026	APA000826	45-00-000-5335	NCSI Employee Background Check May 2026	166.50
Vendor DBA 11436 - National Center for Safety Initiatives LLC Total:					166.50
Vendor DBA: 10103 -					
NCPERS Group Life Ins	06/09/2026	21652	10-00-000-2160	IMRF Life-#03298	48.00
Vendor DBA 10103 - NCPERS Group Life Ins Total:					48.00
Vendor DBA: 10224 -					
North Shore Gas Company	06/02/2026	APA000777	10-13-000-5220	Weinberg Natural Gas	186.40
North Shore Gas Company	06/02/2026	APA000777	25-00-000-5220	Takiff Natural Gas	1,190.35
North Shore Gas Company	06/15/2026	APA000818	10-14-000-5220	Beach House Natural Gas	65.65
Vendor DBA 10224 - North Shore Gas Company Total:					1,442.40
Vendor DBA: 12071 -					
Novovino Wine Company	06/02/2026	APA000778	25-25-953-5400	Greenhouse Wine	533.37
Novovino Wine Company	06/02/2026	APA000778	25-25-956-5400	Greenhouse Wine	133.34
Vendor DBA 12071 - Novovino Wine Company Total:					666.71
Vendor DBA: 10228 -					
NSSRA	06/16/2026	21657	30-00-000-5750	2nd Installment MAC	68,669.79
NSSRA	06/16/2026	21657	30-00-000-5755	2026 Inclusion installment 1 of 2	21,110.61
Vendor DBA 10228 - NSSRA Total:					89,780.40
Vendor DBA: 10776 -					
Nutoys Leisure Products Inc.	06/18/2026	APA000862	69-00-000-5506	West Pickleball Nets	3,639.00
Vendor DBA 10776 - Nutoys Leisure Products Inc. Total:					3,639.00
Vendor DBA: 12147 -					
Ooma Inc.	06/15/2026	APA000820	25-00-000-5210	Air Dialer/Efax 5/1-6/30/26	509.18
Ooma Inc.	06/15/2026	APA000820	25-26-000-5210	Efax	29.98
Vendor DBA 12147 - Ooma Inc. Total:					539.16
Vendor DBA: 10233 - Orkin LLC					
Orkin LLC	06/18/2026	APA000865	25-00-000-5355	Takiff Exterminator - June 2026 - May 2027	3,287.92
Vendor DBA 10233 - Orkin LLC Total:					3,287.92
Vendor DBA: 10235 -					
Otis Elevator Company	06/15/2026	APA000821	10-13-000-5355	Fuel and Logistic Surcharge	175.00
Otis Elevator Company	06/25/2026	APA000883	25-00-000-5355	Takiff Monthly Maintenance	608.67
Vendor DBA 10235 - Otis Elevator Company Total:					783.67
Vendor DBA: 10242 -					
PDRMA	06/15/2026	APA000822	10-11-000-5600	Health Insurance - May 2026	20,315.78
PDRMA	06/15/2026	APA000822	10-12-000-5600	Health Insurance - May 2026	14,626.15
PDRMA	06/15/2026	APA000822	10-13-000-5600	Health Insurance - May 2026	370.15
PDRMA	06/15/2026	APA000822	10-14-000-5600	Health Insurance -	370.15
PDRMA	06/15/2026	APA000822	10-15-000-5600	Health Insurance - May 2026	370.15
PDRMA	06/15/2026	APA000822	25-00-000-5600	Health Insurance - May 2026	20,936.96

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PDRMA	06/15/2026	APA000822	25-26-000-5600	Health Insurance - May 2026	30,663.52
Vendor DBA 10242 - PDRMA Total:					87,652.86
Vendor DBA: 10248 -					
Pioneer Press	06/02/2026	APA000779	10-11-000-5402	Glencoe News - 26 weeks	45.99
Vendor DBA 10248 - Pioneer Press Total:					45.99
Vendor DBA: 10919 -					
Pizzo & Associates Ltd.	06/15/2026	APA000823	10-12-000-5350	Stewardship #3	1,999.99
Vendor DBA 10919 - Pizzo & Associates Ltd. Total:					1,999.99
Vendor DBA: 10274 - Plan Prepare Do					
Plan Prepare Do	06/18/2026	APA000866	45-00-000-5340	CPR/AED/First Aid Class - 5.30.26	1,540.00
Plan Prepare Do	06/18/2026	APA000866	45-00-000-5340	CPR/AED?First Aid Class - 6/6/26	1,700.00
Vendor DBA 10274 - Plan Prepare Do Total:					3,240.00
Vendor DBA: 10517 - Play-Well TEKnologies					
Play-Well TEKnologies	06/18/2026	APA000874	25-25-694-5300	Lego School Day Off - 5.22.26	406.00
Vendor DBA 10517 - Play-Well TEKnologies Total:					406.00
Vendor DBA: 10269 - PremiStar - North					
PremiStar - North	06/15/2026	APA000829	10-13-000-5355	monthly contract for ice rink mechanicals	359.00
Vendor DBA 10269 - PremiStar - North Total:					359.00
Vendor DBA: 11643 -					
RC Juggles LLC	06/05/2026	APA000794	25-25-910-5300	July 4 - Bubble Show	825.00
RC Juggles LLC	06/22/2026	21662	25-25-803-5300	DB- RC JUGGLES REMAINING BALANCE 6.23.26	87.50
RC Juggles LLC	06/22/2026	21662	25-25-812-5300	DB- RC JUGGLES REMAINING BALANCE 6.23.26	87.50
RC Juggles LLC	06/22/2026	21662	25-25-813-5300	DB- RC JUGGLES REMAINING BALANCE 6.23.26	87.50
RC Juggles LLC	06/22/2026	21662	25-26-000-5386	DB- RC JUGGLES REMAINING BALANCE 6.23.26	87.50
Vendor DBA 11643 - RC Juggles LLC Total:					1,175.00
Vendor DBA: 11593 -					
Reading Rookies LLC	06/05/2026	APA000795	25-25-450-5300	DB- Reading Rookies Jan-May 2026 Invoice	3,892.38
Vendor DBA 11593 - Reading Rookies LLC Total:					3,892.38
Vendor DBA: 10375 -					
Record-A-Hit	06/18/2026	APA000863	25-25-910-5300	July 4 Inflatable and Caricature Artist	1,285.00
Record-A-Hit	06/18/2026	APA000863	25-25-835-5300	Bounce House - Aquatics	475.00
Record-A-Hit	06/18/2026	APA000863	25-25-835-5300	Bubble Soccer - Aquatics Camp	600.00
Vendor DBA 10375 - Record-A-Hit Total:					2,360.00
Vendor DBA: 10263 -					
Red's Garden Center Inc.	06/18/2026	APA000864	10-12-000-5490	flowers for beach house planters	179.00
Vendor DBA 10263 - Red's Garden Center Inc. Total:					179.00
Vendor DBA: 12515 - Right Brain Curriculum					
Right Brain Curriculum	06/02/2026	APA000774	25-25-618-5300	Spring 2026 Contractual Payment	2,275.00
Vendor DBA 12515 - Right Brain Curriculum Total:					2,275.00
Vendor DBA: 12498 - RVI Planning + Landscape Architecture Inc.					
RVI Planning + Landscape Arch...	06/15/2026	APA000824	69-00-000-5505	West Design April 2026	2,765.00
RVI Planning + Landscape Arch...	06/25/2026	APA000884	69-00-000-5505	West Design May 2026	3,920.00
Vendor DBA 12498 - RVI Planning + Landscape Architecture Inc. Total:					6,685.00
Vendor DBA: 10654 -					
Sandra K Culver	06/18/2026	APA000867	25-25-785-5300	May 2026 Fitness Payment	317.25
Vendor DBA 10654 - Sandra K Culver Total:					317.25

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Vendor DBA: 10515 - Sarah Hall Theatre Company					
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-312-5300	Sarah Hall - WiSp 26 Payment #3	846.45
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-406-5300	Sarah Hall - WiSp 26 Payment #3	1,625.40
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-419-5300	Sarah Hall - WiSp 26 Payment #3	680.40
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-449-5300	Sarah Hall - WiSp 26 Payment #3	2,513.70
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-607-5300	Sarah Hall - WiSp 26 Payment #3	5,945.63
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-608-5300	Sarah Hall - WiSp 26 Payment #3	1,701.00
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-609-5300	Sarah Hall - WiSp 26 Payment #3	3,307.50
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-652-5300	Sarah Hall - WiSp 26 Payment #3	2,551.50
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-653-5300	Sarah Hall - WiSp 26 Payment #3	11,488.50
Sarah Hall Theatre Company	06/05/2026	APA000796	25-25-601-5300	Kinds CLub PM Enrichment	700.00
Vendor DBA 10515 - Sarah Hall Theatre Company Total:					31,360.08
Vendor DBA: 12235 -					
SavATree LLC	06/18/2026	APA000868	10-12-000-5590	Tree work Kalk/Ravine Bluffs	3,182.50
SavATree LLC	06/18/2026	APA000868	10-12-000-5590	Stump Grinding Kalk and Ravine Bluffs	660.00
Vendor DBA 12235 - SavATree LLC Total:					3,842.50
Vendor DBA: 12476 -					
Schaeffges Brothers Inc.	06/18/2026	APA000869	68-00-000-5502	Greenhouse Final Pay App	155,840.00
Vendor DBA 12476 - Schaeffges Brothers Inc. Total:					155,840.00
Vendor DBA: 10277 -					
Service Sanitation Inc.	06/15/2026	APA000825	10-12-000-5353	Watts Park Portable Restrooms	75.00
Service Sanitation Inc.	06/15/2026	APA000825	10-12-000-5353	West Park Portable Restrooms	75.00
Service Sanitation Inc.	06/15/2026	APA000825	10-12-000-5353	Lakefront Park Portable Restrooms	219.19
Service Sanitation Inc.	06/15/2026	APA000825	10-12-000-5353	Duke Park Portable Restrooms	227.26
Service Sanitation Inc.	06/15/2026	APA000825	10-12-000-5353	Shelton Park Portable Restrooms	75.00
Service Sanitation Inc.	06/15/2026	APA000825	10-14-000-5353	Beach Portable Restrooms	418.38
Vendor DBA 10277 - Service Sanitation Inc. Total:					1,089.83
Vendor DBA: 12333 -					
Sharon De Boer	06/05/2026	21650	25-25-952-5300	Summer Wine Tasting - (Give Check to NVA)	450.00
Vendor DBA 12333 - Sharon De Boer Total:					450.00
Vendor DBA: 12163 - Signarama Northbrook					
Signarama Northbrook	06/02/2026	APA000776	10-12-000-5585	beach signs	5,512.45
Signarama Northbrook	06/02/2026	APA000776	10-14-000-5360	beach signs	966.37
Vendor DBA 12163 - Signarama Northbrook Total:					6,478.82
Vendor DBA: 11906 - Staples Contract & Commercial LLC					
Staples Contract & Commercial LLC	06/15/2026	APA000827	25-00-000-5401	paper & wall calendar	131.95
Staples Contract & Commercial LLC	06/25/2026	APA000885	25-00-000-5401	Copy paper	272.40
Vendor DBA 11906 - Staples Contract & Commercial LLC Total:					404.35
Vendor DBA: 10108 -					
State Disbursement Unit	06/09/2026	21653	10-00-000-2190	A Perry,FIPS#1703100/2017D0090954,355-78-3181	153.29
State Disbursement Unit	06/09/2026	21653	10-00-000-2190	O Murillo,FIPS#1709700/18-D0001072	271.84
State Disbursement Unit	06/23/2026	21663	10-00-000-2190	A Perry,FIPS#1703100/2017D0090954,355-78-3181	153.29

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State Disbursement Unit	06/23/2026	21663	10-00-000-2190	O Murillo,FIPS#1709700/18-D0001072	271.84
Vendor DBA 10108 - State Disbursement Unit Total:					850.26
Vendor DBA: 11698 -					
Susan Salidor	06/05/2026	APA000797	25-26-000-5386	DB- Music with Susan May 2026 Invoice	1,400.00
Vendor DBA 11698 - Susan Salidor Total:					1,400.00
Vendor DBA: 12453 - Sweet Home Gymnastics LLC					
Sweet Home Gymnastics LLC	06/05/2026	APA000788	25-25-409-5300	DB- Tumbling Jan-May 2026 Invoice	2,739.58
Vendor DBA 12453 - Sweet Home Gymnastics LLC Total:					2,739.58
Vendor DBA: 11414 -					
Sysco Chicago Inc.	06/02/2026	APA000780	25-25-812-5400	Sysco- Pudding for Pandas Camp	34.53
Sysco Chicago Inc.	06/02/2026	APA000780	25-25-813-5400	Sysco- Pudding for Koalas Camp	34.53
Sysco Chicago Inc.	06/02/2026	APA000780	25-26-000-5386	Sysco- Pudding for CC Graduation activity	34.52
Sysco Chicago Inc.	06/02/2026	APA000780	25-26-000-5409	Sysco- food for CC Lunches	1,251.38
Sysco Chicago Inc.	06/02/2026	APA000780	25-26-000-5460	Sysco- Basket Flatware for CC Kitchen	26.37
Sysco Chicago Inc.	06/18/2026	APA000871	25-25-812-5400	Sysco -Drop Ship Pandas Fig Bars Camp	89.28
Sysco Chicago Inc.	06/18/2026	APA000871	25-25-813-5400	Sysco -Drop Ship Koalas Fig Bars Camp	89.28
Sysco Chicago Inc.	06/18/2026	APA000871	25-26-000-5460	Sysco-Drop Ship-Brush Pasty CC Kitchen	16.09
Sysco Chicago Inc.	06/18/2026	APA000871	25-26-000-5460	Sysco-Drop Ship- CC Kitchen Broom	33.69
Sysco Chicago Inc.	06/18/2026	APA000871	25-26-000-5460	Sysco-Drop Ship-CC Kitchen Crock Plastic 1.2 Quart	101.75
Sysco Chicago Inc.	06/18/2026	APA000871	25-26-000-5460	Sysco -Drop Ship-CC Kitchen Anti Slip Mats	118.39
Sysco Chicago Inc.	06/18/2026	APA000871	25-26-000-5460	Sysco-Drop Ship CC Kitchen Pan Sheet	97.71
Sysco Chicago Inc.	06/18/2026	APA000871	25-26-000-5409	Sysco-snacks for CC	986.00
Sysco Chicago Inc.	06/18/2026	APA000871	25-26-000-5386	Sysco-Drop Ship -Candy Gummy worm for Graduation	93.55
Sysco Chicago Inc.	06/18/2026	APA000871	25-26-000-5409	Sysco-Drop Ship waffles	199.80
Sysco Chicago Inc.	06/25/2026	APA000886	25-26-000-5460	Sysco- CC Kitchen Scraper Bowl White	24.06
Sysco Chicago Inc.	06/25/2026	APA000886	25-26-000-5409	Sysco - CC snacks	1,345.37
Sysco Chicago Inc.	06/25/2026	APA000886	25-26-000-5460	Sysco - CC Kitchen Machine Detergent	114.61
Vendor DBA 11414 - Sysco Chicago Inc. Total:					4,690.91
Vendor DBA: 11741 -					
Taste For Kids Inc.	06/18/2026	APA000872	25-26-000-5409	Taste for Kids- CC lunches May 2026	9,090.00
Vendor DBA 11741 - Taste For Kids Inc. Total:					9,090.00
Vendor DBA: 12479 - Testa Produce					
Testa Produce	06/02/2026	APA000782	25-26-000-5409	Testa Produce- Milk and CC snacks	322.25
Testa Produce	06/05/2026	APA000798	25-26-000-5409	Testa Produce - milk and CC snacks	289.50
Testa Produce	06/05/2026	APA000798	25-26-000-5409	Testa Produce -CC snacks- bananas -backorder	58.50
Testa Produce	06/18/2026	APA000875	25-26-000-5409	Testa Produce- CC food for snacks	345.20
Testa Produce	06/18/2026	APA000875	25-26-000-5409	Testa Produce -CC snacks and milk	309.80

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Vendor DBA	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Testa Produce	06/25/2026	APA000888	25-26-000-5409	Testa Produce-CC milk and food for snacks	312.85
Vendor DBA 12479 - Testa Produce Total:					1,638.10
Vendor DBA: 11504 - The Art Supply Junkie LLC					
The Art Supply Junkie LLC	06/02/2026	APA000772	25-25-614-5300	Spring 2026 Contractual Payment	4,222.40
Vendor DBA 11504 - The Art Supply Junkie LLC Total:					4,222.40
Vendor DBA: 12364 - The Barefoot Hawaiian Inc					
The Barefoot Hawaiian Inc	06/18/2026	21659	25-25-801-5300	Performance for 6.19.2026 Camp	231.68
The Barefoot Hawaiian Inc	06/18/2026	21659	25-25-803-5300	Performance for 6.19.2026 Camp	231.66
The Barefoot Hawaiian Inc	06/18/2026	21659	25-25-810-5300	Performance for 6.19.2026 Camp	231.66
Vendor DBA 12364 - The Barefoot Hawaiian Inc Total:					695.00
Vendor DBA: 12027 - The Illinois Baseball Academy LLC					
The Illinois Baseball Academy ...	06/02/2026	APA000783	25-25-701-5300	2026 Spring Programming	2,464.00
Vendor DBA 12027 - The Illinois Baseball Academy LLC Total:					2,464.00
Vendor DBA: 10151 - The Lifeguard Store					
The Lifeguard Store	06/05/2026	APA000786	10-14-000-5430	Jump Bag and Hip Packs	1,106.02
The Lifeguard Store	06/05/2026	APA000786	10-15-000-5430	Jump Bag and Hip Packs	474.00
The Lifeguard Store	06/05/2026	APA000786	10-15-000-5421	Staff Swimsuit	940.00
The Lifeguard Store	06/05/2026	APA000786	25-25-835-5400	Staff Swimsuit	940.00
The Lifeguard Store	06/05/2026	APA000786	10-14-000-5580	Lifejacket Rack	1,031.39
The Lifeguard Store	06/18/2026	APA000837	25-25-835-5400	Staff Board Shorts	1,144.00
The Lifeguard Store	06/18/2026	APA000837	10-14-000-5430	Mask for Hip Pack	130.00
Vendor DBA 10151 - The Lifeguard Store Total:					5,765.41
Vendor DBA: 10209 -					
The Mulch Center	06/02/2026	APA000781	10-12-000-5493	mulch for: veterens, kalk, lakefront	694.40
The Mulch Center	06/15/2026	APA000828	10-12-000-5490	mulch	681.60
The Mulch Center	06/18/2026	APA000873	10-12-000-5493	mulch and top dressing mix for multiple parks	1,332.00
The Mulch Center	06/25/2026	APA000887	10-12-000-5493	dirt for turf repairs	235.20
Vendor DBA 10209 - The Mulch Center Total:					2,943.20
Vendor DBA: 12404 -					
The Reptile Den LLC	06/16/2026	21656	25-25-812-5400	DB- Reptile Den	100.00
The Reptile Den LLC	06/16/2026	21656	25-25-813-5400	DB- Reptile Den	100.00
The Reptile Den LLC	06/16/2026	21656	25-26-000-5386	DB- Reptile Den	100.00
Vendor DBA 12404 - The Reptile Den LLC Total:					300.00
Vendor DBA: 12402 -					
The Rolling Bean LLC	06/11/2026	21655	25-25-801-5300	Camp Kickoff Coffee Cart 6/12/2026	300.00
The Rolling Bean LLC	06/11/2026	21655	25-25-803-5300	Camp Kickoff Coffee Cart 6/12/2026	150.00
The Rolling Bean LLC	06/11/2026	21655	25-25-810-5300	Camp Kickoff Coffee Cart 6/12/2026	150.00
The Rolling Bean LLC	06/11/2026	21655	25-25-833-5300	Camp Kickoff Coffee Cart 6/12/2026	200.00
The Rolling Bean LLC	06/11/2026	21655	25-25-835-5300	Camp Kickoff Coffee Cart 6/12/2026	200.00
Vendor DBA 12402 - The Rolling Bean LLC Total:					1,000.00
Vendor DBA: 11281 - Tigerlily Music Inc.					
Tigerlily Music Inc.	06/15/2026	APA000835	25-25-908-5300	Tots N Tunes	550.00
Vendor DBA 11281 - Tigerlily Music Inc. Total:					550.00
Vendor DBA: 10302 -					
Uline Inc.	06/02/2026	APA000784	10-12-000-5496	zip ties for tennis windscreens	322.38
Vendor DBA 10302 - Uline Inc. Total:					322.38

Voucher List of Bills
Payment Dates: 6/1/2026 - 6/30/2026

Vendor DBA	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor DBA: 12188 -					
United States Postal Service	06/18/2026	21661	25-00-000-5301	fall guide postage	1,057.33
Vendor DBA 12188 - United States Postal Service Total:					1,057.33
Vendor DBA: 12158 -					
Upland Design Ltd	06/15/2026	APA000831	69-00-000-5556	Friends Park Design Apr-May 2026	6,749.53
Upland Design Ltd	06/25/2026	APA000889	68-00-000-5510	Beach Playground Design May 2026	3,243.90
Vendor DBA 12158 - Upland Design Ltd Total:					9,993.43
Vendor DBA: 10099 -					
Vantagepoint Trf Agents-457	06/12/2026	DFT0002845	10-00-000-2140	ICMA - A/C#301403	2,334.62
Vantagepoint Trf Agents-457	06/26/2026	DFT0002855	10-00-000-2140	ICMA - A/C#301403	2,334.62
Vendor DBA 10099 - Vantagepoint Trf Agents-457 Total:					4,669.24
Vendor DBA: 10457 -					
Village of Glencoe	06/15/2026	APA000832	10-14-000-5240	Beach W&S	53.01
Village of Glencoe	06/15/2026	APA000832	10-13-000-5240	Weinberg W&S	242.27
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	370 Old Green Bay Rd W&S	34.35
Village of Glencoe	06/15/2026	APA000832	10-15-000-5240	Boat House W&S	110.51
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	Watts Park W&S	93.40
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	Lakefront Park W&S	58.66
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	Maintenance Building W&S	99.55
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	Duke Park W&S	291.01
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	370 Old Green Bay Rd W&S	340.64
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	West School W&S	66.03
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	Kalk Park W&S	158.32
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	Watts Park W&S	2,067.23
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	GSD#35 W&S	89.83
Village of Glencoe	06/15/2026	APA000832	10-14-000-5240	Beach House/Playground W&S	103.89
Village of Glencoe	06/15/2026	APA000832	10-12-000-5240	370 Old Green Bay Rd W&S	57.29
Village of Glencoe	06/15/2026	APA000833	10-12-000-5452	Fleet Maintenance	5,180.96
Village of Glencoe	06/15/2026	APA000833	10-12-000-5480	Fuel	1,203.62
Vendor DBA 10457 - Village of Glencoe Total:					10,250.57
Vendor DBA: 10700 -					
Warehouse Direct Workplace ...	06/15/2026	APA000834	25-26-000-5412	Takiff Paper Towels	911.40
Vendor DBA 10700 - Warehouse Direct Workplace Solutions Total:					911.40
Vendor DBA: 11085 - West Marine Products Inc.					
West Marine Products Inc.	06/05/2026	APA000792	10-15-000-5450	Fuel Line	71.09
West Marine Products Inc.	06/15/2026	APA000816	10-12-000-5351	boat parts	106.10
West Marine Products Inc.	06/18/2026	APA000858	10-15-000-5351	inflatable boat repair kit	35.99
Vendor DBA 11085 - West Marine Products Inc. Total:					213.18
Vendor DBA: 11102 -					
Wight & Company	06/02/2026	APA000785	68-00-000-5505	May 2026 Pay App #9	745,249.35
Wight & Company	06/18/2026	APA000877	68-00-000-5504	Takiff Maintenance Design May 2026	27,121.73
Wight & Company	06/18/2026	APA000877	68-00-000-5507	Beach Design May 2026	10,689.09
Wight & Company	06/18/2026	APA000877	65-00-025-5502	Takiff Lighting Controls May 2026	500.00
Vendor DBA 11102 - Wight & Company Total:					783,560.17
Vendor DBA: 12505 - Wisconsin Greenhouse Company					
Wisconsin Greenhouse Comp...	06/15/2026	APA000836	68-00-000-5514	Evaporative Cooler	3,204.00
Wisconsin Greenhouse Comp...	06/18/2026	APA000876	68-00-000-5514	Shades for Greenhouse	11,320.00
Vendor DBA 12505 - Wisconsin Greenhouse Company Total:					14,524.00
Vendor DBA: 12500 - Yacht Rock-ettes LLC					
Yacht Rock-ettes LLC	06/25/2026	21664	25-25-910-5300	July 3 Band Balance - Return Check to NVA	3,000.00
Vendor DBA 12500 - Yacht Rock-ettes LLC Total:					3,000.00

Voucher List of Bills

Payment Dates: 6/1/2026 - 6/30/2026

Vendor DBA	Payment Date	Payment Number	Account Number	Description (Item)	Amount
Vendor DBA: 12174 - Young Rembrandts Chicago's Northshore					
Young Rembrandts Chicago's ...	06/05/2026	APA000793	25-25-657-5300	Young Rembrandts - Spring 26 Contractual Payment	2,469.60
Vendor DBA 12174 - Young Rembrandts Chicago's Northshore Total:					2,469.60
Grand Total:					3,102,637.68

Report Summary

Fund Summary

Fund	Payment Amount
10 - CORPORATE FUND	380,237.01
25 - RECREATION FUND	1,360,036.55
30 - SPECIAL RECREATION FUND	142,344.00
45 - LIABILITY INSURANCE FUND	3,406.50
65 - CAPITAL PROJECTS FUND	53,693.00
68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS	956,668.07
69 - MASTER PLAN CAPITAL PROJECTS	206,252.55
Grand Total:	3,102,637.68

Account Summary

Account Number	Account Name	Payment Amount
10-00-000-2100	FEDERAL WITHHOLDING	36,137.69
10-00-000-2110	IL STATE WITHHOLDING	23,536.72
10-00-000-2120	SOCIAL SECURITY WITH...	65,033.20
10-00-000-2130	MEDICARE WITHHOLDING	15,209.50
10-00-000-2140	ICMA DEF COMP WITHO...	4,669.24
10-00-000-2150	IMRF WITHHOLDING	67,245.40
10-00-000-2155	IMRF VAC WITHHOLDING	10,594.61
10-00-000-2160	SUPPL IMRF LIFE WITHO...	48.00
10-00-000-2170	AFLAC WITHHOLDING	158.06
10-00-000-2176	HSA WITHHOLDING	3,320.84
10-00-000-2190	GARNISHMENT WITHOL...	850.26
10-11-000-5310	LEGAL SERVICES	1,032.50
10-11-000-5311	LEGAL NOTICES	333.00
10-11-000-5313	EMPLOYEE BENEFITS - A...	75.00
10-11-000-5342	OFFICIALS/MEETING EXP...	354.47
10-11-000-5355	MAINTENANCE SERVICE...	14,559.05
10-11-000-5401	SUPPLIES-OFFICE	129.99
10-11-000-5402	BOOKS/PUBLICATNS/SU...	45.99
10-11-000-5420	SUPPLIES - GENERAL	65.37
10-11-000-5425	SUPPLIES-STAFF RECOG/...	340.00
10-11-000-5600	HEALTH INSURANCE PR...	20,315.78
10-12-000-5210	TELEPHONE/INTERNET	21.50
10-12-000-5230	ELECTRICITY	627.16
10-12-000-5240	WATER	3,356.31
10-12-000-5349	CONTRACTL-HORT/LAN...	30,176.00
10-12-000-5350	MAINTENANCE SERVICES	5,074.99
10-12-000-5351	REPAIRS - EQUIPMENT	1,541.67
10-12-000-5353	DISPOSAL/PORTOLET SE...	1,349.42
10-12-000-5452	SHARED SVCS-FLEET MA...	5,180.96
10-12-000-5480	GASOLINE/LUBRICANTS	1,203.62
10-12-000-5481	SUPPLIES-CONSTRUCTI...	486.83
10-12-000-5489	SUPPLIES-TRASH BAGS	575.40
10-12-000-5490	SUPPLIES-PLANTINGS/F...	860.60
10-12-000-5493	SUPPLIES-FERTILIZER/SE...	4,290.93
10-12-000-5496	SUPPLIES-ATHLETIC MAI...	1,122.48
10-12-000-5497	SUPPLIES-PLAYGRD/SUR...	320.55
10-12-000-5581	EQUIPMENT - BLDG/HO...	24.59
10-12-000-5585	PAVEMENT & SITE DEVE...	8,485.29
10-12-000-5590	TREE TRIM/WORK-Outsi...	3,842.50
10-12-000-5600	HEALTH INSURANCE PR...	14,626.15
10-13-000-5210	TELEPHONE/INTERNET/...	117.00
10-13-000-5220	FUEL/HEAT	245.56
10-13-000-5230	ELECTRICITY	5,411.05
10-13-000-5240	WATER	242.27
10-13-000-5353	DISPOSAL/PORTOLET SE...	718.46
10-13-000-5354	CLEANING SERVICE	1,595.00

Account Summary

Account Number	Account Name	Payment Amount
10-13-000-5355	MAINTENANCE SERVICE...	3,927.00
10-13-000-5600	HEALTH INSURANCE PE...	370.15
10-14-000-5210	TELEPHONE/INTERNET	626.50
10-14-000-5220	FUEL/HEAT	65.65
10-14-000-5230	ELECTRICITY	342.12
10-14-000-5240	WATER	156.90
10-14-000-5350	MAINTENANCE SERVICES	900.00
10-14-000-5353	DISPOSAL/PORTOLET SE...	418.38
10-14-000-5354	CLEANING SERVICE	80.00
10-14-000-5360	PRINTING/MARKETING/...	2,047.37
10-14-000-5401	SUPPLIES-OFFICE	379.41
10-14-000-5420	SUPPLIES - GENERAL	1,559.27
10-14-000-5421	SUPPLIES - UNIFORMS	3,955.03
10-14-000-5430	SUPPLIES - FIRST AID	1,418.90
10-14-000-5486	SUPPLIES-PLUMBING	80.44
10-14-000-5580	EQUIPMENT - GENERAL	1,031.39
10-14-000-5600	HEALTH INSURANCE PR...	370.15
10-15-000-5230	ELECTRICITY	1,572.19
10-15-000-5240	WATER	110.51
10-15-000-5350	MAINTENANCE SERVICES	8.70
10-15-000-5351	REPAIRS - EQUIPMENT	1,532.84
10-15-000-5401	SUPPLIES-OFFICE	330.98
10-15-000-5420	SUPPLIES - GENERAL	832.67
10-15-000-5421	SUPPLIES - UNIFORMS	1,648.27
10-15-000-5430	SUPPLIES - FIRST AID	479.99
10-15-000-5450	SUPPLIES - EQUIPMENT ...	71.09
10-15-000-5600	HEALTH INSURANCE PR...	370.15
25-00-000-2580	BALANCE ON ACCOUNT-...	3,030.00
25-00-000-5210	TELEPHONE/INTERNET	2,912.89
25-00-000-5220	FUEL/HEAT	2,292.76
25-00-000-5230	ELECTRICITY	17,129.37
25-00-000-5301	POSTAGE	1,057.33
25-00-000-5341	MILEAGE REIMBURSEM...	95.48
25-00-000-5350	MAINTENANCE SERVICES	675.00
25-00-000-5353	DISPOSAL/PORTOLET SE...	873.61
25-00-000-5354	CLEANING SERVICE	239.00
25-00-000-5355	MAINTENANCE SERVICE...	27,284.59
25-00-000-5362	PHOTOGRAPHY	9,700.00
25-00-000-5401	SUPPLIES-OFFICE	714.68
25-00-000-5412	SUPPLIES-CLEANING/CU...	89.94
25-00-000-5420	SUPPLIES - GENERAL	1,725.43
25-00-000-5422	SUPPLIES-UNIFORMS, B...	564.00
25-00-000-5481	SUPPLIES-CONSTRUCTI...	25.95
25-00-000-5484	SUPPLIES-ELECTRICAL/B...	74.16
25-00-000-5486	SUPPLIES-PLUMBING	121.98
25-00-000-5582	EQUIPMENT - MAINTEN...	29.10
25-00-000-5583	EQUIPMENT - OFFICE	232.03
25-00-000-5600	HEALTH INSURANCE PR...	20,936.96
25-25-312-5300	CONTRACTL-ADULT WO...	846.45
25-25-315-5400	SUPPLIES-ADULT CERAM...	1,534.70
25-25-333-5300	CONTRACTL-MAHJONGG	2,555.00
25-25-406-5300	CONTRACTL-PRESCHOOL...	1,625.40
25-25-409-5300	CONTRACTL-TUMBLING ...	2,739.58
25-25-414-5300	CONTRACTL-JAMBERRY...	3,113.29
25-25-418-5300	CONTRACTL-HOT SHOTS...	2,018.80
25-25-419-5300	CONTRACT-PRESCHOOL ...	680.40
25-25-446-5300	CONTRACTL - PRESCHO...	140.00
25-25-449-5300	CONTRACTL-DRAMA-PR...	2,513.70

Account Summary

Account Number	Account Name	Payment Amount
25-25-450-5300	CONTRACTL-READING R...	3,892.38
25-25-471-5300	CONTRACTL-GJK PLAYTI...	16,561.88
25-25-472-5300	CONTRACTL-GJK 2'S	53,107.50
25-25-473-5300	CONTRACTL- GJK 3'S	48,088.75
25-25-474-5300	CONTRACTL-GJK 4'S	112,036.75
25-25-476-5300	CONTRACTL-GJK CAMPS	7,318.25
25-25-601-5300	CONTRACTL-KIDS CLUB ...	700.00
25-25-601-5400	SUPPLIES-KIDS CLUB PM	132.23
25-25-606-5300	CONTRACTL - SCHOOL D...	367.50
25-25-607-5300	CONTRACTL-YOUTH HIP...	5,945.63
25-25-608-5300	CONTRACTL-YOUTH BAL...	1,701.00
25-25-609-5300	CONTRACTL-ACRO/TUM...	3,307.50
25-25-614-5300	CONTRACTL-YOUTH CRA...	4,222.40
25-25-615-5400	SUPPLIES-YOUTH CERAM...	115.04
25-25-617-5300	CONTRACTL-MAD SCIEN...	6,484.80
25-25-618-5300	CONTRACTL-RIGHT BRAI...	2,275.00
25-25-652-5300	CONTRACTL- FOOTLIGH...	2,551.50
25-25-653-5300	CONTRACTL-BROADWAY...	11,488.50
25-25-657-5300	CONTRACTL-YOUNG RE...	2,469.60
25-25-658-5400	SUPPLIES-YOUTH ART	11.87
25-25-694-5300	CONTRACTL-LEGO-PLA...	406.00
25-25-701-5300	CONTRACTL-T-BALL/IL BB..	2,464.00
25-25-744-5300	CONTRACTL-YOUTH FLA...	3,654.00
25-25-746-5300	CONTRACTL-HOT SHOT ...	336.00
25-25-747-5300	CONTRACTL-HOTSHOT S...	3,920.00
25-25-755-5300	CONTRACTL-FINISH STR...	10,773.00
25-25-767-5300	CONTRACTL-YOUTH VOL...	1,372.00
25-25-785-5300	CONTRACTL-FITNESS PU...	2,528.26
25-25-786-5300	CONTRACTL-FITNESS DR...	631.50
25-25-791-5300	CONTRACTL-PICKLEBALL	6,831.60
25-25-801-5300	CONTRACTL-SUN FUN C...	531.68
25-25-801-5400	SUPPLIES-SUN FUN CAMP	4,080.63
25-25-803-5300	CONTRACTL-KINDER KO...	469.16
25-25-803-5400	SUPPLIES-KINDER KORN...	1,814.58
25-25-804-5400	SUPPLIES-SCHOOL-AGE ...	18.14
25-25-805-5400	SUPPLIES-SCHOOL-AGE ...	107.98
25-25-809-5400	SUPPLIES-COUNSELOR IN..	1,075.04
25-25-810-5300	CONTRACTL-CAMP ADV...	381.66
25-25-810-5400	SUPPLIES-CAMP ADVEN...	2,880.17
25-25-812-5300	CONTRACTL-PANDA BEA...	87.50
25-25-812-5400	SUPPLIES-PANDA BEAR ...	589.55
25-25-813-5300	CONTRACTL-KOALA BEA...	87.50
25-25-813-5400	SUPPLIES-KOALA BEAR C...	589.56
25-25-815-5400	SUPPLIES-BABY BEAR C...	41.58
25-25-827-5300	CONTRACT-FINISH STRO...	532,986.02
25-25-828-5300	CONTRACTL-GAME ON ...	314,380.46
25-25-833-5300	CONTRACTL-ACTION QU...	200.00
25-25-833-5400	SUPPLIES-ACTION QUEST	2,968.11
25-25-835-5300	CONTRACTL-AQUATIC C...	1,275.00
25-25-835-5400	SUPPLIES-AQUATIC CAMP	3,700.07
25-25-908-5300	CONTRACTL-SUMMER F...	2,200.00
25-25-910-5300	CONTRACTL-4TH OF JULY	5,660.00
25-25-910-5400	SUPPLIES-4TH OF JULY	1,455.54
25-25-941-5300	CONTRACTL-GREAT MUD..	1,035.00
25-25-951-5400	SUPPLIES-SPRING SPEC ...	205.87
25-25-952-5300	CONTRACTL-SUMMER S...	450.00
25-25-952-5400	SUPPLIES-SUMMER SPEC...	83.67
25-25-953-5400	SUPPLIES-FALL SPEC EV...	533.37

Account Summary

Account Number	Account Name	Payment Amount
25-25-956-5400	SUPPLIES-GRAND OPENI...	230.94
25-26-000-5210	TELEPHONE/INTERNET	29.98
25-26-000-5355	MAINTENANCE SERVICE...	1,353.00
25-26-000-5386	SERVICES-CHILDREN CIR...	1,941.07
25-26-000-5387	NURSE SERVICES	100.00
25-26-000-5401	SUPPLIES-OFFICE	149.17
25-26-000-5403	CHILDREN CIRCLE PROG...	849.50
25-26-000-5409	SUPPLIES-INTERNAL FO...	14,510.65
25-26-000-5412	SUPPLIES-CLEANING/CU...	1,675.40
25-26-000-5420	SUPPLIES - GENERAL	2,111.50
25-26-000-5430	SUPPLIES - FIRST AID	1,907.25
25-26-000-5460	SUPPLIES-FOOD EQUIP...	687.62
25-26-000-5580	EQUIPMENT - GENERAL	524.69
25-26-000-5600	HEALTH INSURANCE PR...	30,663.52
25-27-000-5420	SUPPLIES-GENERAL	148.40
30-00-000-5590	ADA TRANSITION PLAN/...	52,563.60
30-00-000-5750	NSSRA CONTRIBUTION	68,669.79
30-00-000-5755	NSSRA COMPANION CH...	21,110.61
45-00-000-5335	WELLNESS/PRE-PLACEM...	166.50
45-00-000-5340	IN-SERVICE TRAINING	3,240.00
65-00-025-5502	TAKIFF LIGHTING CONT...	500.00
65-00-026-5505	REPLACE TRUCK #3 (2008..	53,193.00
68-00-000-5502	GREENHOUSE-Construct...	155,840.00
68-00-000-5504	MAINT CENTER/BALLFIE...	27,121.73
68-00-000-5505	MAINT CENTER/BALLFIE...	745,249.35
68-00-000-5507	BEACH PHASE 1/2-Design..	10,689.09
68-00-000-5510	BEACH PLAYGROUND-De...	3,243.90
68-00-000-5514	GREENHOUSE-FFE	14,524.00
69-00-000-5505	WEST PARK-Design Svcs	6,685.00
69-00-000-5506	WEST PARK-Construction	192,818.02
69-00-000-5556	FRIENDS - Design Svcs	6,749.53
Grand Total:		3,102,637.68

Project Account Summary

Project Account Key	Payment Amount
None	3,102,637.68
Grand Total:	3,102,637.68

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

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director, & Bobby Collins, Deputy Director/Director of Recreation and Facilities
SUBJECT: Food Service Contract for Children Circle
DATE: July 16, 2026

At the July 7 Committee meeting, the Board of Commissioners reached a consensus to advance for approval the Food Service Contract for Children Circle under the Consent Agenda.

Motion that the Board is Approving Under Consent Agenda: I will entertain a motion to find that, by its nature due to the specific circumstances and requirements of the food service program, this procurement is not adapted to competitive bidding and to award the contract for the ELC food service program to Taste for Kids, Inc for the period of August 2026 through August 2027 at the existing meal pricing, with an estimated annual expenditure of \$120,000.

The following is the information provided at the committee meeting.

The District's current agreement with **Taste for Kids, Inc.** for early childhood food services expires in August 2026. Staff recommends renewing the agreement for an additional school year through August 2027.

Taste for Kids has provided food service to the District's early childhood programs for the past five years. During that time, they have consistently delivered high-quality meals, demonstrated excellent customer service, and effectively accommodated the specialized dietary and allergy requirements associated with our DCFS-licensed programs. The vendor has agreed to maintain its current pricing for the upcoming school year, resulting in no increase in meal costs. The estimated annual cost of the agreement is approximately **\$120,000**, based on projected enrollment.

Taste for Kids will continue to serve as the District's primary provider for the daily hot lunch program. Meals are prepared in accordance with DCFS nutritional requirements and include fresh fruits and vegetables, age-appropriate protein portions, and healthy preparation methods. The company prepares meals from scratch daily, uses locally sourced ingredients whenever practical, and serves antibiotic- and hormone-free chicken and beef. Their menus are designed specifically for young children while meeting applicable nutritional standards.

The proposed meal pricing is as follows:

- **Size A (Infants through Age 5):** Includes a minimum of 1.5 oz. of fresh vegetables, 1.5 oz. of fresh fruit, and a 2.0 oz. qualifying protein for **\$3.25 per meal**.
- **Size B:** Includes a minimum of 1.5 oz. of fresh vegetables, 1.5 oz. of fresh fruit, and a 3.0 oz. qualifying protein for **\$3.75 per meal**.

MEMORANDUM

Meals are ordered daily based on actual attendance. Each morning, staff verifies attendance through Brightwheel and submits the meal count to Taste for Kids, ensuring the District is billed only for meals provided to children in attendance.

Taste for Kids is an Illinois-licensed food service provider specializing in meal preparation for licensed early childhood programs. The company has more than ten years of experience serving schools and childcare facilities throughout the North Shore and has established expertise in meeting DCFS licensing requirements, food safety standards, and accommodating food allergies and specialized dietary needs. Food is cooked from scratch daily with a kid-friendly focus and is prepared in a healthy manner. Taste for Kids uses locally sourced foods whenever possible. They do not use prepared foods that are often high in sodium, high fructose corn syrup, or trans fats. They utilize healthier cooking methods such as roasting, baking, and steaming. These methods use significantly less fat and help retain vitamins, nutrients, and flavor. Taste for Kids has developed locally sourced relationships and aims to support local farms. They also believe organic foods can offer viable benefits and will source them when available and practical. At a minimum, all of their chicken and beef is antibiotic and hormone-free. They serve other North Shore schools, including Glencoe Montessori, Highland Park Montessori, Montessori Connection Deerfield Road, Village Green Montessori, Jacob Duman Early Childhood Center, Guidepost Montessori, JCYS Lutz, and GJK.

After consultation with the District's legal counsel, staff recommends that this agreement be approved pursuant to **Section 8-1(c) of the Illinois Park District Code**, which permits contracts to be awarded without competitive bidding when the services require a high degree of professional skill and the ability to provide specialized services. Staff believes this exemption is appropriate because the District requires a vendor that:

- The specialty nature of food service for DCFS-licensed facilities;
- The significant challenges experienced by children with allergies;
- The need to be an approved DCFS-licensed food provider;
- The need to offer food service of varying sizes;
- The benefits of providing food cooked from “scratch” with a kid-friendly focus and prepared in a healthy manner;
- The benefits of using locally sourced foods whenever possible;
- The benefits of not using prepared foods often high in sodium, fructose corn syrup, or trans-fat;
- The benefits of using healthier cooking methods such as roasting, baking and steaming to use less fat and retain vitamins and nutrients, as well as flavor;
- The benefits when a food service provider developing relationships with locally sourced food providers and supporting local farms, as has Taste for Kids, Inc.;
- The benefits of using organic foods when available and practical, as does Taste for Kids, Inc.;
- The need to use, at a minimum, chicken and beef that are antibiotic and hormone-free;
- The benefits of using a food service provider that is familiar with the Glencoe and surrounding communities, as does Taste for Kids, Inc.,

V. Audit Presentation (Documents listed under Action Item B)

Glencoe Park District
July 2026 Board Meeting

VI. Financial Report

Glencoe Park District
July 2026 Board Meeting



My G/L NEW Pooled Cash Report

Glencoe Park District

For the Period Ending 6/30/2026

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
CLAIM ON CASH					
10-00-000-1000	CASH/INVESTMENTS	3,305,198.55	(788,708.62)	2,516,489.93	
25-00-000-1000	CASH/INVESTMENTS	9,850,112.10	(2,361,900.99)	7,488,211.11	
30-00-000-1000	CASH/INVESTMENTS	409,517.97	(41,475.90)	368,042.07	
35-00-000-1000	CASH/INVESTMENTS	308,329.04	(17,787.12)	290,541.92	
36-00-000-1000	CASH/INVESTMENTS	201,409.48	(26,379.69)	175,029.79	
40-00-000-1000	CASH/INVESTMENTS	270,102.47	43,459.56	313,562.03	
45-00-000-1000	CASH/INVESTMENTS	356,342.08	7,630.63	363,972.71	
50-00-000-1000	CASH/INVESTMENTS	46,004.32	1,674.96	47,679.28	
55-00-000-1000	CASH/INVESTMENTS	3,370.49	573.83	3,944.32	
65-00-000-1000	CASH/INVESTMENTS	509,238.40	(9,337.47)	499,900.93	
68-00-000-1000	CASH/INVESTMENTS	10,769,609.27	(936,157.29)	9,833,451.98	
69-00-000-1000	CASH/INVESTMENTS	8,352,607.43	1,753,679.44	10,106,286.87	
70-00-000-1000	CASH/INVESTMENTS	0.00	0.00	0.00	
75-00-000-1000	CASH/INVESTMENTS	8,020.00	0.00	8,020.00	
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		34,389,861.60	(2,374,728.66)	32,015,132.94	
CASH IN BANK					
Cash in Bank					
99-00-000-1011	OPERATING CORPORATE ACCOUNT	646,531.73	317,890.44	964,422.17	
99-00-000-1012	OPERATING PR ACCOUNT	18,477.24	754.55	19,231.79	
99-00-000-1013	IL FUNDS	5,217,767.96	16,136.55	5,233,904.51	
99-00-000-1014	IPDLAF CDs	4,836,000.00	0.00	4,836,000.00	
99-00-000-1015	IPDLAF MM	3,941,990.68	(2,752,083.95)	1,189,906.73	
99-00-000-1016	PMA INVESTMENTS - 2025 SERIES BOND	3,065,517.00	0.00	3,065,517.00	
99-00-000-1017	PMA MM - GENERAL	7,087,386.74	978,731.04	8,066,117.78	
99-00-000-1021	PMA General - IPRIME Term Series	2,000,000.00	0.00	2,000,000.00	
99-00-000-1024	PMA MM - SERIES 2025 BONDS	7,576,190.25	(936,157.29)	6,640,032.96	
TOTAL: Cash in Bank		34,389,861.60	(2,374,728.66)	32,015,132.94	
TOTAL CASH IN BANK		34,389,861.60	(2,374,728.66)	32,015,132.94	
DUE TO OTHER FUNDS					
99-00-000-2400	Due To Other Funds	34,389,861.60	(2,374,728.66)	32,015,132.94	
TOTAL DUE TO OTHER FUNDS		34,389,861.60	(2,374,728.66)	32,015,132.94	
Claim on Cash	32,015,132.94	Claim on Cash	32,015,132.94	Cash in Bank	32,015,132.94
Cash in Bank	32,015,132.94	Due To Other Funds	32,015,132.94	Due To Other Funds	32,015,132.94
Difference	0.00	Difference	0.00	Difference	0.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
ACCOUNTS PAYABLE PENDING					
10-00-000-2000	VOUCHER PAYABLES	37,135.68	18,421.65	55,557.33	
25-00-000-2000	VOUCHER PAYABLES	941,106.55	(848,775.94)	92,330.61	
30-00-000-2000	VOUCHER PAYABLES	0.00	89,780.40	89,780.40	
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	61,434.96	61,434.96	
50-00-000-2000	VOUCHER PAYABLES	0.00	34,911.60	34,911.60	
55-00-000-2000	VOUCHER PAYABLES	0.00	2,000.00	2,000.00	
65-00-000-2000	VOUCHER PAYABLES	0.00	0.00	0.00	
69-00-000-2000	VOUCHER PAYABLES	0.00	3,633.00	3,633.00	
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		978,242.23	(638,594.33)	339,647.90	
DUE FROM OTHER FUNDS					
99-00-000-1410	Due From Corporate Fund	(37,135.68)	(18,421.65)	(55,557.33)	
99-00-000-1425	Due From Recreation Fund	(941,106.55)	848,775.94	(92,330.61)	
99-00-000-1430	Due From Special Recreation Fund	0.00	(89,780.40)	(89,780.40)	
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	(61,434.96)	(61,434.96)	
99-00-000-1450	Due From Workers Comp Fund	0.00	(34,911.60)	(34,911.60)	
99-00-000-1455	Due From Audit Fund	0.00	(2,000.00)	(2,000.00)	
99-00-000-1465	Due From Capital Projects Fund	0.00	0.00	0.00	
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	4,782,765.61	955,287.63	5,738,053.24	
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		3,804,523.38	1,597,514.96	5,402,038.34	
ACCOUNTS PAYABLE					
99-00-000-2000	VOUCHER PAYABLES	1,725,744.14	(1,385,244.13)	340,500.01	
TOTAL ACCOUNTS PAYABLE		1,725,744.14	(1,385,244.13)	340,500.01	
AP Pending	339,647.90	AP Pending	339,647.90	Due From Other Funds	(5,402,038.34)
Due From Other Funds	(5,402,038.34)	Accounts Payable	340,500.01	Accounts Payable	340,500.01
Difference	5,741,686.24	Difference	(852.11)	Difference	(5,742,538.35)

Glencoe Park District
Monthly Cash/Investments Report
June 2026

<u>Operating and Capital Funds:</u>	<u>Rate</u>	<u>Maturity Date</u>	<u>May 2026</u>	<u>June 2026</u>
BMO Harris Bank Corporate Account	0.00%		\$ 599,956.07	\$ 919,678.70
BMO Harris Bank Payroll Account	0.00%		46,531.23	30,539.83
The Illinois Fund (Public Treasurers' Investment Pool)	3.76%		5,217,767.96	5,233,904.51
<i>IPDLAF Certificates of Deposit:</i>				
First Priority Bank, OK	5.20%	7/15/2026	226,000.00	226,000.00
First State Bank of Healy, KS	5.10%	7/15/2026	226,000.00	226,000.00
Harmony Bank, TX	4.93%	7/15/2026	227,000.00	227,000.00
First Bank Of Ohio, OH	3.90%	10/15/2026	231,000.00	231,000.00
Conerstone Bank, NE	3.95%	10/15/2026	231,000.00	231,000.00
Bank of Deerfield, WI	4.00%	10/15/2026	231,000.00	231,000.00
First Capital Bank, SC	4.25%	1/15/2027	231,000.00	231,000.00
Financial Federal Savings Bank, TN	4.10%	1/15/2027	230,000.00	230,000.00
Patriot Bank, N.A., CT	4.21%	1/15/2027	230,000.00	230,000.00
First Security Bank and Trust Co, OK	4.00%	4/22/2027	231,000.00	231,000.00
Loyal Trust Bank, GA	4.00%	4/22/2027	231,000.00	231,000.00
Flagstar Bank, Fsb, MI	4.05%	4/22/2027	231,000.00	231,000.00
Nano Banc, CA	4.25%	7/15/2027	230,000.00	230,000.00
First Western Trust Bank, CO	4.25%	7/15/2027	230,000.00	230,000.00
American Commercial Bank & Trust, IL	4.25%	7/15/2027	230,000.00	230,000.00
Luana Savings Bank, IA	3.75%	10/15/2027	232,000.00	232,000.00
Milledgeville State Bank, IL	3.70%	10/15/2027	232,000.00	232,000.00
Regent Bank, OK	3.69%	10/15/2027	232,000.00	232,000.00
Cfg Community Bank, MD	3.80%	1/12/2028	232,000.00	232,000.00
Union National Bank & Trust Co. Of Elgin, IL	3.95%	1/12/2028	231,000.00	231,000.00
Dmb Community Bank, WI	3.65%	1/12/2028	231,000.00	231,000.00
Illinois Park District Liquid Asset Fund	3.50%		3,941,990.68	1,189,906.73
<i>PMA Certificates of Deposit, Term Series, and Securities</i>				
Baxter Credit Union	4.03%	3/1/2027	231,200.00	231,200.00
CIBC Bank USA	4.06%	3/1/2027	231,300.00	231,300.00
Affinity Bank, National Association	3.95%	3/1/2027	231,500.00	231,500.00
The First National Bank of McGregor	3.85%	3/1/2027	232,100.00	232,100.00
Bank Hapoalim B.M.	3.95%	3/1/2027	231,500.00	231,500.00
Oklahoma Capital Bank	3.92%	3/6/2028	223,600.00	223,600.00
KS StateBank	4.20%	3/6/2028	221,900.00	221,900.00
Transportation Alliance Bank, Inc. d/b/a TAB Bank	4.08%	3/1/2027	231,300.00	231,300.00
Enterprise Bank	4.02%	3/1/2027	231,500.00	231,500.00
US TREASURY N/B, 91282CBP5	3.89%	2/29/2028	999,617.46	999,617.46
IPRIME Term Series	4.15%	3/10/2028	2,000,000.00	2,000,000.00
PMA Financial iPrime - General	3.53%		6,294,861.99	7,107,197.15
PMA Financial iPrime - Series 2025 Bonds	3.53%		8,368,714.54	7,598,953.13
Reconciling Items(Dep in Transit, O/S Checks, etc.)			18,521.67	33,435.43
Grand Total-Operating and Capital			\$34,389,861.60	\$32,015,132.94

Glencoe Park District
Monthly Financial Analysis
June 2026

	As of 6/30/2023	As of 6/30/2024	As of 6/30/2025	As of 6/30/2026	As of 5/31/2026	Variance from Prior Month
<u>Recreation Department - Programs</u>						
Revenues	2,898,889	3,419,464	4,128,586	5,069,285	4,671,497	397,788
Wages	(242,534)	(275,681)	(220,462)	(217,797)	(121,114)	(96,683)
Contractual	(825,881)	(859,067)	(1,274,486)	(1,967,746)	(1,638,702)	(329,044)
Supplies	(81,293)	(64,781)	(69,531)	(73,388)	(62,138)	(11,250)
Excess (Deficiency) Rev over Exp	1,749,181	2,219,935	2,564,107	2,810,354	2,849,543	
<u>Children's Circle Department</u>						
Revenue	691,701	720,179	789,256	1,022,574	773,737	248,837
Expense	(600,324)	(582,639)	(679,798)	(937,703)	(664,605)	(273,098)
Excess (Deficiency) Rev over Exp	91,377	137,540	109,458	84,871	109,132	
<u>Fitness Department</u>						
Revenue	22,191	23,400	26,928	28,187	21,187	7,000
Expense	(16,989)	(19,060)	(19,553)	(18,125)	(14,495)	(3,630)
Excess (Deficiency) Rev over Exp	5,202	4,340	7,375	10,062	6,692	
<u>Beach Department</u>						
Revenue	245,186	272,100	260,091	253,251	143,215	110,036
Expense	(112,118)	(111,536)	(106,746)	(119,513)	(65,925)	(53,588)
Excess (Deficiency) Rev over Exp	133,068	160,564	153,345	133,738	77,290	
<u>Boating Department</u>						
Revenue	109,924	119,076	158,412	136,150	131,082	5,068
Expense	(76,560)	(67,109)	(93,661)	(81,019)	(53,068)	(27,951)
Excess (Deficiency) Rev over Exp	33,364	51,967	64,751	55,131	78,014	
Beach/Boating Dept Total:	166,432	212,531	218,096	188,869	155,304	
<u>Weinberg Department</u>						
Revenue	3,489	5,824	8,572	4,175	4,175	0
Expenses	(66,256)	(79,595)	(82,483)	(89,494)	(62,767)	(26,727)
Excess (Deficiency) Rev over Exp	(62,767)	(73,771)	(73,911)	(85,319)	(58,592)	
<u>G & A (Administration)</u>						
Revenue (excl G&A Tfr)	0	0	0	0	0	0
Expense	(401,299)	(418,217)	(443,788)	(482,234)	(349,141)	(133,093)
Excess (Deficiency) Rev over Exp	(401,299)	(418,217)	(443,788)	(482,234)	(349,141)	
<u>Parks Department</u>						
Revenue	8,040	18,450	26,639	14,723	5,994	8,729
Expense	(425,062)	(451,619)	(499,102)	(548,288)	(376,258)	(172,030)
Excess (Deficiency) Rev over Exp	(417,022)	(433,169)	(472,463)	(533,565)	(370,264)	
<u>Rec-Admin/Takiff Department</u>						
Revenues	769,566	757,549	777,642	760,817	686,322	74,495
Expenses	(1,369,836)	(819,662)	(882,400)	(2,170,253)	(640,993)	(1,529,260)
Excess (Deficiency) Rev over Exp	(600,270)	(62,113)	(104,758)	(1,409,436)	45,329	
<u>Corporate-Admin</u>						
Revenues	1,419,254	1,447,775	1,531,202	1,461,040	1,344,462	116,578
Expenses	(1,021,667)	(175,000)	(175,000)	(875,000)	(131,250)	(743,750)
Excess (Deficiency) Rev over Exp	397,587	1,272,775	1,356,202	586,040	1,213,212	

(a) \$1,250,000 transfer to fund 69 in FY2026/27, \$1,450,000 transfer to fund 69 in FY2025/26.

(b) \$700,000 transfer to fund 69 in FY2026/27, \$1,000,000 transfer to fund 69 in FY2025/26.

VII. Intern Research Project Presentation (no documents, presentation at meeting)

Glencoe Park District
July 2026 Board Meeting

VIII. Presentation of 2026 Employee Survey

Glencoe Park District
July 2026 Board Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: John Cutrera, Director of Finance/HR
CC: Lisa Sheppard, Executive Director
SUBJECT: 2026 Employee Survey
DATE: July 21, 2026

I. Introduction

In May 2026, we conducted a survey of all full-time and year-round part-time staff members, excluding seasonal staff. The District utilized the services of an external vendor, Rec Star Consulting, led by Gabriel Castillo, a seasoned professional in the parks and recreation field. By continuing to use an external vendor, the intent was to reinforce confidentiality and anonymity for survey participants.

Rec Star Consulting sent the survey via email link, QR code, and text message, and staff were given three weeks, with reminders, to complete the survey. In addition, employees could complete the survey in either English or Spanish. The survey was sent to 130 staff members (56 full-time and 74 part-time), and 61 employees completed the survey, representing a 47% response rate (compared to 54% in the prior year). Our research shows this is a statistically valid survey, with industry-standard response rates in the 50% average range.

In the sections to come, you will find the following information:

- A summary of the 2026 employee survey results
- A conclusion section outlining the next steps to be taken by the Glencoe Park District

II. Summary of 2026 Glencoe Park District Employee Survey

When reviewing the survey results, it is clear that employees overwhelmingly selected “**Strongly Agree**” or “**Agree**” across nearly all survey items. Compared with the prior year, most survey questions showed an incremental increase in favorable responses. The following provides a summary of the 2026 Employee Survey and highlights five key takeaways from the results.

1. While there were no new questions in 2026, we are closely monitoring the two new questions added in 2025 to better assess employee perceptions of benefits and compensation.
 - **Question 18:** “*I am satisfied with the overall benefits offered by the District*” This question was added to better understand how employees view and value the District’s benefits package. In 2026, the favorable response rate increased by **6%** compared with 2025.
 - **Question 19:** “*How satisfied are you with your overall compensation package at the District?*” This question was added to better understand how employees view their total compensation in relation to their position, responsibilities, and industry comparisons. The favorable response rate remained consistent with 2025 at **61%**.

MEMORANDUM

2. Several survey questions showed notable improvement in favorable responses from 2025 to 2026.

Questions 6, 7, 18, and 20 showed the most meaningful increases in the percentage of employees selecting “Strongly Agree” or “Agree.”

- **Question 6:** *“Where I work is generally clean”* increased by 9% from last year.
- **Question 7:** *“I feel safe at work”* increased by 3% from last year.
- **Question 18:** *“I am satisfied with the overall benefits offered by the District”* increased by 6% from last year.
- **Question 20:** *“Overall, my work experience at the Glencoe Park District is positive”* increased by nearly 4% from last year.

3. **Employee pride in the District remained consistently strong.**

- **Question 8:** *“I am proud to work for the Glencoe Park District, and I would recommend the Glencoe Park District as a place to work to my friends or family”* maintained a favorable response rate of **94%** in both 2025 and 2026.

4. The survey questions showing the areas for continued focus were Questions 11 and 15.

- **Question 11:** *“There is a strong feeling of teamwork and cooperation in my department”* showed a 3% decrease in favorable responses from last year dropping from 80 down to 77%.
- **Question 15:** *“District-wide, employees communicate effectively from department to department”* remained consistent with last year, noting only a 1% decrease.

5. Overall, the survey results remain highly positive and reflect continued employee satisfaction across most categories. While several areas showed incremental improvement, the survey also identified specific opportunities related to teamwork and interdepartmental communication that the District can continue to address moving forward. The conclusion section of this memorandum outlines how the Glencoe Park District plans to address these identified areas for growth.

The full list of survey questions with responses is attached for review by the Board of Park Commissioners.

MEMORANDUM

Q1: Please select a department from the list below that best relates to your job at Glencoe Park District (if more than one department, check all that apply):

Q1: Prior Survey Results	2026	2025	2024	2023
Administration	13%	7%	12%	15%
Recreation	24%	26%	25%	23%
Parks and Facilities Maintenance	8%	12%	19%	19%
Early Childhood	48%	46%	34%	34%
Prefer Not to Answer	6%	7%	8%	8%
Other	0%	1%	1%	1%

Q2: What type of employee are you?

Q2: Prior Survey Results	2026 (47% overall Response rate)	2025 (54% overall response rate)	2024 (62% overall response rate)	2023 (52% overall response rate)
Full-Time	54% (58% of FT)	47% (60% of FT)	45% (60% of FT)	61% (72% of FT)
Part-Time	44% (36% of PT)	50% (45% of PT)	43% (50% of PT)	37% (37% of PT)
Prefer not to answer:	2%	3%	12%	2%

Q3: Please select the statement that describes your experience with the Glencoe Park District Employee Survey

Q3: Prior Survey Results	2026	2025	2024	2023
This is my first time completing a survey:	31%	24%	27%	31%
I have taken part in a previous survey:	64%	70%	68%	67%
Prefer not to answer:	5%	6%	5%	2%
Other:	0%	0%	0%	0%

Q4: I am satisfied with my job responsibilities and current workload.

Q4: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	95%	96%	92%	90%

Q5: I have the tools and resources I need to perform my job effectively.

Q5: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	98%	94%	89%	94%

Q6: Where I work is generally clean.

Q6: Prior Survey Results	2026	2025	2024	2023
% Agree	95%	86%	83%	84%

Q7: I feel safe at work.

Q7: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	98%	95%	90%	88%

MEMORANDUM

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.

Q8: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	93%	94%	85%	94%

Q9: I am treated with courtesy, respect, and dignity by my co-workers.

Q9: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	85%	91%	88%	92%

Q10: Everyone here is treated fairly regardless of race, gender, age, ethnicity, background, sexual orientation, or other differences.

Q10: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	87%	89%	85%	90%

Q11: There is a strong feeling of teamwork and cooperation in my department.

Q11: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	77%	80%	73%	82%

Q12: My relationships and interactions with my supervisor are positive and valuable.

Q12: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	92%	91%	89%	92%

Q13: I understand what my supervisor expects of me in order to be successful.

Q13: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	92%	92%	97%	92%

Q14: The District keeps me informed of changes to policies and initiatives.

Q14: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	92%	93%	88%	80%

Q15: District-wide, employees communicate effectively from department to department.

Q15: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	76%	77%	64%	55%

Q16: I have opportunities to engage in a two-way dialogue with my supervisor.

Q16: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	92%	94%	95%	92%

Q17: I am satisfied with the educational and training opportunities provided by the District.

Q17: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	88%	95%	92%	81%

MEMORANDUM

Q18: I am satisfied with the overall benefits offered by the District.

Q18: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	87%	81%	n/a	n/a

Q19: How satisfied are you with your overall compensation package at the District?

Q19: Prior Survey Results	2026	2025	2024	2023
% Very Satisfied or Satisfied	61%	61%	n/a	n/a

Q20: Overall, my work experience at the Glencoe Park District is positive.

Q20: Prior Survey Results	2026	2025	2024	2023
% Strongly Agree or Agree	95%	92%	89%	91%

III. Conclusion and Next Steps

One of the most important action steps when conducting an employee survey is to ensure that all employees have access to the results and have the opportunity to suggest solutions to any of the areas presented. The 2025 employee survey results were successfully shared through multiple means of communication; District leadership will ensure the 2026 survey results are shared in a similar manner—including an in-person presentation at a future District managers' meeting, a Friday update email, printed copies of survey results in the employee break rooms, and digital copies of survey results on the online employee self-service portal (ESS). Managers will also have team meetings with their respective staff to ensure they have received the results and to offer them an opportunity to provide additional input.

In developing our District's Comprehensive Plan, we have significantly emphasized incorporating the feedback gathered from our employee surveys and staff engagement sessions as part of our comprehensive plan. This survey process is an excellent opportunity for the District to not only receive feedback but also identify useful suggestions from staff.

District Administration reviewed all individual survey comments. While no recurring or widespread issues were identified, specific suggestions were made in a few areas that we plan to address. Potential opportunities were identified in the areas of teamwork and cooperation within departments, communication across departments, courtesy, respect, and dignity among co-workers, and educational and training opportunities.

Also, while significant improvement was made in the area of interdepartmental communication, this remains an area of focus. We will consider conducting a brief internal follow-up survey to gather additional employee feedback and suggestions regarding communication across the District.

To conclude, we believe that one of the District's most significant resource is its' people, our staff. Employee surveys are thus an excellent tool for engaging with staff on what they view as our workplace's greatest strengths and areas of improvement. Overall, the results of this survey support the fact that the District offers an outstanding employment experience. With this information, we can continuously improve the workplace experience.

IX. OSLAD Grant Resolution No. 988 for Friends Park

Glencoe Park District
July 2026 Board Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director and Kyle Kuhs, Director of Parks and Planning
SUBJECT: Resolution of Authorization for the State of Illinois Department of Natural Resources (IDNR) Open Space Land and Development (OSLAD) Grant Application for Friends Park
DATE: July 13, 2026

The 2027 OSLAD grant cycle is open and the deadline for Grant Application Submission is August 31, 2026. In order for the district to apply for the Open Space Land and Development (OSLAD) Grant, a Resolution of Authorization must be adopted by the Board.

The Friends Park renovation project is slated for construction starting in September 2027. The District has gone through two rounds of Board review/input as well as two rounds of community input. While final equipment and concept options will not be made until the August meeting, the main project elements are as follow:

Base scope:

- Replacement of all playground equipment and site furniture

OSLAD Scope:

- Multi-generational seating and game area
- Shade structures
- Kids' fitness area
- Turf mounds and sensory play
- Teen hangout area
- Native plantings and interpretive signage

The OSLAD grant program awards 50% of project costs, up to \$600,000, for the development of open spaces for public outdoor recreation. IDNR aims to review all applications within 90 days. Announcement of the award has typically occurred in December or January. The timing of this should allow the board to make final decisions on the full project scope prior to locking in budgets for the 2027/2028 fiscal year.

Recommended Action Item:

The Board adopts the Resolution of Authorization for the State of Illinois Department of Natural Resources (IDNR) Open Space Land and Development (OSLAD) Grant Application for Friends Park renovation project and authorizes Executive Director Sheppard to sign the agreement, as presented.

X. Executive Director's Report

Glencoe Park District
July 2026 Board Meeting

**Glencoe Park District
Executive Director's Report
July 2026**

2026 Annual Recreation Program Enrollment Report

In Appendix A, you will find our 2026 Annual Recreation Program Enrollment Report outlining all programs, enrollment, and the amount paid.

Independence Day Celebration for America's 250th Anniversary on July 3 and 4

Our Independence Day celebrations were a tremendous success thanks to the dedication and teamwork of our staff. From planning and event execution to setup and cleanup, many employees generously gave their time away from family to ensure our community enjoyed memorable and safe celebrations on July 3 and 4. Their hard work created two days filled with fun, community pride, and patriotic spirit.

The July 3 Party in the Park presented a unique challenge as severe weather approached throughout the evening. Staff closely monitored conditions and carefully timed the fireworks display, launching it as soon as it was dark enough while staying ahead of the incoming storms. The timing could not have been better; the fireworks were spectacular, and the park was safely cleared before storms arrived approximately 20 minutes later. Despite weather concerns reducing attendance to approximately 3,000 guests, compared to 5,000 last year, Glencoe was the only North Shore park district to present its planned fireworks display. The community was extremely appreciative, and guests enjoyed an evening of food trucks, children's activities, and live music.

The celebration continued on July 4 with the annual Fun Run, preschool games, bags tournament, and the beloved parade through downtown Glencoe. The Glencoe Park District proudly participated with a creative ice-themed float, featuring Board members, their families, and staff, who walked alongside the float while handing out candy and foam hockey pucks to parade-goers. The weekend was a wonderful example of community spirit and the outstanding commitment of our staff and volunteers.

Takiff Closure

The Takiff Center will be closed to the public from August 10 to 14 for annual maintenance and improvement projects. During the closure, staff will be working remotely and available to answer resident calls and emails. Children's Circle is closed that week. The Beach will be open as normal, and Summer's End and Specialty camps will be held. The Takiff Center closure will be communicated through signs, e-mail blasts, and social media.

Staff is finalizing plans for the August shutdowns at Takiff and the Weinberg Family Recreation Center. While the Weinberg closure will focus primarily on painting and deep cleaning, the Takiff shutdown includes numerous facility improvement projects such as community room renovations, classroom upgrades, flooring replacement, annual fire system testing, security film installation, parking lot sealcoating, maintenance repairs, and other building enhancements.

Capital Projects

Construction at **West Park** continues to make steady progress. Concrete work is complete, pathway installation is underway, and the new privacy fence along Dundee Road has been installed. Tennis court demolition is finished, with additional base work required due to poor soil conditions. While the school's green space will be ready for the start of the school year, the new racket courts will require additional curing time before they can be opened. Overall project completion is anticipated this fall, with ballfield restoration and reopening likely delayed until spring to allow for proper turf establishment.

The **Takiff Maintenance Center and Ballfield** project is nearing completion. Asphalt paving is complete, landscaping and fencing are expected to wrap up in late July, and the pathway is scheduled to reopen in mid-July. Final building finishes are underway, with turnover expected by the end of July. Following concrete sealing, staff will begin a phased move into the new facility while maintaining daily operations. We will be holding a ribbon-cutting on September 4.

Planning also continues for the **Glencoe Beach Phases 1 & 2 and Beach Playground**, with permitting progressing smoothly and construction targeted to begin shortly after Labor Day. Staff will also return to the Board with recommendations regarding boat locker materials and color selections.

Planning for the **Friends Park Renovation** continues to advance. Two design concepts are being presented to the community for public feedback through an in-person meeting and online survey, with a final concept expected to be selected in August. Staff is also preparing an OSLAD grant application to help fund the project. The final project scope and budget will be determined following grant decisions, with construction currently anticipated in late summer or early fall 2027.

Parks and Planning

Parks staff have begun transitioning operations back to the new maintenance yard at Takiff, strategically relocating equipment and materials from temporary storage areas. Summer operations remain in full swing, with frequent mowing and landscape maintenance due to the exceptionally wet season, while building staff continues LED lighting upgrades and addresses a high volume of work orders during one of the busiest times of the year.

Ravine Bluffs Cottage Update

Significant progress has been made at the Ravine Bluffs Cottage this summer. Interior restoration work has progressed more slowly than originally anticipated, as the contractor has taken great care to preserve the historic character of the building. The Glencoe Historical Society expects the interior work to be completed by the end of July.

While the Historical Society had hoped to host several public events this fall, the interpretive exhibit highlighting Frank Lloyd Wright's influence in Glencoe has not yet been designed and installed. That exhibit is now expected to be completed this fall. In the meantime, they plan to offer additional "behind-the-scenes" hard hat tours to maintain community interest. The initial tours sold out almost immediately, demonstrating strong public enthusiasm and a continued desire to preview the restored cottage.

As a result of the delays, the official grand opening has been postponed until early next year. Prior to the public opening, they plan to host a series of smaller preview tours for major donors, elected officials, community partners, and neighboring residents. We will continue to keep the Board informed as the project progresses.

In preparation for volunteer operations at the cottage, the Glencoe Park District has offered to assist the Glencoe Historical Society with conducting background checks for all volunteers, as required under the terms of the Historical Society's lease agreement with the District.

Lakefront Park Task Force Application

The Glencoe Park District and the Village of Glencoe are establishing a joint task force to conduct a comprehensive review of the parking area surrounding Lakefront Park and the Beach. The task force will also review parking-related changes implemented by the Village for the 2026 season and assess their effectiveness.

In addition, the task force will consider pedestrian safety along the beach access drive and determine whether any additional measures should be considered.

The task force will receive information on current parking conditions, usage patterns, and operational considerations. The group will evaluate potential options, consider the impacts of any proposed changes on residents and beach users, and seek to balance access, safety, neighborhood impacts, and community needs.

We are seeking no more than 9 Glencoe residents representing various areas of the community. A Village Trustee and a Park District Board Member will serve as co-chairs and are not included in the 9 members.

This will be a short-term task force that will conclude its work no later than January 2027. Any recommendations developed by the task force will be advisory in nature and presented to the respective Boards for consideration. The Village Board retains final authority over any parking-related changes within the Village. The Park District retains final authority over any beach operations changes. Any recommendations regarding modifications to the beach access drive will be subject to review and approval by both the Village Board and the Park District Board.

We are looking for task force members who possess critical thinking skills, are collaborative, representative of different stakeholder groups, and are willing to focus on solutions rather than simply advocate for a single position.

The meetings will be held on the dates listed below, starting at 6:30 pm and ending at approximately 8:30 pm. The meetings will be held at the Takiff Community Center. Applicants must commit to attending every meeting. The task force will conclude no later than January, 2027.

- Wednesday, September 16
- Wednesday, October 14
- Wednesday, November 11
- Wednesday, December 16
- Wednesday, January 13 (if needed)
-

Pending Board approval, Commissioner Hazan has volunteered to be the Glencoe Park District Board representative. In August, both the Park District and Village Board will approve the nine members of the task force.

Appendix D is the Lakefront Park Task Force Application. Please circulate it to any Glencoe residents that you may think would like to participate.

Business Services

Once the Board officially accepts the FY2025/26 Annual Comprehensive Financial Report at the July 21 Board meeting, the document will be posted to the District's website, filed with the Cook County Clerk's Office, uploaded to both the Cook County Treasurer's website, and submitted to EMMA website (for continuing disclosure on our outstanding bond issues). The report has also been submitted to the GFOA for the Certificate of Achievement for Excellence in Financial Report program.

The Annual FY 2025/26 Treasurer's Report is no longer required to be published, just a notice of publication stating that the Annual Audit Report is available for review. However, the Annual Treasurer's Report must still be completed and approved. It is included in the board packet.

The County has not yet finalized tax rate reports for the 2025 levy. Based on information that has been coming from the Treasurer's office, our expectation is the information will be delayed again this year due to computer compatibility issues between County departments. The most recent correspondence from the County indicated that, as of July 8, the Cook County Assessor's Office has transmitted the finalized assessments for Tax Year 2025 to the Cook County Clerk's office to begin calculating extensions and tax rates for second installment bills.

Marketing and Communication

The **Fall program guide** was delivered to residents in mid-June. Registration for residents will start at 9 am on Thursday, July 23. An online version is available on our website.

Our **2026 Community Impact Report** is now available on our website and in print at our facilities. The publication is developed every two years and provides residents with a comprehensive overview of how the District operates and serves the community. The report highlights our financial stewardship, sustainable environmental practices, and professional management of parks and recreational assets. The guide also explains how the District is funded through a combination of tax revenue and program fees, and outlines the various ways residents can get involved, from serving on advisory boards to volunteering and participating in Commissioner elections. [View it here](#)

More detailed information our online communication, email marketing, social media and special event publicity data can be found in **Appendix B**.

Recreation and Facilities

Outdoor spaces continue to be well-used throughout the community, with steady activity across park permits, tennis courts, and pickleball courts. These areas remain popular for birthday parties, family gatherings, weekly pickup games, and casual leisure, reinforcing their role as flexible, accessible recreation spaces.

Park permits continue to support group celebrations and social events, while tennis and pickleball courts draw regular players for both organized and drop-in play. Even with year-to-year fluctuations, overall usage reflects strong community engagement and ongoing demand for outdoor recreation opportunities.

We are quickly approaching the midpoint of **the beach season** and have seen an uptick in pass sales with the arrival of warmer weather. Pass sales are trending lower than previous years, and we will continue to offer beach passes to residents and visitors throughout the remainder of the season. Beach visits are down due to the rainy and cooler month of June.

Boat storage revenue is aligned with previous years. This year, we separated out the locker storage fee from the actual boat storage. We saw over 20 lockers not renewed this year.

Staff are working hard to communicate the plan of post-season sailing and construction to boaters due to the upcoming projects down at the beach.

Summer camps are already halfway through! Program Managers and camp staff have been hard at work planning activities for almost 400 campers each week in Kinder Korner, Sun Fun, Camp Adventure, and Action Quest. Highlights so far include field trips to Six Flags, Santa's Village, Lincoln Park Zoo, Bear Paw Beach, and more. Camp staff have done a fantastic job creating memorable experiences for all our campers.

- Kinder Korner and Action Quest have strong enrollment and revenue this summer compared to 2025, while aligning with 2024.
- Game On! and Finish Strong camps have seen significant increases compared to 2025. Game On! averages 120+ campers per week, while Finish Strong has nearly 200 per week.

Traditional camps (Kinder Korner, Sun Fun, Camper Adventure, and Action Quest) are showing positive revenue growth year-to-date. In 2026, total revenue reached \$1,115,531, compared to \$1,013,293 during the same period in 2025. These figures include Before and After Camp revenue, which was previously tracked separately within the respective camp budgets.

We are pleased to offer Camp Kids Club August 17-21 for Kids Club families only. Registration opened June 29. We anticipate the program filling up with over 30 participants.

On Friday, June 12, we celebrated a wonderful milestone as 29 children graduated from the **Children's Circle program**. The celebration began with a graduation ceremony in Community Hall, where families gathered to recognize the accomplishments of our graduates. The festivities continued with a celebration in the gym, giving graduates, families, and staff an opportunity to connect and celebrate together. It was a memorable event filled with joy as we recognized this important transition for our children and wished them success as they prepare for kindergarten.

The following Monday, June 15, Children's Circle officially kicked off the **2026–2027 school year!** We welcomed 12 new families to the program, with several additional families scheduled to begin over the coming months.

Kids Club enrollment for the 2026-27 school year remains in line with previous years. We currently have 111 participants registered for fall. Staff has begun preparing for the school year, including recruiting new counselors, setting up ePACT (participant paperwork), and planning new activities for the year.

More information on Community Events and Programs can be found in **Appendix C**.

Submitted by:

Lisa Sheppard, CPRP
Executive Director

Annual Activity Fee's Report Period: July 1, 2025-June 30, 2026			
Activity Number	Activity Name	Enrollment	Fees Paid
101502_01	Puddle Jumpers	6	\$1,584
101510_01	Beach Volleyball Camp	15	\$3,444
101510_02	Beach Volleyball Camp	25	\$5,625
101702_01	Adult Sailing	5	\$921
101702_02	Family Sailing	5	\$780
101702_03	Try Sailing	2	\$240
101702_04	Adult Sailing	5	\$921
101702_05	Family Sailing	2	\$312
101702_06	Try Sailing	2	\$240
101702_07	Family Sailing	2	\$312
101702_08	Try Sailing	3	\$360
101801_01	Paddleboard Yoga with Steph Metz	2	\$508
101801_02	Paddleboard Yoga with Steph Metz	3	\$716
101801_03	Paddleboard Yoga with Steph Metz	1	\$42
101801_06	Paddleboard Yoga with Steph Metz	6	\$260
101801_11	Paddleboard Yoga with Steph Metz	1	\$42
101801_13	Paddleboard Yoga with Steph Metz	2	\$84
101801_15	Paddleboard Yoga with Steph Metz	1	\$42
109109_01	Kindermusik Foundations	4	\$694
109109_03	Kindermusik: Level 1-2	8	\$1,416
109118_02	Jamerry Music	15	\$3,030
109118_03	Jamerry Music	5	\$730
109135_01	Clay Play	4	\$989
109135_02	Clay Play	5	\$1,032
110316_01	Pokemon Engineering with LEGO® Materials	14	\$3,094
111401_01	Chess Scholars (3-4)	5	\$1,105
111401_02	Chess Scholars (K-2)	17	\$3,757
111410_01	Mini Ninjas	15	\$3,510
111412_01	Youth Painting	9	\$2,709
111413_01	Cartoon Drawing	9	\$2,268
111413_02	Cartoon Drawing	5	\$1,260
111414_01	Jewelry Design	3	\$822
111414_01	Jewelry Design	3	\$300
111414_02	Fashion Design and Sewing	2	\$488
111414_02	Fashion Design and Sewing	2	\$200
111416_01	Earth Day Engineering with LEGO® Materials	16	\$928
111416_02	Amusement Park Workshop with LEGO® Materials	10	\$580
111420_01	School Day Off: Water Works	50	\$3,950
111420_02	School Day Off: Lincoln Park Zoo	48	\$3,792
111430_01	iCook: Rainbow of Flavors	12	\$3,638
111430_02	iCook: Rainbow of Flavors	14	\$4,284
111431_01	iCook: Superhero Superfood Camp	13	\$1,703
111443_01	Hands-On Science Lab	13	\$3,250

111505_01	Spy Academy with Mad Science	11	\$3,465
111601_01	Babysitter Training	5	\$1,105
111601_02	Babysitter Training	2	\$486
111601_02	Babysitter Training	1	\$221
111603_01	Amazing Minds	6	\$1,440
111611_01	Minecraft Code: K-Pop Minecraft Hunter	10	\$350
111611_01	Minecraft Code: K-Pop Minecraft Hunter	10	\$2,700
111611_02	Robotics	11	\$385
111611_02	Robotics	11	\$2,250
111660_01	Crafting with Kim	13	\$6,032
112420_01	Mixed Media Mania	6	\$2,322
112420_02	Art Explorers	10	\$3,870
112501_01	Youth Ceramics - All Levels K-2	10	\$3,212
112501_02	Youth Ceramics - All Levels K-4	19	\$7,353
112501_03	Youth Ceramics - All Levels K-4	18	\$6,966
112501_04	Youth Ceramics - All Levels K-2	4	\$1,548
112501_05	Youth Ceramics - All Levels K-4	11	\$3,375
112501_07	Youth Ceramics - All Levels K-4	5	\$2,280
112502_01	Youth Ceramics - Intermediate 3-4	7	\$3,534
112502_02	Youth Ceramics - Intermediate 3-4	9	\$3,591
112503_02	Pre-Teen Ceramics	13	\$6,771
112503_03	Pre-Teen/Teen Ceramics	6	\$2,782
112504_01	Teen Ceramics	3	\$1,539
114101_01	Minor League T-Ball	14	\$3,080
114101_02	Major League Coach Pitch	2	\$440
114103_01	Adult/Tot Sports	6	\$600
114103_02	Lil' Dribblers Pros	3	\$300
114103_03	Lil Dribblers Juniors	12	\$1,240
114103_06	Lunch and Sports	4	\$784
114402_01	Taiga Gymnastics After School Program	4	\$1,260
114403_01	Youth Pickleball	3	\$675
114412_01	Girls After-School Sports Club	11	\$2,970
114412_03	Boys After-School Sports Club	32	\$8,640
114412_04	Boys After-School Sports Club	12	\$2,520
114412_05	Boys Basketball Train & Play	6	\$1,260
114440_03	Girls-Storm Basketball Mini Camp	6	\$573
114440_05	Girls-Storm Basketball Mini Camp	4	\$370
114440_06	Girls-Storm Basketball Mini Camp	1	\$97
114440_07	Girls-Storm Basketball Mini Camp	5	\$485
114470_01	Soccer Shots	9	\$1,620
114505_01	Game On! Sports 4 Girls Multi-Sport Class	16	\$2,464
114505_02	Game On! Power4Girls Day Off Sports Camp	17	\$2,064
114507_01	Basketball	10	\$1,400
114507_02	Volleyball	14	\$1,960
114507_03	Total Sports	10	\$1,400
114507_04	Dodgeball	10	\$1,680
114507_05	Dodgeball	8	\$1,120

114507_07	Flag Football	29	\$5,220
114508_01	Sports & More Camp	8	\$320
114508_02	Tiny Tot Sports Camp	2	\$450
114508_03	Total Sports Camp	4	\$900
114508_04	Total Sports Camp	1	\$225
114508_05	Tiny Tot Sports Camp	4	\$923
114508_06	Total Sports Camp	7	\$1,575
114508_08	Sports & More Camp	18	\$740
114508_09	Sports & More Camp	5	\$200
114508_10	Sports & More Camp	12	\$480
114508_11	Sports & More Camp	14	\$560
115600_01	Beginner Pickleball	5	\$969
115600_02	Intermediate Pickleball	8	\$1,520
115600_03	Advanced Pickleball	7	\$1,330
115600_04	Advanced Pickleball	7	\$1,330
115600_05	Intermediate Pickleball	8	\$1,501
115600_06	Intermediate Pickleball	8	\$1,463
115600_07	Beginner Pickleball	3	\$589
115600_08	Intermediate Pickleball	8	\$1,539
115600_09	Advanced Pickleball	7	\$1,349
115600_10	Advanced Pickleball	8	\$1,482
115600_11	Intermediate Pickleball	8	\$1,539
115600_12	Intermediate Pickleball	7	\$1,330
115600_13	Beginner Pickleball	5	\$950
115600_14	Intermediate Pickleball	8	\$1,539
115600_15	Advanced Pickleball	7	\$1,349
115600_16	Advanced Pickleball	8	\$1,520
115600_17	Intermediate Pickleball	8	\$1,539
115600_18	Intermediate Pickleball	5	\$950
115603_08	Pickleball Drill & Play - Intermediate+	5	\$615
115604_03	Pickleball Match Play - Beginner+	9	\$1,692
115604_06	Pickleball Match Play - Beginner+	6	\$1,128
115604_12	Pickleball Match Play - Beginner+	2	\$376
116801_02	Karate 1- Beginner-White Belt	8	\$1,380
116801_03	Karate 1- Beginner-White Belt	6	\$1,233
116801_04	Karate 1- Beginner- White Belt - Orange Belt	3	\$483
116801_05	Karate 2- White-Yellow-Orange Belt	5	\$821
116801_08	Family Karate Class	8	\$1,274
118510_01	Tennis 1: Ages 3-4	9	\$1,274
118510_02	Tennis 2: Ages 3-4	9	\$1,274
118510_03	Tennis 1: Ages 3-4	17	\$2,394
118510_04	Tennis 2: Ages 3-4	6	\$840
118510_05	Tennis 1: Ages 5-6	10	\$1,280
118510_06	Tennis 2: Ages 5-6	11	\$1,540
118510_07	Tennis 1: Ages 7-9	10	\$1,452
118510_08	Tennis 2: Ages 7-9	12	\$1,800
118510_09	Tennis 1: Ages 3-4	10	\$1,616

118510_10	Tennis 2: Ages 3-4	3	\$496
118510_11	Tennis 1: Ages 5-6	2	\$320
118510_12	Tennis 2: Ages 5-6	9	\$1,488
118510_15	Tennis 1: Ages 3-4	10	\$1,428
118510_16	Tennis 2: Ages 3-4	10	\$1,400
118510_17	Tennis 1: Ages 3-4	9	\$1,274
118510_18	Tennis 2: Ages 3-4	8	\$1,120
118510_19	Tennis 1: Ages 5-6	6	\$854
118510_20	Tennis 2: Ages 5-6	12	\$1,694
118510_21	Tennis 1: Ages 7-9	3	\$525
118510_22	Tennis 2: Ages 7-9	9	\$1,575
118710_02	Beginner	4	\$718
118710_03	Intermediate Drill & Play	4	\$1,050
118710_05	Advanced Drill & Play	5	\$1,290
118710_07	Intermediate Drill & Play	9	\$2,430
118710_08	Advanced Beginner	2	\$473
118710_09	Advanced Drill & Play	4	\$861
118710_10	Intermediate Drill & Play	3	\$630
118710_12	Advanced Drill & Play	3	\$450
118710_13	Beginner	6	\$638
118710_14	Intermediate Drill & Play	8	\$1,230
118710_15	Advanced Beginner	6	\$750
118710_18	Intermediate Drill & Play	7	\$990
118710_20	Advanced Drill & Play	8	\$960
118710_21	Advanced Beginner	4	\$492
118710_22	Beginner	5	\$572
118710_23	Advanced Drill & Play	1	\$150
118710_24	Beginner	1	\$125
118710_25	Intermediate Drill & Play	8	\$1,215
118710_26	Advanced Beginner	7	\$875
118710_27	Advanced Drill & Play	1	\$150
118710_29	Intermediate Drill & Play	3	\$450
118710_30	Advanced Beginner	1	\$125
118710_31	Advanced Drill & Play	8	\$1,215
118710_32	Advanced Beginner	3	\$465
118710_33	Beginner	1	\$125
119715_01	Adult Ceramics - All Levels	11	\$4,306
119715_02	Adult Ceramics - All Levels	8	\$3,888
119715_03	Adult Ceramics - Advanced	8	\$3,984
119715_04	Adult Ceramics - Advanced	5	\$2,038
119715_05	Adult Ceramics - All Levels	7	\$3,738
119715_05	Adult Ceramics - All Levels	4	\$1,944
119715_06	Adult Ceramics - All Levels	11	\$5,010
119715_07	Adult Ceramics - Advanced	2	\$950
119715_07	Adult Ceramics - Advanced	6	\$2,592
119715_08	Adult Ceramics - All Levels	9	\$3,996
119715_09	Adult Ceramics - Advanced	5	\$2,290

119715_09	Adult Ceramics - Advanced	5	\$2,080
119715_10	Adult Ceramics - All Levels	11	\$4,669
119721_01	Drawing Open Studio	5	\$2,185
119721_02	Drawing Open Studio	5	\$1,908
119733_01	Painting Open Studio	4	\$1,700
119733_02	Painting Open Studio	4	\$1,548
119760_01	Learn to Play Mahjong	15	\$3,583
120715_01	Lakefront Chess Blitz	5	\$45
120725_01	Halfway House Happy Hour	41	\$2,725
120725_02	Halfway House Happy Hour - Second Session	36	\$2,360
120740_01	Chawan Tea Bowl Workshop	6	\$372
120742_01	Gardening At The Greenhouse - Container Gardening	9	\$360
120742_02	Gardening At The Greenhouse - Gardening With Herbs	10	\$205
120764_01	Summer Wine Tasting	25	\$1,030
120770_01	Fire and Ice	6	\$180
120770_02	Fire and Ice - Whole Sauna - 6 ppl max	1	\$120
120770_03	Fire and Ice - Whole Sauna - 6 ppl max	1	\$120
120770_04	Fire and Ice	6	\$125
120770_05	Fire and Ice - Whole Sauna - 6 ppl max	1	\$120
120770_06	Fire and Ice- Whole Sauna - 6 ppl max	1	\$120
120772_01	Sound Bathing	8	\$148
120780_01	Puppy Yoga	20	\$588
120780_02	Puppy Yoga	19	\$529
120780_03	Puppy Yoga	20	\$544
120807_07	Beach Campout	245	\$14,645
120812_01	Glencoe .500	60	\$1,645
120824_01	Cardboard Regatta	1	\$13
120844_01	Kid's Night Out- Summer	39	\$1,170
120851_01	Petals & Pastries	21	\$900
120861_01	Flying Foxes - Family of 2	3	\$66
120861_01	Flying Foxes - Family of 2	5	\$90
120861_02	Flying Foxes - Family of 3	3	\$99
120861_02	Flying Foxes - Family of 3	11	\$297
120861_03	Flying Foxes - Family of 4	9	\$396
120861_03	Flying Foxes - Family of 4	13	\$468
120861_04	Flying Foxes - Family of 5	2	\$90
120890_01	Fun Run: 17 & Under	39	\$0
120890_02	Fun Run: Adult 18-30	6	\$0
120890_03	Fun Run: Adult 31-55	46	\$0
120890_04	Fun Run: Master's 56 +	7	\$0
120895_01	4th of July Bags Tournament	9	\$0
205102_01	GJK - Lunch Bunch	10	\$3,500
205102_02	GJK - Lunch Bunch	6	\$2,100
205102_03	GJK - Lunch Bunch	10	\$3,500
205102_04	GJK - Lunch Bunch	6	\$2,100
205102_05	GJK - Lunch Bunch	9	\$3,150
205103_01	GJK Yoga and More	11	\$4,400

205103_02	GJK Team Steam	12	\$4,800
205103_03	GJK Story Stretchers	12	\$4,800
205103_04	GJK Amazing Artists	12	\$4,800
205104_01	GJK Yoga & More	5	\$2,000
205104_03	GJK Science Explorat	6	\$2,400
205104_04	GJK Amazing Artists	2	\$800
205104_05	GJK Number Crunchers	3	\$1,200
205104_10	GJK Extended Yoga & More	2	\$1,200
205104_11	GJK Extended Science Exploration	5	\$3,000
205104_12	GJK Extended Number Crunchers	3	\$1,800
205104_13	GJK Extended Amazing Artists	1	\$600
205104_14	GJK Anything Goes	2	\$400
209107_10	FREE Amazing Minds	3	\$0
209108_01	Reading Rookies	12	\$4,648
209109_01	Kindermusik Foundations	5	\$857
209109_02	Kindermusik Level 1-2	5	\$1,013
209109_03	Kindermusik Foundations	3	\$600
209109_04	Kindermusik Level 1-2	7	\$1,440
209118_01	Jamerry Music: Sprouts (0-2)	11	\$1,961
209118_02	Jamerry Music: Blossoms (2-4 years)	3	\$378
209118_03	Jamerry Music	7	\$990
209135_01	Clay Play	3	\$1,419
209152_01	Mini Tots Tumbling	8	\$3,911
209152_02	Tiny Tots Tumbling	6	\$2,897
209153_01	Draw with Young Rembrandts!	3	\$924
209161_02	Taiga Gymnastics Mini Movers	5	\$1,800
209170_01	Preschool Day Off- Tiny Tots Sports Camp	8	\$574
209170_03	Preschool Day Off- Aventuras en EspaÃ±ol	3	\$120
209170_04	Preschool Day Off- Tiny Tots Sports Camp	30	\$2,170
209170_05	Preschool Day Off- Crouching Tigers	10	\$1,050
209170_06	Preschool Day Off- Winter Wonders	12	\$1,452
209170_07	Preschool Day Off-Tiny Tots Sports Camp	29	\$2,072
209186_10	FREE Little Global Explorers	5	\$0
210316_01	STEM Discovery using LEGO® Materials	14	\$4,442
211401_01	Chess Scholars (3rd-4th)	6	\$2,208
211401_02	Chess Scholars (K-2nd)	27	\$8,967
211410_01	Mini Ninja Warriors	19	\$6,786
211412_01	Youth Painting	10	\$4,300
211413_01	Elementary Drawing	11	\$4,620
211413_03	Elementary Drawing	5	\$1,960
211414_01	Jewelry Design	4	\$2,132
211415_01	Fashion Design & Sewing	4	\$2,420
211420_01	School Day Off: Action Territory	83	\$6,677
211420_02	School Day Off: Museum of Science & Industry	75	\$6,085
211420_03	School Day Off: Richardson's Farm	67	\$5,293
211420_04	School Day Off: Just for Fun	78	\$6,186
211420_05	School Day Off: Sky Zone	93	\$7,347

211420_06	School Day Off: Dave and Busters	93	\$7,347
211420_07	School Day Off: Launch Gurnee	87	\$6,898
211420_08	School Day Off: Climb Zone	88	\$6,953
211420_09	School Day Off: Bella's Bouncies Skate on Grand	26	\$1,991
211420_10	Winter Break Off: Week 1 (M-W)	58	\$13,543
211420_11	Winter Break Off: Week 1 (F)	22	\$1,770
211420_12	Winter Break Off: Week 2 (M-W)	41	\$9,957
211420_13	Winter Break Off: Week 2 (F)	27	\$2,189
211421_02	Lego Workshop with Playwell Teknologies	14	\$818
211421_03	Lego Workshop with Playwell Teknologies	24	\$1,398
211421_04	Thanksgiving Parade Lego Workshop with Playwell Teknologies	13	\$760
211430_01	iCook: Bake It 'Til You Make It	15	\$7,106
211603_01	Amazing Minds	22	\$7,546
211611_01	Scratch Jr.	9	\$5,733
211611_02	Minecraft Code: Harry Potter	16	\$8,082
211611_03	Dungeons & Dragons	4	\$2,612
211660_01	Crafting with Kim	10	\$7,210
212105_04	Mini Performers	13	\$7,098
212420_01	Mixed Media Mania	6	\$3,569
212420_02	Art Explorers	4	\$2,408
212501_01	Youth Ceramics - All Levels	8	\$3,560
212501_01	Youth Ceramics - All Levels	2	\$980
212501_02	Youth Ceramics - All Levels	12	\$7,476
212501_03	Youth Ceramics - All Levels	4	\$2,672
212501_04	Youth Ceramics - All Levels	9	\$5,563
212501_05	Youth Ceramics - All Levels	12	\$5,880
212501_06	Youth Ceramics - All Levels 3rd-4th	9	\$4,365
212501_07	Youth Ceramics - All Levels 3rd-4th	1	\$623
212502_01	Youth Ceramics - Intermediate 3rd-4th	10	\$5,529
212502_02	Youth Ceramics - Intermediate 3rd-4th	5	\$3,990
212503_01	Pre-Teen/Teen Ceramics	12	\$10,260
212503_02	Teen Ceramics	5	\$3,990
212505_02	Little Performers	19	\$11,970
212506_01	Broadway Bound	42	\$31,376
212506_01	Broadway Bound	42	\$3,565
212506_02	Broadway Bound	42	\$31,080
212506_02	Broadway Bound	42	\$3,570
213101_01	Mini Ballet	7	\$2,600
213105_01	Tiny Hip Hop	7	\$3,822
213105_02	Mini Hip Hop	5	\$1,400
213202_01	Little Ballet and Jazz	12	\$7,518
213405_01	Little Hip Hop	20	\$7,000
213405_02	Little Hip Hop	10	\$4,865
213405_04	Youth Hip Hop	11	\$5,390
213410_01	Acro/Tumbling (K-2nd)	20	\$7,700
213410_02	Intermediate Acro/Tumbling (2nd-5th)	12	\$3,696
214101_01	IBA Fall League (T-Ball/Coach Pitch)	14	\$2,272

214103_01	Adult Tot Sport	8	\$1,782
214103_02	Mini Ninja Warriors	9	\$1,980
214103_03	Lil Dribblers Pros	8	\$1,782
214103_04	Lunch & Mini Ninja Warriors	5	\$1,571
214103_07	Lil Dribblers Juniors	8	\$1,782
214402_01	Taiga Gymnastics After School Program	9	\$4,500
214402_02	Taiga Gymnastics After School Program	8	\$4,032
214403_01	Youth Pickleball	12	\$4,602
214405_01	Game On! Volleyball Skills & Play Class	13	\$6,412
214410_01	Mini Glencoe Cheer	13	\$4,654
214412_01	Girls After-School Sports Club	8	\$3,540
214412_02	Boys After-School Sports Club	7	\$2,940
214412_03	Boys After-School Sports Club	26	\$10,920
214412_04	Boys Basketball Train & Play	9	\$2,700
214412_05	Boys Basketball Train & Play	10	\$3,600
214412_06	Girls After-School Sports Club	10	\$3,300
214440_01	Glencoe Fire Boys Pre-Tryout Basketball Clinic	9	\$792
214440_02	Glencoe Fire Boys Pre-Tryout Basketball Clinic	3	\$264
214440_03	Glencoe Fire Boys Pre-Tryout Basketball Clinic	8	\$704
214440_04	Glencoe Fire Boys Pre-Tryout Basketball Clinic	3	\$264
214440_05	Storm/New Trier Feeder Girls Pre-Tryout Basketball Clinic	22	\$1,899
214440_06	Storm/New Trier Feeder Girls Pre-Tryout Basketball Clinic	5	\$458
214440_07	Storm Girls Basketball Tryouts	11	\$0
214450_01	Preseason Basketball Clinic Grades 1-2 Girls	10	\$1,414
214450_02	Preseason Basketball Clinic Grades 3-4 Girls	12	\$1,640
214450_04	Preseason Basketball Clinic Grade 1 Boys	12	\$1,680
214450_05	Preseason Basketball Clinic Grade 2 Boys	6	\$800
214450_06	Preseason Basketball Clinic Grade 3-4 Boys	23	\$3,180
214470_01	Soccer Shots	13	\$3,600
214502_01	Flag Football & Floor Hockey	21	\$5,880
214502_02	Flag Football & Floor Hockey	7	\$1,960
214505_01	Game On! Team Time Sports 4 Girls	11	\$2,110
214507_01	Total Sports	6	\$1,200
214507_02	Volleyball	14	\$2,800
214507_03	Basketball	20	\$4,400
214507_04	Dodgeball	9	\$1,980
214507_05	Dodgeball	10	\$2,900
214508_01	Day Off Sports Camp	10	\$714
214508_02	Day Off Sports Camp	6	\$427
214508_03	Day Off Sports Camp	7	\$490
214508_04	Day Off Sports Camp	8	\$560
214508_08	Day Off Sports Camp	19	\$1,365
214508_11	Winter Break Sports and More Camp	7	\$497
214508_12	Winter Break Total Sports Camp	21	\$1,456
214508_15	Winter Break Sports and More Camp	11	\$1,177
214508_16	Winter Break Total Sports Camp	9	\$945
214508_19	Day Off Sports Camp	6	\$180

214508_20	Day Off Sports Camp	11	\$330
214508_21	Day Off Sports Camp	7	\$210
214508_22	Day Off Sports Camp	8	\$240
214517_01	Glencoe Fire Boys 4th Grade Tryout	17	\$0
214517_02	Fire 4th Grade Team	12	\$11,160
214517_03	Glencoe Fire Boys 5th Grade Tryout	15	\$0
214517_04	Fire 5th Grade Team	9	\$8,370
215600_01	Intermediate Pickleball	6	\$1,178
215600_02	Intermediate Pickleball	7	\$1,330
215600_03	Advanced Pickleball	8	\$1,539
215600_04	Advanced Pickleball	8	\$1,520
215600_05	Intermediate Pickleball	8	\$1,520
215600_06	Beginner Pickleball	3	\$570
215600_07	Beginner Pickleball	5	\$969
215600_08	Intermediate Pickleball	8	\$1,501
215600_09	Advanced Pickleball	8	\$1,520
215600_10	Advanced Pickleball	7	\$1,330
215600_11	Intermediate Pickleball	7	\$1,330
215600_12	Intermediate Pickleball	6	\$1,159
215604_02	Pickleball Match Play - Intermediate+	3	\$819
215604_03	Pickleball Match Play - Beginner+	4	\$1,053
215604_04	Pickleball Match Play - Beginner+	7	\$1,860
215604_06	Pickleball Match Play - Beginner+	4	\$936
216801_01	Karate 1: Beginner-White Belt	5	\$1,200
216801_02	Karate 1: Beginner-White Belt	4	\$1,200
216801_03	Karate 1: Beginner-White Belt	7	\$2,319
216801_04	Karate 1: Beginner-White Belt	2	\$484
216801_05	Karate 2: Yellow-Orange Belt	4	\$1,108
216801_06	Advanced Karate	5	\$1,300
218510_01	Tennis 1: Ages 3-4	10	\$2,425
218510_02	Tennis 2: Ages 3-4	9	\$2,083
218510_03	Tennis 1: Ages 3-4	9	\$2,129
218510_04	Tennis 2: Ages 3-4	11	\$2,541
218510_05	Tennis 1: Ages 5-6	10	\$2,333
218510_06	Tennis 2: Ages 5-6	12	\$2,795
218510_07	Tennis 1: Ages 7-9	8	\$2,080
218510_08	Tennis 2: Ages 7-9	4	\$1,173
218710_01	Advanced Drill & Play	6	\$1,210
218710_02	Beginner	6	\$793
218710_03	Intermediate Drill & Play	7	\$1,638
218710_04	Intermediate	7	\$1,079
218710_05	Advanced Drill & Play	2	\$468
218710_07	Intermediate Drill & Play	5	\$1,170
218710_09	Advanced Drill & Play	8	\$2,184
218710_10	Intermediate Drill & Play	5	\$1,392
218710_11	Beginner	7	\$1,222
219715_01	Adult Ceramics - All Levels	7	\$4,731

219715_02	Adult Ceramics - All Levels	10	\$5,962
219715_04	Adult Ceramics - All Levels	8	\$6,048
219715_05	Adult Ceramics - All Levels	6	\$4,536
219721_01	Drawing Open Studio	7	\$2,570
219721_02	Drawing Open Studio	6	\$1,701
219733_01	Painting Open Studio	6	\$2,437
219733_02	Painting Open Studio	3	\$653
219760_01	Mahjong	13	\$3,350
219780_01	Adult Improv	9	\$3,960
220321_01	Visit With Santa	5	\$85
220321_02	Visit With Santa	5	\$95
220321_03	Visit With Santa	5	\$80
220321_04	Visit With Santa	5	\$75
220321_05	Visit With Santa	5	\$80
220321_06	Visit With Santa	5	\$75
220321_07	Visit With Santa	5	\$75
220321_08	Visit With Santa	5	\$80
220321_09	Visit With Santa	3	\$50
220321_10	Visit With Santa	5	\$85
220321_11	Visit With Santa	3	\$45
220321_12	Visit With Santa	1	\$20
220321_13	Visit With Santa	4	\$60
220321_19	Visit With Santa	1	\$15
220321_24	Visit With Santa	1	\$15
220505_01	Teen Glow Pickleball/Dodgeball Party	28	\$560
220505_02	Adult Glow Pickleball Social	19	\$0
220761_01	Bier on the Pier	77	\$1,575
220762_01	Wine Walk To Kalk	54	\$1,360
220817_01	Great Mud Run Ages 12-14	63	\$1,380
220817_02	Great Mud Run Ages 9-11	206	\$4,735
220817_03	Great Mud Run Ages 7-8	104	\$2,565
220817_04	Great Mud Run - Family Run	124	\$3,055
220817_04	Great Mud Run - Family Run	249	\$4,075
220822_01	Boo Bash - Family of 2	3	\$126
220822_01	Boo Bash - Family of 2	12	\$408
220822_02	Boo Bash - Family of 3	36	\$1,872
220822_03	Boo Bash - Family of 4	46	\$3,192
220822_04	Boo Bash - Family of 5	11	\$975
220822_05	Boo Bash - Family of 6	4	\$408
220822_06	Boo Bash - Family of 7	2	\$238
220831_01	Campfire Stories For Kids	42	\$255
220844_01	Kid's Night Out- Jellyfish	1	\$30
220844_02	Kid's Night Out- Frogs	4	\$120
220844_03	Kid's Night Out- Turtles	2	\$60
220844_04	Kid's Night Out- Starfish	8	\$240
220844_05	Kid's Night Out- Dolphins	6	\$180
220844_06	Kid's Night Out- Belugas	13	\$390

220844_07	Kid's Night Out- Children's Circle Grads & Siblings	17	\$510
220859_01	Turkey Chase	72	\$0
302201_02	Tot 1-2	8	\$623
302201_03	Tot 1-2	9	\$700
302201_04	Tot 1-2	9	\$693
302201_06	Tot 3-4	4	\$308
302201_07	Tot 3-4	9	\$693
302201_09	Tot 1-2	9	\$1,836
302201_10	Tot 1-2	17	\$3,488
302201_11	Tot 1-2	14	\$2,896
302201_13	Tot 3-4	6	\$999
302201_14	Tot 3-4	14	\$2,856
302510_04	Basic 1-2	7	\$539
302510_05	Basic 1-2	13	\$1,001
302510_06	Basic 1-2	8	\$616
302510_08	Basic 3-6	6	\$462
302510_09	Basic 3-6	12	\$924
302510_13	Basic 1-2	8	\$1,632
302510_14	Basic 1-2	10	\$2,060
302510_15	Basic 1-2	8	\$1,632
302510_17	Basic 3-6	7	\$1,428
302510_18	Basic 3-6	16	\$3,264
302525_01	Tot 1-2	8	\$623
302525_02	Tot 3-4	4	\$308
302525_03	Basic 1-2	6	\$469
302525_04	Basic 3-6	5	\$392
302525_05	Tot 1-2	9	\$721
302525_06	Tot 3-4	7	\$539
302525_07	Basic 1-2	1	\$77
302525_08	Basic 3-6	6	\$436
302530_05	Minor Hawks 1-2	12	\$938
302530_10	Minor Hawks 1-2	14	\$2,876
305102_01	GJK - Lunch Bunch	6	\$3,210
305102_02	GJK - Lunch Bunch	4	\$2,140
305102_03	GJK - Lunch Bunch	7	\$3,745
305102_04	GJK - Lunch Bunch	4	\$2,140
305102_05	GJK - Lunch Bunch	4	\$2,140
305103_01	GJK Yoga and More	10	\$5,821
305103_02	GJK Team Stem	12	\$7,020
305103_03	GJK Story Stretchers	10	\$5,850
305103_04	GJK Amazing Artists	17	\$9,945
305104_01	GJK Yoga and More	4	\$2,340
305104_02	GJK Number Crunchers	6	\$3,510
305104_03	GJK Science Explorat	3	\$1,755
305104_04	GJK Amazing Artists	1	\$585
305104_10	GJK Extended Yoga & More	3	\$2,655
305104_11	GJK Extended Science Exploration	6	\$5,310

305104_12	GJK Extended Number Crunchers	4	\$3,540
305104_13	GJK Extended Amazing Artists	3	\$2,655
305104_14	GJK Anything Goes	5	\$1,500
309108_01	Reading Rookies	15	\$8,414
309109_01	Kindermusik: Foundations	8	\$1,862
309109_03	Kindermusik: Level 1-2	6	\$1,408
309118_01	Jamerry Music	5	\$1,565
309118_02	Jamerry Music	14	\$3,979
309135_01	Clay Play	4	\$1,720
309135_03	Clay Play	5	\$2,236
309152_01	Tiny Tots Tumbling	5	\$2,600
309152_02	Mini Tots Tumbling	8	\$4,237
309170_01	Preschool Day Off- Kindness, Friendship & Yoga Play	10	\$606
310316_01	Minecraft Engineering with LEGO® Materials	14	\$3,062
311401_01	Chess Scholars (3rd-4th)	8	\$2,328
311401_02	Chess Scholars (K-2nd)	31	\$9,090
311410_01	Mini Ninja Warrior	18	\$5,616
311410_02	Athletic Performance	12	\$2,400
311412_01	Youth Painting	16	\$4,773
311413_01	Elementary Drawing Winter Edition	3	\$1,008
311413_02	Elementary Drawing Winter Edition	5	\$1,456
311414_01	Jewelry Making	5	\$2,490
311420_01	School Day Off: Nickel City	81	\$6,471
311420_02	School Day Off: Round 1	43	\$3,397
311420_03	School Day Off: Museum of Ice Cream	61	\$4,819
311420_03	School Day Off: Museum of Ice Cream	2	\$174
311420_04	School Day Off: Spring Break Full Week	8	\$3,792
311420_05	School Day Off: Spring Break Monday	17	\$1,367
311420_06	School Day Off: Spring Break Tuesday	18	\$1,462
311420_07	School Day Off: Spring Break Wednesday	13	\$1,059
311420_08	School Day Off: Spring Break Thursday	14	\$1,138
311420_09	School Day Off: Spring Break Friday	15	\$1,154
311420_09	School Day Off: Spring Break Friday	2	\$174
311420_10	School Day Off: Spring Break 2nd Monday	47	\$3,713
311430_01	iCook: Tasty Travels	14	\$5,236
311505_01	Mad Science	24	\$9,264
311603_01	Amazing Minds	18	\$6,786
311611_01	Scratch Jr.	7	\$245
311611_01	Scratch Jr.	7	\$2,520
311611_02	Minecraft Code: World Adventure	7	\$245
311611_02	Minecraft Code: World Adventure	7	\$2,310
311660_01	Crafting with Kim	8	\$4,944
312105_04	Mini Performers	14	\$11,172
312420_01	Mixed Media Mania	9	\$4,558
312420_02	Art Explorers	10	\$5,117
312501_01	Youth Ceramics - All Levels K-2	14	\$4,427
312501_02	Youth Ceramics - All Levels K-4	20	\$10,710

312501_03	Youth Ceramics - All Levels K-4	9	\$4,635
312501_04	Youth Ceramics - All Levels K-2	15	\$8,100
312501_05	Youth Ceramics - All Levels K-4	19	\$9,405
312502_01	Intermediate Ceramics	10	\$3,990
312502_02	Intermediate Ceramics	6	\$4,104
312503_01	Pre-Teen Ceramics	11	\$7,546
312504_01	Teen Ceramics	3	\$1,995
312505_01	Little Performers	13	\$11,340
312506_01	Broadway Bound	35	\$2,975
312506_01	Broadway Bound	35	\$26,122
312506_02	Broadway Bound	34	\$2,890
312506_02	Broadway Bound	34	\$25,160
313101_01	Mini Ballet	6	\$420
313101_01	Mini Ballet	2	\$1,108
313101_01	Mini Ballet	4	\$2,016
313105_01	Tiny Hip Hop	6	\$420
313105_01	Tiny Hip Hop	6	\$4,536
313105_02	Mini Hip Hop	6	\$420
313105_02	Mini Hip Hop	1	\$493
313105_02	Mini Hip Hop	5	\$2,240
313202_01	Little Ballet and Jazz	10	\$700
313202_01	Little Ballet and Jazz	10	\$7,560
313405_01	Little Hip Hop (K-2nd)	18	\$1,260
313405_01	Little Hip Hop (K-2nd)	18	\$7,560
313405_02	Little Hip Hop (1st-2nd)	12	\$840
313405_02	Little Hip Hop (1st-2nd)	12	\$7,525
313405_03	Youth Hip Hop	18	\$1,260
313405_03	Youth Hip Hop	18	\$11,340
313410_01	Acro/Tumbling (K-2nd)	20	\$10,500
313410_01	Acro/Tumbling (K-2nd)	20	\$1,400
313410_03	Intermediate Acro/Tumbling (2nd-5th)	10	\$700
313410_03	Intermediate Acro/Tumbling (2nd-5th)	10	\$4,200
314103_01	Adult Tot Sports	8	\$1,458
314103_02	Lunch & Sports	5	\$1,680
314103_08	Lil Dribblers Pros	14	\$2,538
314103_09	Lil Dribblers Juniors	15	\$2,718
314403_01	Youth Pickleball	12	\$3,744
314410_01	Mini Glencoe Cheer	16	\$4,160
314412_01	Girls After-School Sports Club	10	\$3,600
314412_02	Boys After-School Sports Club	5	\$1,800
314412_03	Boys After-School Sports Club	33	\$11,760
314412_04	Boys After-School Sports Club	13	\$2,670
314412_05	Basketball Train & Play	11	\$2,280
314412_06	Girls After-School Sports Club	11	\$3,630
314470_01	Soccer Shots	8	\$1,920
314505_01	Game On! Multi-Sport 4 Girls	10	\$2,100
314505_02	Game On! Co-Ed Volleyball - 6 wks	2	\$540

314505_03	Game On! Co-Ed Volleyball - 6 wks	4	\$1,080
314505_04	Game On! Co-Ed Volleyball - 12 wks	9	\$4,512
314505_05	Game On! Power4Girls Day Off Sports Camp	12	\$1,500
314507_01	Total Sports	12	\$1,680
314507_02	Volleyball	15	\$2,060
314507_03	Basketball	14	\$3,000
314507_04	Flag Football	14	\$2,998
314507_06	Dodgeball	7	\$1,680
314507_07	Dodgeball	12	\$2,880
314508_01	Sports & More Camp	9	\$364
314508_03	Sports & More Camp	5	\$204
314508_04	Total Sports Camp	11	\$440
314508_05	Sports & More Camp	11	\$444
314508_12	Sports & More Camp	5	\$200
314515_01	Girls House Basketball Grades 1-2	1	\$50
314515_01	Girls House Basketball Grades 1-2	24	\$7,968
314515_02	Girls House Basketball Grades 3-4	3	\$100
314515_02	Girls House Basketball Grades 3-4	31	\$10,292
314516_01	Boys House Basketball Grade 1	35	\$11,620
314516_01	Boys House Basketball Grade 1	1	\$50
314516_02	Boys House Basketball Grade 2	18	\$6,009
314516_02	Boys House Basketball Grade 2	2	\$100
314516_03	Boys House Basketball Grades 3-4	49	\$16,301
314516_03	Boys House Basketball Grades 3-4	4	\$150
314516_04	Boys House Basketball Grades 5-6	14	\$5,054
314516_04	Boys House Basketball Grades 5-6	3	\$148
315603_04	Pickleball Drill and Play - Beginner +	3	\$605
315604_05	Pickleball Match Play - Intermediate+	5	\$995
315604_07	Pickleball Match Play - Beginner+	5	\$1,170
315604_11	Pickleball Match Play - Beginner+	7	\$1,638
315604_14	Pickleball Match Play - Beginner+	10	\$2,340
316801_01	Karate 1-Beginner-White Belt	2	\$350
316801_02	Karate 1-Beginner-White Belt	7	\$1,680
316801_03	Karate 1-Beginner-White Belt	5	\$1,408
316801_04	Karate 1-Beginner-White Belt to Orange Belt	3	\$621
316801_05	Karate 2 - White-Yellow-Orange Belt	6	\$1,000
316801_08	Family Karate Class	4	\$870
316801_10	Advanced Karate	7	\$1,087
318510_01	Tennis 1: Ages 3-4	3	\$586
318510_02	Tennis 2: Ages 3-4	6	\$1,210
318510_03	Tennis 1: Ages 3-4	7	\$1,323
318510_04	Tennis 2: Ages 3-4	10	\$1,928
318510_05	Tennis 1: Ages 5-6	12	\$2,268
318510_06	Tennis 2: Ages 5-6	11	\$1,995
318510_07	Tennis 1: Ages 7-9	7	\$1,638
318510_08	Tennis 2: Ages 7-9	5	\$1,165
319715_01	Adult Ceramics - All Levels	10	\$5,562

319715_02	Adult Ceramics - All Levels	9	\$5,454
319715_03	Adult Ceramics - All Levels	7	\$4,536
319716_01	Adult Ceramics - Advanced	5	\$2,754
319716_02	Adult Ceramics - Advanced	11	\$7,576
319721_01	Drawing Open Studio	4	\$1,845
319733_01	Painting Open Studio	6	\$2,610
319760_01	Mahjong Strategy	1	\$165
319760_01	Mahjong Strategy	4	\$600
319780_01	Adult Improv	6	\$3,564
320735_01	Winter Wine Tasting	16	\$555
320735_02	Winter Wine Tasting - Additional Person	4	\$135
320825_01	Itty Bitty New Year	84	\$1,092
320844_01	Kid's Night Out- Winter 2026	41	\$1,230
320846_01	Sweetheart Dance	85	\$8,500
320846_02	Sweetheart Dance - Additional Person	13	\$338
505101_01	GJK Playtime Partner	23	\$28,600
505101_02	GJK Playtime Partner	28	\$33,000
505102_01	GJK Two Day Two's	23	\$42,000
505102_01	GJK Two Day Two's	11	\$33,050
505102_02	GJK Three Day 2's	39	\$109,750
505102_02	GJK Three Day 2's	3	\$9,750
505103_01	GJK Three-Year-Olds	54	\$192,110
505103_01	GJK Three-Year-Olds	1	\$7,000
505104_01	GJK Jr. Kindergarten	1	\$9,000
505104_01	GJK Jr. Kindergarten	61	\$288,000
505104_01	GJK Jr. Kindergarten	1	\$9,000
505104_02	GJK Jr. Kindergarten - Extended Day	7	\$42,945
507501_03	AM Kids Club - 3 days per week	6	\$10,935
507501_04	AM Kids Club - 4 days per week	1	\$2,610
507501_05	AM Kids Club - 5 days per week	31	\$53,793
507501_99	AM Kids Club - BUS	6	\$1,320
507502_02	PM Kids Club - 2 days per week	28	\$55,994
507502_03	PM Kids Club - 3 days per week	19	\$29,518
507502_04	PM Kids Club - 4 days per week	30	\$97,979
507502_05	PM Kids Club - 5 days per week	85	\$297,857
507502_99	PM Kids Club - BUS	15	\$3,300
507504_01	AM Kids Club - Last Minute Care	11	\$528
507504_02	PM Kids Club - Last Minute Care	15	\$900
703101_05	Jellyfish - 5 Day	26	\$209,365
703102_05	Frogs - 5 Day	30	\$319,049
703103_03	Starfish - 3 Day	2	\$18,748
703103_05	Starfish - 5 Day	28	\$374,136
703104_05	Belugas - 5 Day	40	\$410,900
703106_05	Dolphins - 5 Day	38	\$486,634
703107_05	Turtles - 5 Day	34	\$374,700
703108_03	Penguins - Full Day 3 Day	2	\$14,010
703108_04	Penguins - Half Day	4	\$19,698

703108_05	Penguins- Full Day	34	\$208,161
703109_03	Polar Bears - Half Day	12	\$43,430
703109_05	Polar Bears - Full Day	28	\$192,151
703110_01	Igloo Buddies	8	\$6,527
709101_01	No Nap Club - Children's Circle	36	\$56,707
709101_01	No Nap Club - Children's Circle	2	\$4,500
901600_01	Aquatics and Sailing Weeks 1-2	11	\$8,910
901600_02	Aquatics and Sailing Weeks 3-4	24	\$20,045
901600_03	Aquatics and Sailing Weeks 5-6	29	\$23,300
901600_04	Aquatics and Sailing Weeks 7-8	21	\$18,510
901600_05	Beach Camp Week 9	28	\$11,479
901600_06	Aquatics and Sailing Weeks 1-2	24	\$18,778
901600_07	Aquatics and Sailing Weeks 3-4	21	\$15,062
901600_08	Aquatics and Sailing Weeks 5-6	21	\$19,880
901600_09	Aquatics and Sailing Weeks 7-8	28	\$22,965
901600_10	Beach Camp Week 9	20	\$8,566
901620_02	CIT: Aquatics and Sailing	11	\$5,988
901620_03	CIT: Aquatics and Sailing	7	\$4,207
905101_03	GJK Explorers Camp	28	\$58,825
905101_04	GJK Pirates Camp	11	\$30,800
905101_05	GJK Extend Day Camp	13	\$3,900
905101_07	GJK Extend Day Camp	11	\$3,300
905103_01	GJK Playtime Partners Camp	12	\$4,500
905103_02	GJK Playtime Partners Camp	9	\$3,375
905104_02	GJK Counselor In Training - 4 week	9	\$3,200
905105_01	GJK 2's Summer Fun Camp	15	\$14,625
908100_01	Baby Bears 8 Weeks	4	\$1,484
908100_02	Baby Bears 4 Weeks	1	\$186
908101_02	Teddies- 8 Weeks	21	\$11,383
908101_03	Teddies- 8 Weeks	6	\$4,524
908101_05	Teddies- 4 Weeks	4	\$1,394
908101_06	Teddies- 4 Weeks	2	\$956
908101_09	Teddies- 4 Weeks	4	\$1,394
908102_02	Pandas 8 Weeks	8	\$3,712
908102_03	Pandas 8 Weeks	13	\$16,442
908102_04	Pandas 8 Weeks	4	\$2,723
908102_06	Pandas 4 Weeks	3	\$1,222
908102_09	Pandas 4 Weeks	2	\$929
908102_10	Pandas 4 Weeks	2	\$581
908102_12	Pandas 4 Weeks	4	\$2,324
908102_13	Pandas 4 Weeks	4	\$2,440
908103_11	Koala 8 Weeks	18	\$21,989
908103_13	Koala 8 Weeks	27	\$24,479
908103_17	Koala 4 Weeks	2	\$1,530
908103_19	Koala 4 Weeks	3	\$2,136
908103_23	Koala 4 Weeks	3	\$3,060
908103_25	Koala 4 Weeks	8	\$4,272

908201_01	Preschool Summer Beg	20	\$6,260
908201_02	Preschool Summer Beg	19	\$5,979
908202_01	Camp Kids Club	32	\$12,000
908301_01	Kinder Korner 8 Weeks	38	\$69,004
908301_04	Kinder Korner 8 Weeks	38	\$46,739
908301_07	Kinder Korner 4 Weeks	3	\$4,940
908301_10	Kinder Korner 4 Weeks	2	\$3,098
908301_16	Kinder Korner 4 Weeks	4	\$3,253
908501_01	Sun Fun - 8 Weeks	91	\$116,569
908501_02	Sun Fun - 8 Weeks	84	\$138,915
908501_03	Sun Fun - 4 Weeks	23	\$19,204
908501_04	Sun Fun - 4 Weeks	5	\$5,669
908501_05	Sun Fun - 4 Weeks	29	\$26,296
908501_06	Sun Fun - 4 Weeks	6	\$8,090
908501_07	Sun Fun - 2 Weeks	9	\$6,584
908501_08	Sun Fun - 2 Weeks	2	\$1,610
908501_09	Sun Fun - 2 Weeks	5	\$3,838
908501_11	Sun Fun - 2 Weeks	6	\$5,416
908501_13	Sun Fun - 2 Weeks	5	\$4,354
908504_01	Camp Adventure - 8 Weeks	60	\$78,092
908504_02	Camp Adventure - 8 Weeks	50	\$82,417
908504_03	Camp Adventure - 4 Weeks	25	\$23,163
908504_04	Camp Adventure - 4 Weeks	5	\$6,130
908504_05	Camp Adventure - 4 Weeks	28	\$30,585
908504_06	Camp Adventure - 4 Weeks	6	\$8,472
908504_07	Camp Adventure - 2 Weeks	3	\$2,224
908504_08	Camp Adventure - 2 Weeks	2	\$1,685
908504_09	Camp Adventure - 2 Weeks	8	\$4,004
908504_11	Camp Adventure - 2 Weeks	5	\$3,447
908504_13	Camp Adventure - 2 Weeks	13	\$10,008
908504_14	Camp Adventure - 2 Weeks	2	\$1,687
908515_01	Action Quest Week 1	10	\$6,478
908515_01	Action Quest Week 1	11	\$2,200
908515_01	Action Quest Week 1	11	\$5,105
908515_02	Action Quest Week 2	7	\$4,445
908515_02	Action Quest Week 2	10	\$2,000
908515_02	Action Quest Week 2	10	\$4,734
908515_03	Action Quest Week 3	10	\$5,080
908515_03	Action Quest Week 3	10	\$2,000
908515_03	Action Quest Week 3	10	\$3,080
908515_04	Action Quest Week 4	12	\$7,620
908515_04	Action Quest Week 4	14	\$2,800
908515_04	Action Quest Week 4	14	\$6,090
908515_05	Action Quest Week 5	7	\$4,509
908515_05	Action Quest Week 5	7	\$1,400
908515_05	Action Quest Week 5	7	\$3,237
908515_06	Action Quest Week 6	13	\$8,319

908515_06	Action Quest Week 6	5	\$1,000
908515_06	Action Quest Week 6	5	\$2,303
908515_07	Action Quest Week 7	15	\$9,589
908515_07	Action Quest Week 7	7	\$1,400
908515_07	Action Quest Week 7	7	\$3,237
908515_08	Action Quest Week 8	9	\$5,715
908515_08	Action Quest Week 8	5	\$1,000
908515_08	Action Quest Week 8	5	\$2,303
908515_09	Action Quest 8 Weeks	34	\$6,800
908515_09	Action Quest 8 Weeks	38	\$132,226
908515_10	Action Quest 4 Weeks	1	\$2,261
908515_10	Action Quest 4 Weeks	14	\$2,800
908515_10	Action Quest 4 Weeks	14	\$28,930
908515_11	Action Quest 4 Weeks	4	\$9,520
908515_11	Action Quest 4 Weeks	11	\$2,200
908515_11	Action Quest 4 Weeks	11	\$24,218
908520_01	CIT: Full Day 8 Weeks	10	\$7,137
908520_02	CIT: Full Day Session 1	31	\$16,096
908520_03	CIT: Full Day Session 2	29	\$18,114
908521_03	Preschool CIT: Half Day, Session 2	5	\$2,112
908525_01	Summer's End	52	\$17,622
908525_02	Summer's End	27	\$5,400
908525_02	Summer's End	9	\$3,654
908525_02	Summer's End	18	\$6,318
908525_02	Summer's End	2	\$1,212
908525_02	Summer's End	9	\$4,959
908802_01	Game On! Week 1	27	\$11,475
908802_01	Game On! Week 1	27	\$5,400
908802_01	Game On! Week 1	15	\$9,375
908802_02	Game On! Week 2	67	\$28,475
908802_02	Game On! Week 2	67	\$13,400
908802_02	Game On! Week 2	14	\$8,750
908802_03	Game On! Week 3	48	\$14,400
908802_03	Game On! Week 3	48	\$9,600
908802_03	Game On! Week 3	9	\$4,750
908802_04	Game On! Week 4	60	\$25,500
908802_04	Game On! Week 4	60	\$12,000
908802_04	Game On! Week 4	28	\$17,125
908802_05	Game On! Week 5	68	\$28,900
908802_05	Game On! Week 5	68	\$13,600
908802_05	Game On! Week 5	20	\$12,031
908802_06	Game On! Week 6	33	\$14,025
908802_06	Game On! Week 6	33	\$6,600
908802_06	Game On! Week 6	23	\$13,906
908802_07	Game On! Week 7	26	\$11,050
908802_07	Game On! Week 7	26	\$5,000
908802_07	Game On! Week 7	33	\$20,156

908802_08	Game On! Week 8	37	\$15,725
908802_08	Game On! Week 8	37	\$7,400
908802_08	Game On! Week 8	25	\$15,156
908802_09	Game On! 8 Weeks	8	\$31,040
908802_09	Game On! 8 Weeks	8	\$1,600
908802_09	Game On! 8 Weeks	4	\$13,260
908803_01	Game On! Week 1	1	\$425
908803_01	Game On! Week 1	1	\$200
908803_01	Game On! Week 1	2	\$781
908803_02	Game On! Week 2	3	\$1,406
908803_03	Game On! Week 3	1	\$300
908803_03	Game On! Week 3	1	\$200
908803_03	Game On! Week 3	2	\$656
908803_04	Game On! Week 4	2	\$850
908803_04	Game On! Week 4	2	\$400
908803_04	Game On! Week 4	3	\$1,875
908803_05	Game On! Week 5	3	\$1,875
908803_06	Game On! Week 6	1	\$625
908803_07	Game On! Week 7	3	\$1,875
908803_08	Game On! Week 8	2	\$850
908803_08	Game On! Week 8	2	\$400
908803_09	Game On! 8 Weeks	1	\$4,080
908807_01	Game On! Sports Camp 4 Girls Extension Camp	14	\$5,950
908807_01	Game On! Sports Camp 4 Girls Extension Camp	14	\$2,800
908807_01	Game On! Sports Camp 4 Girls Extension Camp	18	\$11,250
908807_02	Game On! Sports Camp 4 Girls Extension Camp	4	\$560
908807_03	Game On! Sports Camp 4 Girls Extension Camp	5	\$700
908807_04	Game On! Sports Camp 4 Girls Extension Camp	7	\$980
908807_05	Game On! Sports Camp 4 Girls Extension Camp	6	\$840
908807_06	Game On! Sports Camp 4 Girls Extension Camp	5	\$700
908831_01	Finish Strong Weeks 1-2	13	\$16,835
908831_01	Finish Strong Weeks 1-2	1	\$700
908831_01	Finish Strong Weeks 1-2	14	\$2,800
908831_01	Finish Strong Weeks 1-2	3	\$4,485
908831_02	Finish Strong Weeks 3-4	4	\$2,800
908831_02	Finish Strong Weeks 3-4	1	\$900
908831_02	Finish Strong Weeks 3-4	5	\$1,000
908831_02	Finish Strong Weeks 3-4	2	\$1,800
908831_03	Finish Strong Weeks 5-6	13	\$16,835
908831_03	Finish Strong Weeks 5-6	9	\$6,300
908831_03	Finish Strong Weeks 5-6	3	\$2,700
908831_03	Finish Strong Weeks 5-6	25	\$5,000
908831_03	Finish Strong Weeks 5-6	2	\$2,200
908831_04	Finish Strong Weeks 7-8	4	\$5,180
908831_04	Finish Strong Weeks 7-8	11	\$7,700
908831_04	Finish Strong Weeks 7-8	3	\$2,700
908831_04	Finish Strong Weeks 7-8	18	\$3,600

908831_05	Finish Strong Weeks - All 8 Weeks	1	\$4,095
908831_05	Finish Strong Weeks - All 8 Weeks	6	\$24,570
908831_05	Finish Strong Weeks - All 8 Weeks	1	\$200
908831_05	Finish Strong Weeks - All 8 Weeks	6	\$1,200
908831_05	Finish Strong Weeks - All 8 Weeks	1	\$4,295
908832_01	Finish Strong Weeks 1-2	14	\$18,130
908832_01	Finish Strong Weeks 1-2	14	\$2,800
908832_01	Finish Strong Weeks 1-2	1	\$1,495
908832_02	Finish Strong Weeks 3-4	1	\$1,295
908832_02	Finish Strong Weeks 3-4	4	\$2,800
908832_02	Finish Strong Weeks 3-4	5	\$1,000
908832_02	Finish Strong Weeks 3-4	1	\$1,495
908832_03	Finish Strong Weeks 5-6	12	\$15,540
908832_03	Finish Strong Weeks 5-6	3	\$1,501
908832_03	Finish Strong Weeks 5-6	1	\$900
908832_03	Finish Strong Weeks 5-6	16	\$3,200
908832_03	Finish Strong Weeks 5-6	2	\$2,990
908832_03	Finish Strong Weeks 5-6	1	\$900
908832_03	Finish Strong Weeks 5-6	1	\$1,100
908832_04	Finish Strong Weeks 7-8	7	\$9,065
908832_04	Finish Strong Weeks 7-8	10	\$7,000
908832_04	Finish Strong Weeks 7-8	1	\$900
908832_04	Finish Strong Weeks 7-8	18	\$3,600
908832_04	Finish Strong Weeks 7-8	3	\$4,485
908832_04	Finish Strong Weeks 7-8	1	\$900
908832_05	Finish Strong Weeks - All 8 Weeks	1	\$4,095
908832_05	Finish Strong Weeks - All 8 Weeks	1	\$200
908832_05	Finish Strong Weeks - All 8 Weeks	1	\$4,295
908833_01	Finish Strong Weeks 1-2	7	\$9,065
908833_01	Finish Strong Weeks 1-2	7	\$1,400
908833_02	Finish Strong Weeks 3-4	2	\$2,590
908833_02	Finish Strong Weeks 3-4	4	\$2,800
908833_02	Finish Strong Weeks 3-4	6	\$1,200
908833_03	Finish Strong Weeks 5-6	8	\$10,360
908833_03	Finish Strong Weeks 5-6	3	\$2,100
908833_03	Finish Strong Weeks 5-6	1	\$900
908833_03	Finish Strong Weeks 5-6	12	\$2,400
908833_03	Finish Strong Weeks 5-6	2	\$2,990
908833_04	Finish Strong Weeks 7-8	2	\$2,590
908833_04	Finish Strong Weeks 7-8	8	\$5,600
908833_04	Finish Strong Weeks 7-8	10	\$2,000
908833_05	Finish Strong Weeks - All 8 Weeks	1	\$4,095
908833_05	Finish Strong Weeks - All 8 Weeks	1	\$200
908834_01	Finish Strong Weeks 1-2	4	\$5,180
908834_01	Finish Strong Weeks 1-2	1	\$700
908834_01	Finish Strong Weeks 1-2	5	\$1,000
908834_01	Finish Strong Weeks 1-2	1	\$1,495

908834_02	Finish Strong Weeks 3-4	2	\$2,590
908834_02	Finish Strong Weeks 3-4	1	\$101
908834_02	Finish Strong Weeks 3-4	3	\$600
908834_02	Finish Strong Weeks 3-4	1	\$900
908834_05	Finish Strong Weeks - All 8 Weeks	1	\$4,095
908834_05	Finish Strong Weeks - All 8 Weeks	1	\$200
908834_05	Finish Strong Weeks - All 8 Weeks	1	\$4,295
908835_01	Finish Strong Weeks 1-2	1	\$1,295
908835_01	Finish Strong Weeks 1-2	1	\$200
908835_02	Finish Strong Weeks 3-4	4	\$5,180
908835_02	Finish Strong Weeks 3-4	2	\$1,400
908835_02	Finish Strong Weeks 3-4	6	\$1,200
908835_03	Finish Strong Weeks 5-6	2	\$1,400
908835_03	Finish Strong Weeks 5-6	1	\$900
908835_03	Finish Strong Weeks 5-6	3	\$600
908835_04	Finish Strong Weeks 7-8	2	\$2,590
908835_04	Finish Strong Weeks 7-8	1	\$700
908835_04	Finish Strong Weeks 7-8	1	\$900
908835_04	Finish Strong Weeks 7-8	4	\$800
908835_05	Finish Strong Weeks - All 8 Weeks	2	\$8,190
908835_05	Finish Strong Weeks - All 8 Weeks	1	\$4,095
908835_05	Finish Strong Weeks - All 8 Weeks	2	\$400
908835_05	Finish Strong Weeks - All 8 Weeks	1	\$200
908836_01	Finish Strong Weeks 1-2	1	\$1,295
908836_01	Finish Strong Weeks 1-2	1	\$200
908836_01	Finish Strong Weeks 1-2	2	\$2,990
908836_02	Finish Strong Weeks 3-4	4	\$5,180
908836_02	Finish Strong Weeks 3-4	4	\$800
908836_02	Finish Strong Weeks 3-4	3	\$4,485
908836_04	Finish Strong Weeks 7-8	1	\$1,495
908837_01	Finish Strong Weeks 1-2	23	\$29,785
908837_01	Finish Strong Weeks 1-2	9	\$6,300
908837_01	Finish Strong Weeks 1-2	1	\$900
908837_01	Finish Strong Weeks 1-2	33	\$6,600
908837_01	Finish Strong Weeks 1-2	6	\$8,970
908837_02	Finish Strong Weeks 3-4	12	\$15,540
908837_02	Finish Strong Weeks 3-4	9	\$6,300
908837_02	Finish Strong Weeks 3-4	21	\$4,200
908837_02	Finish Strong Weeks 3-4	3	\$4,485
908837_02	Finish Strong Weeks 3-4	5	\$4,500
908837_03	Finish Strong Weeks 5-6	3	\$3,885
908837_03	Finish Strong Weeks 5-6	3	\$2,100
908837_03	Finish Strong Weeks 5-6	1	\$900
908837_03	Finish Strong Weeks 5-6	7	\$1,400
908837_03	Finish Strong Weeks 5-6	1	\$1,495
908837_03	Finish Strong Weeks 5-6	1	\$900
908837_04	Finish Strong Weeks 7-8	2	\$1,400

908837_04	Finish Strong Weeks 7-8	1	\$900
908837_04	Finish Strong Weeks 7-8	3	\$600
908837_04	Finish Strong Weeks 7-8	1	\$1,100
908837_05	Finish Strong Weeks - All 8 Weeks	2	\$8,190
908837_05	Finish Strong Weeks - All 8 Weeks	2	\$400
908838_01	Door-to-Door Busing - Weeks 1-2	7	\$1,750
908838_02	Door-to-Door Busing - Weeks 3-4	5	\$1,250
908838_03	Door-to-Door Busing - Weeks 5-6	8	\$2,000
908838_04	Door-to-Door Busing - Weeks 7-8	10	\$2,500
908839_01	Express Busing - Weeks 1-2	25	\$0
908839_02	Express Busing - Weeks 3-4	24	\$0
908839_03	Express Busing - Weeks 5-6	32	\$0
908839_04	Express Busing - Weeks 7-8	26	\$0
911414_01	Fashion Design & Sewing Camp	15	\$6,418
911414_03	Fashion Design & Sewing Camp	22	\$9,350
911414_06	Jewelry Design Camp	9	\$3,681
911414_07	Jewelry Design Camp	11	\$4,675
914101_02	Extra Innings Camp	2	\$420
914101_03	Extra Innings Camp	4	\$840
914101_04	Extra Innings Camp	5	\$1,050

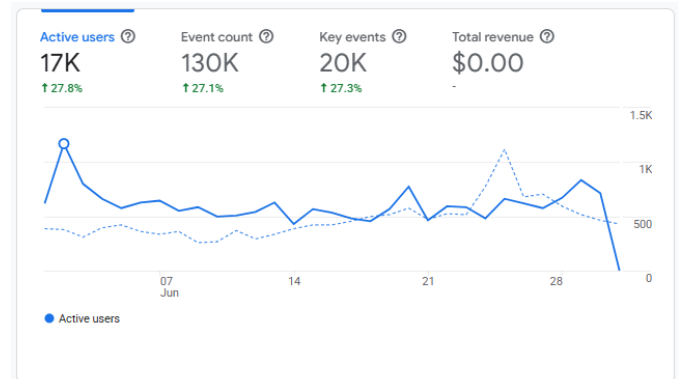
Marketing/Communications Report July 2026

Online Communication

The Glencoe Park District website showed strong growth in June 2026, with active users reaching 17,000 (up 30.9% from May) and new users totaling 16,000 (up 31.1%). Total event count hit 130,000, representing a 30.6% increase, while average engagement time held steady at 44 seconds.

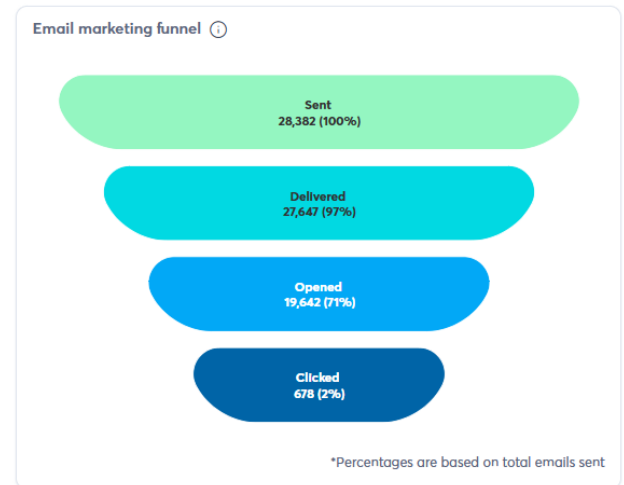
Glencoe Beach content drove the majority of traffic, with the beach page accounting for 8,600 views (up 59.5%) and beach season pass information seeing a 34.2% increase. This surge reflects typical seasonal interest as summer programming begins. The calendar page also saw significant growth at 57.9%, suggesting increased interest in activities.

Google organic search was the primary traffic driver with 13,000 sessions (up 39.9%), followed by direct traffic at 8,500 sessions (up 27.3%). A notable referral spike came from [secretechicago.com](#), likely indicating media coverage that drove new visitors to beach rental information.



Email Marketing

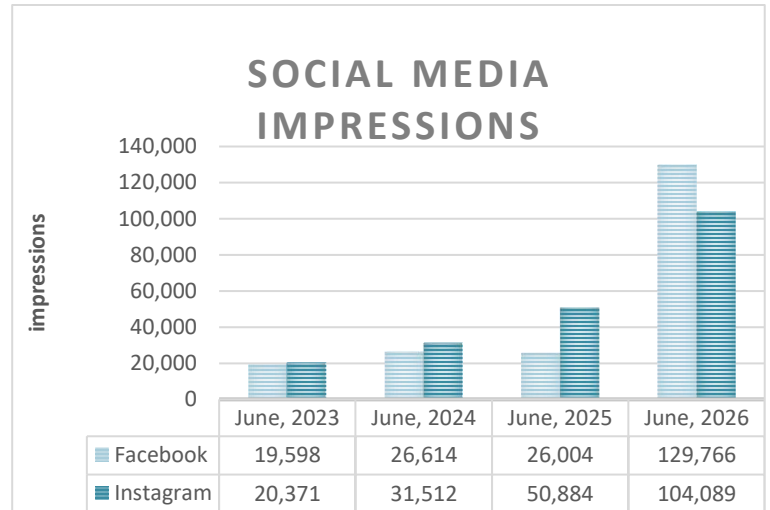
Email marketing remained a highly effective communication tool throughout June. The District distributed **28,382 emails**, maintaining a **97% delivery rate** and an outstanding **71% open rate**, exceeding industry averages by approximately **38%**. Although the overall click rate was **2%**, email campaigns generated **678 website clicks**, helping drive registrations, event participation, and resident awareness. Engagement remained balanced across desktop and mobile devices, reinforcing the importance of maintaining a mobile-friendly communication strategy while continuing to deliver timely, relevant information to residents.



Social Media

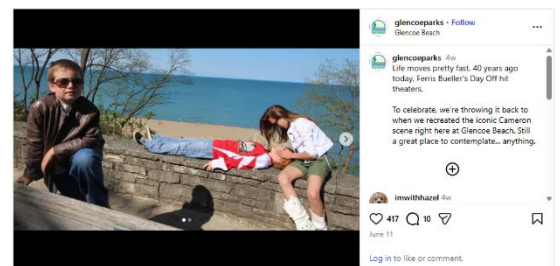
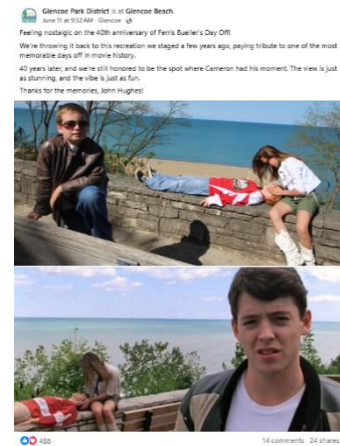
June was one of the District's strongest months for social media performance, driven by increased community engagement and high-performing seasonal content. The District's combined social media audience grew to **8,470 followers** (+3.6%), while total

impressions increased **140%** and interactions increased **132%** compared to the previous month. Facebook and Instagram led this growth, fueled by expanded summer programming coverage, camp highlights, community events, and creative storytelling. Notable top-performing content included the 40th anniversary of *Ferris Bueller's Day Off*, camp recaps, Puppy Yoga, World Cup activities, Fourth of July announcements, and Destination Skin Care messaging, all of which generated exceptional reach and engagement.



Special Event Publicity

In June, our integrated marketing campaigns successfully drove attendance for several special events, including Glencoe .500, Tots N' Tunes, and Gardening at the Greenhouse: Gardening with Herbs. We also orchestrated attendance for a pop-up World Cup Soccer Party and hiding free soccer balls in our parks. Event publicity included targeted emails, social media, print posters, and digital graphics, we achieved strong public turnout for both.



Posts with the most interactions on Facebook and Instagram

Submitted by:

Erin Classen, Superintendent of Marketing and Communications

**Recreation and Facility Report
July 2026**

Outdoor Usage

Outdoor Usage <i>As of 6/30</i>	# Rentals			Revenue		
	2026	2025	2024	2026	2025	2024
Park Permits	17	16	18	\$2,013	\$1,950	\$2,068
Tennis Courts	18	14	15	\$390	\$243	\$238
Pickleball Courts	32	36	68	\$610	\$805	\$1,430
Totals	67	66	101	\$3,013	\$2,998	\$3,736

Glencoe Boating & Swimming Beach

Beach Passes <i>As of 6/30</i>	Passes Sold			Revenue		
	2026	2025	2024	2026	2025	2024
Resident	1,996	2,242	2,755	\$77,844	\$85,196	\$99,180
Non-Resident	595	713	718	\$46,371	\$54,186	\$51,746
Northbrook	1,053	1,139	1,243	\$41,067	\$43,282	\$44,748
Guest Passes	492	697	731	\$29,000	\$34,850	\$36,586
Totals	4,136	4,791	5,447	\$194,282	\$217,514	\$232,260

Attendance <i>As of 6/30</i>	Number of Visits			Revenue		
	2026	2025	2024	2026	2025	2024
Resident Daily Visit	162	341	312	\$1,944	\$4,092	\$3,744
Non-Resident Daily Visit	416	760	902	\$9,984	\$18,240	\$21,648
Resident Beach Pass	3,237	3,325	4,048			
Non-Resident Beach Pass	2,889	2,748	3,112			
Totals	6,704	7,174	8,374	\$11,928	\$22,332	\$25,392

Beach Rentals <i>As of 6/30</i>	2026	2025	2024
Beach Chairs/Umbrellas	\$241	\$449	\$555
Sun Shelter	\$4,150	\$4,665	\$5,083
Trellis	\$7,386	\$7,055	\$4,753
Totals	\$11,777	\$12,169	\$10,391

Boat Storage

Boat Revenue <i>As of 6/30</i>	2026	2025	2024
Boat Storage	\$107,520	\$130,762	\$111,779
Locker Storage	\$21,500		
Boat Rentals	\$460	\$640	\$1,185
Totals	\$129,480	\$131,402	\$112,964

Facilities and Youth-Adult Programming: Emily Holmberg, Ashley Martinez, Shannon Stevens, Adam Wohl

School-Age Camps <i>as of 6/30</i>	Enrollment			Revenue		
	2026	2025	2024	2026	2025	2024
Kinder Korner	85	47	74	\$184,886	\$130,585	\$185,394
Sun Fun	132	148	151	\$278,529	\$338,945	\$302,829
Camp Adventure	129	113	106	\$247,053	\$252,734	\$204,951
Action Quest	351	194	299	\$313,124	\$291,029	\$312,540
Youth CIT	55	41	37	\$51,668	\$46,456	\$37,330
Summer's End	111	74	77	\$27,922	\$33,233	\$33,075
Before Camp Care	66	-	-	\$22,220	-	-
After Camp Care	135	-	-	\$69,720	-	-
Game On	915	534	457	\$654,405	\$377,846	\$296,860
Finish Strong	586	309	0	\$1,095,140	\$454,075	\$0
Aquatics & Sailing	102	131	134	\$157,290	\$167,849	\$145,923
Aquatics CIT	13	12	10	\$15,125	\$13,214	\$9,650
Total	2,680	1,603	1,345	\$3,117,081	\$2,105,966	\$1,528,552

Please note the data above is based on YTD enrollment and projections for each year. These are non-unique enrollment numbers. For example, if a camper is enrolled in multiple sessions of a camp they will be counted for each session they are registered for.

Early Childhood- Molly Tigera

At this time, the majority of enrollment spaces for the 2026–2027 school year have been filled except for three four-year-old openings and one three-year-old opening. The three-year-old space recently became available after a family chose to transition to a Montessori-based preschool. While both Montessori and play-based programs offer valuable early childhood experiences, they differ significantly in their educational philosophies, and ultimately, families select the program that best aligns with their goals and preferences.

As noted in last month's report, filling openings in our Polar Bear (four-year-old) classroom has presented a unique challenge, as many families with children of that age are already established in other preschool programs. Originally, we had only one available opening in the classroom; however,

we now have three due to changes in enrollment. One child transitioned to a smaller group care setting that is better suited to meet their individual needs, and another family chose to enroll at GJK because its half-day schedule and school calendar better aligned with their family's needs.

We will continue actively marketing and filling these remaining openings. The available three-year-old space has already been offered to a prospective family, who is scheduled to tour the program in the coming days.

Children's Circle Enrollment As of 6/15/2026	2026/27	2025/26	2024/2025	2023/2024
Jellyfish (6 weeks to 15 mth.)	11	10	8	10
Frogs (15 mth to 2 years old)*	7	8	14	13
Turtles (18 mth-youngers 2s)*	11	10	15	15
Penguins (Todds/Two's)	12	N/A	N/A	N/A
Starfish (older 2s)	16	16	16	15
Dolphins (3s)	20	19	20	20
Polar Bear (3/4's)	17	N/A	N/A	N/A
Belugas (4s)	20	20	20	20
Total	114	93	93	93

Kids Club

Kids Club as of 6/30	Enrollment		
	2026-27	2025-26	2024-25
AM Kids Club	21	23	18
PM Kids Club	90	95	92
Total	111	118	110

Camp Kids Club and School Day Off Priority Registration

We are also offering Kids Club families priority registration for Fall School Day Off programs. This started June 29. We anticipate a large number of registrations during this priority registration period. We have seen over 300 priority registrations for the fall so far.

Community Engagement & Special Events: Nate Van Allen

Date	Event	Attendance
6/2/26	D35 Greenhouse Field Trip	40
6/6/26	Gardening At The Greenhouse: Gardening With Herbs	10
6/12/26	Preschool Graduation	150+
6/13/26	Glencoe .500	60 racers plus roughly 100 spectators
6/16/26	Tots N Tunes – Wendy and DB	100+

6/19/26	Summer Wine Tasting	25
6/25/26	World Cup Viewing Party	~100
6/30/26	Tots N Tunes – Laura Douherty	100+

Greenhouse Programs

The Greenhouse hosted its second sold-out workshop, Gardening with Herbs, on June 3. The continued strong registration reflects growing community interest in seasonal gardening and greenhouse-based programming.

Greenhouse School Field Trip

The Greenhouse welcomed its first school field trip on June 2 with a visit from the West School Garden Club. Third and fourth-grade students learned about the Greenhouse, explored the Glencoe Community Garden, and engaged with local growing practices.

Glencoe .500

More than 60 young racers participated in the Glencoe .500, driving decorated Power Wheels and competing for prizes in lighthearted categories. The event also featured classic cars from the North Shore Corvette Club and a demonstration by Midwest Power Wheels.

Summer Wine Tasting

A sold-out group of 25 participants attended the Summer Wine Tasting at Glencoe Beach. Led by Sharon de Boer-Oosterveld, guests enjoyed a curated wine experience in a scenic lakefront setting.

Tots N' Tunes

The summer Tots N' Tunes concert series began on June 16 with a performance by Wendy & DB. Campers, Children's Circle participants, and community members gathered on the Takiff Center front lawn for music, dancing, and family-friendly entertainment. The second concert featured performer Laura Doherty.

World Cup Viewing Party

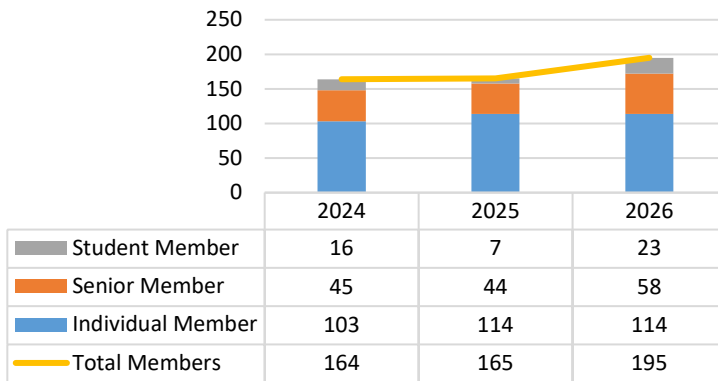
The Park District hosted a World Cup Viewing Party at Berlin Park as the United States faced Turkey in group stage play. The game was shown on a 20-foot outdoor screen, and Ralph's Red Hots provided food service with burgers, hot dogs, and pretzels available for purchase.

Glencoe Fitness

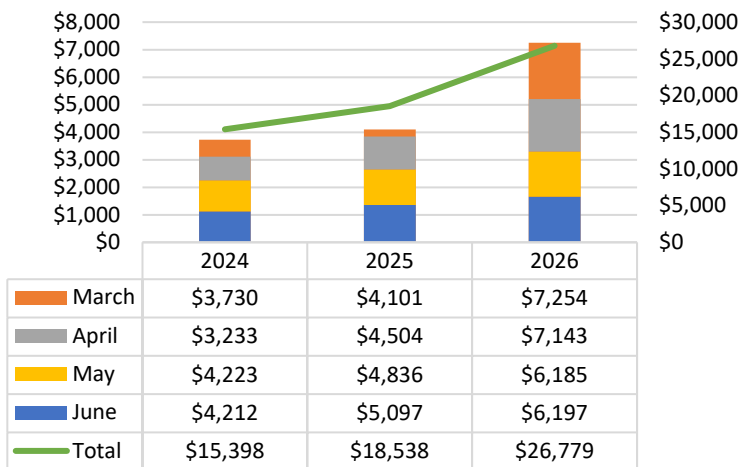
Fitness Center membership continues to trend upward, totaling 195 members in 2026, compared to 165 in 2025 and 164 in 2024. Individual memberships remain steady at 114, while Senior memberships increased to 58 and Student memberships rose to 23, reflecting stronger engagement across both groups.

Overall, membership growth across multiple categories demonstrates continued positive momentum and strong community utilization of the facility.

Fitness Center Memberships



Fitness Center Revenue



Walk/Run Club

The Walk/Run Club continues to demonstrate strong community interest, consistently averaging around 30 participants each Saturday morning. Participants walk or run a 3.1-mile route through Glencoe, creating a welcoming environment for all fitness levels.

In addition to the weekly meetups, the club engages members through monthly challenges and themed activities, which help build routine, motivation, and camaraderie. The program remains a highly effective community engagement opportunity, offering residents a simple, social, and accessible way to stay active outdoors. In July, club members participated in the Fun Run on the 4th of July.

Facility Rentals

Takiff Center rental revenue shows a strong upward trend this year. This reflects a solid rebound from last year and continued demand for rental space across community groups and private events.

A key driver of this year’s increase is the large number of gym space rentals, which have significantly boosted overall revenue. This has primarily been through permanent renters for basketball court use.

Overall, rental revenue trends indicate steady facility utilization and continued interest in Takiff Center spaces for programs, meetings, and events.

Takiff Center Rentals <i>As of 6/30</i>	2026-27	2025-26	2024-25
Revenue	\$31,874	\$22,597	\$37,047

Submitted by:
Bobby Collins, Deputy Director/Director of Recreation and Facilities



Lakefront Park Task Force Application
(to Study Parking in the Area Surrounding Lakefront Park)
Now Accepting Applicants!

The Glencoe Park District and the Village of Glencoe are establishing a joint task force to conduct a comprehensive review of parking areas surrounding Lakefront Park and Beach. The task force will also review parking-related changes implemented by the Village for the 2026 season and assess their effectiveness.

In addition, the task force will consider pedestrian safety along the beach access drive and determine whether any additional measures should be considered.

The task force will receive information on current parking conditions, usage patterns, and operational considerations. The group will evaluate potential options, consider the impacts of any proposed changes on residents and beach users, and seek to balance access, safety, neighborhood impacts, and community needs.

We are seeking no more than 9 Glencoe residents representing various areas of the community. A Village Trustee and a Park District Board Member will serve as co-chairs and are not included in the 9 members.

This will be a short-term task force that will conclude its work no later than January 2027. Any recommendations developed by the task force will be advisory in nature and presented to the respective Boards for consideration. The Village Board retains final authority over any parking-related changes within the Village. The Park District retains final authority over any beach operations changes. Any recommendations regarding modifications to the beach access drive will be subject to review and approval by both the Village Board and the Park District Board.



Lakefront Park Task Force Application

We are looking for task force members who possess critical thinking skills, are collaborative, representative of different stakeholder groups, and are willing to focus on solutions rather than simply advocate for a single position.

The meetings will be held on the dates listed below, starting at 6:30 pm and ending at approximately 8:30 pm. The meetings will be held at the Takiff Community Center. Applicants must commit to attending every meeting. The task force will conclude no later than January, 2027

Wednesday, September 16

Wednesday, October 14

Wednesday, November 11

Wednesday, December 16

Wednesday, January 13 (if needed)

If you are interested, please fill out the attached application and email to edoroghazi@glencoeParkdistrict.com and/or ahall@villageofglencoe.org by July 24, 2026.

Name: _____

Address: _____

City: _____ Years as Glencoe Resident: _____

Phone: _____ ☐ Day ☐ Evening

Email: _____

Please check all that apply

- ☐ Nearby resident
- ☐ Beach user
- ☐ Park user
- ☐ Business owner
- ☐ Parent of program participant
- ☐ Senior resident
- ☐ Other



**VILLAGE OF GLENCOE
& GLENCOE PARK DISTRICT**



Have you participated in any community boards, committees, task forces, or volunteer organizations? _____ Yes _____ No

If yes, please describe.

Interest and Background

Why are you interested in serving on the Task Force?

What specific parking concerns or opportunities would you like the task force to address?

What perspectives or experiences would you bring to the task force?



**VILLAGE OF GLENCOE
& GLENCOE PARK DISTRICT**



What does a successful outcome for this task force look like to you?

Describe a time your viewpoint did not fully align with another's viewpoint and how you came to a resolution that benefited the broader community?

Please share any additional information that would help the Board select a balanced and effective task force.

Selection and Commitment Statement

I understand that the Lakefront Parking Task Force will serve in an advisory capacity to evaluate parking conditions, review community input, and develop recommendations. Members will be selected to ensure a diversity of perspectives, experiences, and stakeholder representation. Appointment to the task force is at the discretion of the Park and Village Board.

I understand that I am committed to attending each taskforce meeting on the dates listed (9/16, 10/14, 11/11, 16, 16, 1/13) from 6:30-8:30 pm, and missing two meetings will result in removal from the Taskforce.

Name: _____ **Signature:** _____

XI. Action Item

A. Approval of the Annual Treasurer's Report

Glencoe Park District
July 2026 Board Meeting

**GLENCOE PARK DISTRICT
ANNUAL TREASURER'S REPORT and
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FY 2025/26**

REVENUES:

Corporate Fund

Administration/G&A

Property Tax	\$	2,840,185		
Interest	\$	300,227		
Bldg License/Rentals	\$	6,885		
Misc/Unclassified	\$	5,441		
Sub-total			\$	3,152,738

Park Maintenance

Donations/Reimbursements	\$	11,750		
Charges for Services	\$	27,455		
Misc/Unclassified	\$	74,309		
Sub-total			\$	113,514

Weinberg Ice Center

Membership Pass/Punch cards	\$	105,063		
Daily Fees	\$	20,584		
Sales/Rentals/Misc	\$	128,206		
Sub-total			\$	253,853

Beach/Boathouse

Membership Passes	\$	267,846		
Sales/Rentals	\$	287,380		
Sub-total			\$	555,226

Total Revenue - Corporate \$ 4,075,331

Recreation Fund

Administration

Property Tax	\$	1,271,374		
Replacement Tax	\$	34,011		
Interest	\$	300,227		
Rental/Sales/Passes	\$	107,406		
Misc/Unclassified	\$	103,432		
Sub-total			\$	1,816,450

Recreation

Program Revenue			\$	5,745,263
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Children's Circle

Program Revenue	\$	2,649,600		
Misc/Unclassified	\$	2,579		
Sub-total			\$	2,652,179

Fitness

Daily Fees/Sales	\$	1,842		
Membership Passes	\$	83,237		
Sub-total			\$	85,079

Total Revenue - Recreation \$ 10,298,971

Special Recreation Fund

Property Tax			\$	266,882
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<u>IMRF Retirement Fund</u>				
Property Tax	\$	322,587		
Replacement Tax	\$	3,230		
Interest	\$	6,256		
Sub-total			\$	332,073
<u>Social Security Fund</u>				
Property Tax	\$	417,466		
Interest	\$	3,420		
Sub-total			\$	420,886
<u>Debt Service Fund</u>				
Property Tax	\$	1,324,248		
Interest/Misc	\$	16,368		
Bond Proceeds	\$	74,551		
Sub-total			\$	1,415,167
<u>Liability Insurance Fund</u>				
Property Tax	\$	284,636		
Interest	\$	4,541		
Misc/Unclassified	\$	10,246		
Sub-total			\$	299,423
<u>Workers Compensation Fund</u>				
Property Tax	\$	35,105		
Interest	\$	700		
Sub-total			\$	35,805
<u>Audit Fund</u>				
Property Tax			\$	16,129
<u>Capital Projects Fund</u>				
Interest	\$	8,444		
Interfund Transfer	\$	525,000		
Misc/Unclassified	\$	-		
Sub-total			\$	533,444
<u>2025 Bonds Capital Projects Fund</u>				
Bond Proceeds	\$	14,625,449		
Premium on Debt Issuance	\$	804,458		
Interest	\$	573,116		
Sub-total			\$	16,003,023
<u>Master Plan Projects Fund</u>				
Interfund Transfer	\$	2,450,000		
Grants/Donations	\$	120,000		
Interest	\$	170,119		
Sub-total			\$	2,740,119
<u>Impact Fees Fund</u>				
Impact Fees			\$	-
Grand Total Revenue - ALL FUNDS			\$	36,437,253
Less: Interfund Transfers			\$	2,975,000
Less: Other Financing Sources			\$	15,597,446
Net Total Revenue - ALL FUNDS			\$	17,864,807

EXPENDITURES:**Corporate Fund****Administration/G&A**

Interfund Transfer	\$	1,525,000	
Principal Retirement	\$	3,491	
Interest and Fiscal Charges	\$	342	
			\$ 1,528,833

Park Maintenance

Salaries/Wages	\$	477,080	
Utilities/Contractual Services	\$	347,923	
Supplies	\$	131,936	
Insurance and Fixed Charges	\$	136,755	
Capital Improvements	\$	152,229	
General & Administrative	\$	367,894	
Misc/Contingency	\$	78,731	
Sub-total			\$ 1,692,548

Weinberg Family Recreation Center

Salaries/Wages	\$	169,630	
Utilities/Contractual Services	\$	171,262	
Supplies	\$	25,909	
Insurance and Fixed Charges	\$	3,907	
Capital Improvements	\$	24,757	
General & Administrative	\$	52,556	
Misc/Contingency	\$	4	
Sub-total			\$ 448,025

Beach/Boathouse

Salaries/Wages	\$	349,878	
Utilities/Contractual Services	\$	73,822	
Supplies	\$	29,835	
Insurance and Fixed Charges	\$	7,814	
Capital Improvements	\$	19,829	
General & Administrative	\$	95,338	
Misc/Contingency	\$	18,559	
Sub-total			\$ 595,075

Total Expenditures - Corporate \$ 4,264,481

Recreation Fund**Administration**

Interfund Transfer	\$	1,450,000	
Salaries/Wages	\$	905,026	
Utilities/Contractual Services	\$	697,070	
Supplies	\$	91,845	
Insurance and Fixed Charges	\$	258,475	
Capital Improvements	\$	101,576	
General & Administrative	\$	748,926	
Principal Retirement	\$	28,916	
Interest and Fiscal Charges	\$	1,318	
Sub-total			\$ 4,283,152

Recreation

Salaries/Wages	\$	809,426	
Contractual Services	\$	2,604,762	
Supplies	\$	177,675	
Sub-total			\$ 3,591,863

Children's Circle

Salaries/Wages	\$	1,826,052
Utilities/Contractual Services	\$	132,385
Supplies	\$	136,307

Insurance and Fixed Charges	\$	237,871	
Capital Improvements	\$	9,791	
General & Administrative	\$	52,556	
Sub-total			\$ 2,394,962
Fitness			
Salaries/Wages	\$	46,474	
Utilities/Contractual Services	\$	15,699	
Supplies	\$	3,829	
Insurance and Fixed Charges	\$	1,170	
Sub-total			\$ 67,172
Total Expenditures - Recreation			\$ 10,337,149
<u>Special Recreation Fund</u>			
Contractual Services/Fixed Chgs	\$	189,461	
Capital	\$	-	
Total Expenditures			\$ 189,461
<u>IMRF Pension Fund</u>			
Retirement			\$ 349,915
<u>Social Security Fund</u>			
Social Security and Medicare Contributions			\$ 415,991
<u>Debt Service Fund</u>			
Principal	\$	1,210,000	
Interest/Fiscal Charges	\$	595,120	
Total Expenditures			\$ 1,805,120
<u>Liability Insurance Fund</u>			
Salaries/Wages	\$	39,640	
Contractual Svcs/Supplies/Misc	\$	36,482	
Insurance/Unemployment	\$	111,428	
Capital	\$	90,648	
Principal Retirement	\$	5,894	
Interest and Fiscal Charges	\$	97	
Total Expenditures			\$ 284,189
<u>Workers Compensation Fund</u>			
Insurance			\$ 49,682
<u>Audit Fund</u>			
Audit Services			\$ 16,300
<u>Capital Projects Fund</u>			
Capital Improvements			\$ 339,600
<u>Master Plan Capital Fund</u>			
Capital Improvements			\$ 611,531
<u>2025 Bonds Capital Projects Fund</u>			
Capital Improvements	\$	3,970,254	
Principal Retirement	\$	2,370	
Interest and Fiscal Charges	\$	428,832	
Total Expenditures			\$ 4,401,456
Grand Total Expenditures - ALL FUNDS			\$ 23,064,875
Less: Interfund Transfers			\$ 2,975,000
Net Total Expenditures - ALL FUNDS			\$ 20,089,875

Lisa Sheppard, Exec Dir/Secretary
Board of Park Commissioners
Glencoe Park District

Jackie Avitia-Guzman, Treasurer
Board of Park Commissioners
Glencoe Park District



Glencoe Park District

My A/P Vendor Publication Report

Payment Date Range: 03/01/2025 - 02/28/2026

Vendor Name	Vendor Number	Total Payments
4Imprint Inc.	10559	553.20
72 Hour, LLC	12384	52,319.76
Acoustiblok Inc.	12469	18,611.85
Adam Wohl	9504	43.46
Adolph Kiefer & Associates LLC	10151	4,556.35
AFLAC	10098	2,349.74
Air Comfort LLC	12185	12,567.50
Alan Stuart	8199	200.00
Albana Jovan	4744	458.75
Albert Flores	2861	205.79
Alejandro Fernandez Alderete	000-26-0018	867.00
Alexander Edward Sokol	11841	10,175.00
Alexandra Mandell	000-26-0003	31.26
All About Childcare Health Ltd.	10864	1,200.00
All Court Fabrics Inc.	10565	3,201.56
Alltown Bus Service	12053	64,241.36
Amanda Kellerman	000-26-0001	101.25
Amazing Minds 2	10056	15,509.30
Amazon Capital Services	10946	156,118.73
American Backflow Prevention	10145	11,205.57
American Lithography and Publishing Inc.	12005	24,717.00
American Outfitters Ltd.	10147	11,044.10
AmeriChoice Radon Testing	11445	3,355.00
Amy Garber	11965	10,164.40
Amy Gregor	12314	7,919.80
Ancel Glink P.C.	10050	10,864.25
Andrea Fidalgo Rodriguez	000-26-0036	424.63
Andrea Kramer	000-26-0012	867.00
Andrew Valett	8958	215.54
Angela Searcy	12171	1,000.00
Animal Quest Entertainment Inc.	11660	990.00
Ann Torralba	12377	550.00
Anna Vayser	000-26-0038	520.25
Anwar Ali	000-26-0004	867.00
Applied Communications Group Inc.	11936	7,607.17
Aran Szackamer	10256	725.00
ARENASERV LLC	12294	1,200.00
Arkana Inc.	12376	20,584.00
Arlington Heights Ford LLC	12368	126,576.40
Arlington Power Equipment	10159	4,768.05
Armana Brothers LLC	11693	7,471.94
Arthur Clesen Inc.	10161	1,167.98
Ashley Asher Fitness LLC	12430	10,361.40
Ashley Martinez	5459	15.54
ASP Services LLC	11609	6,986.00
AT&T	10455	2,323.38
AT&T	11670	3.45
Atlas Bobcat LLC	10163	1,868.93
Automatic Doors Inc.	10164	1,039.50
Ava Tse	8540	400.00
Baltic Marine Services Inc	12311	6,767.02
Banner Life Insurance Co.	10167	903.50
Bass/Schuler Entertainment Inc.	12322	500.00
Baycom Inc	12491	4,894.00
Bear Country Inc.	12245	1,840.00

My A/P Vendor Publication Report**Payment Date Range: 03/01/2025 - 02/28/2026**

Vendor Name	Vendor Number	Total Payments
Becker Arena Products Inc.	10172	7,567.16
Big Audio Inc.	11786	3,393.34
Blick Art Materials	10179	1,134.75
BlueTarp Financial Inc	11646	234.08
BMO Harris Bank N.A.	10473	481,416.44
Bowlero Raging Waves LLC	12241	4,623.80
Brad Janis	4577	149.99
Brian Stoner	000-26-0014	867.00
Brian Wismer Entertainment	10091	725.00
Bronze Memorial Co Inc	12170	436.52
Burris Equipment Company	10184	3,080.10
Campsitecom Inc	12483	2,444.00
Carl Leonard	000-26-0041	160.00
Carl Mankert	11498	395.00
Carl Rosenthal	11422	33,381.00
Carlin Sales Corporation	10519	165.50
Carol Spain	000-26-0005	867.00
Case Lots Inc.	11704	2,247.50
Catherine Callanan Perez	000-26-0045	456.00
Ceramic Supply Chicago Inc.	10190	6,489.45
Chemcraft Industries	10192	4,305.77
Cheryl Fulop	000-26-0049	25.00
Chicago Communications LLC	10196	2,520.00
Chicago North Shore Convention & Visitors Bureau	10751	250.00
Chicago River Canoe & Kayak LLC	10633	2,049.00
Chicago Tribune Media Group	10552	1,369.31
Chicagoland Paving Contractors Inc.	11212	282,661.46
Christopher B. Burke Engineering Ltd.	11592	12,200.00
Christopher Frenci	12443	17,250.00
Christopher N Hochschild	12441	6,879.24
Cintas Corp	10409	3,505.74
Citibank N.A.	10384	12,487.30
Classic Design Awards Inc	10202	995.04
Clesen Wholesale	11799	3,934.00
Clowning Around Entertainment Inc.	10115	23,808.00
Code Advantage LLC	12349	19,447.97
Columbia Cascade Company	10651	9,825.75
Comcast	12178	16,402.26
Commonwealth Edison	10208	12,649.16
Conserv FS	10210	16,827.97
Constellation Energy Corporation	12152	18,160.18
Constellation Newenergy Inc.	10212	211,611.82
Construction & Geotechnical Material Testing Inc.	12420	11,245.00
Contemporary Inc.	10187	460.46
Corinne Barsky	0804	68.92
Craftwood Lumber Company	10215	1,564.42
D&K Window Film Corp	12078	794.27
Daiohs USA Inc.	11417	132.16
Dana LaChapelle	000-26-0050	100.00
Dancing Queen Band LLC	12321	4,500.00
Daniel S. Peterson	12080	1,100.00
Daniel Stucka	000-26-0025	820.00
David Baker	000-26-0009	867.00
David Baker	000-26-0042	1,758.00
David Burkhead	1168	200.00
David Dillon	11746	43.00
David Dillon Jr.	11787	387.00
David M. Stritter	12375	1,125.00
Deborah Dean	12453	6,724.06
DeFranco Plumbing Inc.	11777	12,963.68
Diane Gluskin	12156	4,729.20

My A/P Vendor Publication Report

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Vendor Name	Vendor Number	Total Payments
Dillon Nichols	000-26-0026	727.00
Direct Fitness Solutions LLC	11219	3,777.29
Discount School Supply	10334	1,036.06
DLZ Industrial Surveying Inc.	12359	22,750.00
Dog Waste Depot	11072	3,351.81
Dura bilt Fence Company II Inc.	11708	9,913.10
EAS Group Inc	10401	697.81
Edenred North America Inc.	12451	291.72
Eleanore Cronin	1613	85.00
Elena Victoria Swingler	11734	28,794.90
Emily Sobel	12358	245.00
Empire Printing LLC	12394	36,961.46
ePact Network	11911	8,750.00
Erika Doroghazi	1902	450.74
Erin Classen	000-26-0021	433.50
F. Scharm Inc.	12002	1,341.00
F.E. Moran Inc.	10207	7,520.00
F.L. Chicago LLC	11924	20,531.98
Facilities Management eXpress LLC	11645	5,448.98
Fambro Management LLC	11291	21,242.27
Family Services of Glencoe	10342	1,200.00
FedEx	10344	6.00
Finish Strong Athletics LLC	12323	403,012.06
Finnigan Merrill	5674	37.50
Fleck's Landscaping	10069	116,505.60
Florida Highway Safety and Motor Vehicles	12426	10.00
Fountain People Inc. A Playcore Comapny	11385	1,443.92
Fox Valley Fire and Safety	10345	247.00
Francisco Puga	7213	175.00
Francotyp-Postalia Inc.	10570	900.12
Frog Lady Presentations	10626	600.00
Fun Express	10346	1,995.29
G & O Thermal Supply Co	10451	6,930.00
Gabriel C. Castillo	12000	900.00
Game On! LLC	11375	319,233.00
Gary Fullet	12360	129.00
Georjanna G. Atlan	12012	6,650.00
Giovani Solis	8036	169.99
Glencoe Dekhockey LLC	11474	800.00
Glencoe Golf Club	12260	1,575.00
Glencoe Junior High Project	10361	5,000.00
Glencoe Junior Kindergarten	10076	754,953.98
Glenview Park District	12089	807.50
Goodmark Nurseries LLC	10367	8,155.25
Gov't Finance Officers Assoc.	10369	460.00
Graf Tree Care Inc.	11890	1,500.00
Grainger Inc.	10370	36,593.82
Grant Gilchrist	3132	50.12
Great America LLC	10282	2,405.00
Great Lakes Urban Forestry Inc.	12482	1,190.00
Greta Selimos	000-26-0048	2,731.00
Gus G. Boznoe Family Trust U/A/D 12/4/14	12411	1,000.00
Gymnasium Matters LLC	12176	1,130.00
H. Barber & Sons Inc.	11130	510.98
Hacienda Landscaping	11282	117,663.20
Hannah Haller	000-26-0023	971.00
Highland Park Electric	10381	302.50
Hitchcock Design Inc.	10596	85,224.80
Holidaygoo Inc	12488	2,119.50
Home Services Direct Inc	12362	3,625.00
Hot Shots Sports	10068	113,753.95

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Vendor Name	Vendor Number	Total Payments
HRP Chicago LLC	12011	2,000.00
HSA Bank a divison of Webster Bank N.A.	11736	31,805.34
IAPD	10388	7,688.32
iCook Inc	12206	12,199.60
Idlewood Electric Supply Inc.	10390	5,001.14
IL Dept of Revenue	10100	246,461.09
IL Secretary of State	11352	173.00
Illinois Auto Electric Co.	12366	15,098.00
Illinois Department of Agriculture	10477	90.00
Illinois Dept of Revenue	10454	2,434.00
Illinois Municipal Retirement Fund	10101	582,388.16
Imagination Playground LLC	12464	2,954.99
Imagine Nation LLC	11844	80,860.00
Indecor Inc	10429	195.00
Inspired Kids Programs	12478	1,050.00
IRS/Dept of Treasury	10106	1,236,636.65
Island Enterprises Inc	12364	2,070.00
Jack Pierce	000-26-0016	867.00
Jacqlyn Oshman	000-26-0024	120.00
James Coplan	000-26-0046	640.00
James Franklin Statza	12006	516.00
Jared Barchenger	0808	200.00
Jason Cherpak	12336	473.00
Jay D. Bach	12198	86.00
Jay Zimmerman	10128	216.00
Jennifer Rosinia	12400	3,000.00
Jessica Gatto	000-26-0043	1,358.00
Jim Bittman	000-26-0047	560.00
John Cutrera	1650	295.40
John Madden	12196	172.00
John Wentz	000-26-0052	25.00
Jonathan Mueller	12257	50,825.00
Jonathan Yates Knipping	11632	2,643.75
Jorson & Carlson Company Inc.	10399	1,351.50
Joseph Kiferbaum	000-26-0028	1,375.00
Juan Rodriguez	7533	200.00
Julie Kaplan	10089	5,775.79
Julie Kay Rankin	12301	2,509.31
Julie Solochek	000-26-0006	867.00
Jump Guy Inflatables & Games Inc.	12470	1,691.00
Karen Lloyd	5292	18.00
Kathryn Alland	000-26-0008	971.00
Kelly Bishop	000-26-0019	867.00
Kevin Ryan	000-26-0010	971.00
Kevin Ryan	000-26-0033	445.75
Kids HeArt Yoga LLC	11418	5,331.20
Kim Ainis	12370	400.00
Kimberly Bloomberg	11504	14,934.50
KMNS Kids Music Northshore LLC	12116	6,455.85
Knapheide Equipment Co - Chicago	12444	16,235.40
Konica Minolta Business Solutions USA Inc.	10404	3,995.39
Kyle Kuhs	5064	86.05
L6 Technology Inc.	12208	120,605.72
LaForce Holdings Inc.	12166	83,146.00
Lake Shore Athletic Services Inc.	12460	2,283.50
Lakeshore Beverage	12409	940.42
Lakeshore Parent LLC	10406	8,035.63
Lane Goggin	000-26-0032	3,762.75
Lashawnia Nelson	6021	9.99
Laura Doherty	10499	1,050.00
Laura Stewart	000-26-0034	405.25

My A/P Vendor Publication Report**Payment Date Range: 03/01/2025 - 02/28/2026**

Vendor Name	Vendor Number	Total Payments
Lauterbach & Amen LLP	10075	13,550.00
LBM Trailers and Hitches Inc.	11982	4,165.00
LifeSport Management Inc	11909	94,954.61
Lindsey Pompizzi	000-26-0020	971.00
Lindsey Pompizzi	000-26-0044	1,420.00
LionHeart Critical Power Specialist Inc	12448	7,836.79
Lisa Sheppard	7851	306.95
Low Voltage Solutions Inc	12291	3,605.00
LP Pros LLC	12186	1,738.85
Lyons Electric Company Inc	12412	765.15
Mad Science of Northern Illinois	11852	7,405.80
Marine One Holdco Inc. LLC	11085	56.55
Mark Deming	000-26-0013	971.00
Mark Rubenstein	000-26-0039	238.00
Marla Goldberg-Katz	000-26-0031	33.00
Mary Kahn	000-26-0035	472.88
Matt Walker	9190	268.44
Maul Enterprises Inc.	10859	7,825.00
Max Malec	12357	6,814.50
Mays Chemical	10171	2,245.98
MCI	10174	816.51
Meade Industries Inc.	12438	24,211.00
Meg Hellmuth	000-26-0051	210.00
Menoni & Mocogni	10191	1,999.60
Merete Wells	000-26-0037	386.75
Michael Corrigan	11748	258.00
Michelle Drew Rodriguez	000-26-0015	867.00
Midwest Environmental Consulting Services Inc.	12454	7,200.00
Midwest Mechanical	11519	94,799.08
Minna Duray	12317	20,613.60
MIP V Onion Parent LLC	11200	35,926.73
Monica McCarthy O'Connor	11319	4,138.16
Motion Sports And Safety Products, Inc.	11348	1,224.00
MSDSonline Inc.	11618	2,975.65
Mutual Ace Hardware	10213	4,379.16
Namita Mathur	12174	11,667.20
NAPA Auto Parts	11425	671.91
Natalie Steinmetz	8125	39.87
Nathan G Stanford	12131	2,116.80
National Benefit Services LLC	11926	20,661.62
NCPERS Group Life Ins	10103	624.00
Neusigns Northbrook	12163	5,928.23
Nevada Department of Public Safety	12445	27.00
New Trier Hockey Club	10888	500.00
Nicole D. Rung	11812	1,100.00
Nicole Hoffman	3682	40.14
Nicole Rodin Jaworski	12304	7,080.27
North Shore Gas Company	10224	22,940.94
Northbrook Park District	10221	945.35
Northshore Omega	10340	6,199.00
Novovino Wine Company	12071	1,702.20
NRPA	10227	900.00
NSSRA	10228	173,802.75
Nutoys Leisure Products Inc.	10776	7,723.80
OD Sports Acquisition Inc.	12367	1,769.60
Official Finders LLC	12407	4,095.00
Omar El-Sharkawy	000-26-0040	2,065.00
Omar Murillo	5902	169.99
Ooma Inc.	12147	3,220.51
Otis Elevator Company	10235	9,104.59
P & J HP LLC	11527	5,496.40

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Payment Date Range: 03/01/2025 - 02/28/2026

Vendor Name	Vendor Number	Total Payments
PACE Systems Inc.	11322	5,112.74
Pamela Matiosian	000-26-0027	182.00
Par-Kan Company LLC	12363	29,523.00
Parkreation	10239	7,262.00
Party Wheelz Rentals LLC	12001	1,430.00
PDRMA	10242	910,773.44
Peerless Enterprises LLC	12462	4,400.00
Pentegra Systems LLC	10243	7,284.68
Photo Techniques Corporation	10762	377.64
Pioneer Manufacturing Company	10249	8,093.76
Pioneer Press	10248	91.98
Pizzo & Associates Ltd.	10919	20,816.89
Play Design Scapes Inc.	11808	93.85
Postmaster Glencoe	10374	2,905.70
PowerDMS Inc.	11584	2,000.00
Pride Dojo Inc.	10090	17,121.76
Pupils Vision & Hearing Testing Inc	10434	1,155.00
Pure Imagination Inc.	11673	1,625.45
Pyrotecnico Fireworks Inc.	11903	29,000.00
QuickScores LLC	10788	448.00
Rachel Sotoloff	000-26-0002	375.00
Rachel Sotoloff	000-26-0053	650.00
Rachelle Mallik	000-26-0011	971.00
Rachelle Mallik	000-26-0022	1,267.00
Radhika Mathur	5502	251.75
Randall Bernstein	11834	700.00
Randall Industries Inc.	10699	404.09
Rave Wireless Inc	11873	3,060.00
Ravinia Brewing Company LLC	12086	1,440.00
Raynor Door Company	10262	1,018.94
RC Juggles LLC	11643	4,512.50
REACH Media Network	10638	250.00
Reading Rookies LLC	11593	9,514.43
Rebecca Feldman	000-26-0007	971.00
Record-A-Hit	10375	16,526.00
Red Feather Painting Inc.	11486	23,055.00
Red Panda Race Productions LLC	12365	1,816.00
Red's Garden Center Inc.	10263	4,400.99
Reinders Inc.	10265	746.73
Relda LLC	10333	11,564.95
Reliable Fire Equipment LLC	10266	5,487.50
Riedell Shoes Inc.	10267	924.00
Rink Systems	10427	10,315.00
Rite Portable Restroom Corp	10767	14,599.00
Robert Collins	1518	604.76
Roberta Muller	5890	7.95
Rocking D Holding	12168	50,728.92
Rollins Inc.	10233	2,983.68
Ronald Otrembiak	11337	500.00
Roundy's Inc.	11320	504.48
Russo's Power Equipment Inc.	10271	11,649.53
Rydin Decal	10272	555.16
Sabina Akhmadjonova	0239	383.99
Safety Team Inc.	10274	10,900.00
Sally Peterson	7020	528.00
Sam's Club Direct Commercial Account Program	10275	5,191.63
Sandra K Culver	10654	3,360.41
Sarah Hall	10515	230,496.69
Sauna Club LLC	12004	1,150.00
SavATree LLC	12235	112,396.75
Schaeffges Brothers Inc.	12476	422,325.00

My A/P Vendor Publication Report

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Vendor Name	Vendor Number	Total Payments
School Specialty LLC	12149	360.00
Scott Heinrichs	12494	400.00
Scott Souders	12216	1,675.60
Segal Consulting	11376	2,500.00
Seon Kim	4930	256.88
Sepideh Rashtian	000-26-0030	838.00
Service Sanitation Inc.	10277	680.00
Sharon De Boer	12333	750.00
Sherwin-Williams Company	10279	1,571.51
Silvia Strazzarino	11472	3,491.28
SiteOne Landscape Supply	10716	684.56
SkyGroup Investments LLC	12403	3,440.00
Soil Engineering and Testing Consulting LLC	12495	4,865.00
Sport Court Midwest Inc.	11999	1,750.00
SportsEngine Inc.	11436	6,234.50
Stanley Steemer International Inc.	12461	2,203.00
Staples Inc.	11906	4,854.71
Starguard Elite LLC	12442	3,400.00
State Disbursement Unit	10108	12,691.78
Stephanie Metz	10801	2,604.00
Steven J Balazs	10603	550.00
Steven Joseph Belliveau	12328	189.00
Stzr Holdings LLC	12452	1,957.24
Suburban Welding & Steel LLC	12425	2,349.12
Sunbelt Rentals Inc.	10753	10,473.94
Sunset Foods	11773	111.86
Susan Salidor	11698	11,900.00
Swank Motion Pictures Inc	10291	2,095.00
Sysco Chicago Inc.	11414	35,021.47
Tameeka McFarlane	11891	4,612.50
Taste For Kids Inc.	11741	86,374.50
The Mulch Center	10209	13,607.40
The New York State Office of Court Administration	12315	95.00
The Prophet Corporation	10368	414.27
The Recyclery Collective	12424	600.00
The Reptile Den LLC	12404	500.00
The Rolling Bean LLC	12402	900.00
The Sign Palace Inc	10803	1,650.00
Thermostat Acquisition Holdings LP	10269	46,635.24
TimeClock Plus LLC	11168	11,057.50
Timothy Dana Bowen	10517	9,506.30
T-Mobile	12065	164.20
Todd Downing	11509	500.00
TP 2023 LLC	12479	2,960.10
Trey Frahler	12027	6,980.93
TrueNorth Educational Cooperative 804	12413	315.00
Tyler Business Forms	10301	944.82
Tyler Technologies Inc.	10300	40,923.21
Uline Inc.	10302	10,739.80
UMB Bank NA	10705	1,804,771.24
United States Postal Service	12188	3,296.63
Upland Design Ltd	12158	53,276.21
US Postal Service (CMRS-FP)	10703	3,000.00
Valentine Klutznick	000-26-0029	120.00
Vanderstappen Land Surveying Inc.	12190	18,295.00
Vantagepoint Trf Agents-457	10099	56,317.88
Veco Windows Inc	11923	3,401.00
Verizon Wireless	10309	17,521.87
Vermont Systems Inc.	10308	18,184.40
Village of Glencoe	10457	121,048.72
Warehouse Direct Workplace Solutions	10700	21,590.20

My A/P Vendor Publication Report**Payment Date Range: 03/01/2025 - 02/28/2026**

Vendor Name	Vendor Number	Total Payments
Wendell Builders Inc.	11864	51,122.00
West Coast Sailing Inc	12332	435.52
Wight & Company	11102	2,618,754.45
William Cortesi	11327	1,407.60
Wings and Talons	12220	600.00
Writers Theatre Inc	10708	850.00
Yesha Hoepfner	000-26-0017	867.00
Zev Cherpak	12335	258.00
Grand Total:		14,487,364.14



Glencoe Park District

My P/R Employee Publication Report

By Employee Name

Payroll Set: Glencoe PD - Glencoe Park District

For Date Range 03/01/2025-02/28/2026

Employee Name	Department Name	Category	Type	Salary
Abdul Hakim, Tahera	09-Children's Circle-Moll	Part Time	Hourly	\$15,432.51
Adelman, Angie	09-Children's Circle-Moll	Part Time	Hourly	\$6,748.59
Afaque, Mutaal	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,460.00
Akhmadjonova, Sabina	09-Children's Circle-Moll	Part Time	Hourly	\$10,666.29
Alanis, Mariel	09-Children's Circle-Moll	Part Time	Hourly	\$14,595.95
Altansukh, Nomin	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,027.50
Andrews, Charlie	07-Athletics-Andrew	Seasonal	Hourly	\$5,923.45
Aviles, Aileen	09-Children's Circle-Moll	Full Time	Hourly	\$60,442.30
Azzo, Rita	09-Children's Circle-Moll	Part Time	Hourly	\$4,365.00
Baker, Adam	09-Children's Circle-Moll	Seasonal	Hourly	\$4,704.34
Bandari, Kai	04-Beach/Boating-Shan	Seasonal	Hourly	\$4,091.27
Barchenger, Jared	02-Parks-Kyle	Full Time	Salary	\$81,718.76
Baron, Charlie	04-Beach/Boating-Shan	Seasonal	Hourly	\$10,298.98
Barrios, Maximino	06-Facility Maint-Matt	Full Time	Hourly	\$54,843.57
Barsky, Corinne	05-Arts/Youth-Emily	Part Time	Hourly	\$13,335.71
Batson, Michael	04-Beach/Boating-Shan	Seasonal	Hourly	\$836.00
Bayer, Danielle	09-Children's Circle-Moll	Full Time	Hourly	\$55,410.71
Beach, Isla	05-Arts/Youth-Emily	Part Time	Hourly	\$1,264.00
Beanblossom, Alison	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,393.52
Beck, Emily	05-Arts/Youth-Emily	Part Time	Hourly	\$12,685.55
Belmonte, Jamie	09-Children's Circle-Moll	Part Time	Hourly	\$4,013.20
Bertucci, Daniella	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,193.83
Bertucci, Samantha	09-Children's Circle-Moll	Seasonal	Hourly	\$1,781.20
Bichkevskaya, Anastasia	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$3,031.30
Block, Benjamin	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,685.39
Bloom, Stacey	11-Early Childhood-NO L	Part Time	Hourly	\$35.53
Boca, Isabella	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,986.00
Bogot, Jesse	04-Beach/Boating-Shan	Seasonal	Hourly	\$461.14
Bost Wick, Samuel	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,096.39
Boury, Louise	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,712.75
Brislawn, Robert	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,026.15
Brookstein, Lyla	05-Arts/Youth-Emily	Part Time	Hourly	\$2,188.47
Brown, William	14-Takiff Ctr-Adam	Part Time	Hourly	\$16,980.16
Bryan, Lancelot	07-Athletics-Andrew	Seasonal	Hourly	\$308.00
Burkhead, David	02-Parks-Kyle	Full Time	Hourly	\$24,498.98
Cabric, Adem	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$1,484.51
Cadden, Jane	05-Arts/Youth-Emily	Part Time	Hourly	\$15,029.12
Cadden, Keith	05-Arts/Youth-Emily	Part Time	Hourly	\$14,383.33
Cannon, Charlie	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$615.51
Caplan, Alfred	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$272.00
Caplan, Will	05-Arts/Youth-Emily	Seasonal	Hourly	\$2,005.13
Carmel, Lucy	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,587.53
Castelar, Hailey	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,318.00
Cheris, Laila	05-Arts/Youth-Emily	Part Time	Hourly	\$1,285.13
Chesney, Blythe	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$2,708.17
Chi, Nathan	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,586.88
Classen, Erin	16-Marketing-Erin	Full Time	Salary	\$105,428.00
Cole, Emily	09-Children's Circle-Moll	Full Time	Hourly	\$19,679.58
Collins, Robert	01-Admin	Full Time	Salary	\$175,807.44
Cora, Charlie	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,533.50
Cotter, Dylan	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,735.46
Covey, Tessa	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,825.00
Crews, Evelyn	04-Beach/Boating-Shan	Seasonal	Hourly	\$279.01
Croke, Kelly	05-Arts/Youth-Emily	Seasonal	Hourly	\$7,735.61
Cronin, Eleanore	09-Children's Circle-Moll	Part Time	Hourly	\$4,178.25
Cudecki, Mia	09-Children's Circle-Moll	Seasonal	Hourly	\$300.37
Cutrer, John	01-Admin	Full Time	Salary	\$167,090.76

Employee Name	Department Name	Category	Type	Salary
Dale, Lily	05-Arts/Youth-Emily	Part Time	Hourly	\$724.91
D'Ambrosia, Holly	09-Children's Circle-Moll	Full Time	Hourly	\$37,322.09
Dan, Minu	09-Children's Circle-Moll	Part Time	Hourly	\$14,929.32
Daniel, Abby	05-Arts/Youth-Emily	Seasonal	Hourly	\$5,360.61
Dean, Deborah	09-Children's Circle-Moll	Part Time	Hourly	\$2,612.50
D'Egidio, Jacqueline	09-Children's Circle-Moll	Part Time	Hourly	\$8,792.20
Delcourt, Isabella	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$1,440.54
Diamond, Jack	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$715.89
Doroghazi, Erika	01-Admin	Full Time	Salary	\$83,862.52
Dowgiallo, Christine	10-Regis Office-Lauren	Full Time	Hourly	\$18,345.90
Draskiewicz, Edmund	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,492.50
Dubick, Chelsea	05-Arts/Youth-Emily	Part Time	Hourly	\$6,013.75
Dubinsky, Nina	07-Athletics-Andrew	Seasonal	Hourly	\$4,592.56
Duffield, Alana	09-Children's Circle-Moll	Seasonal	Hourly	\$2,196.27
Dumitru, Lisa	09-Children's Circle-Moll	Part Time	Hourly	\$437.00
Duncan, Tonyetta	09-Children's Circle-Moll	Full Time	Hourly	\$47,059.42
Duran, Martha	09-Children's Circle-Moll	Part Time	Hourly	\$1,654.45
Durham, Alexander	06-Facility Maint-Matt	Full Time	Hourly	\$24,524.31
Durkin, Gertrude	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$629.00
Elias, Jaime	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,214.46
Enerson, Hayden	04-Beach/Boating-Shan	Seasonal	Hourly	\$6,058.90
Enerson, Miles	05-Arts/Youth-Emily	Seasonal	Hourly	\$1,641.77
Estrella, Clara	14-Takiff Ctr-Adam	Part Time	Hourly	\$25,655.94
Faber, Emilia	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,675.00
Fata, Anthony	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,371.50
Feinstein, Creek	09-Children's Circle-Moll	Part Time	Hourly	\$11,872.23
Felts, Alexander	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,418.00
Fields, Ajzane	05-Arts/Youth-Emily	Part Time	Hourly	\$1,145.10
Firmin, Griffin	05-Arts/Youth-Emily	Seasonal	Hourly	\$5,988.69
Fleischman, Nancy	05-Arts/Youth-Emily	Part Time	Hourly	\$2,612.50
Flores, Albert	14-Takiff Ctr-Adam	Part Time	Hourly	\$18,140.00
Frantsve, Maria De Lourdes	05-Arts/Youth-Emily	Part Time	Hourly	\$5,907.50
Frazier - Chambers , Aaliyah	07-Athletics-Andrew	Part Time	Hourly	\$10,064.60
Freedman, Rachel	09-Children's Circle-Moll	Part Time	Hourly	\$30,043.35
Freeman, Bayla	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,260.91
French, Molly	09-Children's Circle-Moll	Part Time	Hourly	\$6,659.42
Friedman, Payton	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$304.75
Gallardo, Yulissa	09-Children's Circle-Moll	Part Time	Hourly	\$46,643.87
Galvez, Vanessa	09-Children's Circle-Moll	Full Time	Hourly	\$12,465.69
Garcia, Maria	09-Children's Circle-Moll	Part Time	Hourly	\$27,555.56
Garcia, Sarahi	09-Children's Circle-Moll	Full Time	Hourly	\$47,267.84
Garcia, Youalli	09-Children's Circle-Moll	Part Time	Hourly	\$33,251.59
Garibay, Jocelyn	09-Children's Circle-Moll	Part Time	Hourly	\$3,432.45
Geshelin, Kai	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,496.14
Gilchrist, Grant	01-Admin	Full Time	Salary	\$75,394.00
Goldblatt, Eli	05-Arts/Youth-Emily	Seasonal	Hourly	\$5,025.51
Goldman, Eliara	05-Arts/Youth-Emily	Seasonal	Hourly	\$2,377.50
Gottshall, Colin	07-Athletics-Andrew	Seasonal	Hourly	\$4,301.60
Graham, Ava	05-Arts/Youth-Emily	Seasonal	Hourly	\$1,406.65
Gregory, Meredith	09-Children's Circle-Moll	Full Time	Hourly	\$44,509.67
Guthmann, Isaac	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,776.41
Ha, Abigail	05-Arts/Youth-Emily	Part Time	Hourly	\$625.53
Haeger, Emily	05-Arts/Youth-Emily	Full Time	Salary	\$49,727.00
Hall, Donalisa	09-Children's Circle-Moll	Part Time	Hourly	\$13,740.41
Hampton, Tangie	09-Children's Circle-Moll	Part Time	Hourly	\$10,947.93
Handelman, Julia	05-Arts/Youth-Emily	Seasonal	Hourly	\$3,960.02
Hanold, Jonathan	09-Children's Circle-Moll	Full Time	Hourly	\$5,187.02
Hare, William	05-Arts/Youth-Emily	Part Time	Hourly	\$10,323.50
Harris, Rachel	09-Children's Circle-Moll	Seasonal	Hourly	\$3,484.13
Harrison, Yuliana	10-Regis Office-Lauren	Full Time	Hourly	\$28,618.00
Hayat, Aleena	09-Children's Circle-Moll	Part Time	Hourly	\$14,637.03
Hayat, Reema	09-Children's Circle-Moll	Part Time	Hourly	\$38,144.51
Heneghan, Brendan	04-Beach/Boating-Shan	Seasonal	Hourly	\$4,788.00
Heneghan, Nora	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,901.77

Employee Name	Department Name	Category	Type	Salary
Herb, Andrew	07-Athletics-Andrew	Seasonal	Hourly	\$3,663.01
Herdegen, Nicole	09-Children's Circle-Moll	Full Time	Hourly	\$46,422.02
Heublein, Megan	01-Admin	Full Time	Salary	\$8,294.28
Ho, Linus	14-Takiff Ctr-Adam	Part Time	Hourly	\$112.50
Hoffman, Nicole	09-Children's Circle-Moll	Full Time	Hourly	\$58,993.21
Homer, Emma	05-Arts/Youth-Emily	Seasonal	Hourly	\$15,440.35
Hooda, Inaara	09-Children's Circle-Moll	Full Time	Hourly	\$44,415.37
Huelke, Sebastien	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,345.10
Huerta, Iraida	11-Early Childhood-NO L	Part Time	Hourly	\$4,056.80
Jacobs, Brian	01-Admin	Full Time	Salary	\$97,804.00
Jagher, Levi	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$1,374.63
Jahangiri, Aerik	07-Athletics-Andrew	Seasonal	Hourly	\$4,943.25
Janis, Bradley	02-Parks-Kyle	Full Time	Hourly	\$72,411.66
Jenkins, Diego	05-Arts/Youth-Emily	Seasonal	Hourly	\$2,980.16
Jeppe, Dylan	07-Athletics-Andrew	Seasonal	Hourly	\$3,906.39
Johnston, Cassidy	09-Children's Circle-Moll	Seasonal	Hourly	\$1,566.63
Joslin, Isobel	09-Children's Circle-Moll	Seasonal	Hourly	\$5,517.13
Jovan, Albana	09-Children's Circle-Moll	Full Time	Hourly	\$31,190.19
Kalantarov Hautin, Olga	16-Marketing-Erin	Part Time	Hourly	\$25,913.57
Kaminski, Ross	05-Arts/Youth-Emily	Part Time	Hourly	\$28,266.84
Keller, Mary	05-Arts/Youth-Emily	Seasonal	Hourly	\$3,636.00
Kim, Seon	09-Children's Circle-Moll	Full Time	Hourly	\$43,622.50
Kinsey, Lauren	10-Regis Office-Lauren	Full Time	Salary	\$76,400.96
Klie, Maxwell	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,084.00
Koenig, Miriam	09-Children's Circle-Moll	Part Time	Hourly	\$4,668.79
Kohn, Jay	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$1,304.95
Kuhs, Kyle	02-Parks-Kyle	Full Time	Salary	\$143,723.98
La Porte, Margot	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,245.00
Lanci, Cooper	04-Beach/Boating-Shan	Seasonal	Hourly	\$550.89
Lanci, Gabriella	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$405.00
Landen, Alexander	05-Arts/Youth-Emily	Seasonal	Hourly	\$352.00
Latimer, Olivia	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,642.40
Lazarowich, Michael	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,649.22
Lederer, Noah	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,259.40
Lederer, Shayne	09-Children's Circle-Moll	Seasonal	Hourly	\$4,354.00
Levinson, Brayden	04-Beach/Boating-Shan	Seasonal	Hourly	\$832.50
Levinson, Hailey	01-Admin	Part Time	Hourly	\$2,112.39
Lloyd, Karen	09-Children's Circle-Moll	Full Time	Salary	\$72,899.12
Lopez, Carlos	09-Children's Circle-Moll	Part Time	Hourly	\$6,997.64
Loyfman, Isabella	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,017.36
Luna, Emily	05-Arts/Youth-Emily	Part Time	Hourly	\$17,875.50
Lundervold, Chloe	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,566.00
Maddox, Janiece	05-Arts/Youth-Emily	Part Time	Hourly	\$10,097.55
Maher, Aidan	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$329.38
Mahmoodi, Nabella	09-Children's Circle-Moll	Part Time	Hourly	\$14,013.40
Maisel, Brian	05-Arts/Youth-Emily	Part Time	Hourly	\$11,040.83
Maiworm, Camden	05-Arts/Youth-Emily	Part Time	Hourly	\$24,888.99
Malo, Zachary	02-Parks-Kyle	Seasonal	Hourly	\$6,396.25
Mandell, Lindsey	05-Arts/Youth-Emily	Part Time	Hourly	\$693.01
Manojlovski, Sofija	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,516.55
Marban Figueroa, Sonia	09-Children's Circle-Moll	Full Time	Hourly	\$44,140.30
Martin, Savannah	11-Early Childhood-NO L	Full Time	Salary	\$21,030.84
Martinez, Ashley	14-Takiff Ctr-Adam	Full Time	Salary	\$56,259.57
Martinez, Emily	05-Arts/Youth-Emily	Seasonal	Hourly	\$8,296.01
Mason, Cole	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,855.22
Mata, Antonio	06-Facility Maint-Matt	Part Time	Hourly	\$18,629.92
Matanmi, Adeola	09-Children's Circle-Moll	Part Time	Hourly	\$26,386.28
Mathur, Radhika	09-Children's Circle-Moll	Part Time	Hourly	\$4,310.78
Matias, Matthew	01-Admin	Part Time	Hourly	\$9,485.00
Mau, Carol	09-Children's Circle-Moll	Part Time	Hourly	\$5,687.40
McClellan, Wade	06-Facility Maint-Matt	Full Time	Hourly	\$10,531.95
McGee, Courtney	07-Athletics-Andrew	Seasonal	Hourly	\$1,295.70
McGrath, Tristan	05-Arts/Youth-Emily	Seasonal	Hourly	\$3,909.20
McHugh, Peter	04-Beach/Boating-Shan	Part Time	Hourly	\$9,188.88

Employee Name	Department Name	Category	Type	Salary
Merrill, Finnigan	09-Children's Circle-Moll	Full Time	Hourly	\$41,133.20
Meyers, Alec	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,045.37
Miller, Macy	04-Beach/Boating-Shan	Seasonal	Hourly	\$6,258.50
Miller, Sierra	05-Arts/Youth-Emily	Seasonal	Hourly	\$10,040.31
Morales, Cesar	06-Facility Maint-Matt	Full Time	Hourly	\$1,950.00
Moreno, Milani	09-Children's Circle-Moll	Part Time	Hourly	\$13,632.11
Morrill, Alex	05-Arts/Youth-Emily	Part Time	Hourly	\$1,112.00
Mueller, Katie	05-Arts/Youth-Emily	Part Time	Hourly	\$6,339.00
Mujica-Soto, Nubia	09-Children's Circle-Moll	Full Time	Hourly	\$49,281.30
Muller, Roberta	09-Children's Circle-Moll	Full Time	Salary	\$32,646.17
Mulvaney, Samuel	05-Arts/Youth-Emily	Part Time	Hourly	\$1,408.00
Murillo, Omar	02-Parks-Kyle	Full Time	Hourly	\$52,214.19
Murman, Julia	05-Arts/Youth-Emily	Part Time	Hourly	\$19,502.50
Musick, Michael	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,893.75
Musser, Andrea	14-Takiff Ctr-Adam	Part Time	Hourly	\$6,862.34
Naggatz, Nolan	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$751.51
Nagy, Alexa	05-Arts/Youth-Emily	Part Time	Hourly	\$5,217.30
Nagy, Brooke	05-Arts/Youth-Emily	Part Time	Hourly	\$5,470.30
Nelson, Lashawnia	09-Children's Circle-Moll	Part Time	Hourly	\$4,127.75
Nesvacil, Clara	14-Takiff Ctr-Adam	Seasonal	Hourly	\$8,298.22
Nettesheim, Oliver	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$2,075.51
Nevzadi, Vesa	09-Children's Circle-Moll	Part Time	Hourly	\$7,579.90
Nortz, Daniel	09-Children's Circle-Moll	Part Time	Hourly	\$12,027.29
O'Brien, Macey	15-Adult/Spec Events-N	Part Time	Hourly	\$1,411.02
Ochoa, Sandra	09-Children's Circle-Moll	Part Time	Hourly	\$44,878.44
O'Hara, Elizabeth	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,254.95
Okamoto, Ahren	09-Children's Circle-Moll	Full Time	Hourly	\$5,769.00
Oluewu, Ahmad	07-Athletics-Andrew	Seasonal	Hourly	\$412.00
Ornstein, Isabelle	04-Beach/Boating-Shan	Seasonal	Hourly	\$4,584.98
Ortega, Tyler	05-Arts/Youth-Emily	Seasonal	Hourly	\$3,091.41
Osborne, Brooke	09-Children's Circle-Moll	Part Time	Hourly	\$10,144.83
Ostroff, Isaac	05-Arts/Youth-Emily	Part Time	Hourly	\$1,668.00
O'Sullivan, Colin	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$1,066.01
O'Sullivan, Liam	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,080.71
O'Sullivan, Maeve	04-Beach/Boating-Shan	Seasonal	Hourly	\$7,210.92
Paster, Rex	05-Arts/Youth-Emily	Part Time	Hourly	\$1,462.69
Payne, Matthew	04-Beach/Boating-Shan	Seasonal	Hourly	\$10,393.54
Pedraza, Peter	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,282.40
Pepe, Rose	09-Children's Circle-Moll	Full Time	Hourly	\$25,692.30
Perkins, Laura	09-Children's Circle-Moll	Full Time	Hourly	\$14,419.25
Perlberg, Grant	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,230.00
Perry, Aaron	06-Facility Maint-Matt	Full Time	Hourly	\$45,559.71
Peterson, Sally	09-Children's Circle-Moll	Full Time	Salary	\$58,437.67
Pflug, Nicky	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,839.33
Plummer, Mickayla	09-Children's Circle-Moll	Part Time	Hourly	\$5,821.50
Pockross, Quinn	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,665.77
Podsedly, Emilyn	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$528.75
Polakoff, Edya	05-Arts/Youth-Emily	Part Time	Hourly	\$5,006.00
Pranian, Jon	04-Beach/Boating-Shan	Part Time	Hourly	\$5,360.58
Prost, Andrew	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$2,329.25
Puga, Francisco	06-Facility Maint-Matt	Full Time	Hourly	\$39,670.00
Quigley, Declan	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,506.65
Raupp, Rylie	05-Arts/Youth-Emily	Seasonal	Hourly	\$5,438.75
Resis, Cari	05-Arts/Youth-Emily	Part Time	Hourly	\$59,530.24
Resnik, Bennett	09-Children's Circle-Moll	Seasonal	Hourly	\$3,369.49
Resnik, Stacey	09-Children's Circle-Moll	Part Time	Hourly	\$51,740.92
Rickard-Bugel, Grace	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,376.00
Rickard-Bugel, Lily	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,756.00
Riggs, Kathryn	09-Children's Circle-Moll	Seasonal	Hourly	\$2,522.00
Riley, Clark	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,792.44
Ritchie, William	07-Athletics-Andrew	Seasonal	Hourly	\$880.00
Rix, Olivia	09-Children's Circle-Moll	Full Time	Hourly	\$28,880.67
Robinson, Daniel	06-Facility Maint-Matt	Part Time	Hourly	\$13,760.75
Roddy, Aubrey	07-Athletics-Andrew	Seasonal	Hourly	\$6,937.40

Employee Name	Department Name	Category	Type	Salary
Rodriguez, Juan	02-Parks-Kyle	Full Time	Hourly	\$51,810.42
Roeder, Ashley	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$2,264.75
Romeo, Sofia	09-Children's Circle-Moll	Seasonal	Hourly	\$8,862.81
Rosen, Maria	09-Children's Circle-Moll	Part Time	Hourly	\$23,257.23
Rosenfeld, Max	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$45.00
Ruiz, Nyrel	09-Children's Circle-Moll	Part Time	Hourly	\$71.50
Ryan, Liam	02-Parks-Kyle	Seasonal	Hourly	\$6,361.25
Ryerson, Ana	04-Beach/Boating-Shan	Seasonal	Hourly	\$714.00
Ryerson, Isabela	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,915.50
Sadovi, William	04-Beach/Boating-Shan	Seasonal	Hourly	\$5,251.95
Salam, Mohammad Abdul	14-Takiff Ctr-Adam	Part Time	Hourly	\$778.90
Sanders, Elizabeth	09-Children's Circle-Moll	Part Time	Hourly	\$7,843.34
Santa, Maria	09-Children's Circle-Moll	Part Time	Hourly	\$19,163.54
Santiago, Sara	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,774.71
Santiesteban, Iris	05-Arts/Youth-Emily	Seasonal	Hourly	\$6,024.45
Sarnoff, Meredith	05-Arts/Youth-Emily	Seasonal	Hourly	\$876.00
Saunders, Zali	04-Beach/Boating-Shan	Part Time	Hourly	\$3,513.45
Scalzo, Robert	15-Adult/Spec Events-N	Part Time	Hourly	\$8,087.38
Scheier, Phoebe	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,997.15
Schmidt, Julie	04-Beach/Boating-Shan	Seasonal	Hourly	\$565.76
Schmidt, Juliette	09-Children's Circle-Moll	Seasonal	Hourly	\$3,390.65
Schonhoft, Sienna	05-Arts/Youth-Emily	Seasonal	Hourly	\$311.25
Schroeder, Isabel	05-Arts/Youth-Emily	Part Time	Hourly	\$707.40
Schwartz, Dex	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,823.75
Schweidel, Ruth	04-Beach/Boating-Shan	Seasonal	Hourly	\$7,226.52
Serrano, Sofia	05-Arts/Youth-Emily	Seasonal	Hourly	\$3,164.42
Shalala, Kacey	09-Children's Circle-Moll	Seasonal	Hourly	\$4,963.57
Shapack, Ivy	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,061.28
Shawel, Sebastian	07-Athletics-Andrew	Seasonal	Hourly	\$3,724.89
Sheppard, Lisa	01-Admin	Full Time	Salary	\$235,827.40
Siegel, Alec	05-Arts/Youth-Emily	Seasonal	Hourly	\$8,221.45
Sierens, Payton	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,638.72
Simpson, Toya	09-Children's Circle-Moll	Part Time	Hourly	\$3,231.52
Siragusa, Jill	10-Regis Office-Lauren	Full Time	Hourly	\$62,500.71
Smith, CJ Appelson	09-Children's Circle-Moll	Full Time	Salary	\$35,030.80
Solis, Giovanni	02-Parks-Kyle	Full Time	Hourly	\$38,863.68
Spilotro, Daniel	05-Arts/Youth-Emily	Part Time	Hourly	\$3,863.13
Staffilino, Ari	05-Arts/Youth-Emily	Seasonal	Hourly	\$3,800.00
Steiger, Cheryl	05-Arts/Youth-Emily	Part Time	Hourly	\$11,013.91
Steinmetz, Natalie	05-Arts/Youth-Emily	Part Time	Hourly	\$21,358.66
Stevens, Shannon	13-Weinberg Ice-Shanno	Full Time	Salary	\$80,672.90
Stewart, James	06-Facility Maint-Matt	Full Time	Hourly	\$14,397.00
Stockl, Jessica	09-Children's Circle-Moll	Part Time	Hourly	\$23,949.21
Stone, Summer	09-Children's Circle-Moll	Part Time	Hourly	\$9,792.43
Stotter, Michal	09-Children's Circle-Moll	Full Time	Hourly	\$11,781.00
Stramaglio, Nicolette	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$2,770.50
Strampel, Kristina	09-Children's Circle-Moll	Part Time	Hourly	\$36.93
Stuart, Alan	02-Parks-Kyle	Full Time	Hourly	\$54,006.27
Swan, Daniel	05-Arts/Youth-Emily	Seasonal	Hourly	\$2,948.00
Taques, Fayth	09-Children's Circle-Moll	Part Time	Hourly	\$11,741.63
Tevonian, Kate	05-Arts/Youth-Emily	Part Time	Hourly	\$6,168.98
Thakrar, Shabnam	05-Arts/Youth-Emily	Seasonal	Hourly	\$1,712.18
Tigera, Molly	09-Children's Circle-Moll	Full Time	Salary	\$103,776.59
Tillett, Raven	09-Children's Circle-Moll	Part Time	Hourly	\$4,727.45
Tobin-Tornvall, Barbara	04-Beach/Boating-Shan	Seasonal	Hourly	\$4,689.75
Toff, Melissa	09-Children's Circle-Moll	Full Time	Hourly	\$32,803.21
Tomaszewski, Robin	05-Arts/Youth-Emily	Part Time	Hourly	\$9,554.00
Towers, Alexander	05-Arts/Youth-Emily	Seasonal	Hourly	\$3,100.00
Tse, Ava	04-Beach/Boating-Shan	Seasonal	Hourly	\$4,205.47
Ugolini, Isabella	09-Children's Circle-Moll	Full Time	Hourly	\$35,312.26
Valett, Andrew	07-Athletics-Andrew	Full Time	Salary	\$74,505.17
Van Allen, Nathan	15-Adult/Spec Events-N	Full Time	Salary	\$80,588.12
Veatch, Jackson	05-Arts/Youth-Emily	Part Time	Hourly	\$8,203.59
Velasquez, Bella	05-Arts/Youth-Emily	Part Time	Hourly	\$3,732.60

Employee Name	Department Name	Category	Type	Salary
Walker, Matthew	06-Facility Maint-Matt	Full Time	Salary	\$98,907.81
Walker, Payton	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,584.00
Wallace, Mandarin	05-Arts/Youth-Emily	Seasonal	Hourly	\$7,703.51
Webber, Zach	02-Parks-Kyle	Full Time	Hourly	\$20,261.55
Weir, Grace	04-Beach/Boating-Shan	Seasonal	Hourly	\$4,148.20
Weiss, Roan	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,775.65
Wentz, August	04-Beach/Boating-Shan	Seasonal	Hourly	\$3,932.27
West, Erika	09-Children's Circle-Moll	Part Time	Hourly	\$35,441.97
Whiteman, Maya	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,930.00
Wiemerslage, Virginia	09-Children's Circle-Moll	Part Time	Hourly	\$10,208.76
Wilcox, Hannah	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,800.00
Williams, Alyssa	09-Children's Circle-Moll	Part Time	Hourly	\$7,245.00
Winn, Hadley	05-Arts/Youth-Emily	Part Time	Hourly	\$3,592.00
Witzel, Rebecca	04-Beach/Boating-Shan	Seasonal	Hourly	\$1,162.50
Wohl, Adam	14-Takiff Ctr-Adam	Full Time	Salary	\$104,325.04
Worth, John	07-Athletics-Andrew	Seasonal	Hourly	\$3,244.00
Wright, Courvosior	13-Weinberg Ice-Shanno	Seasonal	Hourly	\$1,404.02
Yavorskiy, Susie	05-Arts/Youth-Emily	Full Time	Salary	\$29,694.50
Yoon, Gloria	04-Beach/Boating-Shan	Seasonal	Hourly	\$2,667.30
Zapata, Ashley	05-Arts/Youth-Emily	Seasonal	Hourly	\$4,387.45
Zidron, Therese	05-Arts/Youth-Emily	Part Time	Hourly	\$21,710.80
Zisook, Aaron	09-Children's Circle-Moll	Full Time	Hourly	\$62,067.51

XI. Action Item

B. Acceptance of the 2025/26 Audit

Glencoe Park District
July 2026 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: July 21, 2026

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, 2026.

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, 2026. 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).

Management Letter and SAS 114

As a part of the annual audit process, Lauterbach & Amen is also required to communicate certain items related to the audit process. As such, 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, are depreciation expense, compensated absences 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's Management Letter are informational items regarding upcoming GASB pronouncements.

The two upcoming pronouncements are and **GASB Statement No. 103, *Financial Reporting Model Improvements*** and **GASB Statement No. 104, *Disclosure of Certain Capital Assets***.

GASB Statement No. 103 will be effective for the District's 2/28/27 fiscal year-end and will have more of an impact on the District's financial statements. The pronouncement changes will impact our content in the Management's Discussion and Analysis section of the Annual Comprehensive Financial Report (ACFR). Changes will also occur with our budgetary comparison information reported in the Required

MEMORANDUM

Supplementary Information (RSI) section of the ACFR.

GASB Statement No. 104 will also be effective for the District's 2/28/27 fiscal year-end and will have less of an impact on the District's financial statements. The pronouncement changes certain disclosures on capital assets within the footnotes of the financial statements.

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 July 21, 2026 at 7:00 PM. A representative from Lauterbach & Amen will be in attendance to present the information and answer any questions you might have.

Recommended Motion: Acceptance of the 2026 Audit as presented.

GLENCOE PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
FEBRUARY 28, 2026

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



June 16, 2026

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, 2026, 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
LAUTERBACH & AMEN, LLP

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the District's financial statements for the year ended February 28, 2027.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the District's financial statements for the year ended February 28, 2027.



June 16, 2026

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, 2026. 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 to you in our engagement letter. 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, 2026. 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 activities' financial statements are noted below.

Management's estimates of the:

- Depreciation/amortization expense on capital assets is based on estimated useful lives of the underlying capital assets
- Compensated absences are based on management assumptions and estimates related to benefit time usage
- Net pension related accounts are based on estimated assumptions used by the actuary
- Total OPEB related accounts are based on estimated assumptions used by the actuary

We evaluated the key factors and assumptions used to develop the above 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.

Significant Audit Findings - Continued

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.

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 16, 2026.

Management Consultations with Other Independent Accountants

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), as listed in the table of contents, 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, as listed in the table of contents, 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 Board of Commissioners and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Glencoe Park District

Fiscal Year Ending February 28, 2026 | Glencoe, Illinois

GLENCOE PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED FEBRUARY 28, 2026

Prepared by:

Lisa Sheppard, Executive Director

John F. Cutrera, Director of Finance/HR

Brian Jacobs, Accounting Manager

GLENCOE PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including:

- List of Principal Officials
- Organizational Chart
- Transmittal Letter
- GFOA Certificate of Achievement for Excellence in Financial Reporting

GLENCOE PARK DISTRICT
LIST OF PRINCIPAL OFFICIALS
2026

BOARD OF COMMISSIONERS



Michael Covey
President



Nicole Reifman
Vice President



Jackie Avitia-Guzman
Treasurer



Gary Hazan
Commissioner



Megan Cummins
Commissioner

LEADERSHIP TEAM



Lisa Sheppard
Executive
Director



John Cutrera
Director of
Finance & Human
Resources



Bobby Collins
Deputy Director,
Director of
Recreation &
Facilities



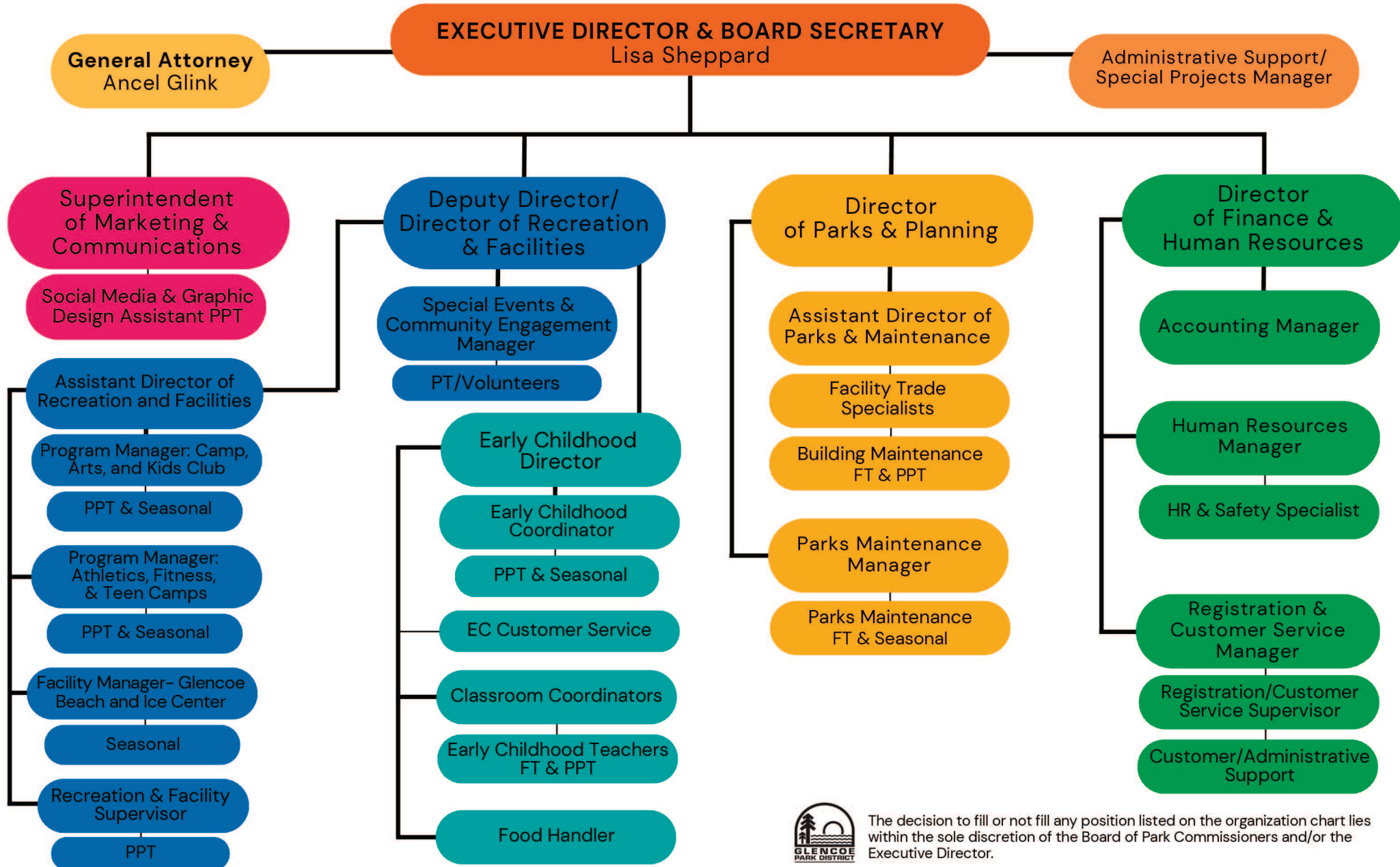
Kyle Kuhs
Director of Parks
& Planning



Erin Classen
Superintendent
of Marketing &
Communications

GLENCOE PARK DISTRICT

Board of Park Commissioners
President- Michael Covey, Vice President- Nicole Reifman, Treasurer- Jackie Avitia-Guzman,
Commissioner- Gary Hazan, Commissioner- Megan Cummins



June 16, 2026

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, 2026, is hereby submitted. This report presents a comprehensive picture of the District's financial activities during fiscal year 2026 and the financial condition of its various funds at February 28, 2026. 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, 2026 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 9,000 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) increased by \$3,387,017 or 0.03% to \$1,183,300,008 in the 2024 levy year. Collection of property taxes, has also been consistent. In any given year, property tax collections account for approximately 40% 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 2.68% since 2016.

The unemployment rate for the Village of Glencoe was 4.2% in 2025. The Village of Glencoe's unemployment rate was slightly below the 2025 unemployment rate for the State of Illinois of 4.6%.

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 Comprehensive Plan completed in 2024 prioritizes various improvements throughout the District, along with a replacement schedule of current assets and staff recommendation to the Board of Commissioners, based on need. 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, 2026. The District currently operates with 58 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 2027 budget process, the Board of Park Commissioners approved the spending of over \$10 million on new projects including completion of a new parks and maintenance facility, improvements to West Park, improvements to the beach 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 comprehensive annual financial report for the fiscal year ended February 28, 2025. This was the fourth 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.

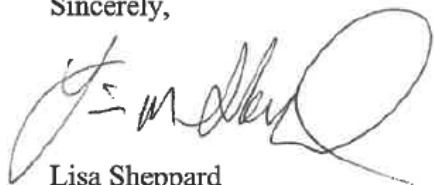
A Certificate of Achievement is a prestigious national award that recognizes a government for publishing an easily readable and efficiently organized ACFR that satisfies both generally accepted accounting principles and applicable legal requirements.

The District earned a Joint Distinguished Agency Award from the Illinois Association of Park Districts and the Illinois Park and Recreation Association in 2019 and earned reaccreditation in 2024. 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,

A handwritten signature in black ink, appearing to read 'Lisa Sheppard', with a large, stylized loop at the end.

Lisa Sheppard
Executive Director

A handwritten signature in black ink, appearing to read 'John Cutrera', with a long, horizontal stroke at the end.

John Cutrera
Director of Finance/HR



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, 2025

Christopher P. Morrell

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

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



June 16, 2026

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, 2026, 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, 2026, 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 supplementary pension and other post-employment benefit (OPEB) schedules, 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, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2026

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 \$17,864,807 and expenditures were \$20,089,875, which includes \$5,247,166 for capital outlay and \$2,276,378 for debt service. Excluding the Capital Project Fund, the District finished the year with a decrease in net fund balance of \$551,621. This was due to planned capital project spending. Including the Capital Project Fund, the District's fund balance increased \$13,352,836 due to the issuance of \$14,700,000 in bond proceeds.
- Total net position under the accrual basis of accounting increased \$2,595,621 over the course of the year. This increase was driven primarily by strong performance in the General and Recreation Funds. Revenue in the Recreation Fund increased 12.4% while General Fund revenue increased approximately 4.0%. These increases, offset with modest expenditure increases and changes in accrual account balances such as capital assets and long term debt, resulted primarily in the \$2,595,621 increase.
- Property taxes collected increased by \$22,424 to \$6,778,611 compared to the prior year of \$6,756,187.
- Recreation Fund program revenues increased significantly over the past year. Charges for services increased to a total of \$8,584,984, compared to \$7,496,291 in the prior year. This increase can be attributed to an increase in enrollments combined with program fee increases. Total Recreation Fund revenues were \$10,214,857 and total Recreation Fund expenditures were \$8,887,150, thus adding \$1,327,707 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 \$13.2 million of excess fund balance reserves for future master plan improvement/capital projects, including \$2,450,000 transferred in fiscal year 2026. This has saved District taxpayers over those ten years, as the District has not had to rely solely on debt issuance to fund these projects. In fiscal year 2026, an amount of \$5,247,166 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, 2026 increased to \$18,095,000 compared to the prior year of \$4,605,000 due to the issuance of the 2025 G.O. Bonds. The District also made its scheduled payments for the existing outstanding bond issuances (2015 Refunding Bonds and 2020 G.O. Limited Tax Bonds).

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.

GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2026

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.

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.

**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2026**

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 \$48,716,778 as of February 28, 2026. The following presentations provide a comparative summary of net position and changes in net position for fiscal years ended February 28, 2026 and February 28, 2025:

	Net Position	
	2/28/2026	2/28/2025
Current and Other Assets	\$ 39,919,887	25,202,003
Capital Assets	39,648,503	36,433,771
Total Assets	79,568,390	61,635,774
Deferred Outflows of Resources	753,929	738,266
Total Assets and Deferred Outflows of Resources	80,322,319	62,374,040
Current Liabilities	3,935,882	3,185,961
Long-Term Liabilities	19,353,289	5,725,202
Total Liabilities	23,289,171	8,911,163
Deferred Inflows of Resources	8,316,370	7,341,720
Total Liabilities and Deferred Inflows of Resources	31,605,541	16,252,883
Net Position		
Net Investment in Capital Assets	31,656,429	31,534,200
Restricted		
Special Recreation	255,586	180,341
Municipal Retirement	259,231	277,073
Social Security	120,647	115,752
Liability Insurance	178,394	163,160
Workers' Compensation	12,080	25,957
Audit	8,052	8,223
Debt Service	—	416,573
Unrestricted	16,226,359	13,399,878
Total Net Position	48,716,778	46,121,157

By far the largest portion of the District's net position, \$31,656,429 or 65.0% reflects its investment in capital assets (land, construction in progress, buildings, improvements, furniture and equipment, and subscription arrangements) 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, \$833,990 or 1.7% 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 \$16,226,359 or 33.3% 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, 2026**

Government-Wide Financial Analysis - Continued

Governmental activities increased the District's net position by \$2,595,621 as of February 28, 2026 representing an increase of 5.6% over that reported as of February 28, 2025.

	Changes in Net Position	
	2/28/2026	2/28/2025
Revenues		
Property Taxes	\$ 6,778,611	6,756,187
Charges for Services	9,453,038	8,303,658
Operating Grants/Contributions	11,750	32,000
Capital Grants/Contributions	—	313,642
Other	1,501,408	1,013,242
Total Revenues	17,744,807	16,418,729
Expenses		
Recreation	13,963,682	14,100,593
Interest on Long-Term Debt	1,185,504	132,210
Total Expenses	15,149,186	14,232,803
Change in Net Position	2,595,621	2,185,926
Net Position - Beginning as Previously Reported	46,121,157	44,175,495
Restatement - Change in Accounting Principle	—	(240,264)
Net Position - Beginning	46,121,157	43,935,231
Net Position - Ending	48,716,778	46,121,157

Total revenues reported an overall increase of \$1,326,078 or 8.1% from February 28, 2025. During fiscal year 2026, total revenues increased compared to the prior year due primarily to increases in recreation program revenue, which increased 12.4% from the prior year. This increase is the result of the addition of specialty camp programs continued with high demand for established camp programs along with continued demand for before and after school care. Tax revenue increased \$22,424 or 0.3% as of February 28, 2026 from that recorded as of February 28, 2025. The 2024 Tax Levy (for collection in Fiscal Year 2026) was based on a 3.4% increase as capped by the property tax extension limitation law (PTELL), plus any additional new growth in estimated property value.

Total expenses recorded as of February 28, 2026 increased by \$916,383 or 6.4%, from that recorded as of February 28, 2025. 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 2026 as evidenced by the increased revenue in the charges for services line item.

**GLENCOE PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FEBRUARY 28, 2026**

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, 2026, the Glencoe Park District's governmental funds reported combined fund balances of \$29,454,636, an increase of \$13,372,378 or 83.1% from February 28, 2025 with the General Fund governing 7.7% of that fund balance. The General Fund reports unassigned fund balance totaling \$1,464,493 which was an increase of \$98,244 from the prior year. Overall the General Fund saw a decrease of \$189,150 or 7.7% in fund balance after scheduled interfund transfers for capital projects. The slight decrease in the current fiscal year is due to revenue exceeding expenditures, offset by planned interfund transfers to the Capital Projects Fund to ensure unassigned fund balance is at a level that exceeds the minimum fund balance policy of 50%. Before interfund transfers, the General Fund saw an excess of revenue over expenditures of \$1,335,850. Revenue increased by \$159,302 or 4.1%, mainly due to increases in the tax levy (capped under PTELL) and interest earnings. Expenditures increased by \$115,783, or 4.5%, due to increases in expenditures including Shelton path maintenance.

The Recreation Fund's committed fund balance of \$5,653,824 represents committed to recreation and available for spending at the discretion of the District for recreation purposes in the amount of \$4,384,282 and committed to future capital in the amount of \$1,250,000. Overall the Recreation Fund saw a decrease of \$38,178, or 0.6%, in fund balance. The decrease in the current fiscal year is due to revenue exceeding expenditures, offset by planned interfund transfers to the Capital Projects Fund to ensure unassigned fund balance is at a level that exceeds the minimum fund balance policy of 50%. Before interfund transfers, the Recreation Fund saw an excess of revenue over expenditures of \$1,327,707. Revenue increased by \$1,142,827, or 12.6%, mainly due to increases in recreation programming, including specialty camps and before and after school care. Expenditures increased by \$1,123,507, or 14.5%, due to increases in expenditures related to this programming.

The Debt Service Fund reports a decrease in fund balance of \$389,953 primarily due to payment of capitalized interest from existing fund balance related to the 2025 General Obligation Bonds. Principal and interest payments on the two existing bonds remained consistent to the prior year based on the scheduled repayments.

The Capital Projects Fund's fund balance increased \$13,923,999 from a fund balance in the prior year of \$6,429,241 to a balance as of February 28, 2026 of \$20,353,240. This is due to the issuance of the 2025 General Obligation Bonds combined with operating transfers and initial spending done on the projects associated with the bonds.

Fund balance totaling \$833,990 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, 2026**

Budgetary Highlights

The original budget adopted by the Board was not amended during the year-ended February 28, 2026.

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 Weinberg Family Recreation Center and the Safran Beach House/Perlman Boat House.

Revenues in the General Fund were \$4,075,331, which was \$129,566, or 3.3% over budget. Property Taxes, Weinberg Family Recreation Center and Beach/Boating operations all did not meet their revenue budgets. Expenditures were \$2,739,481, which was \$148,007, or 5.1%, under budget. Park maintenance expenditures were the main driver for this as the department's expenditures were \$94,625 below what was budgeted. The actual expenditures were lower than budgeted expenditures due to staff turnover and lesser than expected pavement and site development expenditures.

Capital Asset and Debt Administration

Capital Assets

The District's investment in capital assets for its governmental activities as of February 28, 2026, net of accumulated depreciation/amortization, amounts to \$39,648,503, an increase of \$3,214,732 over that reported as of February 28, 2025. This investment in capital assets includes land, construction in progress, buildings, park improvements, furniture and equipment, transportation equipment, and subscription arrangements 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 planned projects in the year-ended February 28, 2026, including Milton Park and the initial construction for the parks and maintenance center greenhouse. All other capital items completed by the District were considered routine repair and maintenance, or equipment replacements. Future capital monies for 2026/27 have been identified from the Master Plan and include completion of new parks and maintenance center and various improvements to the beach. Additional information regarding capital assets can be found in note 3 to the financial statements.

Long-Term Debt

The District's bond rating was of Aaa was reaffirmed by Moody's Investor Service, Inc. in February 2025.

As of February 28, 2026, the District has \$18,095,000 in outstanding general obligation debt. The fund balance of the Debt Service Fund decreased \$389,953 from the prior year to \$52,671 as of February 28, 2026. 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, 2026**

Long-Term Debt - Continued

The 2024 equalized assessed valuation of the Park District is \$1,183,300,008 (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 \$295,000 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, Illinois 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, 2026

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS

Statement of Net Position

February 28, 2026

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 31,627,440
Receivables - Net of Allowances	8,046,029
Prepays	246,418
Total Current Assets	<u>39,919,887</u>
Noncurrent Assets	
Nondepreciable Capital Assets	6,647,437
Depreciable Capital Assets	51,739,534
Accumulated Depreciation/Amortization	<u>(18,738,468)</u>
Total Noncurrent Assets	<u>39,648,503</u>
Total Assets	<u>79,568,390</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	624,482
Deferred Items - RBP	129,447
Total Deferred Outflows of Resources	<u>753,929</u>
Total Assets and Deferred Outflows of Resources	<u>80,322,319</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 1,133,247
Retainage Payable	291,410
Accrued Payroll	184,932
Accrued Interest Payable	181,992
Unearned Revenue	1,417,228
Current Portion of Long-Term Liabilities	<u>727,073</u>
Total Current Liabilities	<u>3,935,882</u>
Noncurrent Liabilities	
Compensated Absences Payable	429,218
Net Pension Liability - IMRF	214,410
Total OPEB Liability - RBP	127,237
General Obligation Bonds Payable - Net	18,511,097
Subscription Arrangements	<u>71,327</u>
Total Noncurrent Liabilities	<u>19,353,289</u>
Total Liabilities	<u>23,289,171</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	7,198,434
Deferred Items - IMRF	1,038,273
Deferred Items - RBP	<u>79,663</u>
Total Deferred Inflows of Resources	<u>8,316,370</u>
Total Liabilities and Deferred Inflows of Resources	<u>31,605,541</u>
NET POSITION	
Net Investment in Capital Assets	31,656,429
Restricted	
Property Tax Levies	
Special Recreation	255,586
Municipal Retirement	259,231
Social Security	120,647
Liability Insurance	178,394
Workers' Compensation	12,080
Audit	8,052
Unrestricted	<u>16,226,359</u>
Total Net Position	<u><u>48,716,778</u></u>

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

GLENCOE PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended February 28, 2026

	Program Revenues				
	Charges for	Operating	Capital		Net
Expenses	Services	Grants/ Contributions	Grants/ Contributions		(Expenses)/ Revenues
Governmental Activities					
Recreation	\$ 13,963,682	9,453,038	11,750	—	(4,498,894)
Interest on Long-Term Debt	1,185,504	—	—	—	(1,185,504)
Total Governmental Activities	15,149,186	9,453,038	11,750	—	(5,684,398)

General Revenues

Taxes

Property

6,778,611

Intergovernmental

Personal Property Replacement Taxes

37,241

Interest

1,383,418

Miscellaneous

80,749

8,280,019

Change in Net Position

2,595,621

Net Position - Beginning

46,121,157

Net Position - Ending

48,716,778

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

GLENCOE PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

February 28, 2026

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

February 28, 2026

	General
ASSETS	
Cash and Investments	\$ 2,261,913
Receivables - Net of Allowances	
Taxes	3,098,537
Accounts	8,511
Interest	64,553
Other	—
Prepays	51,713
Total Assets	5,485,227
LIABILITIES	
Accounts Payable	169,590
Retainage Payable	—
Accrued Payroll	46,965
Unearned Revenue	2,001
Total Liabilities	218,556
DEFERRED INFLOWS OF RESOURCES	
Grants	—
Property Taxes	3,000,465
Total Deferred Inflows of Resources	3,000,465
Total Liabilities and Deferred Inflows of Resources	3,219,021
FUND BALANCES	
Nonspendable	51,713
Restricted	—
Committed	700,000
Assigned	50,000
Unassigned	1,464,493
Total Fund Balances	2,266,206
Total Liabilities, Deferred Inflows of Resources and Fund Balances	5,485,227

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

Special Revenue Recreation	Debt Service	Capital Projects	Nonmajor	Totals
7,436,967	7,099	21,067,528	853,933	31,627,440
1,429,109	1,323,912	—	1,581,585	7,433,143
5,892	—	—	—	14,403
64,553	—	226,431	2,946	358,483
—	—	240,000	—	240,000
148,419	—	—	46,286	246,418
9,084,940	1,331,011	21,533,959	2,484,750	39,919,887
245,010	371	649,309	68,967	1,133,247
—	—	291,410	—	291,410
137,460	—	—	507	184,932
1,415,227	—	—	—	1,417,228
1,797,697	371	940,719	69,474	3,026,817
—	—	240,000	—	240,000
1,385,000	1,277,969	—	1,535,000	7,198,434
1,385,000	1,277,969	240,000	1,535,000	7,438,434
3,182,697	1,278,340	1,180,719	1,604,474	10,465,251
148,419	—	—	46,286	246,418
—	52,671	—	833,990	886,661
5,653,824	—	—	—	6,353,824
100,000	—	20,353,240	—	20,503,240
—	—	—	—	1,464,493
5,902,243	52,671	20,353,240	880,276	29,454,636
9,084,940	1,331,011	21,533,959	2,484,750	39,919,887

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, 2026

Total Governmental Fund Balances	\$ 29,454,636
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.	39,648,503
Revenue that is deferred in the funds financial statement because it is not available and recognized as revenue in the government-wide financial statements.	240,000
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(413,791)
Deferred Items - RBP	49,784
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(536,523)
Net Pension Liability - IMRF	(214,410)
Total OPEB Liability - RBP	(160,991)
General Obligation Bonds Payable - Net	(19,061,097)
Subscription Arrangements	(107,341)
Accrued Interest Payable	(181,992)
Net Position of Governmental Activities	48,716,778

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, 2026**

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended February 28, 2026

	<u>General</u>
Revenues	
Taxes	\$ 2,840,184
Intergovernmental	—
Charges for Services	868,054
Grants and Donations	11,750
Interest	300,227
Miscellaneous	55,116
Total Revenues	<u>4,075,331</u>
Expenditures	
Recreation	2,538,833
Capital Outlay	196,815
Debt Service	
Principal Retirement	3,491
Interest and Fiscal Charges	342
Total Expenditures	<u>2,739,481</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,335,850</u>
Other Financing Sources (Uses)	
Debt Issuance	—
Premium on Debt Issuance	—
Transfers In	—
Transfers Out	(1,525,000)
	<u>(1,525,000)</u>
Net Change in Fund Balances	(189,150)
Fund Balances - Beginning	<u>2,455,356</u>
Fund Balances - Ending	<u><u>2,266,206</u></u>

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

Special Revenue Recreation	Debt Service	Capital Projects	Nonmajor	Totals
1,271,374	1,324,248	—	1,342,805	6,778,611
34,011	—	—	3,230	37,241
8,584,984	—	—	—	9,453,038
—	—	120,000	—	131,750
300,228	16,367	751,681	14,915	1,383,418
24,260	—	—	1,373	80,749
10,214,857	1,340,615	871,681	1,362,323	17,864,807
8,745,549	—	—	1,281,949	12,566,331
111,367	—	4,921,387	17,597	5,247,166
28,916	1,210,000	2,370	5,894	1,250,671
1,318	595,119	428,832	96	1,025,707
8,887,150	1,805,119	5,352,589	1,305,536	20,089,875
1,327,707	(464,504)	(4,480,908)	56,787	(2,225,068)
84,115	74,551	14,625,449	8,873	14,792,988
—	—	804,458	—	804,458
—	—	2,975,000	—	2,975,000
(1,450,000)	—	—	—	(2,975,000)
(1,365,885)	74,551	18,404,907	8,873	15,597,446
(38,178)	(389,953)	13,923,999	65,660	13,372,378
5,940,421	442,624	6,429,241	814,616	16,082,258
5,902,243	52,671	20,353,240	880,276	29,454,636

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, 2026

Net Change in Fund Balances - Total Governmental Funds	\$ 13,372,378
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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/amortization expense.

Capital Outlays	4,935,543
Depreciation/Amortization Expense	(1,651,294)
Disposals - Cost	(530,299)
Disposals - Accumulated Depreciation/Amortization	460,782

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.

	(120,000)
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(660,721)
Change in Deferred Items - RBP	4,144

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	(73,490)
Change in Net Pension Liability - IMRF	1,358,686
Change in Total OPEB Liability - RBP	6,464
Debt Retirement	1,250,671
Debt Issuance	(14,792,988)
Premium on Debt Issuance	(804,458)
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.

	(155,941)
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Changes in Net Position of Governmental Activities	2,595,621
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The notes to the financial statements are an integral part of this statement.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

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

The District is a municipal corporation governed by an elected president and four-member Board of Commissioners. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the District as pension trust funds and there are no discretely component units to include 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) changes 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.).

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

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

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

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund 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.

Notes to the Financial Statements

February 28, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

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 interfund transfers received from the Corporate (General) Fund which are to be used for capital improvements to existing park facilities and for new and replacement maintenance equipment for the general upkeep of all parks within the District.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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.”

Notes to the Financial Statements

February 28, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

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.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION

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 \$10,000 are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION - Continued

Capital Assets - Continued

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized/amortized. 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/amortization on all assets is computed and recorded using the straight-line method of depreciation/amortization over the following estimated useful lives:

Building	30 Years
Improvements	30 Years
Furniture and Equipment	5 Years
Subscription Arrangements	3 Years

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's policy allows full time employees to earn a set amount of sick and varying amounts of vacation pay for each year employed.

Full time employees begin earning vacation leave on a pro rata basis from the first day of employment and can begin using vacation leave after successful completion of the first six months of employment, unless approved by the executive director. Full time employees are entitled to sick time that accrues at a rate of one day per each month of employment and may not accumulate more than sixty days of unused sick leave.

Unused vacation leave should be taken in the year it is earned. The District allows for forty hours of vacation time to be carried over to the subsequent year. Any accumulated and unused sick leave will be forfeited upon the date of termination of employment and employee will not receive payment of unused sick leave days.

All vacation pay and sick pay are more likely than not to be used by employees 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.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Long-Term Obligations - Continued

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.

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/amortization, 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."

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities 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.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

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 all 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.

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

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Final Budget	Actual	Appropriation
Debt Service	\$ 1,804,501	1,805,119	2,060,000
Liability Insurance	267,067	284,188	353,000
Workers' Compensation	48,000	49,682	60,000

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

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.

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.

Deposits. At year-end, the carrying amount of the District's deposits totaled \$5,672,736 and the bank balances totaled \$5,683,272. Additionally, at year-end, the District has \$5,155,890 invested in the Illinois Funds, \$1,275,375 invested in the IPDLAF, and \$19,523,439 invested in IPRIME, which all have an average maturity of less than one year.

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

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

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 was rated AAmmf by Fitch and 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 deposits was covered by collateral, 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 the IPRIME are not subject to custodial credit risk.

PROPERTY TAXES

Property taxes for 2025 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.

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	\$ 1,525,000
Capital Projects	Recreation	1,450,000
		<u>2,975,000</u>

Transfers are to use unrestricted revenues collected in the General Fund and Recreation Fund to finance capital projects that have been identified in the District's capital improvement plan.

GLENCOE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****February 28, 2026****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****CAPITAL ASSETS****Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,718,954	—	—	2,718,954
Construction in Progress	224,704	3,868,507	164,728	3,928,483
	<u>2,943,658</u>	<u>3,868,507</u>	<u>164,728</u>	<u>6,647,437</u>
Depreciable/Amortizable Capital Assets				
Building	32,326,027	—	261,726	32,064,301
Improvements	13,738,525	863,274	147,534	14,454,265
Furniture and Equipment	4,847,239	275,502	121,039	5,001,702
Subscription Arrangements	126,278	92,988	—	219,266
	<u>51,038,069</u>	<u>1,231,764</u>	<u>530,299</u>	<u>51,739,534</u>
Less Accumulated Depreciation/Amortization				
Building	9,778,756	776,512	239,967	10,315,301
Improvements	5,150,806	562,150	128,002	5,584,954
Furniture and Equipment	2,574,969	265,130	92,813	2,747,286
Subscription Arrangements	43,425	47,502	—	90,927
	<u>17,547,956</u>	<u>1,651,294</u>	<u>460,782</u>	<u>18,738,468</u>
Total Net Depreciable/Amortizable Capital Assets	<u>33,490,113</u>	<u>(419,530)</u>	<u>69,517</u>	<u>33,001,066</u>
Total Net Capital Assets	<u>36,433,771</u>	<u>3,448,977</u>	<u>234,245</u>	<u>39,648,503</u>

Depreciation/amortization expense of \$1,651,294 was charged to the recreation function.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS

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	\$ 1,005,000	—	1,005,000	—
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	3,600,000	—	205,000	3,395,000
General Obligation Park Bonds of 2025 - Due in annual installments of \$340,000 to \$960,000 plus interest at 4.00% to 5.00% through December 1, 2049.	Debt Service	—	14,700,000	—	14,700,000
		4,605,000	14,700,000	1,210,000	18,095,000

Subscription Based Information Technology Arrangements (SBITAs)

The District has the following Subscription Arrangements at year end:

Subscription Arrangements	Start Date	End Date	Payments	Interest Rate
Adobe	November 1, 2023	October 31, 2027	\$5,363 per Year	3.50%
Talent LMS	March 1, 2023	February 28, 2028	\$569 per Month	3.50%
Pure I	January 1, 2024	December 31, 2028	\$1,400 per Year	3.50%
RAVE App	September 1, 2025	September 1, 2027	\$3,060 per Year	3.50%
Reach Media	January 1, 2025	December 31, 2029	\$2,476 per Year	3.50%
VMWare	September 1, 2024	August 31, 2027	\$2,539 per Year	3.50%
VSI	May 1, 2025	May 1, 2029	\$18,000 per Year	3.50%

GLENCOE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****February 28, 2026****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM OBLIGATIONS - Continued****Subscription Based Information Technology Arrangements (SBITAs) - Continued**

The future principal and interest subscription arrangement payments as of the year-end were as follows:

Fiscal Year	Governmental Activities	
	Principal	Interest
2027	\$ 36,014	3,653
2028	34,741	2,390
2029	19,195	1,278
2030	17,391	609
	<u>107,341</u>	<u>7,930</u>

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	\$ 463,033	73,490	—	536,523	107,305
Net Pension Liability - IMRF	1,573,096	—	1,358,686	214,410	—
Total OPEB Liability - RBP	167,455	—	6,464	160,991	33,754
General Obligation Bonds	4,605,000	14,700,000	1,210,000	18,095,000	550,000
Plus: Unamortized Premium	219,959	804,458	58,320	966,097	—
Subscription Arrangements	55,024	92,988	40,671	107,341	36,014
	<u>7,083,567</u>	<u>15,670,936</u>	<u>2,674,141</u>	<u>20,080,362</u>	<u>727,073</u>

For the governmental activities, the net pension liability and the total OPEB liability are generally liquidated by the General Fund and Recreation Fund. Payments on the general obligation bonds are made by the Debt Service Fund. The subscription arrangements are being paid by the General Fund, the Recreation Fund, Capital Projects Fund, and the Liability Fund. Compensated absences are reported as the net change amount for the fiscal year.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Legal Debt Margin

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

Assessed Valuation - 2024	<u>\$ 1,183,300,008</u>
Legal Debt Limit - 2.875% of Assessed Value	34,019,875
Amount of Debt Applicable to Limit	<u>18,095,000</u>
Legal Debt Margin	<u>15,924,875</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	6,803,975
Amount of Debt Applicable to Debt Limit	<u>3,395,000</u>
Non-Referendum Legal Debt Margin	<u>3,408,975</u>

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

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
2027	\$ 550,000	727,968
2028	570,000	706,768
2029	595,000	684,718
2030	615,000	661,568
2031	640,000	637,568
2032	665,000	612,468
2033	695,000	586,268
2034	720,000	558,718
2035	750,000	530,068
2036	780,000	500,068
2037	810,000	468,718
2038	845,000	436,018
2039	880,000	401,718
2040	915,000	365,818
2041	670,000	328,318
2042	700,000	301,518
2043	725,000	273,518
2044	755,000	244,518
2045	785,000	214,318
2046	815,000	182,918
2047	850,000	150,318
2048	885,000	115,256
2049	920,000	78,750
2050	960,000	40,816
Totals	18,095,000	9,808,700

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

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, 2026:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 39,648,503
Plus:	
Unspent Bond Proceeds	12,117,083
Less Capital Related Debt:	
Accounts Payable	(649,309)
Retainage Payable	(291,410)
General Obligation Limited Tax Park Bonds of 2020	(3,395,000)
General Obligation Park Bonds of 2025	(14,700,000)
Unamortized Premium	(966,097)
Subscription Arrangements	<u>(107,341)</u>
Net Investment in Capital Assets	<u><u>31,656,429</u></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, 2026

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	\$ 51,713	148,419	—	—	46,286	246,418
Restricted						
Property Tax Levies						
Special Recreation	—	—	—	—	255,586	255,586
Municipal Retirement	—	—	—	—	259,231	259,231
Social Security	—	—	—	—	120,647	120,647
Liability Insurance	—	—	—	—	178,394	178,394
Workers' Compensation	—	—	—	—	12,080	12,080
Audit	—	—	—	—	8,052	8,052
Debt Service	—	—	52,671	—	—	52,671
	—	—	52,671	—	833,990	886,661
Committed						
Future Capital	700,000	1,250,000	—	—	—	1,950,000
Recreation	—	4,403,824	—	—	—	4,403,824
	700,000	5,653,824	—	—	—	6,353,824
Assigned						
Employee Benefits	50,000	100,000	—	—	—	150,000
Capital Projects	—	—	—	20,353,240	—	20,353,240
	50,000	100,000	—	20,353,240	—	20,503,240
Unassigned	1,464,493	—	—	—	—	1,464,493
Total Fund Balances	2,266,206	5,902,243	52,671	20,353,240	880,276	29,454,636

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

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.

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, 2024 and the statement of revenues and expenses for the period ending December 31, 2024. The District's portion of the overall equity of the pool is 0.903% or \$363,979.

Assets	\$ 57,489,173
Deferred Outflows of Resources - Pension	1,504,673
Liabilities	18,636,379
Deferred Inflows of Resources - Pension	47,361
Total Net Position	40,310,107
Operating Revenues	22,016,322
Nonoperating Revenues	3,089,028
Expenditures	25,474,173

Since 94.31% 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.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

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, 2024 and the statement of revenues and expenses for the period ending December 31, 2024.

Assets	\$ 22,695,597
Deferred Outflows of Resources - Pensions	644,861
Liabilities	6,562,853
Deferred Inflows of Resources - Pension	20,297
Total Net Position	16,757,306
Operating Revenues	41,255,784
Nonoperating Revenues	1,201,472
Expenditures	44,354,600

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

CONTINGENT LIABILITIES

Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District financial position or results of operations.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES - Continued

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.

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 \$171,627 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, Illinois 60035.

CONSTRUCTION COMMITMENTS

The District has entered into contracts for various capital projects as follows:

	Expended to Date	Remaining Commitment
Beach Phase I	\$ 129,137	75,863
Beach Playground	45,506	23,354
Greenhouse	570,322	132,678
Lighting Controls	15,100	13,500
Maintenance Building & Ballfield	3,035,263	5,562,037
West Park OSLAD	129,303	1,498,313
	<u>3,924,631</u>	<u>7,305,745</u>

Notes to the Financial Statements

February 28, 2026

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF 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.

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.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	70
Inactive Plan Members Entitled to but not yet Receiving Benefits	175
Active Plan Members	<u>104</u>
Total	<u><u>349</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year-ended February 28, 2026, the District's contribution was 7.76% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2025. 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, 2025, 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%

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.00%	4.75%
Domestic Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Real Estate	10.50%	6.25%
Blended	14.00%	3.90% - 8.50%
Cash and Cash Equivalents	1.00%	3.00%

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.

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(asset) 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/(Asset)	\$ 2,386,724	214,410	(1,473,444)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2024	\$ 19,056,836	17,483,740	1,573,096
Changes for the Year:			
Service Cost	333,774	—	333,774
Interest on the Total Pension Liability	1,353,918	—	1,353,918
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	954,934	—	954,934
Changes of Assumptions	—	—	—
Contributions - Employer	—	343,922	(343,922)
Contributions - Employees	—	190,464	(190,464)
Net Investment Income	—	2,717,441	(2,717,441)
Benefit Payments, Including Refunds of Employee Contributions	(1,097,992)	(1,097,992)	—
Other (Net Transfer)	—	749,485	(749,485)
Net Changes	1,544,634	2,903,320	(1,358,686)
Balances at December 31, 2025	20,601,470	20,387,060	214,410

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the fiscal year ended February 28, 2026, the District recognized pension revenue of \$355,754. At February 28, 2026, 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	\$ 568,070	(74,123)	493,947
Change in Assumptions	—	—	—
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(964,150)	(964,150)
Total Expenses to be Recognized in Future Periods	568,070	(1,038,273)	(470,203)
Pension Contributions Made Subsequent			
to the Measurement Date	56,412	—	56,412
Total Deferred Amounts Related to IMRF	624,482	(1,038,273)	(413,791)

\$56,412 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 28, 2027. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2027	\$ 522,056
2028	(319,815)
2029	(383,816)
2030	(288,628)
2031	—
Thereafter	—
Total	(470,203)

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

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, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	2
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>52</u>
Total	<u>54</u>

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2025, and was determined by an actuarial valuation as of September 30, 2025.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2025 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	Varies by age and years of service
Discount Rate	4.90%
Healthcare Cost Trend Rates	Medical 7.00% graded to 4.50% over 17 years and Prescription Drug 12.00% graded to 4.50% over 19 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, 2026

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. Discount rates are based on the General Obligation Municipal Bond Rate as of September 30, 2025.

Mortality rates are based on the Pub-2010 General Healthy Retiree Headcount-Weighted Below-Median Income Mortality Tables adjusted by 108.00% for males and 106.40% for females projected generationally using Scale MP-2021.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at February 28, 2025	<u>\$ 167,455</u>
Changes for the Year:	
Service Cost	5,581
Interest on the Total OPEB Liability	5,956
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	3,772
Changes of Assumptions or Other Inputs	11,981
Benefit Payments	<u>(33,754)</u>
Net Changes	<u>(6,464)</u>
Balance at February 28, 2026	<u><u>160,991</u></u>

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 4.90%, while the prior valuation used 3.81%. 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 (3.90%)	Current Discount Rate (4.90%)	1% Increase (5.90%)
Total OPEB Liability	\$ 170,657	160,991	152,242

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

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:

		Healthcare Cost Trend	
	1% Decrease (Varies)	Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 150,661	160,991	173,208

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

For the fiscal year ended February 28, 2026, the District recognized OPEB revenue of \$23,146. At February 28, 2026, 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	\$ 104,362	(19,670)	84,692
Change in Assumptions	25,085	(59,993)	(34,908)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Expenses to be Recognized in Future Periods	129,447	(79,663)	49,784
OPEB Contributions Made Subsequent to the Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	129,447	(79,663)	49,784

GLENCOE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

February 28, 2026

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:

<u>Fiscal Year</u>	<u>Net Deferred Outflows of Resources</u>
2027	\$ 11,606
2028	11,606
2029	11,801
2030	9,515
2031	4,905
Thereafter	<u>351</u>
Total	<u><u>49,784</u></u>

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 - Last Ten Fiscal Years
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund - Last Ten Measurement Years
- Schedule of Changes in the Employer's Total OPEB 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 - Last Ten Fiscal Years

Schedule of Employer Contributions

February 28, 2026

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
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%
2024	325,418	325,418	—	3,916,465	8.31%
2025	316,751	316,751	—	4,069,561	7.78%
2026	342,211	342,211	—	4,409,459	7.76%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 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	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

GLENCOE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund - Last Ten Fiscal Years

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

February 28, 2026

	12/31/2016	12/31/2017	12/31/2018
Total Pension Liability			
Service Cost	\$ 232,150	232,481	224,541
Interest	997,065	1,053,425	1,064,362
Differences Between Expected and Actual Experience	192,283	—	—
Change of Assumptions	(48,261)	(50,526)	(140,729)
Benefit Payments, Including Refunds of Member Contributions	— (652,212)	(395,727) (698,442)	392,398 (681,278)
Net Change in Total Pension Liability	721,025	141,211	859,294
Total Pension Liability - Beginning	13,557,624	14,278,649	14,419,860
Total Pension Liability - Ending	14,278,649	14,419,860	15,279,154
Plan Fiduciary Net Position			
Contributions - Employer	\$ 298,076	332,653	383,367
Contributions - Members	99,655	104,901	121,064
Net Investment Income	724,606	2,010,611	(668,469)
Benefit Payments, Including Refunds of Member Contributions	(652,212)	(698,442)	(681,278)
Other (Net Transfer)	153,827	(204,393)	(13,912)
Net Change in Plan Fiduciary Net Position	623,952	1,545,330	(859,228)
Plan Net Position - Beginning	10,757,983	11,381,935	12,927,265
Plan Net Position - Ending	11,381,935	12,927,265	12,068,037
Employer's Net Pension Liability/(Asset)	\$ 2,896,714	1,492,595	3,211,117
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.71%	89.65%	78.98%
Covered Payroll	\$ 2,214,536	2,331,141	2,690,299
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	130.80%	64.03%	119.36%

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
278,448	291,553	259,854	284,550	285,500	314,306	333,774
1,091,707	1,152,592	1,182,941	1,242,107	1,282,141	1,346,453	1,353,918
—	—	—	—	—	—	—
206,447	(68,293)	299,782	49,717	390,615	(491,131)	954,934
—	(123,327)	—	—	(37,301)	—	—
(720,703)	(766,008)	(870,132)	(1,007,549)	(1,041,777)	(1,054,810)	(1,097,992)
855,899	486,517	872,445	568,825	879,178	114,818	1,544,634
15,279,154	16,135,053	16,621,570	17,494,015	18,062,840	18,942,018	19,056,836
16,135,053	16,621,570	17,494,015	18,062,840	18,942,018	19,056,836	20,601,470
368,506	372,624	395,215	352,353	325,134	317,334	343,922
136,822	138,033	150,209	151,877	210,472	177,375	190,464
2,210,749	2,016,230	2,608,232	(2,250,966)	1,707,191	1,671,624	2,717,441
(720,703)	(766,008)	(870,132)	(1,007,549)	(1,041,777)	(1,054,810)	(1,097,992)
121,640	(127,954)	64,654	52,270	506,822	(799,764)	749,485
2,117,014	1,632,925	2,348,178	(2,702,015)	1,707,842	311,759	2,903,320
12,068,037	14,185,051	15,817,976	18,166,154	15,464,139	17,171,981	17,483,740
14,185,051	15,817,976	18,166,154	15,464,139	17,171,981	17,483,740	20,387,060
1,950,002	803,594	(672,139)	2,598,701	1,770,037	1,573,096	214,410
87.91%	95.17%	103.84%	85.61%	90.66%	91.75%	98.96%
3,040,483	3,036,870	3,337,975	3,375,023	3,829,602	4,006,744	4,232,530
64.13%	26.46%	(20.14%)	77.00%	46.22%	39.26%	5.07%

GLENCOE PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

February 28, 2026

	<u>2/28/2019</u>
Total OPEB Liability	
Service Cost	\$ 7,765
Interest	7,198
Change in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	(4,205)
Benefit Payments	<u>(23,684)</u>
Net Change in Total OPEB Liability	(12,926)
Total OPEB Liability - Beginning	<u>201,816</u>
Total OPEB Liability - Ending	<u><u>188,890</u></u>
Covered-Employee Payroll	\$ 1,943,236
Total OPEB Liability as a Percentage of Covered-Employee Payroll	9.72%

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 GASB 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%.

2024 - Changes in assumptions related to a change in the discount rate used from 4.02% to 4.09%.

2025 - Changes in assumptions related to a change in the discount rate used from 4.09% to 3.81%.

2026 - Changes in assumptions related to a change in the discount rate used from 3.81% to 4.90%.

2/29/2020	2/28/2021	2/28/2022	2/28/2023	2/29/2024	2/28/2025	2/28/2026
7,320	9,629	9,315	9,147	5,904	7,128	5,581
7,672	6,445	4,218	6,334	8,228	8,765	5,956
—	—	—	—	—	—	—
74,804	1,051	132,620	(11,871)	7,550	(15,580)	3,772
816	(22,565)	(11,564)	(40,331)	19,475	(21,788)	11,981
(25,342)	(43,302)	(48,037)	(41,899)	(29,430)	(36,147)	(33,754)
65,270	(48,742)	86,552	(78,620)	11,727	(57,622)	(6,464)
188,890	254,160	205,418	291,970	213,350	225,077	167,455
254,160	205,418	291,970	213,350	225,077	167,455	160,991
2,148,654	2,144,137	2,224,466	2,232,778	2,871,782	2,689,520	3,053,569
11.83%	9.58%	13.13%	9.56%	7.84%	6.23%	5.27%

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, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 2,880,000	2,880,000	2,840,184
Charges for Services			
Weinberg Family Recreation Center	273,583	273,583	253,844
Beach/Boating	535,142	535,142	529,045
Rentals	68,840	68,840	85,165
Grants and Donations	—	—	11,750
Interest	185,000	185,000	300,227
Miscellaneous	3,200	3,200	55,116
Total Revenues	3,945,765	3,945,765	4,075,331
Expenditures			
Recreation			
General and Administrative	—	—	—
Park Maintenance	1,634,944	1,634,944	1,540,319
Weinberg Family Recreation Center	425,144	425,144	423,268
Beach/Boating Beach	590,700	590,700	575,246
Capital Outlay	236,700	236,700	196,815
Debt Service			
Principal Retirement	—	—	3,491
Interest and Fiscal Charges	—	—	342
Total Expenditures	2,887,488	2,887,488	2,739,481
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	1,058,277	1,058,277	1,335,850
Other Financing (Uses)			
Transfers Out	(1,525,000)	(1,525,000)	(1,525,000)
Net Change In Fund Balance	(466,723)	(466,723)	(189,150)
Fund Balance - Beginning			2,455,356
Fund Balance - Ending			2,266,206

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, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 1,290,000	1,290,000	1,271,374
Intergovernmental			
Personal Property Replacement Taxes	25,000	25,000	34,011
Charges for Services			
Program Fees			
Recreation	5,849,355	5,849,355	5,745,263
Children's Circle Department	2,528,081	2,528,081	2,652,179
Fitness	68,906	68,906	85,079
Rentals	122,348	122,348	102,463
Interest	185,000	185,000	300,228
Miscellaneous	11,184	11,184	24,260
Total Revenues	10,079,874	10,079,874	10,214,857
Expenditures			
Recreation			
Recreation Department			
Administrative	2,946,274	2,946,274	2,701,342
Recreation Program	3,784,686	3,784,686	3,591,863
Children's Circle Department	2,331,227	2,331,227	2,385,171
Fitness Center Department	63,009	63,009	67,173
Capital Outlay	15,205	15,205	111,367
Debt Service			
Principal Retirement	—	—	28,916
Interest and Fiscal Charges	—	—	1,318
Total Expenditures	9,140,401	9,140,401	8,887,150
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	939,473	939,473	1,327,707
Other Financing Sources (Uses)			
Debt Issuance	—	—	84,115
Transfers Out	(1,450,000)	(1,450,000)	(1,450,000)
	(1,450,000)	(1,450,000)	(1,365,885)
Net Change in Fund Balance	(510,527)	(510,527)	(38,178)
Fund Balance - Beginning			5,940,421
Fund Balance - Ending			5,902,243

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

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, 2026**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation			
General and Administrative			
Personnel Services			
Salaries	\$ 842,430	842,430	837,850
Wages - Part-Time Operations	28,249	28,249	10,763
Stipend	—	—	878
Insurance Buy-Out	9,325	9,325	5,386
	880,004	880,004	854,877
Contractual Services			
Telephone	25,000	25,000	17,917
Postage	3,000	3,000	3,570
Legal Services	32,500	32,500	9,739
Legal Notices	1,500	1,500	1,543
Bank Fees	10,000	10,000	10,670
Consulting Services	8,000	8,000	900
Benefits Administration	—	—	957
Conferences/Training/Officials Expenditures	18,100	18,100	17,253
Mileage Reimbursement	9,000	9,000	8,211
Officials/Meeting Expenditures	19,750	19,750	7,592
Repairs to Equipment	1,500	1,500	—
Maintenance Service	171,583	171,583	155,374
Printing and Advertising	1,000	1,000	315
Equipment Rental	1,000	1,000	685
	301,933	301,933	234,726
Commodities			
Office Supplies	8,500	8,500	7,390
Books and Subscriptions	1,025	1,025	431
Computer Programs	4,020	4,020	9,995
General Supplies	19,750	19,750	9,545
Staff Training	3,500	3,500	5,991
Equipment - Office	500	500	275
	37,295	37,295	33,627
Fixed Charges and Obligations			
Health Insurance	148,005	148,005	178,378
Dues and Memberships	13,500	13,500	7,763
HSA Contributions	2,150	2,150	4,535
	163,655	163,655	190,676

GLENCOE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended February 28, 2026

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
General and Administrative - Continued			
Contingency	\$ 5,000	5,000	—
Total General and Administrative before Allocation	1,387,887	1,387,887	1,313,906
Less: Costs Charged to Other Departments/Funds	(1,387,887)	(1,387,887)	(1,313,906)
Total General and Administrative	—	—	—
Park Maintenance			
Personnel Services			
Salaries - Park Maintenance	481,337	481,337	454,494
Wages - Part-Time Seasonal/Operations	29,900	29,900	12,758
Stipend	9,791	9,791	3,899
Insurance Buy-Out	3,800	3,800	5,929
	524,828	524,828	477,080
Contractual Services			
Telephone	3,060	3,060	2,897
Gas/Fuel	7,000	7,000	5,676
Electricity	7,000	7,000	10,610
Water	35,000	35,000	13,046
Conferences/Training	13,000	13,000	15,840
Licenses	5,500	5,500	8,969
Horticulture/Landscaping	112,000	112,000	104,429
Maintenance Service	43,500	43,500	22,932
Repairs to Equipment	26,000	26,000	19,520
Repairs to Building	6,000	6,000	4,483
Disposal Charges	28,000	28,000	32,830
Printing and Advertising	—	—	270
Equipment Rental	7,000	7,000	9,024
	293,060	293,060	250,526

GLENCOE PARK DISTRICT, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
Park Maintenance - Continued			
Commodities			
Supplies - Maintenance/Custodial	\$ 184,600	184,600	182,611
Supplies - General	3,000	3,000	3,725
Supplies - Uniforms	5,000	5,000	6,246
Supplies - Staff Recognition	1,650	1,650	2,075
Supplies - First Aid	2,500	2,500	2,162
Shared Services - Fleet Supplies	13,500	13,500	23,044
Gasoline and Lubricants	16,000	16,000	9,469
	226,250	226,250	229,332
Fixed Charges and Obligations			
Health Insurance	137,597	137,597	131,927
HSA Contributions	—	—	4,828
Dues and Memberships	1,200	1,200	1,022
Total Fixed Charges and Obligations	138,797	138,797	137,777
Contingency	1,000	1,000	—
General and Administrative	388,609	388,609	367,894
Miscellaneous	62,400	62,400	77,710
Total Park Maintenance	1,634,944	1,634,944	1,540,319
Weinberg Family Recreation Center			
Personnel Services			
Salaries - Management/Recreation	63,196	63,196	63,893
Salaries - Park Maintenance	29,777	29,777	29,777
Salaries - Custodial	15,374	15,374	15,374
Wages - Part-Time Operations	64,584	64,584	58,915
Insurance Buy-Out	5,828	5,828	1,673
	178,759	178,759	169,632

GLENCOE PARK DISTRICT, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
Weinberg Family Recreation Center - Continued			
Contractual Services			
Telephone	\$ 4,060	4,060	3,853
Gas/Fuel	7,500	7,500	4,763
Electricity	40,000	40,000	52,349
Water	11,500	11,500	18,142
Postage	—	—	849
Special Event/Passholder	3,000	3,000	959
Credit Card Service Fees	1,500	1,500	1,500
Conferences/Training	—	—	105
Maintenance Services	65,200	65,200	80,045
Repairs - Equipment	1,000	1,000	—
Repairs - Building	6,000	6,000	—
Disposal Charges	4,500	4,500	5,733
Printing	3,250	3,250	2,964
Equipment Rental	1,500	1,500	—
	149,010	149,010	171,262
Commodities			
Office Supplies	1,000	1,000	—
Supplies - Maint/Custodial	5,750	5,750	3,819
Supplies - Special Event	2,000	2,000	2,599
Supplies - Ice Making	5,250	5,250	6,778
Supplies - Boards/Glass	3,500	3,500	2,920
Supplies - General	4,000	4,000	2,320
Supplies - Uniforms	3,000	3,000	1,336
Supplies - Staff Recognition	1,000	1,000	278
Supplies - First Aid	2,000	2,000	1,307
Supplies - Construction	2,000	2,000	1,261
Supplies - Electrical	500	500	—
Supplies - Salt	1,000	1,000	—
Supplies - Plumbing	1,500	1,500	1,216
Supplies - Tools	300	300	273
Gasoline and Lubricants	4,000	4,000	1,804
	36,800	36,800	25,911

GLENCOE PARK DISTRICT, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
Weinberg Family Recreation Center - Continued			
Fixed Charges and Obligations			
Health Insurance	\$ 4,060	4,060	3,907
Contingency	1,000	1,000	—
General and Administrative	55,515	55,515	52,556
Total Weinberg Family Recreation Center	425,144	425,144	423,268
Beach/Boating Beach			
Personnel Services			
Salaries - Management/Recreation	106,313	106,313	106,962
Salaries - Park Maintenance	45,151	45,151	45,151
Salaries - Custodial	29,777	29,777	29,777
Wages - Part-Time Manager	33,330	33,330	21,116
Wages - Part-Time Beach Manager	23,500	23,500	33,049
Wages - Part-Time Lifeguards	49,236	49,236	41,851
Wages - Part-Time Attendants	40,620	40,620	39,854
Wages - Part-Time Cart Driver	7,871	7,871	9,427
Wages - Part-Time Harbor Master	28,160	28,160	20,267
Insurance Buy-Out	2,220	2,220	2,422
	366,178	366,178	349,876
Contractual Services			
Telephone	10,320	10,320	8,499
Gas/Fuel	600	600	673
Electricity	7,000	7,000	5,911
Water	9,925	9,925	7,691
Postage	—	—	697
Conferences/Training	6,520	6,520	5,409
Maintenance Service	2,225	2,225	8,413
Repairs - Equipment	15,300	15,300	16,595
Disposal Charges	4,160	4,160	2,815
Daily Water Testing Services	2,000	2,000	2,024
Printing and Advertising	5,350	5,350	5,355

GLENCOE PARK DISTRICT, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
Beach/Boating Beach - Continued			
Contractual Services - Continued			
Credit Card Service Charge	\$ 3,000	3,000	3,000
Equipment Rental	1,000	1,000	—
Lifeguard Audits	3,600	3,600	3,400
Special Event/Passholder	3,000	3,000	3,340
	74,000	74,000	73,822
Commodities			
Office Supplies	1,000	1,000	840
Supplies - Maintenance/Custodial	3,570	3,570	3,570
Supplies - General	7,500	7,500	7,288
Supplies - Uniforms	5,448	5,448	4,579
Supplies - Staff Recognition	2,000	2,000	553
Supplies - First Aid	3,300	3,300	3,589
Supplies - Equipment Parts	—	—	436
Gasoline/Lubricants/Propane	1,430	1,430	1,354
Supplies - Construction	10,250	10,250	3,162
Resale - Concession/Merchandise	2,500	2,500	2,634
Supplies - Electrical/Bulbs	450	450	—
Supplies - Plumbing	2,000	2,000	1,305
Supplies - Power Tools	800	800	525
	40,248	40,248	29,835
Fixed Charges and Obligations			
Health Insurance	8,121	8,121	7,814
Contingency	5,001	5,001	21,925
General and Administrative	97,152	97,152	91,974
Total Beach/Boating Beach	590,700	590,700	575,246
Total Recreation	2,650,788	2,650,788	2,538,833

GLENCOE PARK DISTRICT, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Recreation - Continued			
Capital Outlay			
Park Maintenance			
Equipment - Building	\$ 7,000	7,000	3,902
Equipment - Office	—	—	11,210
Equipment - Recreation	7,500	7,500	4,587
Pavement and Site Development	165,000	165,000	132,530
Weinberg Family Recreation Center			
Equipment - General	1,000	1,000	1,224
Equipment - Building	18,500	18,500	18,551
Equipment - Recreation	3,000	3,000	2,496
Building Improvements	6,000	6,000	2,486
Beach/Boating Beach			
Equipment - General	3,000	3,000	916
Equipment - Recreation	5,000	5,000	5,000
Building Improvements	8,700	8,700	1,836
Landscaping and Grading	12,000	12,000	12,077
Total Capital Outlay	236,700	236,700	196,815
Debt Service			
Principal Retirement	—	—	3,491
Interest and Fiscal Charges	—	—	342
Total Debt Service	—	—	3,833
Total Expenditures	2,887,488	2,887,488	2,739,481

GLENCOE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended February 28, 2026

	Budgeted Amounts		Actual Amounts
	Original	Final	
Recreation			
Recreation Department			
Administrative			
Personnel Services			
Salaries - Management/Recreation	\$ 591,494	591,494	572,117
Salaries - Park Maintenance	29,777	29,777	29,777
Salaries - Custodial	251,718	251,718	171,994
Wages - Part-Time Custodial	57,375	57,375	55,131
Wages - Part-Time Office/Attendants	66,656	66,656	52,987
Wages - Internship	6,000	6,000	8,298
Stipend	37,361	37,361	7,259
Insurance Buy-Out	6,938	6,938	7,463
	1,047,319	1,047,319	905,026
Contractual Services			
Telephone	47,984	47,984	28,576
Gas/Fuel	40,000	40,000	35,222
Electricity	120,000	120,000	136,726
Water	7,000	7,000	8,664
Postage	3,000	3,000	3,089
Rental of Equipment	750	750	3,018
Credit Card fees	125,000	125,000	139,019
Consulting	4,500	4,500	—
Conferences/Training/Officials Expenditures	28,925	28,925	24,268
Mileage Reimbursement	500	500	440
Maintenance Service	157,175	157,175	137,468
Repairs to Equipment	14,000	14,000	16,047
Repairs to Building	79,000	79,000	78,116
Disposal	6,615	6,615	9,552
Printing and Advertising	53,420	53,420	58,221
Photography	26,870	26,870	18,644
Publicist Fees	3,000	3,000	—
	717,739	717,739	697,070

GLENCOE PARK DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
Recreation Department - Continued			
Administrative - Continued			
Commodities			
Office Supplies	\$ 7,000	7,000	5,717
Supplies - Recreation	10,365	10,365	7,651
Supplies - Computer Programs	8,215	8,215	4,928
Supplies - Custodial/Cleaning	27,720	27,720	24,275
General Supplies	13,000	13,000	15,377
Supplies - Maintenance	30,805	30,805	28,701
Repair - Building Parts	5,000	5,000	5,092
Contingency	5,000	5,000	104
	107,105	107,105	91,845
Fixed Charges and Obligations			
Health Insurance	260,865	260,865	237,673
Dues and Memberships	3,550	3,550	4,063
HSA Contributions	8,600	8,600	10,539
Community Contributions	10,000	10,000	6,200
	283,015	283,015	258,475
General and Administrative	791,096	791,096	748,926
Total Administrative	2,946,274	2,946,274	2,701,342
Recreation Program			
Personnel Services			
Wages - Part-Time Recreation Programs	826,764	826,764	809,426
Contractual Services			
Services - Recreation Programs	2,733,124	2,733,124	2,604,762
Commodities			
Supplies - Recreation Programs	224,798	224,798	177,675
Total Recreation Program	3,784,686	3,784,686	3,591,863
Total Recreation Department	6,730,960	6,730,960	6,293,205

GLENCOE PARK DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
Children's Circle Department			
Personnel Services			
Salaries - Management/Full-Time Teachers	\$ 1,132,754	1,132,754	1,121,183
Wages - Part-Time Teachers/Subs	13,044	13,044	49,312
Wages - Part-Time Assistant Teachers	495,264	495,264	544,531
Wages - Part-Time Office	58,849	58,849	21,427
Wages - Food Handling	36,113	36,113	47,458
Wages - Custodians	11,400	11,400	13,533
Wages - Overtime	10,000	10,000	7,364
Stipend	—	—	5,744
Insurance Buy-Out	6,810	6,810	15,500
	1,764,234	1,764,234	1,826,052
Contractual Services			
Telephone/Internet	1,680	1,680	1,680
Postage	450	450	450
Wellness Services	1,200	1,200	634
Conferences/Training	14,970	14,970	11,655
Maintenance Service	—	—	5,008
Food Services	89,857	89,857	84,721
Officials/Meetings Expenditures	3,000	3,000	4,821
Printing/Marketing/Advertising	6,100	6,100	4,830
Printing - Employment Ads	—	—	2,314
Services Program	16,340	16,340	15,072
Nurse Services	1,140	1,140	1,200
	134,737	134,737	132,385
Commodities			
Office Supplies	2,800	2,800	5,913
Computer Programs	3,865	3,865	4,568
Program Supplies	46,300	46,300	56,120
Internal Food Service Supplies	35,850	35,850	44,817
Supplies - Custodial	6,900	6,900	7,859

GLENCOE PARK DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
Children's Circle Department - Continued			
Commodities - Continued			
General Supplies	\$ 1,500	1,500	4,084
Food Prep Supplies	10,600	10,600	10,396
Contingency	5,000	5,000	2,550
	112,815	112,815	136,307
Fixed Charges and Obligations			
Health Insurance	257,501	257,501	233,317
Dues and Memberships	—	—	351
HSA Contributions	6,425	6,425	4,203
	263,926	263,926	237,871
General and Administrative	55,515	55,515	52,556
Total Children's Circle Department	2,331,227	2,331,227	2,385,171
Fitness Center Department			
Personnel Services			
Wages - Full-Time	16,580	16,580	16,992
Wages - Part-Time Fitness Attendants	29,521	29,521	28,925
Insurance Buy-Out	555	555	557
	46,656	46,656	46,474
Contractual Services			
Cable TV	3,000	3,000	3,029
Repairs to Equipment	3,000	3,000	2,646
Printing and Advertising	2,060	2,060	2,507
Personal Trainers	3,353	3,353	6,458
Licensing Fees	1,056	1,056	1,059
	12,469	12,469	15,699

GLENCOE PARK DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended February 28, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Recreation - Continued			
Fitness Center Department - Continued			
Commodities			
Supplies - Custodial	\$ 500	500	610
Supplies - General	2,000	2,000	3,136
Supplies -Uniforms	300	300	83
	2,800	2,800	3,829
Fixed Charges and Obligations			
Health Insurance	1,084	1,084	1,171
Total Fitness Center Department	63,009	63,009	67,173
Capital Outlay			
Recreation Department			
Equipment - General	2,000	2,000	86,502
Equipment - Maintenance	2,205	2,205	774
Equipment - Office	500	500	349
Equipment - Fitness	500	500	—
Building Improvements	8,000	8,000	13,951
	13,205	13,205	101,576
Children's Circle Department			
Equipment - Day Care Recreation	1,000	1,000	2,970
Equipment - General	1,000	1,000	6,821
	2,000	2,000	9,791
Total Capital Outlay	15,205	15,205	111,367
Debt Service			
Principal Retirement	—	—	28,916
Interest and Fiscal Charges	—	—	1,318
	—	—	30,234
Total Expenditures	9,140,401	9,140,401	8,887,150

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, 2026**

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 1,360,000	1,360,000	1,324,248
Interest	50,000	50,000	16,367
Total Revenues	1,410,000	1,410,000	1,340,615
Expenditures			
Debt Service			
Principal Retirement	1,210,000	1,210,000	1,210,000
Interest and Fiscal Charges	594,501	594,501	595,119
Total Expenditures	1,804,501	1,804,501	1,805,119
Excess (Deficiency) of Revenues Over (Under) Expenditures	(394,501)	(394,501)	(464,504)
Other Financing Sources			
Debt Issuance	75,000	75,000	74,551
Net Change in Fund Balance	(319,501)	(319,501)	(389,953)
Fund Balance - Beginning			442,624
Fund Balances Ending			52,671

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, 2026

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Grants and Donations	\$ 120,000	120,000	120,000
Interest	753,000	753,000	751,681
Total Revenues	873,000	873,000	871,681
Expenditures			
Capital Outlay	13,341,299	13,341,299	4,921,387
Debt Service			
Principal Retirement	—	—	2,370
Interest and Fiscal Charges	128,675	128,675	428,832
Total Expenditures	13,469,974	13,469,974	5,352,589
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,596,974)	(12,596,974)	(4,480,908)
Other Financing Sources			
Debt Issuance	14,625,000	14,625,000	14,625,449
Premium on Debt Issuance	503,225	503,225	804,458
Transfers In	2,975,000	2,975,000	2,975,000
	18,103,225	18,103,225	18,404,907
Net Change in Fund Balance	5,506,251	5,506,251	13,923,999
Fund Balance - Beginning			6,429,241
Fund Balances Ending			20,353,240

GLENCOE PARK DISTRICT, ILLINOIS

Combining Balance Sheet

Nonmajor Governmental - Special Revenue Funds

February 28, 2026

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS**Combining Balance Sheet****Nonmajor Governmental - Special Revenue Funds****February 28, 2026**

	Special Recreation	Retirement
ASSETS		
Cash and Investments	\$ 251,689	257,664
Receivables - Net of Allowances		
Taxes	379,259	311,191
Interest	—	1,380
Prepays	46,286	—
Total Assets	677,234	570,235
LIABILITIES		
Accounts Payable	5,362	11,004
Accrued Payroll	—	—
Total Liabilities	5,362	11,004
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	370,000	300,000
Total Liabilities and Deferred Inflows of Resources	375,362	311,004
FUND BALANCES		
Nonspendable	46,286	—
Restricted	255,586	259,231
Total Fund Balances	301,872	259,231
Total Liabilities, Deferred Inflows of Resources and Fund Balances	677,234	570,235

Social Security	Liability Insurance	Workers' Compensation	Audit	Totals
119,708	191,767	22,862	10,243	853,933
414,483	409,875	49,218	17,559	1,581,585
554	910	102	—	2,946
—	—	—	—	46,286
534,745	602,552	72,182	27,802	2,484,750
14,098	23,651	12,102	2,750	68,967
—	507	—	—	507
14,098	24,158	12,102	2,750	69,474
400,000	400,000	48,000	17,000	1,535,000
414,098	424,158	60,102	19,750	1,604,474
—	—	—	—	46,286
120,647	178,394	12,080	8,052	833,990
120,647	178,394	12,080	8,052	880,276
534,745	602,552	72,182	27,802	2,484,750

GLENCOE PARK DISTRICT, ILLINOIS**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances****Nonmajor Governmental - Special Revenue Funds****For the Fiscal Year Ended February 28, 2026**

	Special Recreation	Retirement
Revenues		
Taxes	\$ 266,882	322,587
Intergovernmental	—	3,230
Interest	—	6,256
Miscellaneous	—	—
Total Revenues	266,882	332,073
Expenditures		
Recreation	171,864	349,915
Capital Outlay	17,597	—
Debt Service		
Principal Retirement	—	—
Interest and Fiscal Charges	—	—
Total Expenditures	189,461	349,915
Excess (Deficiency) of Revenues Over (Under) Expenditures	77,421	(17,842)
Other Financing Sources		
Debt Issuance	—	—
Net Change in Fund Balances	77,421	(17,842)
Fund Balances - Beginning	224,451	277,073
Fund Balances - Ending	301,872	259,231

Social Security	Liability Insurance	Workers' Compensation	Audit	Totals
417,466	284,636	35,105	16,129	1,342,805
—	—	—	—	3,230
3,419	4,540	700	—	14,915
—	1,373	—	—	1,373
420,885	290,549	35,805	16,129	1,362,323
415,990	278,198	49,682	16,300	1,281,949
—	—	—	—	17,597
—	5,894	—	—	5,894
—	96	—	—	96
415,990	284,188	49,682	16,300	1,305,536
4,895	6,361	(13,877)	(171)	56,787
—	8,873	—	—	8,873
4,895	15,234	(13,877)	(171)	65,660
115,752	163,160	25,957	8,223	814,616
120,647	178,394	12,080	8,052	880,276

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, 2026**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 275,000	275,000	266,882
Expenditures			
Recreation			
NSSRA Contribution	182,000	182,000	171,627
Wages and Salaries	—	—	237
Capital Outlay			
ADA Transition Plan	150,000	150,000	17,597
Total Expenditures	332,000	332,000	189,461
Net Change in Fund Balance	(57,000)	(57,000)	77,421
Fund Balance - Beginning			224,451
Fund Balance - Ending			301,872

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, 2026

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 330,000	330,000	322,587
Intergovernmental			
Personal Property Replacement Taxes	2,000	2,000	3,230
Interest	14,000	14,000	6,256
Total Revenues	346,000	346,000	332,073
Expenditures			
Recreation			
IMRF Contributions	355,000	355,000	349,915
Net Change in Fund Balance	(9,000)	(9,000)	(17,842)
Fund Balance - Beginning			277,073
Fund Balance - Ending			259,231

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, 2026

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 425,000	425,000	417,466
Interest	9,000	9,000	3,419
Total Revenues	434,000	434,000	420,885
Expenditures			
Recreation			
Social Security Contributions	430,000	430,000	415,990
Net Change in Fund Balance	4,000	4,000	4,895
Fund Balance - Beginning			115,752
Fund Balance - Ending			120,647

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, 2026**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 290,000	290,000	284,636
Interest	10,000	10,000	4,540
Miscellaneous	500	500	1,373
Total Revenues	300,500	300,500	290,549
Expenditures			
Recreation			
Salaries	38,567	38,567	39,640
Contractual Services	21,000	21,000	23,822
Supplies	2,500	2,500	—
Comprehensive Liability, Property Insurance and Employment Practices	107,500	107,500	111,428
Unemployment	7,500	7,500	—
Safety Equipment	80,000	80,000	90,648
Contingency	10,000	10,000	12,660
Debt Service			
Principal Retirement	—	—	5,894
Interest and Fiscal Charges	—	—	96
Total Expenditures	267,067	267,067	284,188
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,433	33,433	6,361
Other Financing Sources			
Debt Issuance	—	—	8,873
Net Change in Fund Balance	33,433	33,433	15,234
Fund Balance - Beginning			163,160
Fund Balance - Ending			178,394

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, 2026

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 35,000	35,000	35,105
Interest	2,000	2,000	700
Total Revenues	37,000	37,000	35,805
Expenditures			
Recreation			
Workers' Compensation Insurance	48,000	48,000	49,682
Net Change in Fund Balance	(11,000)	(11,000)	(13,877)
Fund Balance - Beginning			25,957
Fund Balance - Ending			12,080

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, 2026

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 16,500	16,500	16,129
Expenditures			
Recreation			
Audit Services	16,300	16,300	16,300
Net Change in Fund Balance	200	200	(171)
Fund Balance - Beginning			8,223
Fund Balance - Ending			8,052

SUPPLEMENTAL SCHEDULES

GLENCOE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2020

February 28, 2026

Date of Issue	September 15, 2020
Date of Maturity	December 1, 2039
Authorized Issue	\$4,355,000
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
2027	\$ 210,000	67,900	277,900	2027	33,950	2027	33,950
2028	215,000	63,700	278,700	2028	31,850	2028	31,850
2029	220,000	59,400	279,400	2029	29,700	2029	29,700
2030	225,000	55,000	280,000	2030	27,500	2030	27,500
2031	230,000	50,500	280,500	2031	25,250	2031	25,250
2032	235,000	45,900	280,900	2032	22,950	2032	22,950
2033	240,000	41,200	281,200	2033	20,600	2033	20,600
2034	245,000	36,400	281,400	2034	18,200	2034	18,200
2035	250,000	31,500	281,500	2035	15,750	2035	15,750
2036	255,000	26,500	281,500	2036	13,250	2036	13,250
2037	260,000	21,400	281,400	2037	10,700	2037	10,700
2038	265,000	16,200	281,200	2038	8,100	2038	8,100
2039	270,000	10,900	280,900	2039	5,450	2039	5,450
2040	275,000	5,500	280,500	2040	2,750	2040	2,750
	<u>3,395,000</u>	<u>532,000</u>	<u>3,927,000</u>		<u>266,000</u>		<u>266,000</u>

GLENCOE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Park Bonds of 2025

February 28, 2026

Date of Issue	March 4, 2025
Date of Maturity	December 1, 2049
Authorized Issue	\$14,700,000
Interest Rates	4.00% - 5.00%
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
2027	\$ 340,000	660,068	1,000,068	2027	330,034	2027	330,034
2028	355,000	643,068	998,068	2028	321,534	2028	321,534
2029	375,000	625,318	1,000,318	2029	312,659	2029	312,659
2030	390,000	606,568	996,568	2030	303,284	2030	303,284
2031	410,000	587,068	997,068	2031	293,534	2031	293,534
2032	430,000	566,568	996,568	2032	283,284	2032	283,284
2033	455,000	545,068	1,000,068	2033	272,534	2033	272,534
2034	475,000	522,318	997,318	2034	261,159	2034	261,159
2035	500,000	498,568	998,568	2035	249,284	2035	249,284
2036	525,000	473,568	998,568	2036	236,784	2036	236,784
2037	550,000	447,318	997,318	2037	223,659	2037	223,659
2038	580,000	419,818	999,818	2038	209,909	2038	209,909
2039	610,000	390,818	1,000,818	2039	195,409	2039	195,409
2040	640,000	360,318	1,000,318	2040	180,159	2040	180,159
2041	670,000	328,318	998,318	2041	164,159	2041	164,159
2042	700,000	301,518	1,001,518	2042	150,759	2042	150,759
2043	725,000	273,518	998,518	2043	136,759	2043	136,759
2044	755,000	244,518	999,518	2044	122,259	2044	122,259
2045	785,000	214,318	999,318	2045	107,159	2045	107,159
2046	815,000	182,918	997,918	2046	91,459	2046	91,459
2047	850,000	150,318	1,000,318	2047	75,159	2047	75,159
2048	885,000	115,256	1,000,256	2048	57,628	2048	57,628
2049	920,000	78,750	998,750	2049	39,375	2049	39,375
2050	960,000	40,816	1,000,816	2050	20,408	2050	20,408
	<u>14,700,000</u>	<u>9,276,700</u>	<u>23,976,700</u>		<u>4,638,350</u>		<u>4,638,350</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, 2026 (Unaudited)

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* February 28, 2026 (Unaudited)

	2017	2018	2019
Governmental Activities			
Net Investment in Capital Assets	\$ 17,661,163	19,468,313	20,992,452
Restricted	921,732	878,644	896,899
Unrestricted	6,089,668	5,765,460	5,552,064
Total Governmental Activities			
Net Position	24,672,563	26,112,417	27,441,415

Data Source: District Records

* Accrual Basis of Accounting

2020	2021	2022	2023	2024	2025	2026
22,332,213	24,226,147	24,879,726	25,114,735	30,069,460	31,534,200	31,656,429
908,594	1,009,853	1,136,992	1,492,908	978,890	1,187,079	833,990
5,994,863	6,852,623	9,470,389	12,021,846	13,127,145	13,399,878	16,226,359
29,235,670	32,088,623	35,487,107	38,629,489	44,175,495	46,121,157	48,716,778

GLENCOE PARK DISTRICT, ILLINOIS**Changes in Net Position - Last Ten Fiscal Years***
February 28, 2026 (Unaudited)

	2017	2018	2019
Expenses			
Governmental Activities			
Recreation	\$ 9,445,687	10,414,024	10,611,839
Interest on Long-Term Debt	318,100	282,048	254,010
Total Governmental Activities Expenses	9,763,787	10,696,072	10,865,849
Program Revenues			
Governmental Activities			
Charges for Services	5,669,378	6,042,578	6,204,359
Operating Grants/Contributions	22,098	1,403	7,200
Capital Grants/Contributions	10,100	435,208	—
Total Governmental Activities			
Program Revenues	5,701,576	6,479,189	6,211,559
Net (Expenses) Revenues Governmental Activities	(4,062,211)	(4,216,883)	(4,654,290)
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property	5,134,879	5,271,328	5,466,479
Intergovernmental			
Personal Property Replacement Taxes	25,222	24,749	23,964
Interest	60,015	121,941	228,260
Miscellaneous	296,842	238,719	466,401
Total Governmental Activities	5,516,958	5,656,737	6,185,104
Changes in Net Position Governmental Activities	1,454,747	1,439,854	1,530,814

Data Source: District Records

* Accrual Basis of Accounting

2020	2021	2022	2023	2024	2025	2026
10,989,285	9,659,210	9,958,020	11,238,083	11,812,584	14,100,593	13,963,682
225,061	309,025	254,759	217,261	177,629	132,210	1,185,504
11,214,346	9,968,235	10,212,779	11,455,344	11,990,213	14,232,803	15,149,186
6,481,077	5,241,081	6,524,194	6,957,493	7,514,726	8,303,658	9,453,038
12,000	210,911	224,790	85,006	22,985	32,000	11,750
100,000	734,440	680,921	582,972	2,694,053	313,642	—
6,593,077	6,186,432	7,429,905	7,625,471	10,231,764	8,649,300	9,464,788
(4,621,269)	(3,781,803)	(2,782,874)	(3,829,873)	(1,758,449)	(5,583,503)	(5,684,398)
5,608,539	5,722,317	6,045,903	6,292,441	6,193,509	6,756,187	6,778,611
30,960	26,624	50,945	97,911	72,539	43,613	37,241
269,257	83,135	10,764	375,479	887,178	914,900	1,383,418
506,768	802,680	73,746	206,424	151,229	54,729	80,749
6,415,524	6,634,756	6,181,358	6,972,255	7,304,455	7,769,429	8,280,019
1,794,255	2,852,953	3,398,484	3,142,382	5,546,006	2,185,926	2,595,621

GLENCOE PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* February 28, 2026 (Unaudited)

	2017	2018	2019
General Fund			
Nonspendable	\$ —	—	—
Committed	600,000	500,000	300,000
Assigned	15,000	13,000	13,000
Unassigned	1,884,485	1,884,865	2,203,828
Total General Fund	2,499,485	2,397,865	2,516,828
All Other Governmental Funds			
Nonspendable	36,919	37,965	40,910
Restricted	990,745	940,707	951,774
Committed	3,926,499	3,659,242	3,948,164
Assigned	1,759,074	1,965,825	1,681,216
Total All Other Governmental Funds	6,713,237	6,603,739	6,622,064
Total Governmental Funds	9,212,722	9,001,604	9,138,892

Data Source: District Records

* Modified Accrual Basis of Accounting

2020	2021	2022	2023	2024	2025	2026
1,077	750	20,978	21,546	11,189	39,107	51,713
650,000	—	600,000	850,000	800,000	1,000,000	700,000
12,000	10,000	50,000	75,000	65,000	50,000	50,000
2,061,339	2,699,819	2,223,573	1,531,781	1,535,557	1,366,249	1,464,493
2,724,416	2,710,569	2,894,551	2,478,327	2,411,746	2,455,356	2,266,206
38,054	48,190	65,018	115,124	146,955	197,759	194,705
956,082	1,087,538	1,198,323	1,544,002	1,018,756	1,213,130	886,661
4,057,466	3,434,749	4,523,689	5,284,576	5,601,752	5,686,772	5,653,824
1,670,634	7,236,650	6,625,062	7,092,741	4,178,384	6,529,241	20,453,240
6,722,236	11,807,127	12,412,092	14,036,443	10,945,847	13,626,902	27,188,430
9,446,652	14,517,696	15,306,643	16,514,770	13,357,593	16,082,258	29,454,636

GLENCOE PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* **February 28, 2026 (Unaudited)**

	2017	2018	2019
Revenues			
Taxes	\$ 5,135,352	5,272,113	5,459,483
Intergovernmental	24,749	23,964	30,960
Charges for Services	5,669,378	6,042,578	6,204,359
Grants and Donations	32,198	436,611	7,200
Interest	60,015	121,941	228,260
Miscellaneous	296,842	238,719	466,401
Total Revenues	11,218,534	12,135,926	12,396,663
Expenditures			
Recreation	7,904,208	8,284,310	8,878,086
Capital Outlay	2,422,788	2,895,838	2,212,193
Debt Service			
Principal Retirement	860,000	890,000	920,000
Interest and Fiscal Charges	315,329	276,896	249,096
Total Expenditures	11,502,325	12,347,044	12,259,375
Excess (Deficiency) of Revenues Over (Under) Expenditures	(283,791)	(211,118)	137,288
Other Financing Sources (Uses)			
Debt Issuance	—	—	—
Premium on Debt Issuance	—	—	—
Transfers In	924,040	2,228,313	1,508,000
Transfers Out	(924,040)	(2,228,313)	(1,508,000)
	—	—	—
Net Change in Fund Balances	(283,791)	(211,118)	137,288
Debt Service as a Percentage of Noncapital Expenditures	12.44%	11.23%	11.11%

Data Source: District Records

* Modified Accrual Basis of Accounting

2020	2021	2022	2023	2024	2025	2026
5,612,875	5,722,317	6,045,903	6,292,441	6,193,509	6,756,187	6,778,611
26,624	26,624	50,945	97,911	72,539	43,613	37,241
6,481,077	5,241,081	6,524,194	6,957,493	7,514,726	8,303,658	9,453,038
112,000	534,811	560,730	199,006	1,973,052	978,212	131,750
269,257	83,135	10,764	375,479	887,178	914,900	1,383,418
506,768	802,680	73,746	206,424	151,229	54,729	80,749
13,008,601	12,410,648	13,266,282	14,128,754	16,792,233	17,051,299	17,864,807
9,482,853	8,566,473	8,924,585	9,629,644	10,770,712	11,257,944	12,566,331
2,052,642	2,120,213	2,230,493	1,972,341	7,917,687	1,747,555	5,247,166
945,000	975,000	1,045,000	1,095,000	1,162,438	1,218,567	1,250,671
220,346	266,726	267,257	223,642	185,001	142,169	1,025,707
12,700,841	11,928,412	12,467,335	12,920,627	20,035,838	14,366,235	20,089,875
307,760	482,236	798,947	1,208,127	(3,243,605)	2,685,064	(2,225,068)
—	4,355,000	—	—	86,428	39,601	14,792,988
—	223,808	—	—	—	—	804,458
1,655,687	6,577,601	1,000,000	1,957,000	1,915,000	2,525,000	2,975,000
(1,655,687)	(6,577,601)	(1,000,000)	(1,957,000)	(1,915,000)	(2,525,000)	(2,975,000)
—	4,578,808	—	—	86,428	39,601	15,597,446
307,760	5,061,044	798,947	1,208,127	(3,157,177)	2,724,665	13,372,378
10.57%	12.32%	12.10%	11.69%	10.89%	10.44%	15.02%

GLENCOE PARK DISTRICT, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years February 28, 2026 (Unaudited)

Fiscal Year	Tax Levy Year	Residential Property	Farm	Commercial Property
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
2024	2022	N/A	N/A	N/A
2025	2023	N/A	N/A	N/A
2026	2024	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	\$ 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
N/A	N/A	1,174,869,861	0.5405
N/A	N/A	1,179,912,991	0.5808
N/A	N/A	1,183,300,008	0.5969

GLENCOE PARK DISTRICT, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years February 28, 2026 (Unaudited)

	2015	2016	2017
Direct Rates			
Corporate	0.2810	0.2304	0.2332
Bonds and Interest	0.1645	0.1330	0.1303
IMRF/FICA	0.0747	0.0645	0.0634
Recreation	0.1335	0.1093	0.1113
Liability Insurance	0.0215	0.0165	0.0166
Audit	0.0017	0.0012	0.0016
Special Recreation	0.0275	0.0257	0.0330
Workers' Compensation	0.0054	0.0043	0.0044
	0.7098	0.5849	0.5938
Overlapping Rates			
County of Cook	0.2940	0.2430	0.2460
Forest Preserve District of Cook County	2.3800	1.9740	1.9930
Consolidated Elections	3.5560	2.9310	2.9550
Metro Water Reclamation Dist. of Gr Chicago	0.6550	0.5960	0.4960
Lemont Township	0.4260	0.4060	0.4020
General Assistance	1.4490	1.2395	1.2580
Road and Bridge Lemont	0.2710	0.2310	0.2320
Comm. Cons. School District No. 113	0.0780	0.0660	0.1600
	9.1090	7.6865	7.7420
Total Direct and Overlapping Tax Rate	9.8188	8.2714	8.3358
District Percentage of Total Tax Rate	7.23%	7.07%	7.12%

Data Source: Office of the County Clerk

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

2018	2019	2020	2021	2022	2023	2024
0.2485	0.2411	0.2380	0.2763	0.2323	0.2390	0.2501
0.1353	0.1294	0.1449	0.1574	0.0962	0.1170	0.1166
0.0697	0.0723	0.0766	0.0796	0.0549	0.0632	0.0652
0.1194	0.1163	0.1273	0.1430	0.1018	0.1066	0.1119
0.0174	0.0166	0.0165	0.0185	0.0205	0.0235	0.0251
0.0014	0.0014	0.0017	0.0020	0.0015	0.0014	0.0014
0.0359	0.0385	0.0379	0.0400	0.0303	0.0271	0.0235
0.0047	0.0046	0.0048	0.0055	0.0030	0.0030	0.0031
0.6323	0.6202	0.6477	0.7223	0.5405	0.5808	0.5969
0.2640	0.2580	0.2650	0.2960	0.2400	0.2530	0.2661
2.1110	2.0280	2.0850	2.3220	1.9230	2.0020	2.0976
3.1630	3.0620	3.1350	3.4490	2.7590	2.8980	3.0241
0.4890	0.4540	0.5110	0.4460	0.4310	0.2480	0.4591
0.3960	0.3890	0.3780	0.3820	0.3740	0.3740	0.3404
1.3000	1.3000	0.6480	1.5230	1.1860	1.2540	1.3267
0.2460	0.2460	0.2270	0.2520	0.2210	0.2270	0.2365
0.1310	0.1310	0.0700	0.1550	0.1470	0.0680	0.0686
8.1000	7.8680	7.3190	8.8250	7.2810	7.3240	7.8191
8.7323	8.4882	7.9667	9.5473	7.8215	7.9048	8.4160
7.24%	7.31%	8.13%	7.57%	6.91%	7.35%	7.09%

GLENCOE PARK DISTRICT, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago **February 28, 2026 (Unaudited)**

Taxpayer	2026			2017		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
BJS Glencoe LLC	\$ 5,735,639	1	0.48%			
Lake Shore Country Club	5,007,360	2	0.42%	\$ 2,072,034	8	0.28%
United Investors Management	4,946,998	3	0.42%	2,237,601	5	0.30%
50 Glade LLC	4,488,144	4	0.38%			
Glencoe Building LLC	4,487,954	5	0.38%			
Skokie Country Club	4,475,635	6	0.38%	2,964,378	2	0.40%
Individual - Real Property	4,398,996	7	0.37%	3,575,751	1	0.48%
Individual - Real Property	3,847,890	8	0.33%	2,519,370	3	0.34%
Three Waukegan Rd. LLC	3,489,226	9	0.29%	2,354,631	4	0.31%
Individual - Real Property	3,395,584	10	0.29%	2,137,221	6	0.29%
Glencoe One Silverstein				2,075,970	7	0.28%
Individual - Real Property				1,890,537	9	0.25%
Individual - Real Property				1,825,050	10	0.24%
	<u>44,273,426</u>		<u>3.74%</u>	<u>23,652,543</u>		<u>3.16%</u>

Data Source: Office of the County Clerk

GLENCOE PARK DISTRICT, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years **February 28, 2026 (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
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%
2024	2022		6,351,093		6,193,509	97.52%	N/A	6,193,509 97.52%
2025	2023		6,851,584		6,756,187	98.61%	N/A	6,756,187 98.61%
2026	2024		7,063,544		6,778,611	95.97%	N/A	6,778,611 95.97%

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, 2026 (Unaudited)**

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Subscription Arrangements			
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
2024	6,058,278	58,990	6,117,268	0.54%	691
2025	4,824,959	55,024	4,879,983	0.38%	551
2026	19,061,097	107,341	19,168,438	1.76%	2,166

Data Source: Audited Financial Statements

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, 2026 (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)
2016	\$ 8,859,726	\$ 186,919	\$ 8,672,807	1.16%	\$ 994
2017	7,919,652	232,496	7,687,156	0.84%	881
2018	6,949,578	284,874	6,664,704	0.71%	764
2019	5,954,504	345,659	5,608,845	0.62%	643
2020	9,508,238	351,733	9,156,505	0.97%	1,050
2021	8,404,918	409,070	7,995,848	0.84%	904
2022	7,251,598	484,596	6,767,002	0.77%	765
2023	6,058,278	311,136	5,747,142	0.49%	649
2024	4,824,959	416,573	4,408,386	0.37%	498
2025	19,061,097	—	19,061,097	1.61%	2,154

Data Source: Audited Financial Statements

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, 2026 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt
Glencoe Park District	\$ 19,168,438	100.00%	\$ 19,168,438
Overlapping Debt			
County of Cook, including Forest Preserve Dist.	1,831,166,750	0.61%	11,112,802
Metropolitan Water Reclamation District	2,555,076,024	0.62%	15,780,916
High School District #203	157,025,000	17.72%	27,829,447
Village of Glencoe	31,710,000	98.99%	31,391,001
Winnetka Park District	13,690,000	1.62%	221,470
Washington Place Special Service Area	103,798	100.00%	103,798
School District #35	13,045,000	99.91%	13,032,885
School District #36 (3)	50,525,000	1.92%	970,186
Sunset Ridge School District #29	3,520,000	1.65%	58,031
Oakton Community College #535	51,230,000	4.00%	2,048,442
Total Overlapping Debt	4,707,091,572		102,548,978
Total Direct and Overlapping Debt	4,726,260,010		121,717,415

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, 2026 (Unaudited)

See Following Page

GLENCOE PARK DISTRICT, ILLINOIS**Schedule of Legal Debt Margin - Last Ten Fiscal Years
February 28, 2026 (Unaudited)**

	2017	2018	2019
Equalized Assessed Valuation	\$ 748,964,150	920,554,855	941,200,637
Bonded Debt Limit - 2.875% of Assessed Value	21,532,719	26,465,952	27,059,518
Amount of Debt Applicable to Limit	8,430,000	7,540,000	6,620,000
Legal Debt Margin	13,102,719	18,925,952	20,439,518
Percentage of Legal Debt Margin to Bonded Debt Limit	60.85%	71.51%	75.54%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	4,306,544	5,293,190	5,411,904
Amount of Debt Applicable to Limit	—	—	—
Legal Debt Margin	4,306,544	5,293,190	5,411,904
Percentage of Legal Debt Margin to Bonded Debt Limit	0.00%	0.00%	0.00%

Data Source: District Records

2020	2021	2022	2023	2024	2025	2026
903,764,241	945,237,762	950,285,837	879,008,836	1,174,869,861	1,179,912,991	1,183,300,008
25,983,222	27,175,586	27,320,718	25,271,504	33,777,509	33,922,498	34,019,875
5,675,000	9,055,000	8,010,000	6,915,000	5,780,000	4,605,000	18,095,000
20,308,222	18,120,586	19,310,718	18,356,504	27,997,509	29,317,498	15,924,875
78.16%	66.68%	70.68%	72.64%	82.89%	86.42%	46.81%
5,196,644	5,435,117	5,464,144	5,054,301	6,755,502	6,784,500	6,803,975
—	4,355,000	4,185,000	3,995,000	3,800,000	3,600,000	3,395,000
5,196,644	1,080,117	1,279,144	1,059,301	2,955,502	3,184,500	3,408,975
0.00%	80.13%	76.59%	79.04%	56.25%	53.06%	49.90%

GLENCOE PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years February 28, 2026 (Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2024	8,849	1,139,485,730	128,770	4.30%
2025	8,849	1,285,945,529	145,321	4.90%
2026	8,849	1,088,568,584	123,016	4.20%

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

GLENCOE PARK DISTRICT, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago **February 28, 2026 (Unaudited)**

Employer	2026			2017		
	Employees	Rank	Percentage of Total District Population	Employees	Rank	Percentage of Total District Population
Glencoe Park District	276	1	8.18%	240	2	2.65%
Cook County Forest Preserve District	240	2	7.11%	244	1	3.03%
Glencoe School District #35	200	3	5.92%	212	3	2.43%
Coldwell Banker	130	4	3.85%	75	5	0.97%
Optima, Inc.	100	5	2.96%	52	9	0.80%
Carmax	100	6	2.96%	70	7	0.52%
Village of Glencoe	96	7	2.84%	98	4	1.12%
Fields Infinity	70	8	2.07%	68	8	0.63%
Grand Foods Center	38	9	1.13%	40	10	0.63%
North Shore Congregational Israel	38	10	1.13%			
AutoHaus on Edens				71	6	0.94%
	<u>1,288</u>		<u>38.15%</u>	<u>1,170</u>		<u>13.72%</u>

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

GLENCOE PARK DISTRICT, ILLINOIS

District Employees by Function - Last Ten Fiscal Years February 28, 2026 (Unaudited)

Function	2017	2018	2019
Recreation			
Full-Time	N/A	N/A	35
Part-Time	249	274	258
Totals	249	274	293

Data Source: District Records

N/A - Not Available

2020	2021	2022	2023	2024	2025	2026
35	35	36	47	50	51	58
268	195	237	229	243	279	285
303	230	273	276	293	330	343

GLENCOE PARK DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years February 28, 2026 (Unaudited)

Function/Program	2017	2018	2019
Recreation			
Glencoe Swimming & Boating Beach Total Visits	N/A	27,224	29,392
Weinberg Family Recreation Center Total Visits	4,622	5,095	5,986
Glencoe Fitness Center Total Visits	N/A	N/A	7,508
Total Number of Program Sections	N/A	N/A	876
Total Number of Program Section Participants	N/A	N/A	7,855

Data Source: District Records

N/A - Not Available

2020	2021	2022	2023	2024	2025	2026
22,679	50,072	29,470	22,679	20,292	26,506	21,874
7,349	13,155	7,895	5,592	7,142	6,659	6,083
9,324	3,867	6,217	7,626	8,569	8,202	8,515
955	1,379	1,895	982	933	951	811
8,269	8,167	9,476	9,418	10,101	10,482	10,537

GLENCOE PARK DISTRICT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years February 28, 2026 (Unaudited)

Function/Program	2017	2018	2019
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	—	—	1
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

2020	2021	2022	2023	2024	2025	2026
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	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

XI. Action Item

C. Approval of Resolution No. 988 for OSLAD Grant for Friends Park

Glencoe Park District
July 2026 Board Meeting

Resolution of Authorization

Resolution

The GLENCOE PARK DISTRICT hereby certifies and acknowledges that it has the sufficient funds necessary (includes cash and value of donated land) to complete the FRIENDS PARK within the timeframes specified herein for project execution, and that failure to adhere to the specified project timeframe or failure to proceed with the project because of insufficient funds or change in local recreation priorities is sufficient cause for project grant termination which will also result in the ineligibility of the local project sponsor for subsequent Illinois IDNR outdoor recreation grant assistance consideration in the next two (2) consecutive grant cycles following project termination.

Acquisition and Development Projects

It is understood that the project must be completed within the timeframe established. The OSLAD timeframe is two years as is specified in the project agreement. The Billing Certification Statement must be submitted within 45 days of the grant expiration date and the last reimbursement request must be submitted within one year of the grant expiration date. Failure to do so will result in the Project Sponsor forfeiting all project reimbursements and relieves IDNR from further payment obligations on the grant.

The Sponsor further acknowledges and certifies that it will comply with all terms, conditions and regulations of 1) the Open Space Lands Acquisition and Development (OSLAD) program (17 IL Adm. Code 3025); 2) the Illinois Grant Funds Recovery Act (30 ILCS 705); 3) the federal Uniform Relocation Assistance & Real Property Acquisition Policies Act of 1970 (P.L. 91-646) and/or the Illinois Displaced Persons Relocation Act (310 ILCS 40 et. seq.), as applicable; 4) the Illinois Human Rights Act (775 ILCS 5/1-101 et. seq.); 5) Title VI of the Civil Rights Act of 1964, (P.L. 83-352); 6) the Age Discrimination Act of 1975 (P.L. 94-135); 7) the Civil Rights Restoration Act of 1988, (P.L. 100-259); and 8) the Americans with Disabilities Act of 1990 (PL 101-336); and will maintain the project area in an attractive and safe condition, keep the facilities open to the general public during reasonable hours consistent with the type of facility, cease any farming operations, and obtain from the Illinois DNR written approval for any change or conversion of approved outdoor recreation use of the project site prior to initiating such change or conversion; and for property acquired with OSLAD assistance, agree to place a covenant restriction on the project property deed at the time of recording that stipulates the property must be used, in perpetuity, for public outdoor recreation purposes in accordance with the OSLAD programs and cannot be sold or exchanged, in whole or part, to another party without approval from the Illinois DNR, and that development at the site will commence within 3 years.

BE IT FURTHER PROVIDED that the Sponsor certifies to the best of its knowledge that the information provided within the attached application is true and correct.

Resolution Adoption Date: * _____

Attested by (Name): * _____

Attested by (Title): * _____

Attestation Date: * _____

GLENCOE PARK DISTRICT

NOW THEREFORE BE IT RESOLVED, the Glencoe Park District Board of Park Commissioners, representing all the residents of the Park District, recognize this resolution shall be in full force and effect immediately upon its passage.

ADOPTED this 18th day of July 2026 pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSTENTIONS:

ABSENT AND NOT VOTING:

Michael Covey, President
Board of Park Commissioners

ATTEST:

Lisa M. Sheppard, Secretary

[SEAL]

STATE OF ILLINOIS)

) SS

COUNTY OF COOK)

SECRETARY'S CERTIFICATE

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Resolution No. 988:

OSLAD Grant Program Resolution of Authorization

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Glencoe Park District, held at Glencoe, Illinois, in said District at 7:00 pm on the 18th day of July 2026.

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

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the Glencoe Park District at Glencoe, Illinois, this 18th day of July 2026.

Lisa M. Sheppard, Secretary
Board of Park Commissioners

[SEAL]

XI. Action Item

D. Approval of the Purchase of Shelters for Glencoe Beach

Glencoe Park District
July 2026 Board Meeting

MEMORANDUM

TO: Board of Commissioners
FROM: Lisa Sheppard, Executive Director and Kyle Kuhs, Director of Parks and Planning
SUBJECT: Purchase of Shelters for Glencoe Beach Renovations
DATE: July 13, 2026

At the June Committee meeting, staff discussed the results of the Glencoe Beach Renovation bids. Included in that discussion was the \$500,000 budgeted for owner-purchased items, including the shelter structures, modular lockers, and sun shelter furniture. The largest component of these owner-purchased items is the procurement of the ICON shelter structures.

As is often the case when purchasing equipment and specialty products, staff recommends utilizing a cooperative purchasing alliance in lieu of competitive bidding. Purchasing through a cooperative purchasing alliance allows public agencies to leverage collective buying power to secure competitive pricing from pre-qualified vendors. This approach streamlines the procurement process, reduces administrative burden, and ensures compliance with public sector purchasing requirements.

Consistent with the District's past practice—including the recent purchase of the Takiff Park shelter—staff obtained pricing for the ICON shelters through the Sourcewell cooperative purchasing program to ensure the best available value for the District.

The total for all 5 shelters is \$394,285.05 under Sourcewell Contract #092325-ICON. This pricing includes a 7% (\$30,049.62) discount.

Recommended Motion: Approval of the purchase of the 5 shelters for the Beach Project in the amount of \$394,285.05 as presented.

Attachments: Parkreation Quotation.

PARKREATION, INC
27 East Palatine Road, Prospect Heights, IL 60070

July 7, 2026

Quotation Number: la041726aREV

Project Name: Glencoe Beach

Quoted By: Lani Chaplik

Glencoe Park District
999 Green Bay Road
Glencoe, IL 60022
Kyle Kuhns
(847) 835-4648

<u>QTY.</u>	<u>Product #</u>	<u>Description</u>	<u>All pricing is valid until 7-31-2026</u>	<u>Unit Price</u>	<u>Total Price</u>
4	SQ14-8.5TS-P5	Square 14 x 14 Shelter, by Icon Shelters, Inc. Preliminary drawing #109977 Steel 4 Column design Primary Roof: Stained Tongue and Groove Secondary Roof: 16" Field Cut 24ga. Med-Lok Standing Seam Roof Roof Slope 5:12 8.5' eave height Decorative tails on Tie Beams 8"x8" Columns with 5"x5" stub connection Columns rotated 45 degrees Intermediate Rafters T&G Runs Horizontally 1' Roof Overhangs E coating/Powder coating included Anchor Bolts and Templates included. Engineering		\$40,309.50	\$161,238.00
					\$250.00

1

RH14X38-8.5TS-P5

14' x 38' Rectangle Hip Shelter by Icon Shelters, Inc.

\$79,508.00

Steel 8 Column design

Primary Roof: Stained Tongue and Groove

Secondary Roof: 16" Field Cut 24ga. Med-Lok Standing Seam Roof

Roof Slope 4:12

10' eave height

Gutters and (4) Corrugated Downspouts

Decorative tails on Tie Beams

8"x8" Columns with 5"x5" stub connection

Columns rotated 45 degrees

Intermediate Rafters

T&G Runs Horizontally with 1' Roof Overhangs

Engineering

\$250.00

E coating/Powder coating included

Anchor Bolts and Templates included.

1 RG22X64-10TS-P4

22' x 64' Rectangle Gable Shelter by Icon Shelters, Inc. \$180,678.67

Steel 8 Column design

Primary Roof: Stained Tongue and Groove

Secondary Roof: 16" Field Cut 24ga. Med-Lok Standing Seam Roof

Roof Slope 4:12

10' eave height

Gutters and (4) Corrugated Downspouts

Decorative tails on Tie Beams

8"x8" Columns with 5"x5" stub connection

Columns rotated 45 degrees

Intermediate Rafters

T&G Runs Horizontally with 1' Roof Overhang

Decorative column wraps Not by Icon

Engineering \$250.00

Sourcewell Discount (30,049.62)

Estimated Freight \$2,160.00

Delivered Total \$394,285.05

ICON's Sourcewell contract number (#092325-ICON)

Glencoe PD Sourcewell member # Account # 44124

Terms:

1. "I/We understand that all accounts are payable to Parkcreation, Inc. according to the terms of their invoice, and if not paid on or before said date, are then delinquent. I/We agree to pay any and all service charges added each month to past due invoices. Terms are Net 30 days upon delivery with approved credit. All charges are due and payable in full at Parkcreation, Inc., 27 E. Palatine Rd., Prospect Heights, IL 60070 unless notified in writing to the contrary. To the extent the terms and conditions of any purchase order/contract and/or any purchase order/contract confirmations are inconsistent with the terms and conditions of this signed quote, the terms and conditions of this signed quote shall prevail.

2. All pricing is valid for 30 days from the date above.

3. The above pricing (if more than one item) is based upon a package purchase. Any adjustments may be subject to a price revision.

4. Customer is responsible for the off-loading of the equipment and an accurate inventory should be taken at the time and all missing or damaged parts should be noted to the Driver. You have 60 days to report any missing or damaged parts to your sales representative. Truck Driver will not unload equipment.

5. Nontaxable entities are required to provide copy of tax exempt certificate or be taxed upon invoice.

6. Installation not included unless specifically quoted

Date _____ Purchaser's Signature _____ Purchaser's Title _____

Email Address _____ Special Instructions _____

Ship to address _____

Park Site Address _____

IllinoisOffice@Parkcreation.com - 27 East Palatine Road, Prospect Heights, IL 60070 - Phone 847-419-7744, Fax 847-419-7747