



**Wilmette Park District
Regular Meeting
Board of Park Commissioners**
*Thursday, October 15, 2020
7:30 pm - Online¹*

AGENDA

- I. Regular Meeting of the Board of Park Commissioners Called to Order
 - A. Roll Call
- II. Approval of Minutes
 - A. January 29, 2020 Committee of the Whole Meeting
 - B. May 11, 2020 Annual Meeting
 - C. June 8, 2020 Regular Meeting
 - D. July 13, 2020 Regular Meeting
 - E. August 10, 2020 Regular Meeting
 - F. September 14, 2020 Regular Meeting
- III. Communications and Correspondence
 - A. Email from "Park Friends" re: Community Playfield Projects
 - B. Email from Mary Shea re: Tree Memorial at Bateman Park
- IV. Public Comment/Recognition of Visitors
- V. Storm Water Project Update – Village Presentation
- VI. Approval of Voucher List
- VII. Executive Director's Report
- VIII. Committee Reports
 - A. Lakefront Committee
 - B. Parks & Recreation Committee
 - C. Golf Operations Committee
 - D. Financial Planning & Policy Committee
 - i. Consideration of Comprehensive Annual Financial Report
- IX. Unfinished Business
- X. New Business
 - A. Consideration of Hibbard Park Storm Water Project Easements
- XI. Adjournment

¹This meeting will be held remotely via Zoom and broadcast live at <https://www.youtube.com/user/villageofwilmette/live> and on Channel 6, then published on the District's website. To participate via Zoom on the phone, please call 312-626-6799 and enter meeting ID #829 4763 7769 and passcode #220951. If you wish to participate via the Zoom software, please use the same meeting number and password. Public Comment will be facilitated on Zoom during the meeting.

If you are a person with a disability and need special accommodations to participate in and/or attend a Wilmette Park District meeting, please notify the Director's Office at 847-256-6100.

Wilmette Park District **Policy for Public Comment**

The Board of Park Commissioners, in its regular or special meetings, is a deliberative body assembled to make decisions on new and pending matters affecting the District. Park Board and Committee meetings are meetings held in public, not a public meeting. The Board invites both oral and written communications from its residents.

To facilitate the conduct of Board/Committee meetings, the following procedures will be followed:

1. A section of each regular meeting is set aside for public comment and will be noted on the agenda as "Recognition of Visitors."
2. During the "Recognition of Visitors" agenda item, audience members should raise their hands and be recognized by the President/Chairperson prior to speaking.
3. When recognized by the President/Chairperson, each audience member should identify themselves and limit speaking to no more than three (3) minutes, unless additional time is granted by the President/Chairperson.
4. Questions are to be directed to the entire Board/Committee.
5. Park Board members may, by addressing the President/Chairperson, interrupt a presenter to obtain clarification and/or further information.
6. A Board/Committee meeting is not a forum for complaints against individual employees. Such matters are handled by directly contacting the Executive Director. Complaints against the Executive Director should be handled by directly contacting the President of the Board of Park Commissioners.
7. During presentation and discussion of agenda items, the President/Chairperson will not recognize speakers in the audience unless the Board/Committee desires additional information from an audience member.
8. When addressing the Board/Committee, all persons permitted to speak shall confine their remarks to the matter at hand and avoid personal remarks, the impugning of motives, and merely contentious statements. If any person indulges in such remarks or otherwise engages in conduct injurious to the civil discourse of the Board/Committee and the meeting, the President/Chairperson may immediately terminate the opportunity to speak. This decision is at the discretion of the President/Chairperson or upon the affirmative vote of two-thirds (2/3) of the park board commissioners present.
9. Any person, except a member of the Board, who engages in disorderly conduct during a meeting, may be ejected from the meeting upon motion passed by a majority of the Board present.

Calendar of Events October/November 2020

Date	Time	Event	Location
October 2	6:30p	Family Theatre Improv Night	CRC
October 7	TBD	CFA Variety Show: Connections	Wallace Bowl
October 9	6:30p	Family Fine Art Night	CRC
October 9	4:15p	PumpkinPalooza	CRC
October 10	Various	Jungle Book Kids - Auditions	CRC
October 12	8am	School Day Off	CRC
October 19	6:30p	Financial Planning & Policy Committee Meeting - budget discussion	Virtual
October 23		Paddle Mixer	WPTC
October 23	7:30p	TGIF Skate	Ice
October 23	5p	Thriller Dance Workshop	CRC
October 24	1p	Spooky Skate	Ice
October 26	6:30p	Golf Operations Committee Meeting	Virtual
October 30	7p	Adult Thriller Dance Workshop	CRC
November 2	6:30p	Lakefront Committee Meeting - budget discussion	Virtual
November 4	6:30p	Parks & Recreation Committee Meeting - budget discussion	Virtual
November 5	9a - 2:30p	IAPD Legal Symposium	Virtual
November 6	7:30p	TGIF Skate	Ice
November 9	7:30p	Regular Board Meeting	Virtual
November 11	6:30p	Committee of the Whole Meeting - Capital Improvement Plan Discussion	Virtual
November 12	8a	School Day Off	CRC
November 13	6:30p	Family Art Night	CRC
November 20	7:30p	TGIF Skate	Ice
November 23-25	8a	School Day Off Activities	CRC
November 29	9a	Super Sunday Special	Ice



ACTION LIST

October 15, 2020 – Regular Meeting Board of Park Commissioners

Agenda No.	ACTION
I.	Regular Meeting of the Board of Park Commissioners called to order
II.(A)	Move to approve the minutes of the January 29, 2020 Committee of the Whole meeting
II.(B)	Move to approve the minutes of the May 11, 2020 annual meeting
II.(C)	Move to approve the minutes of the May 27, 2020 Committee of the Whole meeting
II.(D)	Move to approve the minutes of the June 8, 2020 regular meeting
II.(E)	Move to approve the minutes of the August 10, 2020 regular meeting
II.(F)	Move to approve the minutes of the September 14, 2020 regular meeting
VI.	Move to approve the Voucher List in the amount of <u>\$1,303,944.28.</u> a copy of which is to be attached to and become a permanent part of the minutes of this meeting
VIII.(D)	Move to accept the December 31, 2019 Comprehensive Annual Financial Report as recommended by the Financial Planning & Policy Committee
X.	Move to approve the permanent and temporary easements for the Hibbard Park Storm Water Project
XI.	Move to adjourn Regular Board Meeting



WILMETTE PARK DISTRICT
Committee-of-the-Whole
Meeting Minutes

Wednesday, January 29, 2020
Mallinckrodt Community Center

Present

Commissioners: President Amy Wolfe, Vice President Gordon Anderson, Bryan Abbott, Julia Goebel, Mike Murdock, Todd Shissler

Secretary/Executive Director Steve Wilson

Staff: Emily Guynn, Marlon Rodas, Lindsay Thomas, Holly Specht, Katy Bradford

Absent

Commissioner Cecilia Clarke

I. Meeting Called to Order

The meeting was called to order at 6:31 p.m.

A. Roll call taken.

II. Communications and Correspondence

None

III. Recognition of Visitors

The Attendance Record will become part of the permanent record.

IV. New Business

A. Gillson Park Comprehensive Plan, Scope and Process

Director Wilson reported that the Lakefront Committee met in December to receive presentations regarding a comprehensive plan for Gillson Park. The firms that presented were JSD, Hitchcock Design, and The Lakota Group. The committee met subsequently and agreed not to pursue JSD. The committee also felt it needed more input on the public process and scope of project. Director Wilson contacted President Wolfe and determined a Committee of the Whole meeting would be the best format to discuss these topics.

Commissioner Abbott and Director Wilson provided some history and context on previous discussions about the lakefront, including the referendum, community survey and lakefront plan.

Commissioner Abbott also mentioned the traffic study from 2013 that proved to board that there was not a lot of room for improvement. Director Wilson added that the origin of the traffic study was from the Lakefront Commission. Members of the commission were volunteers, many who lived near Gillson and Langdon parks and didn't want people parking near their houses. The study was a tool to learn and understand the traffic as much as possible within the park and

outside of the park. Director Wilson added that since that time, with the enforcement and management of South Beach, parking in the neighborhoods has not been as much of an issue.

In response to a question from Commissioner Wolfe, Commissioner Abbott confirmed that the purpose of the discussion is determine what the board wants from the potential design firms.

Commissioner Murdock inquired about the value of reviewing the projects in the previous plan. Commissioner Anderson commented that the board had discussed not just scaling back the previous plan, but limiting the scope and identifying what needs to be done by using the previous plan as a checklist. The board discussed the results of the previous survey and the projects identified from those results.

Commissioner Murdock shared his opinion that he would like to do all the planning now versus planning in phases. Discussion ensued on the pros and cons of possible projects and the limits of this comprehensive plan.

Commissioner Shissler expressed concern about the lakefront erosion and potential additional changes to the land at Gillson. He prefers to hold off on hiring a master planner until there is a plan in place for erosion control.

After additional conversation a consensus was reached to move forward with hiring a master planner understanding the following: the shoreline plan affects the comprehensive plan; there will be financial limits to the shoreline plan; work will not be done until the erosion plan has been implemented; and ongoing communication between the shoreline engineers and the master planner is essential.

Next the board discussed the merits of the two proposals and the consultants that submitted them. Director Wilson began by sharing some comments he received from Commissioner Clarke. Discussion included; contents of proposals, number of meetings, fees, and ability to do the work.

Following discussion, a consensus was reached that Director Wilson would let both firms know that the scope of the project has been narrowed to roads, sewers, sidewalks and landscape plans. Ten meetings will be suggested and ask for a per meeting cost. Both firms will be given historical documents to look at and determine how they informs their proposals. A request for communication with the shoreline consultants will also be added.

Commissioner Wolfe suggested that the Lakefront Committee continue overseeing this project, but when a bigger dialogue is needed the board can meet as the Committee of the Whole.

V. Adjournment

There being no further business to conduct, the meeting was adjourned at 7:52 p.m.

Secretary

President

Minutes Approved on: _____

UNOFFICIAL



Wilmette Park District
Minutes of Annual Meeting of the
Board of Park Commissioners
Monday, May 11, 2020
Virtual Meeting via "Zoom"

Present

Commissioners: Amy Wolfe, Bryan Abbott, Gordon Anderson, Cecilia Clarke, Julia Goebel, Mike Murdock, Todd Shissler

Secretary/Executive Director: Steve Wilson

Staff: Emily Guynn, Kristi Solberg, Sheila Foy

Absent

None

I. Annual Meeting Called to Order

The Annual Meeting was called to order at 7:30 p.m.

A. Roll Call was taken.

II. Election of Officers

A. President

Park Board Secretary Wilson entertained nominations for the Office of President.

Commissioner Goebel moved to nominate Commissioner Anderson for the Office of President. Commissioner Wolfe seconded the motion.

Secretary Wilson asked if there were any other motions nominating anyone else for the Office of President. There being no further nominations, Secretary Wilson stated that nominations are closed and that Commissioner Anderson is unanimously elected to the Office of President.

By voice vote, all voted yes; **motion carried.**

B. Vice President

Commissioner Anderson took over the role as President and entertained nominations for the Office of Vice President.

President Anderson moved to nominate Commissioner Goebel for the Office of Vice President. Commissioner Wolfe seconded the motion.

President Anderson asked if there were any other motions nominating anyone else for the Office of Vice President. There being no further nominations,

President Anderson stated nominations are closed and that Commissioner Goebel is unanimously elected to the Office of Vice President.

By voice vote, all voted yes; **motion carried.**

III. Appointment of Officers and Director

A. Secretary

Commissioner Goebel moved and Commissioner Clarke seconded a motion to approve the appointment of Steve Wilson for the office of Secretary.

By voice vote, all voted yes; **motion carried.**

B. Assistant Secretary

Commissioner Wolfe moved and Commissioner Murdock seconded a motion to approve the appointment of Libby Baker for the office of Assistant Secretary.

By voice vote, all voted yes; **motion carried.**

C. Treasurer

Commissioner Goebel moved and Commissioner Clarke seconded a motion to approve the appointment of Sheila Foy to the office of Treasurer.

By voice vote, all voted yes; **motion carried.**

IV. Appointment of Freedom of Information Officers

Commissioner Abbott moved and Commissioner Shissler seconded a motion to approve the appointments of Steve Wilson and Libby Baker as Freedom of Information Officers.

By voice vote, all voted yes; **motion carried.**

V. Appointment of Open Meetings Act Designee

Commissioner Clarke moved and Commissioner Abbott seconded a motion to approve the appointments of Steve Wilson and Libby Baker as Open Meetings Act Designees.

By voice vote, all voted yes; **motion carried.**

VI. Appointment of Park District Attorney

Commissioner Anderson moved and Commissioner Goebel seconded a motion to approve the appointment of Tressler, LLP as the Wilmette Park District's attorney.

By voice vote, all voted yes; **motion carried.**

VII. Adjournment

There being no further business to conduct, Commissioner Anderson moved and Commissioner Shissler seconded a motion to adjourn the Annual Meeting at 7:45 p.m.

By voice vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

Secretary

President

Minutes Approved on: _____

UNOFFICIAL



WILMETTE PARK DISTRICT
Committee-of-the-Whole
Meeting Minutes

Wednesday, May 27, 2020
Virtual Meeting via "Zoom"

Present

Commissioners: President Gordon Anderson, Vice President Julia Goebel, Bryan Abbott, Cecilia Clarke, Mike Murdock, Todd Shissler, Amy Wolfe
Secretary/Executive Director Steve Wilson

Staff: Emily Guynn, Sheila Foy, Kristi Solberg

Absent

None

I. Meeting Called to Order

The meeting was called to order at 6:30 p.m.

A. Roll call taken.

II. Communications and Correspondence

Commissioner Anderson commented that many emails were received regarding the pools and beach, requesting the facilities open with appropriate constraints.

Commissioner Wolfe commented that many of the emails referenced restricting lakefront access to residents only, which the park district is not allowed to do. Director Wilson said he would make sure it is communicated that state law prohibits excluding non-residents from our beach.

Director Wilson commented on the importance at least one person responding to each email, and whose responsibility it is. He explained that he and Commissioner Anderson spoke recently and agreed he will acknowledge each email received and it will be included in the board packet. He added that board members are not obligated to respond to each email, but certainly can if they wish.

Director Wilson also commented on the Go Green email about gas-powered leaf blowers and explained that the park district is exempt from the village ordinance. He explained the reason the park district hasn't switched yet to electric equipment is due to the volume of work and the capability of the equipment. He added that the technology is advancing quickly and the park district has hosted workshops to learn more and teach others. He also noted that the district was going to implement a crew using all electric, but that is on hold due to the pandemic.

Commissioner Wolfe reference an email she received about openings in the lakefront fencing created by shifting sand, and the ability of persons to access the beach. Director Wilson reported that staff responded and addressed the openings.

III. Public Comment

No comments were made. The Attendance Record will become part of the permanent record.

IV. Shoreline Protection Project

A. SmithGroup Engineers Discussion with Committee

Commissioner Abbott introduced the team from SmithGroup: Mark Wagstaff, Bill Wood and Margaret Boshek. Director Wilson commented that he, Superintendent Solberg and the staff from SmithGroup recently walked the lakefront from Langdon to the harbor. SmithGroup took several pictures and asked many questions.

Mr. Wagstaff began by saying the team plans to come before the board several times. He noted that the purpose of this meeting is to review the existing conditions and hear from the board what their goals and objectives are for the project. The next meeting would include a discussion about possible shoreline stabilization strategies. The following meeting would be to discuss alternative developments and regulatory requirements. The last meeting would be to present the refined alternatives and cost estimates.

Mr. Wagstaff shared a slide presentation showing the entire lakefront area being studied. He reviewed historical information and projections about water levels, noting it is difficult to make accurate predictions beyond six months. Next, he described the existing conditions, showing photos of the lakefront from late 2019 and early 2020.

Mr. Wagstaff concluded his presentation by providing items for the board to discuss: priorities, temporary vs long-term measures, types of usage, and infrastructure.

The board shared their views and discussed the priority for Langdon. The team from SmithGroup responded to questions.

Commissioner Murdock asked what would happen if nothing were done. Mr. Wagstaff said that is a potential option, considering there would most likely be high water through next winter. Ms. Boshek added that the rock at Langdon is stable and not much more will change. She reiterated that if a beach at Langdon is desired, an offshore structure will be needed. At south beach, the old exposed revetment stone will continue to erode. Mr. Wagstaff noted that the cost of offshore structures is significant.

Ms. Boshek also noted that a beach can be thought of as a defense measure for the bluff. Mr. Wagstaff added that some communities have used the strategy of beach nourishment as a temporary measure, noting it shouldn't be thought of recreationally, as it will erode away over time.

Commissioner Abbott expressed that he is more worried about losing the bluff at Langdon and losing the beach house, and is troubled with the idea of offshore structures.

Commissioner Anderson asked about the structures to the south, and if homeowners can build whatever they want. Mr. Wagstaff explained that they can cause erosion on both sides, so they may have a detrimental effect on the district's property. He added there is a permitting and approval process so homeowner don't necessarily have the ability to do whatever they want

Mr. Wagstaff then asked the board if they would like to consider any new uses for the lakefront to support, such as ecology, habitat, and human uses.

Commissioner Abbott expressed his satisfaction with the ecology habitat and uses the lakefront supports, saying the board already gave those items consideration.

Commissioner Anderson said he is not looking to add anything, and the feedback has been consistent that we don't need much more.

Commissioner Wolfe concurred with Commissioner Abbott, but added if there are ways to incorporate new ideas and ways to enjoy the areas without spending a lot of money she would be interested.

Commissioner Clarke expressed an interest in increases the opportunity to fish, and would like some focus on the north end of the swimming beach.

Director Wilson stated that he concurred with the sentiments and priorities of the board, but also feels it is important to preserve that area near the harbor. He noted that the Metropolitan Water Reclamation District (MWRD) owns the jetty, not the park district, and if it fails, we would see a rapid change at that end of the beach. Commissioner Wolfe suggested that we get in contact with the MWRD to have them look at the jetty.

Mr. Wagstaff suggested a temporary measure for that area could be a buried structure with a variety of plantings that could hold sand.

Following questions and discussion, the board expressed that their priority is to preserve the bluff, versus have a swimming area. Several board members voiced their interest in also providing pedestrian access to the waterfront.

Mr. Wood summarized the board's feedback as wanting to maintain and protect the land and current functions as best as possible. Ms. Boshek asked if the board would want to consider any type of flood control devices. Director Wilson said yes, and would like to know the options and costs. The board concurred. Commissioner Wolfe commented on the flooding on sailing beach side and

Commissioner Murdock suggested looking at the standing water areas at the south end of Overlook Drive.

Commissioner Clarke asked if we need to worry about water treatment plant and Director Wilson said he has reached out to the village and water plant staff and they are being kept informed.

V. Gillson Comprehensive Plan Proposals

A. Discussion on Selection of Consultants

At the request of Commissioner Anderson, the discussion was postponed due to time constraints. The discussion will take place at the next board meeting.

VI. Summer Operations – Staff Update and Committee Discussion

A. Lakefront

Director Wilson reported that the lakefront opened this past weekend with restrictions in place driven by state guidelines. Swimming is currently prohibited and no lifeguards are on duty. Staff hopes to open the water with lifeguards in Phase 3. Access is for season pass holders only to control the numbers, and guest passes are not available. Equipment rental is currently not available due to the risk associated with communal sharing.

Commissioner Wolfe asked how social distancing is being managed. Director Wilson said staff politely engages with anyone not following the rules and if people are resistant they will involve the police. Commissioner Wolfe also asked if there is a minimum age requirement for children using equipment on the sailing beach. Staff will find out the answer.

Commissioner Abbott commented that he is glad the park district has kept parks open to provide outdoor opportunities. He asked Director Wilson what he thinks in regards to what science is saying about the virus being spread through airborne transmission, and how that relates to programming. Director Wilson responded that staff is relying on the expertise of those at the state level to set the guidance.

Commissioner Shissler stated he would like to see equipment rental available if there is a way to make vessel usage safe.

B. Summer Programming including Camps

Director Wilson commented that the most recent guidance camp out Monday. Superintendent Guynn has been compiling information and will be sending a letter to families in the next few days.

C. Pool Operations

Director Wilson reported that at this time there is zero guidance on how to operate, so staff is applying guidelines from other areas. The plan is to make the pool as available as possible to the community while maintaining an

operational model that makes sense.

D. Miscellaneous

Director Wilson reported that the skate park, batting cages, and field rentals are available. Staff is still working to have more things operational and will communicate to the community as more things become available.

Conversations have started regarding indoor activities, but everything is still in the development phase. The plan is to open the ice rink in June.

Commissioner Anderson stressed the importance of having a better understanding of the park district's financial situation before decisions are made to spend money. Director Wilson stated that year to date financials and projections will be provided at the next meeting.

Commissioner Abbott asked if the board should make any statement to the community about our priorities, with a coordinated response to how the park district is responding to this crisis. Director Wilson noted that most of the correspondence has been very positive, and he feels the community has been extremely patient and understanding.

Following discussion of the current methods of communication, it was decided that a separate statement would not be necessary. Staff will continue to update the website, share information through the "Board Brief", and include information in the President's Message of the Explore guide.

The possibility of hybrid in-person/virtual meeting in June was discussed. Director Wilson will explore the options.

VII. Adjournment

There being no further business to conduct, Commissioner Wolfe moved and Commissioner Abbott seconded a motion to adjourn the Committee of the Whole meeting at 8:45 p.m.

By a roll call vote, voting Yes, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting No, none. *Absent*, none; **motion carried.**

Secretary

President

Minutes Approved on: _____



WILMETTE PARK DISTRICT
Minutes of Regular Meeting of the
Board of Park Commissioners

Monday, June 8, 2020
Virtual Meeting via "Zoom"

Present

Commissioners: President Gordon Anderson, Vice President Julia Goebel, Bryan Abbott, Cecilia Clarke, Mike Murdock, Todd Shissler, Amy Wolfe

Secretary/Executive Director Steve Wilson

Staff: Emily Guynn, Kristi Solberg, Sheila Foy, Marlon Rodas

Absent

None

I. Meeting Called to Order

The meeting was called to order at 7:30 p.m.

A. Roll call taken

President Anderson commended staff for their efforts over the last few months.

II. Communications and Correspondence

Nothing was included in the packet; President Anderson sent email asking if we are putting up warning signs because of sheet piling near south beach. Director Wilson responded that staff would be discussing this tomorrow

III. Public Comment

Director Wilson reported that as we bring on staff and start programs we are receiving many emails from potential staff and parents with questions about employment. He noted that we are unable to fulfill all previous job offers since our needs are no longer the same.

President Anderson commented on the "Employee Relief Fund" started by the Ouilmette Foundation. Director Wilson stated this program is completely anonymous.

IV. New Business

A. Hibbard Park Storm Water Project

Director Wilson introduced Brigitte Berger-Raish, Engineering & Public Works Director for the Village of Wilmette, Darren Olson from Christopher B. Burke Engineering, and Tom Rychlik from Gewalt Hamilton Associates. Ms. Berger reported that the work at Community Playfields is off to a good start and the project is currently ahead of schedule.

Mr. Olson described the site design plan for Hibbard Park. He identified the placement of the generators and vault, and explained how the system will function. A landscape architect is being consulted to provide screening of the equipment and a buffer to the neighbors. Mr. Olson explained that discussions were held with village and park district staff to determine the best access point for construction vehicle. It was ultimately determined that Wilmette Ave. will be the access point. The goal is to keep the manhole covers out of the play area.

Tom Rychlik then described the proposed restoration design of the park. He noted that other than the disturbance to the park, there are no downsides to the park district of the storm water project. He noted that the park district would be afforded additional programming areas. The fields will be regraded and more berms will be added.

Director Wilson reiterated that this design plan is still conceptual and is not the final design.

Mr. Olson responded to questions and comments from the board.

Recommendation will be to have a permanent generator onsite

Response to Commissioner Goebel, Ms. Berger added they would try to have many opportunities for public input, modify plan based on input, then bring back to board, possibly have another meeting before going out to bid of the restored amenities. Wilson, we will do something similar, but for the amenities in the park once restored

Commissioner Abbott commented on the footprint, would like to know where the design ends up, before the drawings get too far.

Commissioner Wolfe asked about relocating trees, Ms. Berger said she would speak with arborist, but thinks they are too big to be relocated.

V. Approval of Voucher List

Commissioner Goebel moved and Commissioner Clarke seconded a motion to approve the Voucher List in the amount of **\$461,858.99**, a copy of which is to be attached to and become a permanent part of the minutes of this meeting.

Commissioner Murdock inquired about the water fees for golf. Director Wilson explained the charge is for additional water needed beyond what the district's tanks were able to provide in 2019. He added that the rate was much higher than previous years so former staff had been trying dispute it.

By a roll call vote, voting Yes, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel and Anderson. Voting No, none. Absent, none; **motion carried.**

VI. Executive Director's Report

Director Wilson reported on the following topics:

- The Lakefront Committee report will include a discussion on the Gillson Park Comprehensive Plan

- Financial projections will be discussed further later in the meeting

VII. Committee Reports

A. Lakefront Committee:

Commissioner Abbott reported on the following topics:

- Sailing opened May 9
- Equipment rentals will not be available this season
- A season pass is required for beach access; no daily admission
- All pass transactions are being processed online
- The water is now open

i. Recommendation on Gillson Park Comprehensive Plan Consultant

Commissioner Abbott reported that the committee requested and received revised proposals from The Lakota Group and Hitchcock Design. Upon review of the proposals, the committee recommends hiring The Lakota Group. Commissioners Shissler and Abbott favor The Lakota Group while Commissioner Clarke is in favor of Hitchcock. Commissioner Clarke expressed that she feels The Lakota Group is too big for us and feels the proposal received from Hitchcock was more focused.

Discussion followed, and board members shared their views on each consultant.

Commissioner Abbott moved and Commissioner Goebel seconded a motion to accept the most recent proposal from The Lakota Group for the Phase II Master Plan of Gillson Park and to direct staff to draft a contract.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Murdock, Shissler, Wolfe, Goebel and Anderson. Voting *No*, none. *Abstaining*, Commissioner Clarke. *Absent*, none; **motion carried.**

B. Parks & Recreation Committee:

Commissioner Murdock reported on the following topics:

- The committee met prior to the Board meeting
- Current and future activities were discussed
- 180 of the 400 available spots in session 1 of Play Safe @Wilmette have been taken
- "Outside the Lines" has replaced the traditional Pirate Tennis Camp and already has a wait list
- Staff are processing refunds for cancelled winter, spring and summer programs
- Field rentals are now available
- Last Friday the state issued guidance that the pool can open for Lap swim; this may expand during Phase 4
- Ice rinks were melted and maintenance performed
- Beginning June 15, 10 individuals at a time will be permitted on the studio rink and 20 on the full rink

- Fitness has started 1:1 training, three pairs at a time outside
- Gymnastics camp is in high demand
- Outdoor basketball and the skate park are open
- Playgrounds are still closed
- Discussed receiving input for amenities for Community Playfields and directed staff to develop and administer a community survey, then do a series of public input meetings

Commissioner Abbott stressed the importance of community input and referenced an email from Mr. Ferrari who would like to have more than three minutes to give input and ask questions.

C. Golf Operations Committee:

Commissioner Wolfe reported on the following topics:

- The committee met June 2
- May was rainy; staff are busy mowing
- A backflow preventer was installed
- Foursomes and single cart riders were permitted beginning May 29
- Pro shop is open
- Water is not available on the course but there is a beverage cart
- Beginning June 1, a pro-rated membership will be available
- Driving range is allowing 50% capacity
- Private lessons are available
- Ladies league began this week
- Only ½ day camps are being offered
- Jr. League will not run this year
- Family golf will be offered on Tuesdays
- All outings are being postponed until mid-July
- 60% of the budgeted revenue is expected; due to COVID restrictions, about 7 foursomes a day are lost
- Over time expenses are down, but maintenance and cleaning costs are up
- Cart path project is on hold; still moving forward with planning and exploring funding options

D. Financial Planning & Policy Committee:

Commissioner Goebel reported on the following topics:

- Did not meet in May, but will meet next week

VIII. Unfinished Business

A. Year to Date Financial Review

Director Wilson reported that work on the audit is almost complete and the filing deadline has been extended. A draft report should be available soon and the focus of the next Financial Planning & Policy Committee meeting will be financial projections.

Director Wilson referenced the financial statement and responded to questions. He noted that staff are working on projections for the remainder of

the year and will include projections for moving into different phases: a continuation of Phase 3 through rest of year, and moving to Phase 4 for the fall.

Commissioner Anderson also asked for a projection that takes into consideration a recurrence and return to Phase 2.

IX. Adjournment

There being no further business to conduct, Commissioner Wolfe moved and Commissioner Murdock seconded a motion to adjourn the Regular meeting at 9:32pm.

Secretary

President

Minutes Approved on _____

UNOFFICIAL



WILMETTE PARK DISTRICT
Minutes of Regular Meeting of the
Board of Park Commissioners

Monday, August 10, 2020
Virtual Meeting via "Zoom"

Present

Commissioners: President Gordon Anderson, Vice President Julia Goebel, Bryan Abbott, Cecilia Clarke, Mike Murdock, Todd Shissler, Amy Wolfe

Secretary/Executive Director Steve Wilson

Staff: Emily Guynn, Kristi Solberg, Sheila Foy, Libby Baker

Absent

None

President Anderson began the meeting by offering his condolences to the family of the young man that passed away yesterday after a swimming incident Saturday at Gillson Beach. President Anderson also acknowledge and thanked the lakefront staff, first responders and beach visitors for all their lifesaving efforts.

I. Meeting Called to Order

The meeting was called to order at 7:30 p.m.

A. Roll call taken

II. Approval of Minutes

A. November 11, 2019 Closed Session

Commissioner Wolfe moved and Commissioner Clarke seconded a motion to approve the minutes for the November 11, 2019 closed session meeting.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

B. January 13, 2020 Regular Meeting

Commissioner Goebel moved and Commissioner Clarke seconded a motion to approve the amended minutes for the January 13, 2020 regular meeting.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

C. January 13, 2020 Closed Session

Commissioner Wolfe moved and Commissioner Shissler seconded a motion to approve the minutes for the January 13, 2020 closed session meeting.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

D. February 10, 2020 Regular Meeting

Commissioner Clarke moved and Commissioner Murdock seconded a motion to approve the amended minutes for the February 10, 2020 regular meeting.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

E. March 9, 2020 Regular Meeting

Commissioner Shissler moved and Commissioner Goebel seconded a motion to approve the minutes for the March 9, 2020 regular meeting.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel and Anderson. Voting *No*, none. *Absent*, none; **motion carried.** The minutes were approved with suggested edits.

III. Communications and Correspondence

President Anderson commented on the large number of emails regarding fencing and signage at the south beach. He specifically noted an even split of individuals in favor of, and opposed to, the fencing. Commissioners Clarke and Wolfe added that they have both received verbal feedback in favor of the fencing.

IV. Public Comment/Recognition of Visitors

The Attendance Record will become part of the permanent record.

Van Economou expressed again, his interest on expenditures and is interested in what the money is being spent on.

Neil Ferrari requested a copy of the community survey results for the construction project at Community Playfields, which were discussed at the Parks & Recreation Committee meeting.

Rick Prohov requested a copy of the community survey results and asked for clarification on the community input and planning process.

Director Wilson stated that the Board drives the timing of everything. Commissioner Murdock added that staff has proposed two dates for the end of August or early September, for on-site meetings with staff. He also mentioned that revisions are being made to the survey to allow residents the opportunity to express their wish that no changes take place at Community Playfields. The updated results will be discussed at the September Parks & Recreation Committee meeting.

Mr. Prohov requested he receive specific notification of the dates of the on-site meetings.

V. Approval of Voucher List

Commissioner Goebel moved and Commissioner Anderson seconded a motion to approve the Voucher List in the amount of **\$1,543,699.25**, a copy of which is to be attached to and become a permanent part of the minutes of this meeting.

By a roll call vote, voting Yes, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting No, none. *Absent*, none; **motion carried**.

VI. Executive Director's Report

Director Wilson reported on the following topics:

- Provided an update on the signage and overcrowding at the south beach
- Construction is ahead of schedule at Community Playfields for the storm water project; photos are included in the Parks Department report
- The Village will host a ribbon cutting ceremony at Community Playfields sometime in the fall
- Lakefront Committee will meet tomorrow for a comprehensive plan kick off meeting, and a presentation from the engineers for possible solutions for shoreline protection
- Disposal of surplus property is a standard practice; Board approval of this ordinance allows staff to dispose of the respective vehicles/equipment

President Anderson commented on the afterhours gatherings at Gillson Beach. Director Wilson noted that the fencing has helped. Superintendent Gynn responded that some nights are better than others and added that staff are managing the area more effectively with the fence in place.

In response to a question from Commissioner Murdock about the irrigation at Community Playfields, Superintendent Solberg responded that it has not been installed yet, but staff is working with the contractor and installation will probably take place in mid-September. Commissioner Murdock also inquired about the cost of the water and who will pay for it. Superintendent Solberg replied that the cost could be between \$10,000 and \$40,000 a year, depending on usage.

VII. Committee Reports

A. Lakefront Committee:

Commissioner Abbott reported on the following topics:

- Lakefront staff have been extraordinary this season
- With the fencing in place at the south beach, both residents and non-residents are still able to walk along the water
- The committee will meet tomorrow, August 11
 - The Lakota Group will attend to do a kickoff meeting for the comprehensive plan

- With the information discussed at tomorrow's meeting, members of the board should think about how they would like their voice is heard
- SmithGroup will present plans for shoreline protection; there are no cost estimates yet
 - It is unlikely much will be done this year, temporary measures could include adding sand or using use trap bags
 - Projections for lake levels are moving downward
 - Goal is to give a shoreline recommendation in September

Commissioner Murdock stressed it is critical that something be done this year.

B. Parks & Recreation Committee:

Commissioner Murdock reported on the following topics:

- The committee met prior to the Board meeting
- Received an update on the community survey
 - More than 600 people responded
 - Feedback so far, in order of preference, is bathrooms, fitness path, and a landscape plan
 - Three people in attendance at the meeting expressed opposition to any amenities and noted the survey did not allow respondents to express opposition
 - Staff will hold two on-site meetings to solicit input; dates will be publicized
- Discussed childcare options; the intent is to have options for all learners
 - Staff is waiting on a final decision from School District 39 about their plans for the fall
- Received presentation on Mallinckrodt programs and Gymnastics
- Manager's Reports
 - New Trier and Wilmette hockey start September 1
 - Public skate will begin soon; attendance will be limited
 - Lap swim had a 90% utilization rate
 - Pool hours will be extended into September
 - PlaySafe is in the 9th week
 - Enrollment is strong for fall soccer; the format will change due to COVID-19 and information will be forthcoming
 - New tennis camp was well received and filled to capacity
 - Eric Moran has been hired as the new Paddle Professional
 - HVAC will be added to the next agenda

C. Golf Operations Committee:

Commissioner Wolfe reported on the following topics:

- The committee has not yet met
- New meeting date: 4th Monday of the month
- July 2020 driving range revenue was double that of July 2019
- Total rounds played in July 8,519, compared to 6321 in July 2019

D. Financial Planning & Policy Committee:

Commissioner Goebel reported on the following topics:

- The committee met July 20
- Revenue and expense results were reviewed
 - Most areas are low
- Audit will be reviewed at next committee meeting with a recommendation for approval at the September board meeting
- A recommendation has been received to review the district's policies on diversity and inclusion; this will be reviewed at the next meeting

Following a discussion about fund balance projections, Commissioner Murdock recommended the committee look at capital projects that could still be accomplished this year, given that we are expecting the ending fund balance to be stronger than what we anticipated for the previous year.

VIII. Unfinished Business

None

IX. New Business

A. Ordinance 2020-O-2

Commissioner Abbott moved and Commissioner Murdock seconded a motion to approve Ordinance 2020-O-2, *An Ordinance Authorizing the Sale or Disposal of Certain Surplus Property Owned by the Wilmette Park District, Cook County, IL*

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

B. Lakefront Staff

Commissioner Shissler suggested the Board write a thank you note to the lakefront staff to recognize them for their efforts this season.

X. Semi-Annual Review of Closed Session Minutes

No discussion was required for the approval of the November 11, 2019 and January 13, 2020 closed session minutes, or for the semi-annual review of closed session minutes. Therefore, no closed session was held.

Commissioner Wolfe moved and Commissioner Murdock seconded a motion to release from confidentiality the closed session minutes of February 11, 2019, August 12, 2019, September 9, 2019 and October 15, 2019, and to approve the destruction of the eligible audio recordings from March 12, 2018, August 13, 2018, and December 10, 2018.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

XI. Adjournment

There being no further business to conduct, Commissioner Abbott moved and Commissioner Wolfe seconded a motion to adjourn the Regular meeting at 8:37 p.m.

Secretary

President

Minutes Approved on _____

UNOFFICIAL



WILMETTE PARK DISTRICT
Minutes of Regular Meeting of the
Board of Park Commissioners

Monday, September 14, 2020
Virtual Meeting via "Zoom"

Present

Commissioners: President Gordon Anderson, Vice President Julia Goebel, Bryan Abbott, Cecilia Clarke, Mike Murdock, Todd Shissler, Amy Wolfe
Secretary/Executive Director: Steve Wilson

Staff: Emily Guynn, Kristi Solberg, Sheila Foy, Libby Baker

Visitors: Richard Pinner, Eric Martin, Gary Knight, Bill Loumpouridis, Rick Prohov, Julia Maras, Brij Shah, Alan Golden, Mary Lawlor, Walter Keats, Derek Castille

Absent

None

I. Meeting Called to Order

The meeting was called to order at 7:34 p.m.

A. Roll call taken

II. Approval of Minutes

A. November 13, 2019 Committee of the Whole

Commissioner Wolfe moved and Commissioner Goebel seconded a motion to approve the minutes for the November 13, 2019 Committee of the Whole meeting.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

B. April 13, 2020 Regular Meeting

Commissioner Clarke moved and Commissioner Abbott seconded a motion to approve the amended minutes for the April 13, 2020 regular meeting.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

C. May 11, 2020 Regular Meeting

Commissioner Abbott moved and Commissioner Clarke seconded a motion to approve the minutes for the May 11, 2020 regular meeting.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

III. Communications and Correspondence

President Anderson commented on the letter received regarding lap swim.

IV. Public Comment/Recognition of Visitors

Alan Golden commented that he hopes all the commissioners have received and read all the emails regarding Community Playfields.

Derek Castille commented on the community survey results, noting that the majority of the neighbors did not receive it. He asked the board not to place the interest of the people who don't live near Community Playfields, over the interest of the neighbors.

Bill Loumpouridis asked for answers regarding the gate and fencing at South Beach; why are the gates locked, what purpose does the fence serve, what is the process for deciding when the fence will come down, who will decide, how will the decision be made, and what are the criteria for this decision?

Rick Prohov, 2435 Pomona Ln. – noted that at the Parks & Recreation meeting there was a general tone of disappointment with the lack of transparency about Community Playfields, but there were assurances from Commissioner Murdock that no decisions have been made, and the board will make additional inquiries to establish a real plan so people can review it before money is spent. Mr. Prohov also expressed his disapproval that meeting minutes have not been approved, yet the board has authorized the spending of meeting.

Brij Shah, 2427 Pomona Ln. – stated that a lack of transparency is not going to be helpful. He was not able to access the link to the survey, and doesn't want bathroom in the middle of the park. He thinks bathrooms become unpleasant within 2-4 years. He asked the board to stop looking for ways to spend money.

Julia Marran, 2307 Pomona Ln. – Director Wilson read a message sent from Ms. Marran via "chat". She expressed concern that the location of the bathrooms will generate more traffic, and she is concerned about maintenance and security.

Richard Pinner, 2443 Pomona Ln. – commented on the survey, specifically regarding the number of surveys distributed versus the number of responses received. He is concerned that the people asked rarely use the park and don't live near the park and have to endure the results.

Van Economou reiterated the comments he made at the Parks & Recreation meeting; don't spend money the district doesn't have. Give Community Playfields the money originally budgeted for it, and don't spend the money from the Village.

V. Storm Water Presentation from Village

Brigitte Berger-Raish, Engineering & Public Works Director for the Village of Wilmette, began by thanking Director Wilson, Superintendent Kristi Solberg, and Tom Rychlik from Gewalt Hamilton Associate for their support and cooperation with Phase 1 at Community Playfields. She noted that the project is in the restoration phase and plans are to have the grass seed in by fall.

Darren Olson from Christopher B. Burke Engineering shared a presentation highlighting Phase 2 of the Village Neighborhood Storage Project including a recap of previous meetings, a project overview, and next steps.

The project at Hibbard Park is scheduled to begin in January or February of 2021 and completed in May 2021. The park will be returned to use in spring 2022.

Mr. Olson gave a high level overview of how the tank and pump station will function. He noted that several improvements will be made to the park site to provide additional drainage throughout the park.

Mr. Olson explained that this project includes an underground pump station and a backup generator that will be located near Hill St. With the help of village staff, a plant list has been developed to provide landscape screening.

Construction access will largely be from Wilmette Ave. Some trucks may exit from Hill if necessary. Security fencing will be installed, and several trees will be fenced off for protection.

At the conclusion of the project, the site will be restored with amended topsoil, and some areas may be sodded.

Mr. Olson concluded his presentation by explaining the next steps; a Village hosted public meeting on September 30, final design plans by early October, Wilmette Board of Commissioner approval of design October 15, and contract award November/December.

Commissioner Wolfe asked several questions. If sod is used instead of seed, will the field be playable sooner? Superintendent Solberg said probably not. Is the storm trap vent in the playable area? Mr. Olson said it is, but can be moved. Why is a permanent generator being used instead of temporary one? Mr. Olson said the permanent generator allows for an immediate response during a power failure. Will there be a more permanent surface from the construction access from Wilmette Ave.? Mr. Olson said stone or wooden mats will be used. Does the construction access point affect use of the playground? Mr. Olson said no. Can any of the trees be relocated? Mr. Olson said probably not.

Commissioner Murdock shared his concerns and asked questions. He said he cannot support a plan that has manhole covers in the playing area. He asked about the noise level of the generator. Ms. Berger-Raish said it will be tested

once a month for thirty seconds and probably wouldn't be heard by the neighbors. Regarding the trees, how much of the root structure will be compromised? Mr. Olson said he met with the Village forester who feels there will be adequate protection provided.

Commissioner Goebel asked how the Village's public input meeting will be publicized. Ms. Berger-Raish said a letter was sent in July to resident stakeholders. A targeted mailing with an invitation was sent for the September 30 public meeting. The meeting will be taped and the video will be posted on the Village website.

Commissioner Abbott commented and asked his questions. Where will the dirt be stockpiled? Mr. Olson said it will be stored onsite. What type of soil be added to the fields? The playable areas will receive an amended topsoil. Will there be a need for irrigation? Direct Wilson replied no. He would like to see existing park usage plans now versus future uses of the park from Gewalt Hamilton Associates. How much dirt will be over the tank? Mr. Olson said there will be three feet of dirt over the tank with underdrains to pull water away from the tank. Will the sledding hill come back? Director Wilson said this is an item to be addressed with the field design. On whose property will the pump station be located? Mr. Olson replied that the access pad, control panel and pump station will be on park district property and the self-enclosed generator will be on village property.

Commissioner Anderson asked if the proposed fence height is high enough for the neighbors. Ms. Berger-Raish said village staff met with the neighbors and feel the height is adequate. If the fence is any higher it could be a safety hazard.

VI. Approval of Voucher List

Following questions, Commissioner Goebel moved and Commissioner Abbott seconded a motion to approve the Voucher List in the amount of **\$1,553,505.79**, a copy of which is to be attached to and become a permanent part of the minutes of this meeting.

By a roll call vote, voting Yes, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

VII. Executive Director's Report

Director Wilson reported on the following topics:

- Public input sessions were held at Community Playfields on September 3rd and 9th. 15 people attended each session. The sentiment expressed by those in attendance was that they are not interested in a fitness path, lighting or running water bathrooms.
- The budget process and timeline was outlined
- The board will be asked to consider approval of the golf cart path project
- The final document has not been received from the auditors – staff should have it by October

- An updated resolution representing new home owners is presented for approval

Commissioner Murdock commented on the concerns expressed by residents earlier in the meeting, as well as during the Parks & Recreation Committee meeting. He reiterated all the steps that have been taken so far, and asked if the park district has ever sought this much input for other park projects, trying to understand why people feel there is a lack of transparency. Director Wilson said the district has not sought this much input before and thinks the homeowners feel this way because they know how much the village has done.

Commissioner Goebel asked if it is possible to opt in from our website to receive emails from the park district, and suggested making it more prominent.

VIII. Committee Reports

A. Lakefront Committee:

Commissioner Abbott reported on the following topics:

- Since the last board meeting the committee met twice
- Engineering consultants provided short-term solutions for shoreline protection
- The Committee of the Whole considered the recommendations but has decided to perform a more robust winter maintenance program
- Discussed possible permanent solutions at the September committee meeting; still waiting on the consultants

Commissioner Abbott asked the board how they would like to proceed. Commissioner Wolfe favored the Lakefront Committee making a recommendation to the full board. Commissioner Goebel asked that if the Lakefront Committee does make a recommendation it should reflect the views made at the last Committee of the Whole meeting. Five board members expressed interest in meeting as a Committee of the Whole. Director Wilson will work on scheduling a Committee of the Whole meeting.

- Community and board input meetings are being scheduled to solicit input for the Gillson master plan
- Operations are wrapping up for the season

Commissioner Abbott commented that he would like to see the gate opened to allow access to South Beach. Director Wilson explained that the plan was to keep it closed until we had staff in place. Without staff the fence doesn't do much. Staff is willing to entertain the idea of opening the gate early in the morning and locking it later in the day. The ability to lock and unlock the gate might be the best course until overcrowding isn't going to be a problem. The pros and cons of removing the fence and opening the gate were discussed. Commissioner Shissler pointed out that access is still available through the swim beach. Commissioner Murdock would like to see the gate open as long as it is safe. Commissioner Clarke felt it is ok to open the gate.

Commissioner Anderson would like to see the fence come down. Director Wilson commented that if the fence is taken down, and overcrowding occurs it will be difficult to manage. Commissioner Goebel added that leaving the fence for two more weeks seems like an easy choice. The decision was made to have parks staff open the gate early in the morning and the lakefront staff close it at the end of the day. The fence will remain until the end of the season.

B. Parks & Recreation Committee:

Commissioner Murdock reported on the following topics:

- The committee met prior to the Board meeting
 - Complementary correspondence was received about lap swim
 - Several emails were received regarding access to Keay Nature Center; following discussion it was decided to allow pedestrian access at the northern end of the park. Modifications will need to be made to the current vehicular access point. This will take place in the next week.
 - Did not discuss summer camp or Manager's Reports
 - Emails and public comment were received opposing the addition of amenities to Community Playfields
 - Staff was asked to provide additional information on possible locations for washrooms, types of material for creating a path, and lighting options

C. Golf Operations Committee:

Commissioner Wolfe reported on the following topics:

- The committee met August 24
- Course conditions are good; staff implemented a fairway and sand topdressing program
- 8,500 rounds were played in July; only one day without carts
- Driving range is busy – daily fees are up
- Discussed two financing options for the cart path project so the money it doesn't come out of capital reserves. One option is a debt extension, and the other is operational debt. Operational debt typically has a 10 year payback period.
 - By a 2-1 vote, the committee recommends proceeding with the cart path project

Commissioner Anderson asked about 20 year payback option to reduce the annual payment. Director Wilson said that is an option, but the interest rate increases.

Director Wilson explained that operational debt is paid back out of operational revenue and does not impact the tax levy.

Following an explanation from, the board discussed the two financing options and the risks associated with each.

Commissioner Murdock asked what the likelihood is of the cart path creating new revenue, and how much. Director Wilson shared the breakeven analysis that was presented at the November 2019 Golf Operation Committee meeting to show the potential revenue. He acknowledged that the analysis is based on assumptions, but is very comfortable with the data.

Director Wilson commented that he is comfortable with both financing options and it is his recommendation to complete the project, and if possible would like to have it completed for next season.

Commissioner Clarke asked how the debt would be paid back if the revenue is not generated. Director Wilson said it would come out of park district operating revenue. She also asked if players would be lost to Winnetka given they are adding a cart path. Director Wilson said it is a possibility, but there are other close courses with paths.

Commissioner Abbott stated he thinks the committee has come up with a proper financing option, but ultimately doesn't feel it is the right time to complete this project, and prefers to wait until finances are more stable.

Commissioner Anderson shared his opinion that he doesn't feel revenues are going to increase because we put in the cart path, but did express his support of the project and is comfortable with a 20 year payback and a lower payment. He also suggested deferring the first payment until 2022.

Commissioner Wolfe expressed her support of the project, just not at this time.

Commissioner Murdock expressed his support of Commissioner Anderson's suggestion of postponing the first payment until 2022.

Commissioner Shissler expressed concern that if the project is postponed the cost would increase.

In response to a question from Commissioner Goebel, Director Wilson explained other projects that have used this financing method. She also asked if we measure the payback period when we do other projects. Director Wilson said this is mostly done when a project has the potential to create revenue. Commissioner Goebel added that although not everyone uses the course, golf is a benefit to the entire park district.

Commissioner Shissler moved and Commissioner Murdock seconded a motion to proceed with the continuous cart path project at the Wilmette Golf Club, utilizing a 20 year operational debt financing model.

By a roll call vote, voting *Yes*, Commissioners: Clarke, Murdock, Shissler, Goebel, and Anderson. Voting *No*, Abbott and Wolfe. *Absent*, none; **motion carried.**

D. Financial Planning & Policy Committee:

Commissioner Goebel reported on the following topics:

- The committee met September 3
- Superintendent Foy and the auditors walked the committee through the CAFR; the committee felt it was thorough and recommends the board consider it for approval
- District received financial stewardship recognition
- Gave guidance on upcoming budget, recommended no fee or salary increases
- Looking at measures to reflect diversity, inclusion and equity; staff will take the lead, then the committee will review policies and make recommendations to the board

In response to a question from Commissioner Anderson, Director Wilson reported that the financial projections reviewed by the committee currently show a deficit of 1.5 million. These projections will be reviewed again by the committee. It was also noted that \$2 million in capital projects has been deferred.

IX. Unfinished Business

None

X. New Business

A. Resolution 2020-R-3

Commissioner Shissler moved and Commissioner Abbott seconded a motion to approve Resolution 2020-R-3, *A Resolution Authorizing the Sale of a Parcel of Land Not Exceeding Three Acres in Area*

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

XI. Adjournment

There being no further business to conduct, Commissioner Murdock moved and Commissioner Wolfe seconded a motion to adjourn the Regular meeting at 10:36 p.m.

By a roll call vote, voting *Yes*, Commissioners: Abbott, Clarke, Murdock, Shissler, Wolfe, Goebel, and Anderson. Voting *No*, none. *Absent*, none; **motion carried.**

Secretary

President

Minutes Approved on _____

UNOFFICIAL

Libby Baker

From: Emily Guynn
Sent: Monday, October 5, 2020 9:50 AM
To: Libby Baker
Subject: FW: [external] Update re Wilmette Park District-Community Playfield Projects

Please include letter in PR packet.

Emily Guynn
Superintendent of Recreation
1200 Wilmette Avenue
Wilmette, IL 60091
Tel: 847-256-9603
Fax: 847-256-7908
www.wilmettepark.org



From: info@wilmetteparkfriends.org <info@wilmetteparkfriends.org>
Sent: Sunday, October 4, 2020 5:20 PM
To: Park_Commissioners@wilmetteparkfriends.org; Emily Guynn <eguynn@wilpark.org>
Subject: [external] Update re Wilmette Park District-Community Playfield Projects

To: Wilmette Park District Commissioners
Wilmette Park District Staff

Dear Emily,

In reviewing various WPD and Wilmette Village documents, as well as discussions with several officials, our group has identified various key facts with regards to the ongoing work in the Community Playfield and elsewhere in the village.

Here are some important facts:

- The Park District Board unanimously approved on **March 9, 2020** an **IGA** (Inter-Governmental Agreement) with the Village of Wilmette allowing the Village an “easement” to build stormwater retention vaults and related pipe systems in the Community Playfields, Hibbard Park, and Thornwood Park (called Community, Hibbard or Thornwood for short).

- Included in the IGA was a list of “**Park Improvements,**” provided by the Park District, estimated at the time to cost **\$3.395 million**, that these funds “*may*” be used to provide. The funds *may* be used for any or all of the three parks - Community, Hibbard, and Thornwood.
- As the funds for “Park Improvements” come from the issuance of **Public Bonds**, they can only be used for capital type projects, i.e., projects with long term benefit to the public.
- **Potential “Park Improvement” projects** on the IGA list include: a) Comprehensive landscape plans for each park; b) Installing public restrooms at Community and Thornwood; c) Installing irrigation systems at Community and Thornwood; d) Installing a recreational fitness path with equipment and lighting around the perimeter of Community; e) Installing additional water drainage in the three parks. (The Park District has already requested the Village to install additional **drainage** in Community at a cost of about **\$1.2 million** to be taken from the “Park Improvement” funds.)
- Per the IGA, normally the Park District would be required to take bids, approve contracts and pay for “Park Improvement” projects, and then submit a voucher to the Village for reimbursement.
- Due to various factors, the Park District (there is no approval of this request in WPD minutes) requested the Village to go ahead with an **irrigation project for the entire Community Playfields**. The Village worked with one of their contractors (Berger) to accomplish this project and will deduct the costs from the “Park Improvements” account. This project is scheduled to be completed by the end of December.
- To date no other projects have been “approved” under the “Park Improvements” plan.

Requested Action Plan:

- **Recognition** by the Park Board that any funds from the Village bond issue allocated for “Park Improvements” is in fact revenue from Wilmette residents who are paying for the bond issue via a “utility fee” added to each resident’s quarterly water bill.
- **Agreement** that the Wilmette Park District Board of Commissioners will officially approve (by passing a motion and voting at a Board meeting so the approval is in Park District Board minutes) any additional projects/expenditures in connection with the “Park Improvements” account of the IGA.
- The Park Board to initiate steps to **develop “Master Plans”** for each of the three parks (Community, Hibbard, and Thornwood), including **participation by residents** as well as staff and consultants, to address such longer-term issues as:
 1. A landscape plan for each park that takes into account **aesthetic and environmental concerns** as well as recreational uses, including such issues as appropriate trees and plants for each park, now and as replacements as less desirable trees and plants need replacement
 2. **Environmental impact** of any structures and/or hard surface areas added to these parks that affect drainage
 3. Possible temporary cameras or other **recording sensors** placed in the parks to document actual usage (activated by motion detectors) and/or other relevant metrics

4. **Mail a survey** to all households asking about their actual engagement in various recreational and outdoor activities, as well as their actual usage of current facilities, and their thoughts on future uses/facilities
 5. Identify current and potential future recreational uses for each park, and area in each park, including by season, e.g. baseball in the spring, soccer in the fall, cross-country running in the fall, cross-country skiing in the winter, concerts in the spring to fall, nature study areas as appropriate (probably need schools for use by students during school), summer camp activities, walking, dog walking, sledding, etc.
 6. Determine the appropriateness and financial implications of whether permanent restrooms vs. porta-potties (possibly higher quality, seasonal increases, etc.?) are appropriate in these parks, if these needs are seasonal, what the maintenance costs are, etc.
 7. Determine whether certain parks or certain areas in these parks need lighting and if so, when and how to minimize their impact on the local residents.
 8. Determine the ongoing maintenance needs and costs of these parks and their facilities.
- Presumably these surveys and Master Plans could be accomplished over the next few months, so they are completed by early spring.

We look forward to discussing any of the above issues at the October 7 Parks & Recreation Committee meeting and subsequently at the October 15 Board of Commissioners meeting.

Thanks for your thoughtful review!

On behalf of the group: Derek Casteel, Neil Ferrari, Walter Keats, Richard Pinner, Rick Prohov, and Van Economou

Bcc: Friends_Leaders

Contact:

Walter L. Keats
2514 Laurel Ln.
Wilmette, IL 60091
Tel: 847-256-7706
Fax: 847-256-5601
Emails: info@wilmetteparkfriends.org
walter.keats@asia1on1.com

Please note that if you wish to send a response to this email to all the recipients (i.e., "reply all"), please just reply to "info@wilmetteparkfriends.org" with that request and it will be forwarded to everyone on the list. Sorry if this is cumbersome.

CHARLES M. SHEA

735 Michigan Ave.
Wilmette, Il 60091
September 29, 2020

To: Steve Wilson, Executive Director, Wilmette Park District,
Kristi Solberg, Superintendent of Parks and Planning,
Board of Wilmette Park District : Mr. Anderson, Mr. Abbott, Ms. Goebel,
Ms. Clark, Mr. Murdock, Mr. Shissler, Ms. Wolfe

You may be aware that my husband, Charlie Shea passed away last month. As a 43 year neighbor of Gillson Park, he was well known to the Park District staff and Board members. He served at the request of Terry Porter on the Lakefront Commission which met in 2010 and 2011 to provide citizen input for the master plan for Gillson Park.

Some of our Wilmette friends have expressed the wish to donate a tree in Charlie's memory to the Park District. The following citizens have generously made a contribution toward a tree: Anne and Don Stephan, Mary and Frank Mathie, Ed and Cathy Dunn, Rosemary and Tom Egan, Susan Schad, Peg Spengler, Judith and Vince McBrien, Pat and Joe Hinkel, Kathleen Ruhl.

We would like to propose a White Oak, the State Tree of Illinois and Connecticut (where Charlie was originally from), to be planted in Bateman Park. which has lost two large trees in the past dozen years. The White Oak is a large, hardy, majestic tree which would be an attractive addition to Bateman Park and the community.

Perhaps this gift will stimulate a rethinking of the tree program and an actual landscape plan, the expressed wish of the Lakefront Commission, in light of the loss of so many of the Park's trees in the past several years.

I hope you will accept this gift for the citizens of Wilmette.
The beauty of the parks was so important to Charlie.

Thank you for your consideration.

Mary Shea



Voucher List Presented to the Board of Park Commissioners
At the Regular Meeting of October 15, 2020

Voucher List - Reconciliation
September-20
(Vendor Disbursements Over \$5,000)

Vendor Name	Amount	Type of Service/Products	#
PDRMA	142,702.75	Health, Liability, Workmans Comp, Retirees Insurance	
JP Morgan Chase Purchase Card	101,979.85	P-Card Purchases	
IMRF/NCPERS Group Life Ins	75,232.79	IMRF EE & ER Contributions	
Gewalt Hamilton Asso Inc	65,786.15	Community Playfields Irrigation, Surveys & Engineering Project for Golf	
Vanguard Energy Services LLC	52,746.26	Electric & Gas Service	
AMS Mechanical Systems, Inc	14,879.82	Compressor Motor Repairs for Ice	
Wilmette Baseball Assn	10,320.00	Final Payment for Baseball Programs	
General Mechanical	9,874.80	Compressor & Maint for Ice	
AT & T	9,734.57	Phone Service for WPD	
Illinois Director fo Employment Security	9,338.00	2020 Unemployment	
Tyler Technologies	8,584.29	Software Maint Contract,Purchasing Training & Digitized Signature	
IMCA Retirement Trust	7,926.23	9/2020 Payroll Contributions	
Harrell's LLC	7,569.60	Greens Fertility Program for Golf Maint	
Konica Minolta Premier Financial	6,211.18	Copier Leases for Various Areas	
Laporte Inc	5,367.88	Trash Bags & Paper Supplies for Parks	
Seaway Supply Co	5,356.78	Cleaning Supplies-Covid 19 Related	
Total	\$ 533,610.95		
Other Sundry Services/Products	<u>87,247.46</u>		
Total Voucher List	<u>\$ 620,858.41</u>		
Payroll Transfers			
9/11/2020	\$ 374,507.07		
9/25/2020	\$ 308,578.80		
Total Payroll Transfers	<u>\$ 683,085.87</u>		
Total Vouchers and Transfers	<u>\$ 1,303,944.28</u>		

- If additional comments on expenditures are warranted, they will be noted below by numbered footnote.

We, the undersigned Officers of the Wilmette Park District, do hereby singularly approve for payment the above listed and detailed list of bills chargeable for the above stated month and on which further approval was passed at a regularly scheduled meeting of the Board of Park Commissioners of the Wilmette Park District.

Commissioner-Motion

Commissioner-Second



Voucher Approval Report

By Amount
Presented to the Board 10/15/2020

<u>Vendor Name</u>	<u>Payable Number</u>	<u>Description (Item)</u>	<u>Account Number</u>	<u>Amount</u>
IMRF/NCPERS Group Life Ins. PDRMA	08/2020 IMRF Payment 0820121	IMRF EE & ER Contribution 8/2020 Property, Liability & Workmans Comp Insurance	50-11-100-5130 40-11-100-5230	51,508.42 28,584.11
IMRF/NCPERS Group Life Ins. Gewalt Hamilton Assoc., Inc Gewalt Hamilton Assoc., Inc PDRMA	08/2020 IMRF Payment 4461.120-5 4461.120-3 0820121H	IMRF EE & ER Contribution 8/2020 Permits & Stormwater Design for Golf Project Topographic Survey & Engineering for Golf Project	10-11-100-2105 70-11-100-5800 70-11-100-5800	23,724.37 21,401.45 15,677.50
PDRMA Gewalt Hamilton Assoc., Inc Vanguard Energy Services LLC JPMorgan Chase Purchase Card	0820121H 5676-000-3 E00000435887 INV0042765	8/2020 PDRMA Health Insurance Services for Community Playfield Irrigation Electric Service for CRC CRC - Cleaning services	10-11-100-2115 10-11-100-1201 20-41-100-5330 20-41-100-5200	14,040.41 13,250.00 13,247.14 12,911.00
AMS Mechanical Systems, Inc Gewalt Hamilton Assoc., Inc PDRMA	71597-1 4461.120-4 0820121H	Compressor Motor Repairs for Ice Wetland Delineation & Engineering for Golf Project 8/2020 PDRMA Health Insurance	20-34-100-5520 70-11-100-5800 20-32-100-5110	12,500.00 12,375.00 11,066.34
Vanguard Energy Services LLC AT&T PDRMA	E00000435885 847256960008-9/20 0820121H	Electric Service for Centennial Phone Service for WPD 8/2020 PDRMA Health Insurance	20-34-100-5330 10-11-100-5310 10-12-100-5110	10,898.72 9,728.01 9,674.28
Illinois Director of Employment Security Tyler Technologies PDRMA	IDES Deposit Q2 2020 025-297822 0820121H	Q2 2020 Unemployment Deposit Software Maint Contract for WPD 8/2020 PDRMA Health Insurance	40-11-100-5120 10-12-100-5250 10-22-100-5110	9,338.00 8,383.79 8,363.05
PDRMA JPMorgan Chase Purchase Card PDRMA	0820121H INV0042765 0820121H	8/2020 PDRMA Health Insurance Recreation - Portables 8/2020 PDRMA Health Insurance	10-11-100-5110 20-40-100-5280 10-23-100-5110	8,015.83 7,454.00 6,910.20
PDRMA Vanguard Energy Services LLC Wilmette Baseball Assn PDRMA	0820121H E00000435885 379 10/2020	8/2020 PDRMA Health Insurance Electric Service for Centennial Summer Baseball Program for Sports Retiree Health Premium from IMRF	20-41-100-5110 20-32-100-5330 20-41-728-5215 10-11-100-2170	6,910.20 6,539.23 6,368.00 6,079.62
Vanguard Energy Services LLC PDRMA PDRMA Laporte Inc PDRMA	E00000435885 0820121H 0820121H 230069 0820121H	Electric Service for Centennial 8/2020 PDRMA Health Insurance 8/2020 PDRMA Health Insurance Paper Supplies & Trash Bags for Parks 8/2020 PDRMA Health Insurance	20-31-100-5330 20-33-100-5110 20-41-501-5110 10-23-100-5420 20-34-100-5110	5,954.54 5,528.16 5,528.16 5,367.88 4,837.14
JPMorgan Chase Purchase Card Vanguard Energy Services LLC ICMA Retirement Trust - 457 Illinois Baseball Academy Vanguard Energy Services LLC Wilmette Baseball Assn PDRMA	INV0042765 E00000435886 9/11 Contributions 9/16/20 E00000435886 380 INV0042765	Buildings - All locations paper supplies etc. Electric Service for Golf 9/11/2020 Payroll Contributions Fall Baseball Leagues for Sports Electric Service for Golf Baseball Program for Sports	10-23-100-5420 20-33-176-5330 10-11-100-2107 20-41-709-5215 20-33-100-5330 20-41-728-5215	4,748.79 4,578.83 4,129.73 4,060.00 3,979.73 3,952.00
JPMorgan Chase Purchase Card ICMA Retirement Trust - 457 JPMorgan Chase Purchase Card JPMorgan Chase Purchase Card JPMorgan Chase Purchase Card Village of Wilmette K-Swiss Inc. Conserv Fs Inc Pomp's Tire Service Inc PDRMA	INV0042765 9/25/2020 INV0042765 INV0042765 INV0042765 54649 96195399 65104457 290182456 0820121H	Buildings - Trash/recycling 9/25/2020 Payroll Contributions Soccer Uniforms Golf - Heat lamps Ice - Cleaning services Police Detail for Gillson Park Shoes for Resale at Tennis Landscaping Supplies for Parks Truck Tire Alignment & Repairs for Parks 8/2020 PDRMA Health Insurance	10-23-100-5225 10-11-100-2170 20-41-705-5460 20-33-100-5850 20-34-100-5200 80-43-100-5215 10-11-100-1603 10-22-100-5440 10-22-100-5520 20-33-176-5110	3,834.73 3,796.50 3,520.31 3,400.00 3,387.00 3,307.27 3,045.68 2,928.50 2,852.61 2,845.05
PDRMA PDRMA PDRMA PDRMA PDRMA General Mechanical JPMorgan Chase Purchase Card JPMorgan Chase Purchase Card Charles J. Fiore Co., Inc. JPMorgan Chase Purchase Card Vanguard Energy Services LLC BTSI Tail Activewear JPMorgan Chase Purchase Card Great Lakes Turf Harrell's LLC Guillen, Heather JPMorgan Chase Purchase Card Easy Permit Postage Lauterbach & Amen, LLP JPMorgan Chase Purchase Card JPMorgan Chase Purchase Card Wage Works Leibold Irrigation Inc General Mechanical General Mechanical Bell Fuels Inc Gewalt Hamilton Assoc., Inc Great Lakes Turf Dunlop Sports Group Americas Sunset Logistics Ill. Dept. of Revenue JPMorgan Chase Purchase Card JPMorgan Chase Purchase Card Faulks Bros Construction Inc	0820121H 0820121H 0820121H 0820121H 0820121H S12100951 INV0042765 INV0042765 I190749 INV0042765 G400199091820 64347 976384 INV0042765 35806 1314597 3198756 INV0042765 8000-9000-1160-5163-9/20 49057 INV0042765 INV0042765 INV2327935 9729 S12100993 S12100330 318525 4461120-1 35807 6075149SO 73317 9/2020 Sales Tax INV0042765 INV0042765 341042	8/2020 PDRMA Health Insurance 8/2020 PDRMA Health Insurance 8/2020 PDRMA Health Insurance 8/2020 PDRMA Health Insurance 8/2020 PDRMA Health Insurance Compressor Repair for Ice Community Playfield - Water Meter Buildings - All locations garbage bags Tree Replacement for Parks Irrigation Acid Injection Services Gas Service for Various Areas Phosphites Turf Vitamins for Golf Maint Apparel for Resale at Tennis One Year Carbon Black Endpoint Security Greens Fertility Program for Golf Maint Heritage Greens Program Fungicide for Golf Maint Registration Refund Pool - Cleaning services Postage Machine Refill for Admin 2019 Audit Final Payment Golf - Cleaning services Lakeview - Cleaning services Flex Spending Account Main Line Irrigation Repair for Golf Maint Maint Contract for Ice Compressor Maint Repair for CRC Diesel Fuel for Golf Maint Drainage Project for Golf Greens Fertility Program for Golf Maint Practice Balls for Tennis Fairway Topdressing Sand for Golf Maint 9/2020 Illinois Sales Tax Tennis - Cleaning services Beach house - Cleaning services Greens Topdressing Sand for Golf Maint	20-33-176-5110 10-14-100-5110 10-21-100-5110 20-41-301-5110 20-41-401-5110 20-34-100-5520 10-22-100-5320 10-23-100-5420 10-22-100-5530 20-33-176-5215 20-31-100-5340 20-33-176-5440 10-11-100-1603 70-11-100-5870 20-33-176-5445 20-33-176-5440 10-11-100-2190 20-31-100-5200 10-11-100-5270 60-11-100-5250 20-33-100-5200 20-43-145-5200 10-11-100-2140 20-33-176-5530 20-34-100-5205 20-41-100-5520 20-33-176-5450 70-11-100-5800 20-33-176-5445 20-32-100-5400 20-33-176-5530 10-11-100-2192 20-32-100-5200 20-43-100-5200 20-33-176-5530	2,764.08 2,764.08 2,764.08 2,764.08 2,764.08 2,639.46 2,600.00 2,572.50 2,568.32 2,528.40 2,432.76 2,280.00 2,271.79 2,189.00 2,187.37 2,120.00 2,117.00 2,085.00 2,000.00 2,000.00 1,978.00 1,976.00 1,929.28 1,923.27 1,875.00 1,831.75 1,830.34 1,822.20 1,821.62 1,795.20 1,791.37 1,758.00 1,742.00 1,685.00 1,659.50

Faulks Bros Construction Inc	341041	Greens Topdressing Sand for Golf Maint	20-33-176-5530	1,653.45
Nike USA Inc	9951545833	Shoes for Resale at Golf	10-11-100-1601	1,651.82
Harrell's LLC	INV01315132	Instrata Greens Snow Mold Fungicide for Golf Maint	20-33-176-5440	1,620.00
JPMorgan Chase Purchase Card	INV0042765	Sailing - Portables	20-43-100-5280	1,604.00
Cit Group	70466304	Apparel for Resale at Golf	10-11-100-1601	1,602.79
JPMorgan Chase Purchase Card	INV0042765	NSSRA September Golf Outing	90-11-100-5235	1,600.00
New York Life Insurance Co	022342813-7D	10/2020 Life Insurance Premiums	10-11-100-2131	1,472.40
JPMorgan Chase Purchase Card	INV0042765	Buildings - Trash/recycling	10-23-100-5225	1,432.98
Seaway Supply Co	155946-02	Cleaning Supplies-Covid 19 Related for Parks	10-23-100-5420	1,417.50
PDRMA	0820121H	8/2020 PDRMA Health Insurance	10-24-100-5110	1,382.04
PDRMA	0820121H	8/2020 PDRMA Health Insurance	20-41-201-5110	1,382.04
PDRMA	0820121H	8/2020 PDRMA Health Insurance	20-41-601-5110	1,382.04
PDRMA	0820121H	8/2020 PDRMA Health Insurance	20-41-701-5110	1,382.04
PDRMA	0820121H	8/2020 PDRMA Health Insurance	20-42-100-5110	1,382.04
PDRMA	0820121H	8/2020 PDRMA Health Insurance	20-43-100-5110	1,382.04
PDRMA	0820121H	8/2020 PDRMA Health Insurance	20-44-100-5110	1,382.04
PDRMA	09/20 Health Ins-SH	PDRMA Health Insurance 9/2020	20-41-701-5110	1,362.71
JPMorgan Chase Purchase Card	INV0042765	Golf - Diesel and unleaded fuel	20-33-176-5450	1,338.47
JPMorgan Chase Purchase Card	INV0042765	WPD pre-printed identification cards	10-11-100-5470	1,321.50
JPMorgan Chase Purchase Card	INV0042765	Mallinckrodt - Cleaning services	20-44-100-5200	1,321.00
Cit Group	70488343	Apparel for Resale at Golf	10-11-100-1601	1,305.84
JPMorgan Chase Purchase Card	INV0042765	Managed Backup Service	10-11-100-5225	1,298.00
JPMorgan Chase Purchase Card	INV0042765	Parks - Doggies bags for all parks	10-22-100-5440	1,284.91
Great Lakes Electronics Corp	R22368	Electronics Recycling for Admin	10-11-100-5225	1,282.93
Gewalt Hamilton Assoc., Inc	5675.000-7	Stormwater Consulting Project Services	10-11-100-1201	1,260.00
Vanguard Energy Services LLC	E00000435901	Electric Service for Gillson	20-43-100-5330	1,256.06
Faulks Bros Construction Inc	341053	Drainage Sand for Golf Maint	70-11-100-5800	1,242.60
Konica Minolta Premier Finance	5011913800	Copier Leases for Various Areas	20-41-100-5205	1,237.51
Konica Minolta Premier Finance	5012100934	Copier Leases for Various Areas	20-41-100-5205	1,237.51
JPMorgan Chase Purchase Card	INV0042765	Golf - Water/sewer bill	20-33-100-5320	1,223.20
Seaway Supply Co	161163-01	Cleaning Supplies-Covid 19 Related for Parks	10-23-100-5420	1,200.00
General Mechanical	SI2100331	Compressor Maint for Ice	20-34-100-5520	1,152.50
Trane Chicago	8771446	HVAC Parts for CRC	20-41-100-5205	1,152.02
JPMorgan Chase Purchase Card	INV0042765	NRPA Membership Dues	10-11-100-5160	1,150.00
Babolat Vs North America Inc	2706066	Racquets for Resale at Tennis	10-11-100-1603	1,121.92
JPMorgan Chase Purchase Card	INV0042765	Pool - Replacement hydrant	20-31-100-5850	1,108.09
Dunlop Sports Group Americas	6066656SO	Accessories for Resale at Tennis	20-32-100-5400	1,100.00
Nicor Gas	00667400006-8/20	Gas Service for Pool	20-31-100-5340	1,070.02
Advanced Turf Solutions	SO869956	Fertilizer for Parks	10-22-100-5440	1,067.70
JPMorgan Chase Purchase Card	INV0042765	Buildings - Trash/recycling	10-23-100-5225	1,048.80
Mendoza, Elizabeth	7/3, 7/17, 7/31 Pay	Replacement Payroll Checks	10-11-100-2155	1,023.23
Harrell's LLC	INV01372701	Acelepryn Insecticide Greens for Golf Maint	20-33-176-5440	1,011.50
General Mechanical	S12101243	Compressor Repair for Ice	20-34-100-5520	1,011.34
PDRMA	9/20 Health Ins	PDRMA Health Insurance	10-12-100-5110	990.06
General Mechanical	SI2100329	Compressor Maint for Ice	20-34-100-5520	987.75
Nick and Ernie's Inc	78437	Bumper Repair for WPD	40-11-100-5225	976.39
AMS Mechanical Systems, Inc	9350-8A	Compressor ;Motor Replacement for Ice	20-34-100-5520	967.82
Seaway Supply Co	161163	Cleaning Supplies-Covid Related for Parks	10-23-100-5420	960.00
Burlington Golf	4574	Golf Balls for Resale at Golf	10-11-100-1601	950.00
Burlington Golf	4607	Golf Balls for Resale at Golf	10-11-100-1601	950.00
JPMorgan Chase Purchase Card	INV0042765	Parks - Log grinder repairs	10-22-100-5520	948.31
Tanner Industries Inc	289756	Compressor Repair for Ice	20-34-100-5430	946.68
Konica Minolta Premier Finance	5011913800	Copier Leases for Various Areas	10-11-100-5205	914.69
Konica Minolta Premier Finance	5012100934	Copier Leases for Various Areas	10-11-100-5205	914.69
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-301-5310	880.07
The Ultimate School of Guitar	690	Guitar Lessons for Performing Arts	20-41-823-5215	877.80
JPMorgan Chase Purchase Card	INV0042765	Paddle - Cleaning services	20-35-100-5200	843.00
JPMorgan Chase Purchase Card	INV0042765	Ice - Compressor motor belts	20-34-100-5520	828.76
Harrell's LLC	INV01338956	Tru Prill Greens Dormant Fertilizer for Golf Maint	20-33-176-5440	828.00
JPMorgan Chase Purchase Card	INV0042765	West Park - Cleaning services	10-23-100-5200	780.00
JPMorgan Chase Purchase Card	INV0042765	Golf Balls for Resale	10-11-100-1601	772.95
Direct Fitness Solutions LLC	0560120-IN	Equipment Parts for Fitness	20-42-100-5520	772.00
Harrell's LLC	13390335	Podium Turf Regulator for Golf Maint	20-33-176-5440	762.70
AMS Mechanical Systems, Inc	9350-6A	Compressor Motor Repairs for Ice	20-34-100-5520	732.00
Seaway Supply Co	162183	Cleaning Supplies-Covid 19 Related for Parks	10-23-100-5420	720.00
PDRMA	0820121H	8/2020 PDRMA Health Insurance	20-31-100-5110	691.02
JPMorgan Chase Purchase Card	INV0042765	One Year WPD Domain SSL Certificate	70-11-100-5870	688.00
AMS Mechanical Systems, Inc	9350-7A	Compressor Motor Replacement for Ice	20-34-100-5520	680.00
Nicor Gas	0423162653-2-9/2020	Gas Service for Mallinckrodt Shop-9 Months	10-22-100-5340	678.41
JPMorgan Chase Purchase Card	INV0042765	Golf Balls for Resale	10-11-100-1601	659.40
JPMorgan Chase Purchase Card	INV0042765	Men's Golf Shoes for Resale	10-11-100-1601	649.33
Village of Wilmette	54643	Phone Share & 911 Service for Admin	10-11-100-5310	641.74
JPMorgan Chase Purchase Card	INV0042765	Parks - Oil for Parks oil changes	10-22-100-5430	639.45
Golf Core	278290	Scorecards for Golf	20-33-100-5400	621.05
JPMorgan Chase Purchase Card	INV0042765	West Park - Mechanic, A. Zicher Oakton course	10-21-100-5150	620.00
Bell Fuels Inc	318523	Gasoline for Golf Maint	20-33-176-5450	605.59
Univar	CH139205	Chlorine for Pools	20-31-100-5440	594.90
Vanguard Energy Services LLC	G40019091820	Gas Service for Various Areas	20-34-100-5340	571.44
Harrell's LLC	1399436	Crab Grass Herbicide for Golf Maint	20-33-176-5440	570.90
Univar	CH137995	Chlorine for Pools	20-31-100-5440	568.46
Vanguard Energy Services LLC	E00000435892	Electric Service for West Park	10-22-100-5330	561.76
Tebon's Gas Service	15166	Propane Gas for Ice	20-34-100-5450	552.00
Zion Park District	9172020	AED Batteries for WPD	40-11-100-5470	552.00
Univar	CH137780	Chlorine for Pools	20-31-100-5440	528.80
Harrell's LLC	1393372	Crab Grass Herbicide	20-33-176-5440	520.00
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-301-5310	510.56
JPMorgan Chase Purchase Card	INV0042765	Golf - Uniform Service	20-33-176-5460	500.00
JPMorgan Chase Purchase Card	INV0042765	Golf - Uniform Service	20-33-176-5460	499.00
JPMorgan Chase Purchase Card	INV0042765	Golf - Uniform Service	20-33-176-5460	498.00

Vanguard Energy Services LLC	E00000435884	Electric Service for Ridge Park	20-40-100-5330	497.85
Univar	CH141117	Chlorine for Pools	20-31-100-5440	491.78
Charles J. Fiore Co.,Inc.	I191083	Tree Replacement for Parks	10-22-100-5530	485.62
Seaway Supply Co	159738	Cleaning Supplies-Covid 19 for Parks	10-23-100-5420	480.00
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-43-100-5310	477.76
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	10-11-100-5310	476.99
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	10-11-100-5310	476.62
JPMorgan Chase Purchase Card	INV0042765	Parks - Uniform supplies	10-22-100-5460	470.89
Technology Mgt Rev Fund	2100202	Primary Internet Service for WPD	10-11-100-5310	450.00
JPMorgan Chase Purchase Card	INV0042765	Park- Gloves/ground supplies	10-22-100-5440	449.94
Nicor Gas	26154500008-8/20	Gas Service for CRC	20-41-100-5340	441.84
JPMorgan Chase Purchase Card	INV0042765	Lunch for Full Day classes	20-41-304-5400	425.92
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-43-100-5310	423.13
Illinois Office of the State Fire Marshall	9632637	Boiler & Certificate Fees for Tennis & Ice	20-32-100-5205	420.00
Illinois Office of the State Fire Marshall	9632637	Boiler & Certificate Fees for Tennis & Ice	20-34-100-5205	420.00
Wage Works	INV2286204	Flex Spending Account	10-11-100-2140	420.00
Vanguard Energy Services LLC	E00000435901	Electric Service for Gillson	20-43-145-5330	418.68
JPMorgan Chase Purchase Card	INV0042765	Soccer Cones	20-41-705-5400	406.93
JPMorgan Chase Purchase Card	INV0042765	CRC - Bus broken glass/vandalism 5/3/20	20-41-100-5520	406.62
JPMorgan Chase Purchase Card	INV0042765	NSSRA September Golf Outing	90-11-100-5235	400.00
Martin, Jamie	10/02/2020	Variety Show for Performing Arts	20-41-811-5215	400.00
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	10-24-100-5310	398.89
JPMorgan Chase Purchase Card	INV0042765	Women's Golf Shoes for Resale	10-11-100-1601	389.51
Bell Fuels Inc	320144	Diesel Fuel for Golf	20-33-176-5450	388.46
Seaway Supply Co	161081	Cleaning Supplies-Covid 19 for Parks	10-23-100-5420	387.28
Barnett, Brian	3202114	Registration Refund	10-11-100-2190	384.00
Univar	CH138555	Chlorine for Pools	20-31-100-5440	383.38
JPMorgan Chase Purchase Card	INV0042765	Laminator supplies	20-41-303-5400	381.89
Vanguard Energy Services LLC	G400199091820	Gas Service for Various Areas	20-32-100-5340	380.96
JPMorgan Chase Purchase Card	INV0042765	West Park - Safety triangles for vehicles	10-22-100-5430	377.80
General Mechanical	S12100953	Refrigerant Refill for Ice	20-34-100-5520	377.00
Nicor Gas	19084500008-8/20	Gas Service for Tennis & Ice	20-34-100-5340	374.14
JPMorgan Chase Purchase Card	INV0042765	Buildings/Parks - Trash/recycling	10-23-100-5225	373.60
Univar	CH139508	Chlorine for Pools	20-31-100-5440	370.16
Kone Inc	1158034356	Elevator Maint & Repairs for Golf	20-33-100-5520	370.00
AFLAC	366544	AFLAC Insurance-Pre Tax	10-11-100-2142	368.11
AFLAC	521057	Employee Supplemental Insurance	10-11-100-2142	368.11
JPMorgan Chase Purchase Card	INV0042765	Admin - Alternator Truck F250	10-23-100-5520	362.13
JPMorgan Chase Purchase Card	INV0042765	IAPD Summer Golf Outing	10-11-100-5170	360.00
JPMorgan Chase Purchase Card	INV0042765	West Park - Front Tires #3	10-23-100-5520	357.88
Market Access Corp	6618	Liquor Liability Insurance	10-11-100-2150	350.00
A & J Sewer Service	65085	Grease Trap Cleaning for Golf	20-33-100-5200	339.00
Univar	CH139814	Chlorine for Pools	20-31-100-5440	338.43
Gordon, Kay	3203004	Registration Refund	10-11-100-2190	336.00
Lowe's	17260	Building Supplies for Parks	10-23-100-5510	335.16
Univar	CH141439	Chlorine for Pools	20-31-100-5440	330.50
Rodriguez, Silvia	3200631	Registration Refund	10-11-100-2190	322.00
JPMorgan Chase Purchase Card	INV0042765	E-marketing email services	10-14-100-5480	313.44
JPMorgan Chase Purchase Card	INV0042765	E-marketing email software	10-14-100-5480	313.44
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	10-22-100-5310	306.28
JPMorgan Chase Purchase Card	INV0042765	CRC - Bus broken glass/vandalism 5/3/20	20-41-100-5520	301.17
JPMorgan Chase Purchase Card	INV0042765	Fitness TV	20-42-100-5350	300.95
JPMorgan Chase Purchase Card	INV0042765	Lunch for Full Day classes	20-41-303-5400	300.08
JPMorgan Chase Purchase Card	INV0042765	CRC - Divider built M. Marubio	20-41-801-5850	297.00
Nike USA Inc.	9958411632	Shoes for Resale at Golf	10-11-100-1601	296.25
West End Florist Inc	29225	Landscaping Plants for Parks	10-22-100-5440	288.00
JPMorgan Chase Purchase Card	INV0042765	Golf - Tines, Greens	20-33-176-5520	277.64
PDRMA	0820121H	8/2020 PDRMA Health Insurance	40-11-100-5110	276.41
PDRMA	0820121H	8/2020 PDRMA Health Insurance	10-11-100-2115	269.40
Wage Works	INV2314675	FSA Admin Fee	10-11-100-5110	268.45
Vanguard Energy Services LLC	E00000435883	Electric Service for Admin	10-11-100-5330	265.37
Nicor Gas	98326687831-8/20	Gas Service for Golf	20-33-100-5340	264.19
Rush Truck Ctrs	3020252566	Bus Repairs for CRC	20-41-100-5520	264.00
Vanguard Energy Services LLC	E00000435895	Electric Service for Platform Tennis	20-35-100-5330	263.30
Sauber Mfg Co	PSI214281	Truck Inspection for Parks	10-23-100-5520	262.00
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	10-23-100-5310	259.66
Illinois EPA/Permit Section	IEPANO7232020	Cart Path Permit for Golf	70-11-100-5800	250.00
JPMorgan Chase Purchase Card	INV0042765	Golf - Uniform Service	20-33-176-5460	249.55
Nicor Gas	19084500008-8/20	Gas Service for Tennis & Ice	20-32-100-5340	249.44
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	10-23-100-5310	240.59
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	20-33-100-5225	235.35
Direct Fitness Solutions LLC	0559866-IN	Equipment Repair for Fitness	20-42-100-5520	233.50
JPMorgan Chase Purchase Card	INV0042765	2020 Membership Dues USAG - WGC	20-41-501-5160	225.00
JPMorgan Chase Purchase Card	INV0042765	Parks - Battery for Gator West Park	10-22-100-5520	220.49
JPMorgan Chase Purchase Card	INV0042765	CRC Air Care program	20-41-100-5420	218.36
Vanguard Energy Services LLC	G400199091820	Gas Service for Various Areas	20-33-100-5340	216.94
Illinois Office of the State Fire Marshall	9632634	Boiler & Certificate Fees for CRC	20-41-100-5205	210.00
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	10-11-100-5225	208.88
JPMorgan Chase Purchase Card	INV0042765	West Park - First aid kits for vehicles/organizer	10-22-100-5430	208.35
JPMorgan Chase Purchase Card	INV0042765	Startech VGA Extender	70-11-100-5850	206.48
JPMorgan Chase Purchase Card	INV0042765	Golf - Refrigerator Repairs	20-33-100-5520	205.50
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	10-22-100-5310	205.19
JPMorgan Chase Purchase Card	INV0042765	West Park - Shop stock wiper blades	10-24-100-5430	204.20
Vanguard Energy Services LLC	E00000435888	Electric Service for Mallinckrodt Shop	10-22-100-5330	203.76
JPMorgan Chase Purchase Card	INV0042765	Lakeview Wireless	20-43-100-5350	199.45
Vanguard Energy Services LLC	E00000435891	Electric Service for Hibbard Park	10-22-100-5330	195.09
Seaway Supply Co	161080	Cleaning Supplies-Covid Related for Parks	10-23-100-5420	192.00
Konica Minolta Premier Finance	5011913800	Copier Leases for Various Areas	10-23-100-5205	188.31
Konica Minolta Premier Finance	5011913800	Copier Leases for Various Areas	20-33-100-5205	188.31

Konica Minolta Premier Finance	5012100934	Copier Leases for Various Areas	10-22-100-5205	188.31
Konica Minolta Premier Finance	5012100934	Copier Leases for Various Areas	20-33-100-5205	188.31
Wage Works	INV2299093	Flex Spending Account	10-11-100-2145	185.00
Konica Minolta Premier Finance	5011998389	Copier Leases for Centennial & Golf	20-33-100-5205	176.00
Bell Fuels Inc	319323	Diesel Fuel for Parks	10-22-100-5450	175.06
Wilson Racquet Sports USA	4521781733	Accessories for Resale at Tennis	10-11-100-1603	173.98
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-33-176-5310	173.73
Red Wing Business Advantage Acct	700-1-72045	Employee Safety Boots for Parks	10-22-100-5460	169.99
JPMorgan Chase Purchase Card	INV0042765	Admin TV	10-11-100-5350	168.99
JPMorgan Chase Purchase Card	INV0042765	Admin TV	10-11-100-5350	167.77
R.A. Adams Ent, Inc	S029079	Equipment Parts for Parks	10-22-100-5520	164.42
Marks Plumbing Parts	INV001894678	Plumbing Repair for Golf	20-33-100-5510	160.21
JPMorgan Chase Purchase Card	INV0042765	Ice packs for various programs	20-41-705-5400	159.40
JPMorgan Chase Purchase Card	INV0042765	Babysitters Registration	20-41-412-5400	156.00
JPMorgan Chase Purchase Card	INV0042765	Golf - Gasket Kit, Top End, Workman HDX	20-33-176-5520	155.02
Quill	9853963	Batteries for West Park	10-22-100-5430	152.95
JPMorgan Chase Purchase Card	INV0042765	Paddle - Fire alarm radio lease	20-35-100-5225	150.00
JPMorgan Chase Purchase Card	INV0042765	Beach house - Fire alarm radio lease	20-43-100-5225	150.00
JPMorgan Chase Purchase Card	INV0042765	CRC Internet	20-41-100-5350	149.85
JPMorgan Chase Purchase Card	INV0042765	Camera gimbal	10-14-100-5255	149.00
JPMorgan Chase Purchase Card	INV0042765	Stock photographs	10-14-100-5480	149.00
R.A. Adams Ent, Inc	SO28933	Equipment Part for Parks	10-22-100-5520	147.00
JPMorgan Chase Purchase Card	INV0042765	Supplies for theater	20-41-811-5400	145.62
JPMorgan Chase Purchase Card	INV0042765	WP Mechanic - Auto tech class text book	10-21-100-5150	144.99
JPMorgan Chase Purchase Card	INV0042765	CARE supplies - walkie talkies	20-41-307-5400	142.92
Trane Chicago	8779144	HVAC Parts for CRC	20-41-100-5205	142.68
JPMorgan Chase Purchase Card	INV0042765	West Park - Test tools for electric/plumbing	10-23-100-5520	140.68
Illinois Office of the State Fire Marshall	9632635	Boiler & Certificate Fees for Golf	20-33-100-5205	140.00
Tyler Technologies	025-304830	Digitized Signature for Checks for Admin	10-12-100-5250	138.00
JPMorgan Chase Purchase Card	INV0042765	Golf - Portables	20-33-100-5280	137.00
Harrell's LLC	1378068	Native Seed Mix for Golf Maint	20-33-176-5530	136.50
JPMorgan Chase Purchase Card	INV0042765	Golf - First Aid Service	20-33-176-5470	135.39
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-42-100-5310	133.44
Fox, William	851	Rental Boat Sail Repairs for Sailing	20-43-142-5520	130.00
JPMorgan Chase Purchase Card	INV0042765	CRC - Building repairs	20-41-100-5510	129.95
The Northwest Passage	9/5/20	Sup Tour Lesson for Gillson	20-43-148-5215	126.00
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-100-5310	124.85
Nicor Gas	51634894284-9/20	Gas Service for Older Adults	20-44-100-5340	123.56
Konica Minolta Premier Finance	5011810496	Copier Leases for Various Areas	20-43-100-5205	123.49
Konica Minolta Premier Finance	5011810496	Copier Leases for Various Areas	20-42-100-5205	123.48
Konica Minolta Premier Finance	5011810496	Copier Leases for Various Areas	20-44-100-5205	123.48
Fox, William	850	Rental Boat Sail Repairs for Sailing	20-43-142-5520	120.00
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-32-100-5310	119.89
JPMorgan Chase Purchase Card	INV0042765	Golf - First Aid Service	20-33-176-5470	119.51
JPMorgan Chase Purchase Card	INV0042765	Golf - First Aid Service	20-33-176-5470	118.00
JPMorgan Chase Purchase Card	INV0042765	Golf - Voltage Regulator Workman HDX	20-33-176-5520	117.32
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-100-5310	115.19
JPMorgan Chase Purchase Card	INV0042765	Driving Range Tees	20-33-178-5400	115.00
JPMorgan Chase Purchase Card	INV0042765	Golf - First Aid Service	20-33-176-5470	113.99
JPMorgan Chase Purchase Card	INV0042765	Parks - Idler, pulley and belt	10-22-100-5520	113.94
JPMorgan Chase Purchase Card	INV0042765	Mallinckrodt Internet & TV	20-44-100-5350	112.23
Wilson Racquet Sports USA	4531803687	Racquet for Resale at Tennis	10-11-100-1603	112.22
JPMorgan Chase Purchase Card	INV0042765	CRC TV Hospitality	20-41-100-5350	111.15
JPMorgan Chase Purchase Card	INV0042765	Parks - Keay park gate repair	10-22-100-5530	110.43
Tail Activewear	970416	Apparel for Resale at Tennis	10-11-100-1603	109.50
JPMorgan Chase Purchase Card	INV0042765	Piano books for students	20-41-820-5400	109.05
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-32-100-5310	108.43
JPMorgan Chase Purchase Card	INV0042765	CRC - HVAC repairs	20-41-100-5205	108.39
JPMorgan Chase Purchase Card	INV0042765	Marketing Management Software	10-14-100-5480	107.66
Konica Minolta Premier Finance	5011913800	Copier Leases for Various Areas	20-32-100-5205	107.61
Konica Minolta Premier Finance	5012100934	Copier Leases for Various Areas	20-32-100-5205	107.61
JPMorgan Chase Purchase Card	INV0042765	W. Park - Aero fluid for truck	10-23-100-5520	102.49
JPMorgan Chase Purchase Card	INV0042765	Soccer Supplies	20-41-705-5400	101.78
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-428-5310	101.72
JPMorgan Chase Purchase Card	INV0042765	Ice packs for various programs	20-41-301-5400	100.00
JPMorgan Chase Purchase Card	INV0042765	Ice packs for various programs	20-41-401-5400	100.00
JPMorgan Chase Purchase Card	INV0042765	Ice packs for various programs	20-41-601-5400	100.00
JPMorgan Chase Purchase Card	INV0042765	West Park - Buildings/rain uniform supply	10-23-100-5460	99.96
JPMorgan Chase Purchase Card	INV0042765	Training for continued HR Certification - L.Cox	10-11-100-5150	99.00
McNamara-Brosnan	11/7/2020	Workshop Instructor for Gymnastics	20-41-506-5225	99.00
AAA Lock & Key	0000036086	Keys for West Park	10-23-100-5510	97.05
JPMorgan Chase Purchase Card	INV0042765	West Park - Buildings tools	10-23-100-5430	95.84
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-428-5310	95.54
JPMorgan Chase Purchase Card	INV0042765	2020 Membership Dues USAG - S. Emory	20-41-501-5160	95.00
JPMorgan Chase Purchase Card	INV0042765	2020 Membership Dues USAG - K. Hugelier	20-41-501-5160	95.00
JPMorgan Chase Purchase Card	INV0042765	2020 Membership Dues USAG - S. Sekki	20-41-501-5160	95.00
SOS Technologies	180575	AED Cables for WPD	40-11-100-5470	92.95
JPMorgan Chase Purchase Card	INV0042765	CRC - Paint room 107	20-41-100-5510	91.96
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-34-100-5310	91.12
Fox, William	852	Rental Boat Sail Repairs for Sailing	20-43-142-5520	90.00
JPMorgan Chase Purchase Card	INV0042765	Admin. - Tensioner/pulley F250 Truck	10-23-100-5520	88.94
JPMorgan Chase Purchase Card	INV0042765	Admin Internet	10-11-100-5350	88.40
JPMorgan Chase Purchase Card	INV0042765	Golf Internet	20-33-100-5350	88.40
Konica Minolta Premier Finance	5011989161	Copier Lease for Older Adults	20-44-100-5205	87.25
JPMorgan Chase Purchase Card	INV0042765	Golf - Disposable Gloves	20-33-176-5430	85.96
JPMorgan Chase Purchase Card	INV0042765	Parks - Trans fluid for Truck #27	10-22-100-5430	85.20
JPMorgan Chase Purchase Card	INV0042765	Parks - Transmission repairs for Truck #27	10-22-100-5520	83.51
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-33-176-5310	83.17
Vanguard Energy Services LLC	G400199091820	Gas Service for Various Areas	20-41-100-5340	82.39

JPMorgan Chase Purchase Card	INV0042765	Parks - 10 First Aid Kits	10-22-100-5430	80.50
Konica Minolta Business Solutions	9007091061	Copier Usage for Various Areas	20-43-100-5205	79.53
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-34-100-5310	79.24
Lowe's	09246	Building Repairs for Pool	20-31-100-5510	78.71
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-31-100-5310	78.61
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-803-5400	78.47
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-40-107-5400	78.46
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-204-5400	78.46
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-303-5400	78.46
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for program	20-41-307-5400	78.46
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-705-5400	78.46
Menards - Skokie Store	66230	Water Filters for Parks	10-23-100-5430	77.93
Groves, Jeff	60804	Reimbursement for Uniforms for Parks	10-21-100-5150	76.62
Fox, William	849	Rental Boat Sail Repairs for Sailing	20-43-142-5520	75.00
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	10-21-100-5310	74.72
JPMorgan Chase Purchase Card	INV0042765	West Park - Water/sewer bill	10-23-100-5320	72.83
JPMorgan Chase Purchase Card	INV0042765	Parks - Paint for all park gates	10-22-100-5510	72.69
Illinois Office of the State Fire Marshall	9632636	Boiler & Certificate Fees for Mallinckrodt	20-44-100-5205	70.00
JPMorgan Chase Purchase Card	INV0042765	Court Reservation Software	20-32-100-5250	70.00
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-31-100-5310	69.32
JPMorgan Chase Purchase Card	INV0042765	Golf - First Aid Service	20-33-176-5470	67.29
Konica Minolta Premier Finance	5011998389	Copier Leases for Centennial & Golf	20-32-100-5205	65.67
Konica Minolta Premier Finance	5011998389	Copier Leases for Centennial & Golf	20-34-100-5205	65.67
Konica Minolta Premier Finance	5011998389	Copier Leases for Centennial & Golf	20-31-100-5205	65.66
JPMorgan Chase Purchase Card	INV0042765	IPRF Golf Outing	10-14-100-5150	65.00
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	64.71
JPMorgan Chase Purchase Card	INV0042765	Parks - Field sprayer tip	10-22-100-5440	63.94
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	10-21-100-5310	63.60
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-44-100-5310	63.60
JPMorgan Chase Purchase Card	INV0042765	West Park - Test tools for electric/plumbing	10-23-100-5520	62.88
Tyler Technologies	025-265486	Purchasing Program Training	10-11-100-5250	62.50
Wilmette Harbor Association	10312+10446	Gasoline for Sailing	20-43-142-5450	62.32
The Sherwin-Williams Co	3853-0	Paint for Parks	10-22-100-5510	60.31
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	59.97
JPMorgan Chase Purchase Card	INV0042765	Classbug Monthly Subscription	20-42-115-5400	59.00
Wage Works	INV2299093	Flex Spending Account	10-11-100-2140	59.00
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-44-100-5310	58.91
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-501-5310	58.20
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	10-24-100-5310	57.95
Konica Minolta Business Solutions	9007091061	Copier Usage for Various Areas	20-42-100-5205	57.05
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-33-100-5310	56.78
JPMorgan Chase Purchase Card	INV0042765	Tennis Internet	20-32-100-5350	56.68
JPMorgan Chase Purchase Card	INV0042765	Ice Internet	20-34-100-5350	56.67
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-401-5310	56.47
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-35-100-5310	56.15
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-601-5310	56.15
JPMorgan Chase Purchase Card	INV0042765	West Park - Fire alarm radio lease	10-23-100-5225	55.00
JPMorgan Chase Purchase Card	INV0042765	Golf - Solenoid, EZ Go Utility Carts	20-33-176-5520	53.98
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-501-5310	53.94
Konica Minolta Premier Finance	5011913800	Copier Leases for Various Areas	20-35-100-5205	53.81
Konica Minolta Premier Finance	5012100934	Copier Leases for Various Areas	20-35-100-5205	53.81
Golf Mill Ford Inc	488478P	Truck Part for Parks	10-22-100-5520	52.40
Nicor Gas	5007968145-9/20	Gas Service for Gillson Grill	20-43-144-5340	50.89
JPMorgan Chase Purchase Card	INV0042765	West Park - Pest control	10-23-100-5225	50.00
JPMorgan Chase Purchase Card	INV0042765	Pool - Pest control	20-31-100-5225	50.00
JPMorgan Chase Purchase Card	INV0042765	Tennis - Pest control	20-32-100-5225	50.00
JPMorgan Chase Purchase Card	INV0042765	Ice - Pest control	20-34-100-5225	50.00
JPMorgan Chase Purchase Card	INV0042765	CRC - Ipass replenishment for buses	20-41-100-5220	50.00
JPMorgan Chase Purchase Card	INV0042765	Parks - Ignition switch truck #14	10-22-100-5520	49.86
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-33-100-5310	49.52
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-35-100-5310	49.52
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-401-5310	49.52
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-601-5310	49.52
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	48.00
NCBERS Group Life Insurance	3319092020	IMRF Voluntary Life Ins - Post Tax	10-11-100-2130	48.00
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-201-5310	47.91
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-701-5310	47.91
JPMorgan Chase Purchase Card	INV0042765	8 GB Computer Memory	70-11-100-5850	46.99
JPMorgan Chase Purchase Card	INV0042765	Parks - Coupler	10-22-100-5430	46.62
JPMorgan Chase Purchase Card	INV0042765	Certified mail for severance packages	10-11-100-5270	46.00
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-201-5310	44.44
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-701-5310	44.44
Nicor Gas	60981126232-9/20	Gas Service for Golf Maint	20-33-176-5340	43.62
JPMorgan Chase Purchase Card	INV0042765	Golf - Brake Cleaner	20-33-176-5430	42.19
JPMorgan Chase Purchase Card	INV0042765	Fitness Music	20-42-100-5350	42.16
Bell Fuels Inc	320740	Diesel Fuel for Gillson	20-43-100-5450	40.85
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	39.98
Vanguard Energy Services LLC	E00000435890	Electric Service for Keay Park	10-22-100-5330	39.90
The Sherwin-Williams Co	4211-8-1	Paint for Parks	10-22-100-5440	39.88
Vanguard Energy Services LLC	E00000435894	Electric Service for Locust Park	10-22-100-5330	38.35
JPMorgan Chase Purchase Card	INV0042765	Parks - Wiper blades Van #6	10-22-100-5430	38.04
JPMorgan Chase Purchase Card	INV0042765	Art Supplies	20-41-204-5400	37.99
JPMorgan Chase Purchase Card	INV0042765	West Park - Ice machine repair	10-23-100-5520	37.98
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-306-5310	37.54
Vanguard Energy Services LLC	G400215083120	Gas Service for Various Areas	10-22-100-5340	37.24
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	36.18
JPMorgan Chase Purchase Card	INV0042765	First Aid Supplies	20-41-412-5400	35.93
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	32.97
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	32.94

JPMorgan Chase Purchase Card	INV0042765	Wilmette Life Subscription	10-11-100-5310	32.50
JPMorgan Chase Purchase Card	INV0042765	Wilmette Life Subscription	10-11-100-5310	32.50
JPMorgan Chase Purchase Card	INV0042765	Wilmette Life Subscription	10-11-100-5310	32.50
JPMorgan Chase Purchase Card	INV0042765	West Park - Fuses for shop	10-24-100-5430	30.90
JPMorgan Chase Purchase Card	INV0042765	Apple Device Management	70-11-100-5850	30.00
JPMorgan Chase Purchase Card	INV0042765	Video Meeting Software	70-11-100-5870	29.98
JPMorgan Chase Purchase Card	INV0042765	Paddle - Water/sewer bill	20-35-100-5320	29.93
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	29.53
JPMorgan Chase Purchase Card	INV0042765	Key Park - Pond pump part	10-22-100-5520	29.34
Vanguard Energy Services LLC	G400215083120	Gas Service for Various Areas	20-43-145-5340	29.09
JPMorgan Chase Purchase Card	INV0042765	Office Supplies for Admin	10-11-100-5410	27.24
JPMorgan Chase Purchase Card	INV0042765	Golf - Portable Lights	20-33-176-5430	26.99
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-306-5310	26.55
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-404-5310	26.04
JPMorgan Chase Purchase Card	INV0042765	Golf - Tap Socket Kit	20-33-176-5430	25.84
JPMorgan Chase Purchase Card	INV0042765	Golf - Ear Plugs	20-33-176-5430	25.54
ComEd	3265049020-9/20	Electric Service for Thornwood Park	10-22-100-5330	25.46
Vanguard Energy Services LLC	E00000435889	Electric Service for Langdon	20-43-140-5330	25.44
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	10-11-100-5225	25.27
JPMorgan Chase Purchase Card	INV0042765	Sign Up Genius for Paycom and open enrollment	10-11-100-5150	24.99
JPMorgan Chase Purchase Card	INV0042765	Leagues Website Hosting	10-14-100-5215	24.95
Konica Minolta Business Solutions	9007083072	Copier Usage for Ice	20-34-100-5205	24.89
JPMorgan Chase Purchase Card	INV0042765	Parks - Hydraulic connector	10-22-100-5430	24.74
JPMorgan Chase Purchase Card	INV0042765	Parks - Hydraulic connector	10-22-100-5430	24.74
JPMorgan Chase Purchase Card	INV0042765	Golf - Oil Pressure Alert Sensor, Tru Turf Roller	20-33-176-5520	24.48
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	20-41-100-5225	23.62
JPMorgan Chase Purchase Card	INV0042765	Golf -Oil Filters, Triflex 3300/3320	20-33-176-5520	23.57
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-702-5310	23.16
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	20-32-100-5225	22.80
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-702-5310	22.43
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-404-5310	22.42
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-705-5400	22.23
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-40-107-5400	22.22
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-204-5400	22.22
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-303-5400	22.22
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-307-5400	22.22
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-803-5400	22.22
JPMorgan Chase Purchase Card	INV0042765	Mallinckrodt Xfinity TV	20-44-100-5350	22.13
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	21.98
Cintas First Aid & Safety	8404796740	First Aid Supplies for West Park	10-23-100-5470	21.77
Quill	10574482	Office Supplies for Admin	10-12-100-5410	21.58
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	20-34-100-5225	21.30
AAA Lock & Key	0000036108	Keys for West Park	10-23-100-5510	21.25
Vanguard Energy Services LLC	E00000435893	Electric Service for Wheeler Park	10-22-100-5330	21.23
JPMorgan Chase Purchase Card	INV0042765	Gymnastics - Office supplies	20-41-501-5410	21.14
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	20.55
JPMorgan Chase Purchase Card	INV0042765	Marketing Map	20-32-100-5250	19.95
Konica Minolta Business Solutions	9007141829	Copier Usage for Early Childhood	20-41-301-5205	19.32
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	19.00
Konica Minolta Business Solutions	9007091061	Copier Usage for Various Areas	20-31-100-5205	18.92
Konica Minolta Business Solutions	9007091061	Copier Usage for Various Areas	20-32-100-5205	18.92
Konica Minolta Business Solutions	9007091061	Copier Usage for Various Areas	20-34-100-5205	18.91
JPMorgan Chase Purchase Card	INV0042765	West Park -Kit Item	10-22-100-5430	18.14
JPMorgan Chase Purchase Card	INV0042765	Soccer supplies	20-41-705-5400	17.91
Menards - Skokie Store	66841	Building Supplies for Various Areas	20-34-100-5510	17.01
JPMorgan Chase Purchase Card	INV0042765	Golf - Portable Lights	20-33-176-5430	16.99
JPMorgan Chase Purchase Card	INV0042765	Golf - Bolt Extractor Kit	20-33-176-5430	16.49
JPMorgan Chase Purchase Card	INV0042765	Parks - Hydraulic oil	10-22-100-5430	16.02
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	10-11-100-5225	15.00
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	10-11-100-5225	15.00
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	10-11-100-5225	15.00
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	20-31-100-5225	15.00
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	20-35-100-5225	15.00
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	20-42-100-5225	15.00
JPMorgan Chase Purchase Card	INV0042765	Credit Card Interface Fee - August 2020	20-43-100-5225	15.00
Menards - Skokie Store	66841	Building Supplies for Various Areas	20-35-100-5510	14.88
JPMorgan Chase Purchase Card	INV0042765	Golf - Answering service	20-33-100-5225	13.18
JPMorgan Chase Purchase Card	INV0042765	CRC - Answering service	20-41-100-5225	13.18
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	12.99
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-403-5310	11.42
Konica Minolta Business Solutions	9007056977	Copier Usage for Early Childhood	20-41-301-5205	11.40
Menards - Skokie Store	66841	Building Supplies for Various Areas	20-43-145-5510	10.96
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-307-5310	10.61
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-307-5310	10.40
JPMorgan Chase Purchase Card	INV0042765	Paddle - Wire repair	20-35-100-5510	9.98
JPMorgan Chase Purchase Card	INV0042765	Golf - HVAC belt	20-33-100-5205	9.83
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-40-107-5400	9.44
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-204-5400	9.44
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-303-5400	9.44
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-307-5400	9.44
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-705-5400	9.44
JPMorgan Chase Purchase Card	INV0042765	Ice packs and gloves for programs	20-41-803-5400	9.41
Vanguard Energy Services LLC	G400215083120	Gas Service for Various Areas	20-40-100-5340	9.30
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	9.09
Weiss Ace Hardware	152122	Cooler Filter for Golf	20-33-100-5430	8.97
JPMorgan Chase Purchase Card	INV0042765	CARE Supplies	20-41-307-5400	8.85
JPMorgan Chase Purchase Card	INV0042765	Classroom supplies for Preschool	20-41-303-5400	8.60
JPMorgan Chase Purchase Card	INV0042765	Golf - Ignition Switch Tru Turf Roller	20-33-176-5520	8.55
JPMorgan Chase Purchase Card	INV0042765	Tennis TV	20-32-100-5350	8.40

JPMorgan Chase Purchase Card	INV0042765	Ice TV	20-34-100-5350	8.40
JPMorgan Chase Purchase Card	INV0042765	West Park TV	10-21-100-5350	8.18
JPMorgan Chase Purchase Card	INV0042765	West Park - Postal planting correspondence	10-21-100-5270	6.95
JPMorgan Chase Purchase Card	INV0042765	Piano book for student	20-41-820-5400	6.91
AT&T Long Distance	858330652-9/20	Long Distance Service for Admin	10-11-100-5310	6.56
JPMorgan Chase Purchase Card	INV0042765	CRC TV	20-41-100-5350	6.30
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-403-5310	5.70
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-42-100-5310	4.82
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-308-5310	4.52
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-308-5310	4.40
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-310-5310	3.56
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-607-5310	3.56
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-703-5310	3.56
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-42-112-5310	3.56
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-310-5310	3.40
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-607-5310	3.40
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-703-5310	3.40
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-42-112-5310	3.40
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-402-5310	1.78
Verizon Wireless	9861735466	Cell Phone Service for Various Areas	20-41-405-5310	1.78
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-402-5310	1.70
JPMorgan Chase Purchase Card	INV0042765	Cell Phone Service for Various Areas	20-41-405-5310	1.70
Vanguard Energy Services LLC	G400215083120	Gas Service for Various Areas	20-35-100-5340	1.16
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-402-5310	(1.70)
Wilson Racquet Sports USA	4531803687a	Merchandise Discount for Tennis	20-32-120-5495	(2.00)
Wilson Racquet Sports USA	4531781733a	Merchandise Discount for Platform Tennis	20-32-120-5490	(3.24)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-310-5310	(3.40)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-703-5310	(3.40)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-42-112-5310	(3.40)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-308-5310	(4.40)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-405-5310	(5.13)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-307-5310	(10.40)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-403-5310	(11.42)
JPMorgan Chase Purchase Card	INV0042765	Return - Parks battery core return	10-22-100-5430	(18.00)
JPMorgan Chase Purchase Card	INV0042765	Refund - Parks - incorrect Kit Item	10-22-100-5430	(18.14)
Babolat Vs North America Inc	2706066a	Merchandise Discount for Tennis	20-32-120-5495	(22.08)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-702-5310	(22.43)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-404-5310	(26.01)
JPMorgan Chase Purchase Card	INV0042765	Refund for ice packs and gloves	20-41-803-5400	(26.65)
JPMorgan Chase Purchase Card	INV0042765	Refund for ice packs and gloves	20-40-107-5400	(26.67)
JPMorgan Chase Purchase Card	INV0042765	Refund for ice packs and gloves	20-41-204-5400	(26.67)
JPMorgan Chase Purchase Card	INV0042765	Refund for ice packs and gloves	20-41-303-5400	(26.67)
JPMorgan Chase Purchase Card	INV0042765	Refund for ice packs and gloves	20-41-307-5400	(26.67)
JPMorgan Chase Purchase Card	INV0042765	Refund for ice packs and gloves	20-41-705-5400	(26.67)
Ill. Dept. of Revenue	9/2020 Sales Tax	9/2020 Illinois Sales Tax	10-11-100-4900	(31.00)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-306-5310	(37.54)
JPMorgan Chase Purchase Card	INV0042765	Refund - Incorrect item coupler	10-22-100-5430	(46.62)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-201-5310	(47.91)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-701-5310	(47.91)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-35-100-5310	(56.15)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-601-5310	(56.15)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-401-5310	(56.47)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-33-100-5310	(56.78)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-501-5310	(58.20)
JPMorgan Chase Purchase Card	INV0042765	Refund - Parks - Trans filter and old battery	10-22-100-5430	(61.36)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	10-21-100-5310	(63.60)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-44-100-5310	(63.60)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-31-100-5310	(78.61)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-34-100-5310	(91.12)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-428-5310	(95.54)
JPMorgan Chase Purchase Card	INV0042765	Refund - Soccer uniform	20-41-705-5460	(113.70)
JPMorgan Chase Purchase Card	INV0042765	Refund - Parks Idler, pulley and belt	10-22-100-5520	(113.94)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-32-100-5310	(119.89)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-100-5310	(124.85)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-42-100-5310	(133.44)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-33-176-5310	(173.73)
JPMorgan Chase Purchase Card	INV0042765	Refund of deposit for School Day Off fieldtrip	20-41-307-5272	(200.00)
JPMorgan Chase Purchase Card	INV0042765	Refund - Startech VGA Extender	70-11-100-5850	(206.48)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	10-23-100-5310	(259.66)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	10-22-100-5310	(306.28)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	10-24-100-5310	(398.89)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	10-11-100-5310	(476.62)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-43-100-5310	(477.76)
Tail Activewear	976384a	Merchandise Discount for Tennis	20-32-120-5495	(603.45)
Verizon Wireless	9857615594-R	Cell Phone Service for Various Areas	20-41-301-5310	(880.07)
JPMorgan Chase Purchase Card	INV0042765	Refund - Golf heaters	20-33-100-5850	(3,400.00)

TOTAL

620,858.41



DIRECTOR'S REPORT

October 2020

STORM WATER PROJECT

The Parks and Recreation Committee met earlier this month and reviewed information regarding amenities at Community Playfields. The chair of that committee will report on this topic further in the Parks and Recreation Committee Report.

At Hibbard Park, the engineers are finalizing the documentation for the project and are seeking approval for the permanent and temporary easements. These are the same type of easements provided at Community Playfields, and will be sought at Thornwood Park, and are referred to in the intergovernmental agreement passed by the board last year. The easements are attached to this report and will be up for board consideration under New Business.

The engineers and village staff will be on hand to present the Hibbard Parks plans and focus on what is different from the last presentation which is primarily the grading plans. Their presentation is attached for your review prior to the meeting.

As for the final field design, in the presentation you will see a proposed berm extension that will help facilitate better drainage of the field, add to the sledding area in the winter months, and create a separation between the baseball field and the open space north of the berm. I circulated this design to the board a couple weeks ago, and the feedback I received was consistent from board members who I spoke with, which was they saw pros and cons to the berm but did not have a very strong opinion on the matter. Therefore, we are moving forward with the berm design, but as this is the last part of the project, if changes are desired or warranted, we can still make them.

GOLF CART PATH PROJECT

At the time of this memo, the bids for the cart path project have been opened, and all bids were in excess of the budget for the project. A part of this overage can be managed by removing the maintenance yard portion of the project. This brings a few bidders close to budget, and we are working with our engineers to review the bid, line item by line item, to see if there are further cost reductions that can be made. During this process of evaluation, the lowest bidder withdrew from the process, so we continue to work with the next low bidder, who was very close in total dollars to the original lowest bidder. If I have any updates on these discussions by the time the board meets on Thursday evening, I will provide the information at that time.

The other component of this project is the financing of the upfront costs per the board's direction. The initial motion from the board was to approve the project with a debt certificate financing plan that would call for a twenty year repayment schedule. Our financial planners from Piper Sandler have been speaking with various financial

institutions to gauge interest. The feedback received is that to do a private placement, the repayment schedule would have to be closer to no more than twelve years. If the board still desires a twenty year repayment schedule, it is possible by pursuing a public placement option, but this would require getting a Moody's ratings performed, with an associated cost of approximately \$10,000. Piper Sandler is putting together materials that outline how a twelve year private placement option could work, as well as how the twenty year public placement option could work. When I have that information, I will pass it along to the board. Ultimately, the approval of the bid and the approval of the related financing will likely require a special board meeting to allow for the project to begin this fall and be completed prior to the main part of the golf season next year.

BUDGETS

Staff is busy working on budgets with the first portion of the budget going to the Financial Planning and Policy Committee on Monday evening where the administrative portion of the General Fund, along with the non-operating funds such as social security, IMRF, police security, audit and debt service will be reviewed. After that, each committee will be reviewing their portion of the budget into the first part of November. Then, the board will meet as a Committee of the Whole to review capital projects, and ultimately the entire budget.

AGENDA ITEMS

Under the Financial Planning and Policy Committee report you will have the approval of the annual audit, better known as the Comprehensive Annual Financial Report, or CAFR. This document was reviewed by the committee and comes recommended for acceptance by the Board of Park Commissioners.

As stated above in the section about storm water, under New Business you will find the easements related to Hibbard Park for your consideration and approval.

Attachments:

- 1) Hibbard Park Engineering Presentation
- 2) Hibbard Park Easements
- 3) CAFR
- 4) Parks and Planning Department Report
- 5) Recreation/Facilities Department Reports
- 6) General Administration Operations Report



VILLAGE OF WILMETTE NEIGHBORHOOD STORAGE PROJECT






Hibbard Park Final Design Summary

October 15, 2020

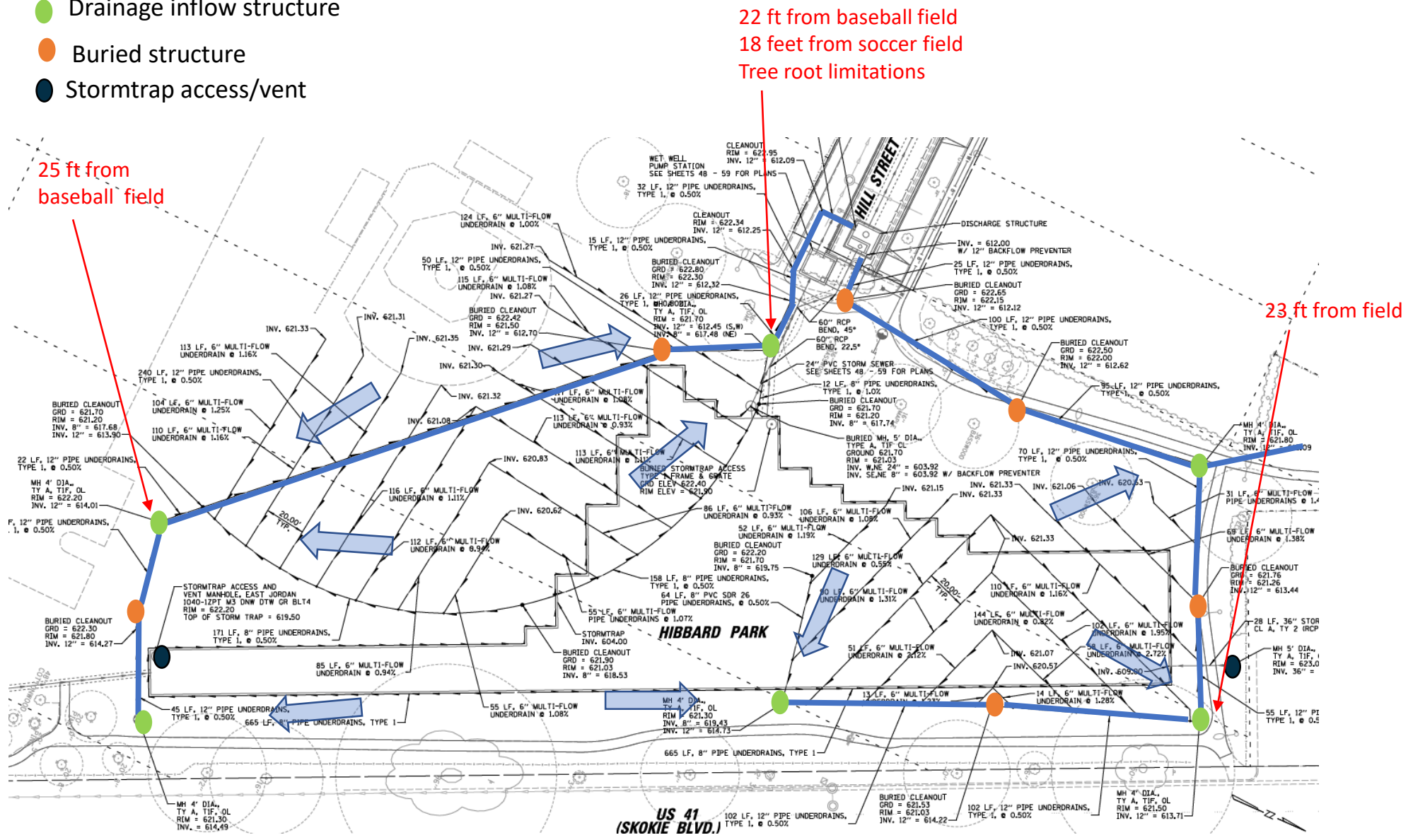


- Summary of Hibbard Park Design Revisions
 - Drainage Plan and Manholes
 - Moved vents and drainage manholes further away from fields
 - Final Grading Plan
 - Berm and field layout per PD coordination
- Plat of Easement
- Next Steps

SITE DRAINAGE IMPROVEMENTS - NORTH

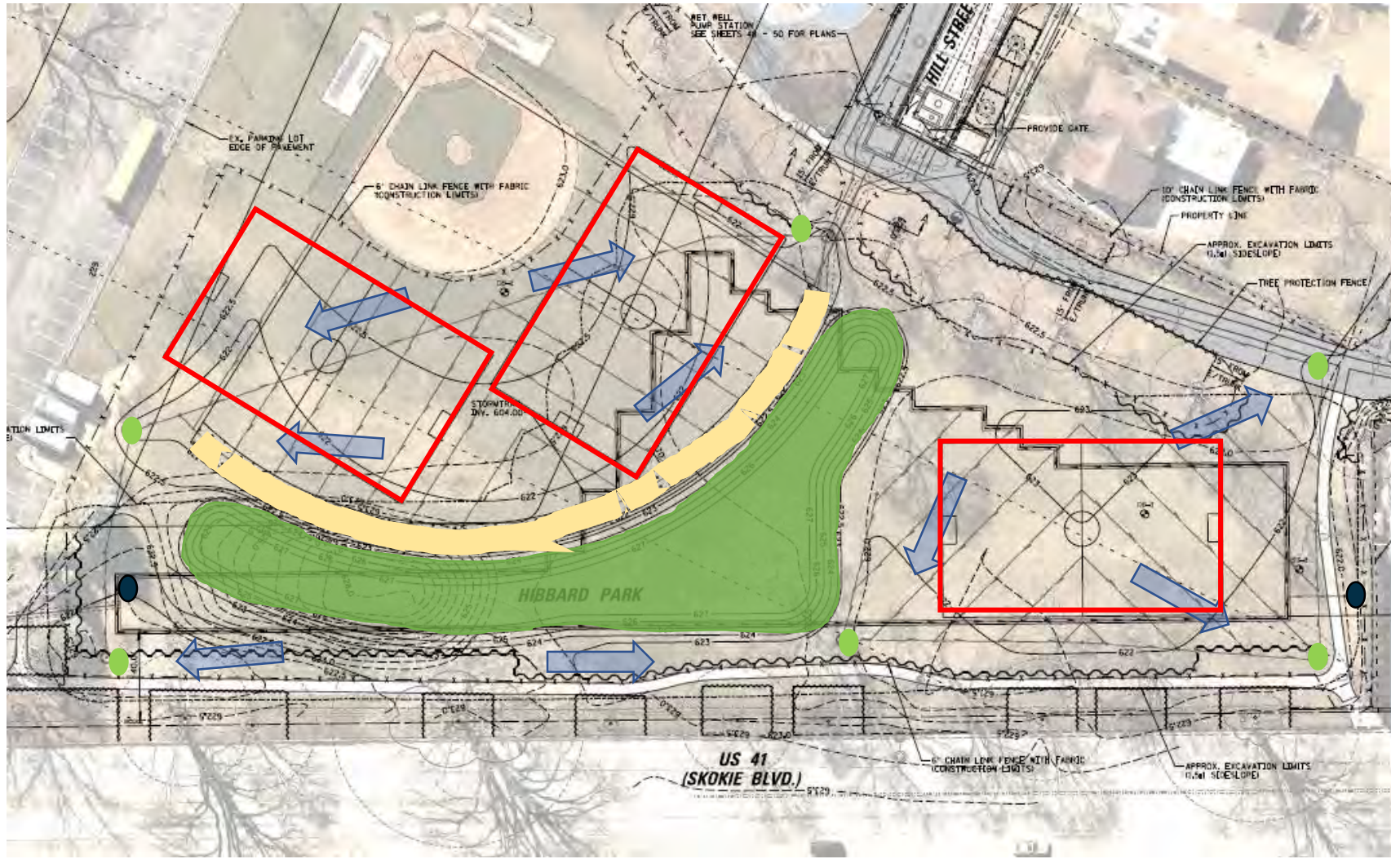
-  Direction of surface water flow
-  Perimeter storm sewer
-  Drainage inflow structure
-  Buried structure
-  Stormtrap access/vent

- Extensive underdrain system for field playability
- Perimeter storm sewer system to address standing water
- Grading to direct water to field perimeter and inlets



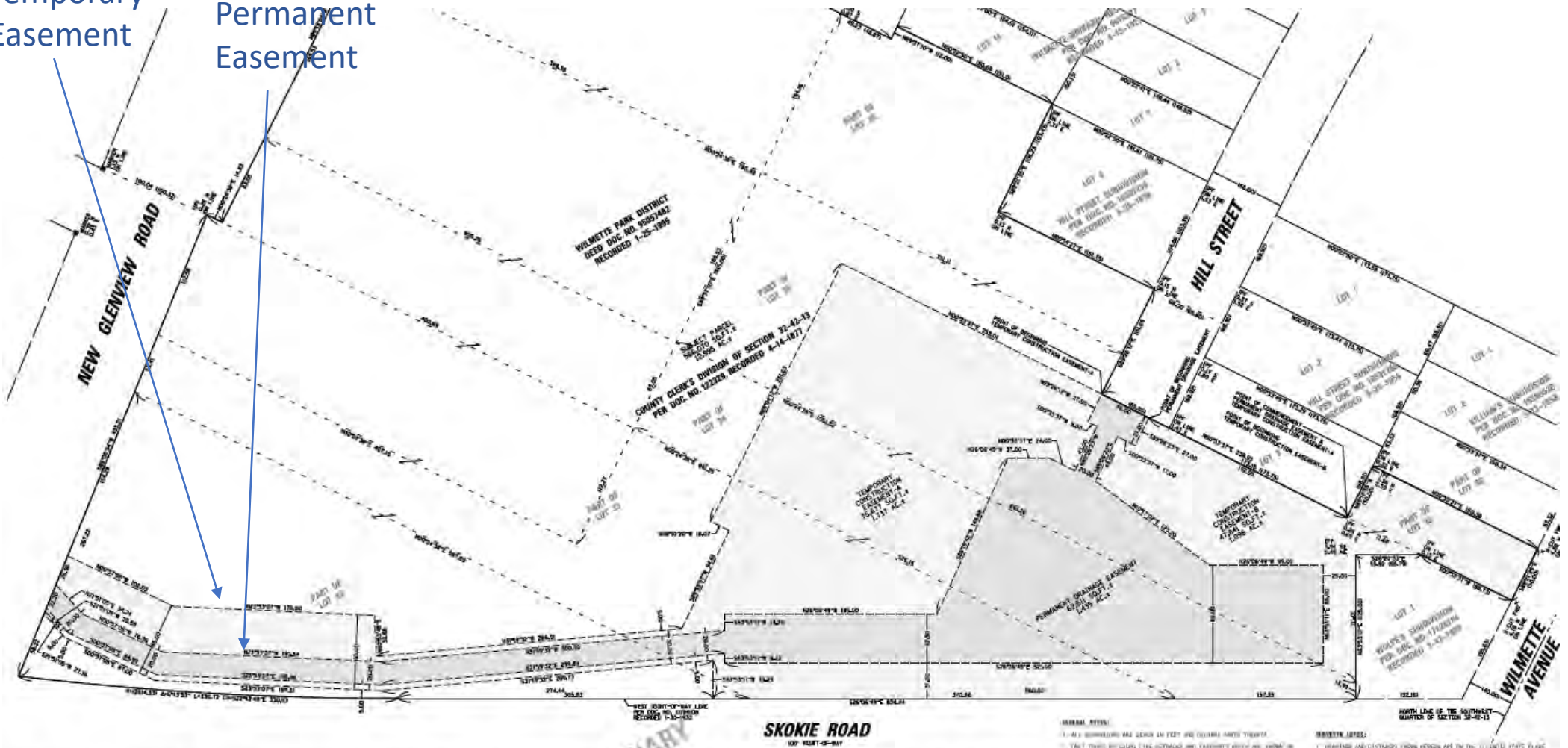
- ← Direction of surface water flow
- Drainage inflow structure
- Stormtrap access/vent

- Field layout includes berm, warning track per PD request
- Grading to direct water to field perimeter and inlets



Temporary Easement

Permanent Easement



CHRISTOPHER B. BURKE ENGINEERING, LTD.
 9575 West Higgins Road, Suite 600
 Rosemont, Illinois 60018
 (847) 823-0500

DRAINAGE & TEMPORARY CONSTRUCTION EASEMENT EXHIBIT
 IN
 VILLAGE OF WILMETTE, ILLINOIS
 PREPARED FOR
 VILLAGE OF WILMETTE.

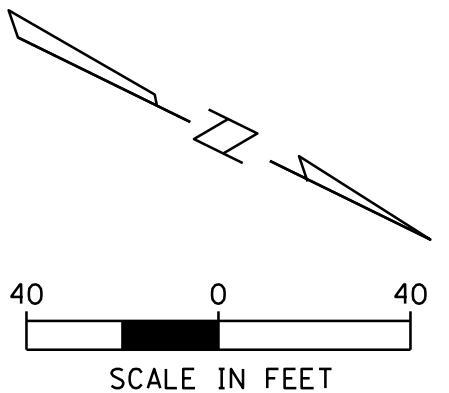
CALC.	KJR	PROJECT NO.
DWN.	AJK	180245
CHD.	JRM	SHEET 1 OF 1
SCALE:	1"=40'	DRAWING NO.
DATS:	10-08-2020	CAS180245A

- GENERAL NOTES:**
1. ALL DIMENSIONS ARE GIVEN IN FEET AND DECIMAL PARTS THEREOF.
 2. THE TOTAL DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY EASEMENT SHALL BE THE SAME AS THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY ADJACENT EASEMENT.
 3. THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY EASEMENT SHALL BE THE SAME AS THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY ADJACENT EASEMENT.
 4. THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY EASEMENT SHALL BE THE SAME AS THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY ADJACENT EASEMENT.
 5. THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY EASEMENT SHALL BE THE SAME AS THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY ADJACENT EASEMENT.
- REMARKS:**
1. THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY EASEMENT SHALL BE THE SAME AS THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY ADJACENT EASEMENT.
 2. THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY EASEMENT SHALL BE THE SAME AS THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY ADJACENT EASEMENT.
 3. THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY EASEMENT SHALL BE THE SAME AS THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY ADJACENT EASEMENT.
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 5. THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY EASEMENT SHALL BE THE SAME AS THE DISTANCE BETWEEN THE POINTS OF BEGINNING AND ENDING OF ANY ADJACENT EASEMENT.

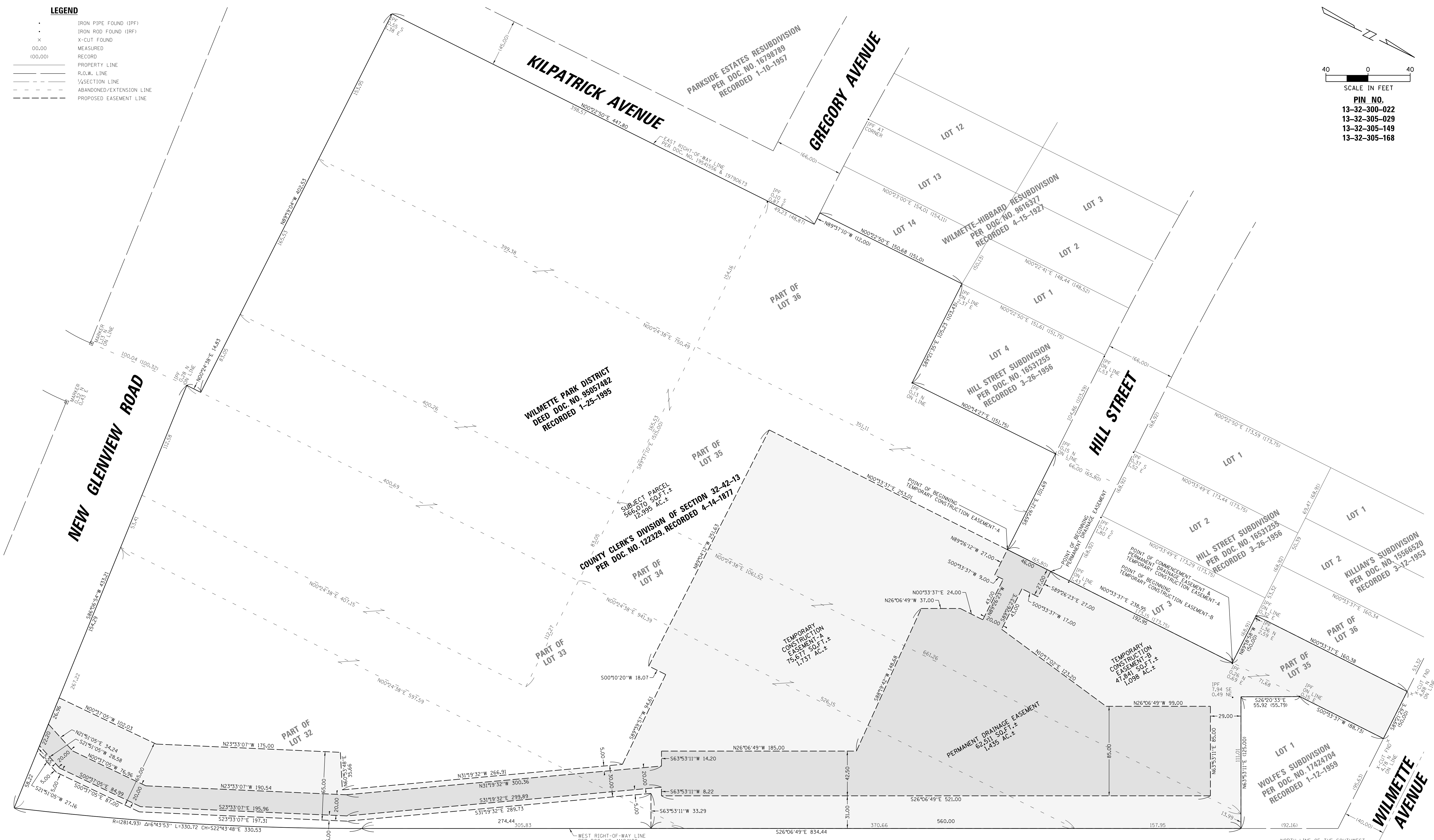
- Park Board Approval
- Contract award November 2020
- Construction start January/February 2021

LEGEND

- IRON PIPE FOUND (IPF)
- IRON ROD FOUND (IRF)
- x X-CUT FOUND
- 00.00 MEASURED
- (00.00) RECORDED
- PROPERTY LINE
- - - R.O.W. LINE
- - - 1/4 SECTION LINE
- - - ABANDONED/EXTENSION LINE
- - - PROPOSED EASEMENT LINE



SCALE IN FEET
PIN NO.
 13-32-300-022
 13-32-305-029
 13-32-305-149
 13-32-305-168



SKOKIE ROAD
 100' RIGHT-OF-WAY

GENERAL NOTES:

1. ALL DIMENSIONS ARE GIVEN IN FEET AND DECIMAL PARTS THEREOF.
2. ONLY THOSE BUILDING LINE SETBACKS AND EASEMENTS WHICH ARE SHOWN ON THE RECORDED PLAT OF SUBDIVISIONS ARE SHOWN HEREON. REFER TO THE DEED, TITLE INSURANCE POLICY AND LOCAL ORDINANCES FOR OTHER RESTRICTIONS.
3. COMPARE DEED DESCRIPTION AND SITE CONDITIONS WITH THE DATA GIVEN ON THIS PLAT AND REPORT ANY DISCREPANCIES TO THE SURVEYOR AT ONCE.
4. NO DIMENSIONS SHALL BE DERIVED FROM SCALE MEASUREMENT.
5. CONTRACTOR/DEVELOPER SHALL NOTIFY J.U.L.I.E. AT 1-800-892-0123 AT LEAST 48 HOURS PRIOR TO COMMENCEMENT OF ANY WORK.

SURVEYOR NOTES:

1. BEARINGS AND DISTANCES SHOWN HEREON ARE ON THE ILLINOIS STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (2011 ADJUSTMENT) "GRID".
2. THIS SURVEY IS SUBJECT TO MATTERS OF TITLE WHICH MAY BE REVEALED BY A CURRENT TITLE REPORT.
3. PROPERTY IS SUBJECT TO: RIGHTS OF THE PUBLIC, THE STATE OF ILLINOIS, AND THE MUNICIPALITY IN AND TO THAT PART OF THE LAND, IF ANY, TAKEN OR USED FOR ROAD PURPOSES.
4. THIS SURVEY IS BASED ON FIELD WORK PERFORMED ON 9-18-2020.

CHRISTOPHER B. BURKE ENGINEERING, LTD.
 9575 West Higgins Road, Suite 600
 Rosemont, Illinois 60018
 (847) 823-0500

DRAINAGE & TEMPORARY CONSTRUCTION EASEMENT EXHIBIT
 IN
 VILLAGE OF WILMETTE, ILLINOIS
 PREPARED FOR
 VILLAGE OF WILMETTE

PRELIMINARY

CALC.	KJR	PROJECT NO.
DWN.	AJK	180245
CHKD.	JRM	SHEET 1 OF 1
SCALE:	1" = 40'	DRAWING NO.
DATE:	10-08-2020	EASE180245A

N:\WILMETTE\180245\SURVEY\CASE80245A.SHP

LEGAL DESCRIPTION (PERMANENT DRAINAGE EASEMENT):

THAT PART OF LOTS 32,33,34 AND 35 IN THE COUNTY CLERK'S DIVISION OF SECTION 32, BEING A SUBDIVISION IN SAID SECTION 32, TOWNSHIP 42 NORTH, RANGE 13 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED APRIL 14, 1877 AS DOCUMENT NO. 122329 IN COOK COUNTY, ILLINOIS, BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF LOT 3 IN HILL STREET SUBDIVISION, BEING A SUBDIVISION IN THE SOUTHWEST QUARTER OF SAID SECTION 32, ACCORDING TO THE PLAT THEREOF RECORDED MARCH 26, 1956 AS DOCUMENT NO. 16531255; THENCE SOUTH 00 DEGREES 33 MINUTES 37 SECONDS WEST, 192.95.00 FEET ALONG THE EAST LINE OF SAID LOT 3 AND THE SOUTHERLY EXTENSION THEREOF TO THE POINT OF BEGINNING; THENCE SOUTH 89 DEGREES 26 MINUTES 23 SECONDS EAST, 27.00 FEET; THENCE SOUTH 00 DEGREES 33 MINUTES 37 SECONDS WEST, 17.00 FEET; THENCE SOUTH 89 DEGREES 26 MINUTES 23 SECONDS EAST, 43.00 FEET; THENCE NORTH 10 DEGREES 17 MINUTES 02 SECONDS EAST, 123.20 FEET TO A POINT ON A LINE 116.00 FEET WESTERLY OF AND PARALLEL WITH THE WESTERLY RIGHT-OF-WAY LINE OF SKOKIE ROAD AS DEDICATED BY DOCUMENT NO. 11194108, RECORDED JANUARY 30, 1933; THENCE NORTH 26 DEGREES 06 MINUTES 49 SECONDS WEST, 99.00 FEET ALONG SAID PARALLEL LINE TO A POINT ON A LINE 29.00 FEET SOUTHERLY OF AND PARALLEL WITH THE SOUTHERLY LINE OF LOT 1 IN WOLFE'S SUBDIVISION, BEING A SUBDIVISION IN THE SOUTHWEST QUARTER OF SAID SECTION 32, ACCORDING TO THE PLAT THEREOF RECORDED JANUARY 12, 1959 AS DOCUMENT NO. 17424704; THENCE NORTH 63 DEGREES 53 MINUTES 11 SECONDS EAST, 85.00 FEET ALONG SAID PARALLEL LINE TO A POINT ON A LINE 31.00 FEET WESTERLY OF AND PARALLEL WITH SAID WESTERLY RIGHT-OF-WAY LINE OF

SKOKIE ROAD; THENCE SOUTH 26 DEGREES 06 MINUTES 49 SECONDS EAST, 521.00 FEET ALONG SAID PARALLEL LINE; THENCE SOUTH 63 DEGREES 53 MINUTES 11 SECONDS WEST, 8.22 FEET; THENCE SOUTH 31 DEGREES 19 MINUTES 32 SECONDS EAST, 299.89 FEET; THENCE SOUTH 23 DEGREES 33 MINUTES 07 SECONDS EAST, 195.96 FEET; THENCE SOUTH 00 DEGREES 37 MINUTES 05 SECONDS EAST, 84.99 FEET; THENCE SOUTH 21 DEGREES 51 MINUTES 05 SECONDS WEST, 28.58 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF NEW GLENVIEW ROAD; THENCE SOUTH 86 DEGREES 06 MINUTES 54 SECONDS WEST, 22.20 FEET ALONG SAID NORTH RIGHT-OF-WAY LINE; THENCE NORTH 21 DEGREES 51 MINUTES 05 SECONDS EAST, 34.24 FEET; THENCE NORTH 00 DEGREES 37 MINUTES 05 SECONDS WEST, 76.96 FEET; THENCE NORTH 23 DEGREES 33 MINUTES 07 SECONDS WEST, 190.54 FEET; THENCE NORTH 31 DEGREES 19 MINUTES 32 SECONDS WEST, 300.36 FEET; THENCE SOUTH 63 DEGREES 53 MINUTES 11 SECONDS WEST, 14.20 FEET TO A POINT ON A LINE 73.50 FEET WESTERLY OF AND PARALLEL WITH SAID WESTERLY RIGHT-OF-WAY LINE OF SKOKIE ROAD; THENCE NORTH 26 DEGREES 06 MINUTES 49 SECONDS WEST, 185.00 FEET ALONG SAID PARALLEL LINE; THENCE SOUTH 88 DEGREES 19 MINUTES 42 SECONDS WEST, 148.68 FEET; THENCE NORTH 26 DEGREES 06 MINUTES 49 SECONDS WEST, 37.00 FEET; THENCE NORTH 00 DEGREES 33 MINUTES 37 SECONDS EAST, 24.00 FEET; THENCE NORTH 89 DEGREES 26 MINUTES 23 SECONDS WEST, 43.00 FEET; THENCE SOUTH 00 DEGREES 33 MINUTES 37 SECONDS WEST, 9.00 FEET TO A POINT ON THE EASTERLY EXTENSION OF THE SOUTH RIGHT-OF-WAY LINE OF HILL STREET AS DEDICATED BY SAID DOCUMENT NO. 16531255; THENCE NORTH 89 DEGREES 26 MINUTES 12 SECONDS WEST, 27.00 FEET ALONG SAID EASTERLY EXTENSION TO A POINT ON THE SOUTHERLY EXTENSION OF THE EAST LINE OF SAID LOT 3 IN HILL

STREET SUBDIVISION; THENCE NORTH 00 DEGREES 33 MINUTES 37 SECONDS EAST,
46.00 FEET ALONG SAID SOUTHERLY EXTENSION TO THE POINT OF BEGINNING.

LEGAL DESCRIPTION (TEMPORARY CONSTRUCTION EASEMENT-A):

THAT PART OF LOTS 32,33,34 AND 35 IN THE COUNTY CLERK'S DIVISION OF SECTION 32, BEING A SUBDIVISION IN SAID SECTION 32, TOWNSHIP 42 NORTH, RANGE 13 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED APRIL 14, 1877 AS DOCUMENT NO. 122329 IN COOK COUNTY, ILLINOIS, BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF LOT 3 IN HILL STREET SUBDIVISION, BEING A SUBDIVISION IN THE SOUTHWEST QUARTER OF SAID SECTION 32, ACCORDING TO THE PLAT THEREOF RECORDED MARCH 26, 1956 AS DOCUMENT NO. 16531255; THENCE SOUTH 00 DEGREES 33 MINUTES 37 SECONDS WEST, 238.95 FEET ALONG THE EAST LINE OF SAID LOT 3 AND THE SOUTHERLY EXTENSION THEREOF TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF HILL STREET AS DEDICATED BY SAID DOCUMENT NO. 16531255, SAID POINT BEING THE POINT OF BEGINNING; THENCE SOUTH 89 DEGREES 26 MINUTES 12 SECONDS EAST, 27.00 FEET ALONG THE EASTERLY EXTENSION OF SAID SOUTH RIGHT-OF-WAY LINE OF HILL STREET; THENCE NORTH 00 DEGREES 33 MINUTES 37 SECONDS EAST, 9.00 FEET; THENCE SOUTH 89 DEGREES 26 MINUTES 23 SECONDS EAST, 43.00 FEET; THENCE SOUTH 00 DEGREES 33 MINUTES 37 SECONDS WEST, 24.00 FEET; THENCE SOUTH 26 DEGREES 06 MINUTES 49 SECONDS EAST, 37.00 FEET; THENCE NORTH 88 DEGREES 19 MINUTES 42 SECONDS EAST, 148.68 FEET TO A POINT ON A LINE 73.50 FEET WESTERLY OF AND PARALLEL WITH THE WESTERLY RIGHT-OF-WAY LINE OF SKOKIE ROAD AS DEDICATED BY DOCUMENT NO. 11194108, RECORDED JANUARY 30, 1933; THENCE SOUTH 26 DEGREES 06 MINUTES 49 SECONDS EAST, 185.00 FEET ALONG SAID PARALLEL LINE; THENCE NORTH 63 DEGREES 53 MINUTES 11 SECONDS EAST, 14.20 FEET; THENCE SOUTH 31 DEGREES 19 MINUTES 32 SECONDS EAST, 300.36 FEET; THENCE SOUTH 23

DEGREES 33 MINUTES 07 SECONDS EAST, 190.54 FEET; THENCE SOUTH 00 DEGREES 37 MINUTES 05 SECONDS EAST, 76.96 FEET; THENCE SOUTH 21 DEGREES 51 MINUTES 05 SECONDS WEST, 34.24 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF NEW GLENVIEW ROAD; THENCE SOUTH 86 DEGREES 06 MINUTES 54 SECONDS WEST, 26.96 FEET ALONG SAID NORTH RIGHT-OF-WAY LINE; THENCE NORTH 00 DEGREES 37 MINUTES 05 SECONDS WEST, 102.03 FEET; THENCE NORTH 23 DEGREES 33 MINUTES 07 SECONDS WEST, 175.00 FEET; THENCE NORTH 60 DEGREES 53 MINUTES 48 SECONDS EAST, 35.66 FEET; THENCE NORTH 31 DEGREES 19 MINUTES 32 SECONDS WEST, 266.91 FEET; THENCE SOUTH 89 DEGREES 39 MINUTES 57 SECONDS WEST, 94.61 FEET; THENCE SOUTH 00 DEGREES 10 MINUTES 20 SECONDS WEST, 18.07 FEET; THENCE NORTH 89 DEGREES 04 MINUTES 12 SECONDS WEST, 251.63 FEET TO A POINT ON THE SOUTHERLY EXTENSION OF THE EAST LINE OF SAID LOT 3 IN HILL STREET SUBDIVISION; THENCE NORTH 00 DEGREES 33 MINUTES 37 SECONDS EAST, 253.01 FEET ALONG SAID SOUTHERLY EXTENSION TO THE POINT OF BEGINNING.

LEGAL DESCRIPTION (TEMPORARY CONSTRUCTION EASEMENT-B):

THAT PART OF LOTS 32,33,34 AND 35 IN THE COUNTY CLERK'S DIVISION OF SECTION 32, BEING A SUBDIVISION IN SAID SECTION 32, TOWNSHIP 42 NORTH, RANGE 13 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED APRIL 14, 1877 AS DOCUMENT NO. 122329 IN COOK COUNTY, ILLINOIS, BEING DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF LOT 3 IN HILL STREET SUBDIVISION, BEING A SUBDIVISION IN THE SOUTHWEST QUARTER OF SAID SECTION 32, ACCORDING TO THE PLAT THEREOF RECORDED MARCH 26, 1956 AS DOCUMENT NO. 16531255; THENCE WESTERLY ALONG THE NORTH LINE OF SAID LOT 3, HAVING AN ILLINOIS COORDINATE SYSTEM (EAST ZONE) GRID BEARING OF NORTH 89 DEGREES 18 MINUTES 58 SECONDS WEST A DISTANCE OF 50.00 FEET TO A POINT ON THE WEST LINE OF SAID LOT 35 IN THE COUNTY CLERK'S DIVISION OF SECTION 32; THENCE NORTH 00 DEGREES 33 MINUTES 37 SECONDS EAST, 160.38 FEET ALONG SAID WEST LINE TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF WILMETTE AVENUE; THENCE SOUTH 89 DEGREES 21 MINUTES 29 SECONDS EAST, 50.00 FEET ALONG SAID SOUTH RIGHT-OF-WAY LINE TO THE NORTHWEST CORNER OF LOT 1 IN WOLFE'S SUBDIVISION, BEING A SUBDIVISION IN THE SOUTHWEST QUARTER OF SAID SECTION 32, ACCORDING TO THE PLAT THEREOF RECORDED JANUARY 12, 1959 AS DOCUMENT NO. 17424704; THENCE SOUTH 00 DEGREES 33 MINUTES 37 SECONDS WEST, 88.73 FEET ALONG THE WEST LINE OF SAID LOT 1; THENCE SOUTH 26 DEGREES 20 MINUTES 33 SECONDS EAST, 55.92 FEET (55.79 FEET RECORD) ALONG SAID WEST LINE TO THE SOUTHWEST CORNER OF SAID LOT 1; THENCE NORTH 63 DEGREES 53 MINUTES 11 SECONDS EAST, 125.00 FEET ALONG THE SOUTH LINE OF SAID LOT 1 TO THE SOUTHEAST CORNER OF SAID LOT 1, SAID SOUTHEAST CORNER BEING A POINT

ON THE WESTERLY RIGHT-OF-WAY LINE OF SKOKIE ROAD AS DEDICATED BY DOCUMENT NO. 11194108, RECORDED JANUARY 30, 1933; THENCE SOUTH 26 DEGREES 06 MINUTES 49 SECONDS EAST, 560.00 FEET ALONG SAID WESTERLY RIGHT-OF-WAY LINE; THENCE SOUTH 63 DEGREES 53 MINUTES 11 SECONDS WEST, 33.29 FEET; THENCE SOUTH 31 DEGREES 19 MINUTES 32 SECONDS EAST, 289.73 FEET; THENCE SOUTH 23 DEGREES 33 MINUTES 07 SECONDS EAST, 197.31 FEET; THENCE SOUTH 00 DEGREES 37 MINUTES 05 SECONDS EAST, 87.00 FEET; THENCE SOUTH 21 DEGREES 51 MINUTES 05 SECONDS WEST, 27.16 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF NEW GLENVIEW ROAD; THENCE SOUTH 86 DEGREES 06 MINUTES 54 SECONDS WEST, 5.55 FEET ALONG SAID NORTH RIGHT-OF-WAY LINE; THENCE NORTH 21 DEGREES 51 MINUTES 05 SECONDS EAST, 28.58 FEET; THENCE NORTH 00 DEGREES 37 MINUTES 05 SECONDS WEST, 84.99 FEET; THENCE NORTH 23 DEGREES 33 MINUTES 07 SECONDS WEST, 195.96 FEET; THENCE NORTH 31 DEGREES 19 MINUTES 32 SECONDS WEST, 299.89 FEET; THENCE NORTH 63 DEGREES 53 MINUTES 11 SECONDS EAST, 8.22 FEET TO A POINT ON A LINE 31.00 FEET WESTERLY OF AND PARALLEL WITH SAID WESTERLY RIGHT-OF-WAY LINE OF SKOKIE ROAD; THENCE NORTH 26 DEGREES 06 MINUTES 49 SECONDS WEST, 521.00 FEET ALONG SAID PARALLEL LINE TO A POINT ON A LINE 29.00 FEET SOUTHERLY OF AND PARALLEL WITH THE SOUTHERLY LINE OF SAID LOT 1 IN WOLFE'S SUBDIVISION; THENCE SOUTH 63 DEGREES 53 MINUTES 11 SECONDS WEST, 85.00 FEET ALONG SAID PARALLEL LINE TO A POINT ON A LINE 116.00 FEET WESTERLY OF AND PARALLEL WITH SAID WESTERLY RIGHT-OF-WAY LINE OF SKOKIE ROAD; THENCE SOUTH 26 DEGREES 06 MINUTES 49 SECONDS EAST, 99.00 FEET ALONG SAID PARALLEL LINE; THENCE SOUTH 10 DEGREES 17 MINUTES 02 SECONDS WEST, 123.20 FEET; THENCE NORTH 89 DEGREES 26 MINUTES 23 SECONDS WEST, 43.00 FEET; THENCE NORTH 00 DEGREES 33 MINUTES 37 SECONDS

EAST, 17.00 FEET; THENCE NORTH 89 DEGREES 26 MINUTES 23 SECONDS WEST, 27.00 FEET TO A POINT ON THE SOUTHERLY EXTENSION OF THE EAST LINE OF SAID LOT 3 IN HILL STREET SUBDIVISION; THENCE NORTH 00 DEGREES 33 MINUTES 37 SECONDS EAST, 192.95 FEET ALONG SAID SOUTHERLY EXTENSION AND THE EAST LINE OF LOT 3 TO THE POINT OF BEGINNING.

WILMETTE PARK DISTRICT,
ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019



August 14, 2020

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

In planning and performing our audit of the financial statements of the Wilmette Park District (District), Illinois, for the year ended December 31, 2019, 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 Finance Committee, Board of Park Commissioners, management, and others within the Wilmette Park District, Illinois.

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATION

1. FUNDS OVER BUDGET

Comment

During our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	December 31, 2019		
	Actual	Budget	Appropriation
Debt Service	\$ 2,945,120	2,894,990	3,184,489
Audit	30,445	24,905	27,396

Recommendation

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

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

WILMETTE PARK DISTRICT,
ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL
REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

WILMETTE PARK DISTRICT, ILLINOIS

Comprehensive Annual Financial Report

For the Fiscal Year Ended
December 31, 2019

Prepared by:
Finance Department

WILMETTE PARK DISTRICT, ILLINOIS

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WILMETTE PARK DISTRICT, ILLINOIS

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WILMETTE PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Wilmette Park District including:

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

WILMETTE PARK DISTRICT, ILLINOIS

**List of Principal Officials
December 31, 2019**

LEGISLATIVE

BOARD OF PARK COMMISSIONERS

Amy L. Wolfe, President

I. Gordon Anderson, Vice President

Bryan C. Abbott, Commissioner

Cecilia M. Clarke, Commissioner

Julia W. Goebel, Commissioner

Michael H. Murdock, Commissioner

Todd M. Shissler, Commissioner

ADMINISTRATIVE

Executive Director and Secretary

Stephen Wilson

Superintendent of Parks and Planning

Vacant

Superintendent of Recreation

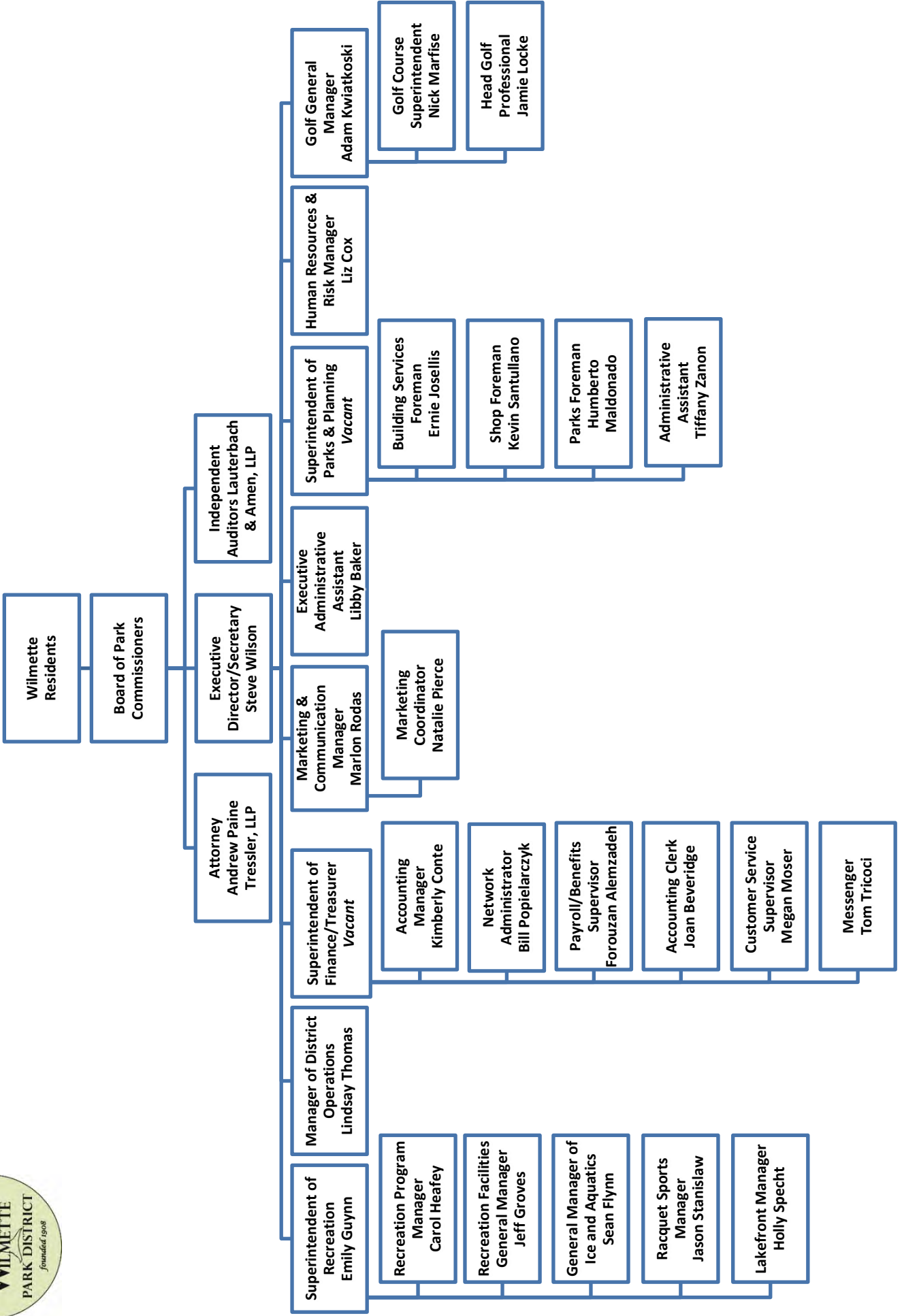
Emily A. Guynn

Superintendent of Finance and Treasurer

Vacant



WILMETTE PARK DISTRICT Organizational Chart





WILMETTE PARK DISTRICT

1200 WILMETTE AVENUE WILMETTE, IL 60091 WWW.WILMETTEPARK.ORG
TEL 847/256-6100 FAX 847/256-7908

August 14, 2020

Honorable Commissioners:
Wilmette Park District
Wilmette, Cook County, Illinois 60091

The Comprehensive Annual Financial Report (CAFR) of the Wilmette Park District for the fiscal year ended December 31, 2019 is hereby respectfully and formally submitted. Chapter 70, Section 1205, of the Illinois Compiled Statutes requires that park districts secure a licensed public accountant to perform an annual audit of the financial statements. The firm of Lauterbach & Amen, LLP, performed this audit for the fiscal year ended December 31, 2019. Their unmodified opinion on the basic financial statements is presented in this report. The CAFR is filed with the State Comptroller and several other county and national agencies within six months after the close of the fiscal year. This report was prepared by the Park District's Finance Department which is responsible for both the accuracy of the presented information and the completeness and fairness of the presentation, including all disclosures. We believe the information, as presented, is accurate in all material aspects; it is presented in a manner designated to fairly set forth the financial position and results of Park District operations as measured by the financial activity of its various funds; and all disclosures necessary to enable the reader to gain the greatest understanding of the Park District's financial affairs.

Management's representations in the financial statements are only as reliable as the underlying information on which they are based. In developing and evaluating the accounting system, consideration is given to the adequacy of internal accounting controls. The Park District's framework of internal controls has been designed to provide reasonable, rather than absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, reliable financial records for preparing financial statements and maintainable accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. Accounting control is provided to adequately safeguard assets and provide reasonable assurance of proper recording of transactions.

The role of the independent audit is to provide an opinion on the fairness of management's representation in the financial statements. The independent audit firm of Lauterbach & Amen, LLP, Certified Public Accountants provides an objective review of the Park District's financial statements. Their performance of tests and discussion with management provides users of these financial statements reasonable basis for reliance on the enclosed reports. Their audit standards require a review that will obtain reasonable, rather than absolute, assurance that the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts, accounting principles used and significant estimates made by management. Management has also taken steps to implement recommendations made as a result of this and prior years' audit reviews.

This report includes all funds of the Park District (the primary government). Generally Accepted Accounting Practices require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis. This

MD&A complements this letter of transmittal and should be read in conjunction for greater understanding of the Park District's finances. The Park District's MD&A can be found immediately following the report by the independent auditors.

Reporting Entity and its Services

The Park District provides a full range of recreational services and facilities to its residents. These services include recreation programs, parks management, recreation facility management, capital improvement development and general administration. The Park District operates a variety of facilities for all ages including a community recreation facility that houses preschool, gymnastics gymnasium, auditorium theater and fitness center; outdoor swimming complex; eight indoor tennis courts; twenty outdoor tennis courts; six outdoor platform tennis courts; two indoor ice rinks; athletic fields; skate-board park; 18-hole golf course; driving range; outdoor platform tennis courts; senior center; outdoor amphitheater and approximately 60 acres along Lake Michigan with swimming, sailing and a dog beach. The Park District maintains over 318 acres of property for the residents' enjoyment.

The Wilmette Park District, incorporated in 1908, is located approximately 14 miles north of Chicago's Loop and is entirely in Cook County. The community of 27,400 residents covers approximately 5.4 square miles with the vast majority being residential real estate. The Park District has the authority to levy a property tax on all real property within its boundaries. The Park District's taxing boundaries are coterminous with the Village of Wilmette.

The Park District operates under a board-manager form of government. The Board of Park Commissioners consists of seven individuals who are elected from the community at large to serve four-year, staggered terms. The Board is trusted with all policymaking and legislative responsibilities. The Board appoints the District's officers. The Board employs an Executive Director to administer the policies, develop recreation programs and provide direction to staff. Several of the Board responsibilities include approval of the budget, tax levy, ordinances, resolutions, long-term financial and capital planning, establishment of operating committees and selection of the Park District's attorneys and auditors.

As an independent unit of government, the Park District includes all of the funds of its operations and component units based on financial accountability. The accompanying financial statements include only those funds of the Park District as there are no other organizations for which it has financial accountability. The Park District participates in the Illinois Municipal Retirement Fund (IMRF), the Northern Suburban Special Recreation Association (NSSRA), and the Park District Risk Management Agency (PDRMA). These organizations are separate government units, and the Park 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.

The Park Board has the authority, after the first six months of the fiscal year and with approval by two-thirds vote, to make transfers between the various items in any fund in the appropriation ordinance. Transfers cannot exceed 10 percent, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated. The Park Board may amend the Budget and Appropriation Ordinance, but this must be done in accordance with the same procedure followed during the originally adopted ordinance. Management cannot spend more than the total appropriated expenses within each fund without Board prior approval.

Open Public Meetings for Budget authorization are posted and published up to six weeks in advance:

<u>Date</u>	<u>Meeting</u>	<u>Discussion</u>
December 5, 2018	Committee of the Whole	Annual Budget review of revenues and appropriations for 2019
January 14, 2019	Public Hearing	Park Board heard comments from the general public on the 2019 Annual Budget
January 14, 2019	Regular Board Meeting	Park Board discussed and considered the 2019 Budget and Appropriations Ordinance
September 3, 2020	Financial Planning & Policy Committee	Committee and Auditors discuss 2019 CAFR
September 14, 2020	Regular Board Meeting	Park Board accepts 2019 CAFR

Economic Condition and Outlook

The Wilmette Park District is located in the north shore of Chicago. Median household income is in excess of \$154,700 and median housing values of \$651,327 places the area 244 percent above state averages. The unemployment rate for the Village of Wilmette was approximately 2.6% in December 2019, one of the lowest in the state and below the state's 2019 unemployment rate of 4.0% at year-end. Trends of tax base growth averaging 16% annually during 2000s began to erode by 6% annually during the decade beginning in 2010. The composition of the Park District's \$2.059 billion Equalized Assessed Valuation is between 90%-95% residential and 5%-10% commercial/industrial. Based upon the building and home improvement information available, staff anticipates the economic condition and outlook of the Park District to remain stable as evidenced by program revenue, real estate tax collection percentages, housing market indicators and slight increases in the assessed valuation of property.

The Park District would be remiss without mentioning COVID-19 and the fact that the pandemic has had a major influence on 2020 Park District operations, revenues and expenditures. While the full impact of COVID-19 cannot be determined at this time, it is prudent to communicate that COVID-19 has affected the 2020 Park District Financials. The Park District continues to work within the guidelines set by the State of Illinois.

Long Term Financial Planning

The Park District, along with other governmental entities, faces financial stress with increasing costs. The Park District has made efforts to control increasing employee compensation caused by higher health care costs. The Park District has reduced full-time head count through attrition and made changes to the health care plan structure. Increasing commodity expenses have been controlled through longer term utility supply contracts and continued use of state negotiated contracts. The Park District's fund balance policy establishes appropriate level of reserves for each fund.

Facility renovation, park expansion and equipment replacement are scheduled through a Five Year Capital Improvement Plan. This effort coordinates Park District operations, equipment, land, program, and facility use and needs to maximize existing resources. The plan is revised annually and reviewed quarterly against

changes in the population being served, the financial capacity of the Park District, the infrastructure condition of the Park District and the impact on the programming needs of its residents.

Major Projects

During 2019, the Park District completed the Lakefront Master Plan work for Gillson Park. Services previously performed by an outside consultant, Smith Group JJR, provided the District with a summary analysis of the existing lakefront conditions encompassing the areas of site programming, natural environment and built environment. Land ownership and existing leases were also reviewed and the current conditions were evaluated in a historical and regional context as an effort to provide a foundation for the next phase of information gathering. After the Lakefront Commission was named in 2010 and plan was developed, a report was presented to the Board in December, 2013. The Board's Lakefront Committee continued work after the failed referendum in 2015. The committee conducted a community survey and engaged a new architect in 2016. Public hearings were held with Woodhouse and Tinucci, the architect, and a conceptual design was presented and approved by the board. Planning continued in 2016 including reviews of financing plans with the Financial Planning and Policy Committee and the Board during the 2017 budgeting process. In July of 2018, the Board of Commissioners approved updated plans that included community input and the proposed budget. Ground was broken in September of 2018 for the construction of the new Beach House. The adjacent parking lot was demolished and replaced with asphalt and brick pavers in the spring of 2019.

Risk Management

The Park District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA provides loss coverage for workers' compensation and property damage claims on a partially self-funded basis. General liability, employment practices and unemployment insurance are completely self-funded.

Retirement Benefits

The Park District and employees participate in the Illinois Municipal Retirement Fund (IMRF), a 414(h) retirement plan and employees may participate in a 457 defined contribution retirement plan that is fully funded by employees. The IMRF plan is a defined benefit plan with the employee contributing 4.5 percent of salary and vestment occurs after ten years (eight years prior to 2011). The Park District is responsible for the majority of the pension funding and all of the disability and death benefit funding. Using newer presentation calculations as outlined in GASB 68, the Park District's retirement plan was funded at 94.46% as of December 31, 2019, up from 82.12% in 2018. The funded status of the Park District's plan dipped below 100% in 2002. Funding below 100% has led to increasing the Park District's pension contribution percentage over the years. Due to some investment gains in the portfolio, the Park District contribution percentage decreased in 2019 to 11.30% down from 12.82% in 2018. Details on the IMRF plan are in Note 4, page 50. The Park District offers retirement health benefits where the premiums are fully paid by the retiree.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Wilmette Park District for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the twelfth consecutive year the Wilmette Park District has received this prestigious award (fiscal years ending 2007-2018). In order to be awarded a Certificate of Achievement, a government unit must publish an easily

readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year only. The Wilmette Park District believes that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another year of potential achievement.

Acknowledgment

The preparation of the comprehensive annual financial report on a timely basis was made possible by the service of the entire staff of the Park District, including the Finance Department. Each member of the Finance Department has our appreciation for the contributions made in the preparation of this report. Lastly, the support and involvement of the Board of Commissioners is essential to ensure a sound financial environment exists in which to conduct the operations of the Park District.

Sincerely,

Stephen P. Wilson

Stephen P. Wilson
Secretary and Executive Director

Sheila A Foy

Sheila A. Foy
Treasurer and Superintendent of Finance



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Wilmette Park District
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

August 14, 2020

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Wilmette Park District, Illinois, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Wilmette Park District, Illinois, as of December 31, 2019, and the respective changes in financial position and, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis December 31, 2019

Our discussion and analysis of the Wilmette Park District's financial performance provides an overview of the District's financial activities for the fiscal period ended December 31, 2019. Please read it in conjunction with the transmittal letter, which begins on page 3 and the District's financial statements, which begin on page 20.

FINANCIAL HIGHLIGHTS

- The District's net position increased from \$63,321,267 beginning balance to \$67,940,946, an increase of \$4,619,679 or 7.3 percent.
- During the year, government-wide revenues totaled \$26,579,599, while government-wide expenses totaled \$21,959,920 resulting in an increase to net position of \$4,619,679.
- Total fund balances for the governmental funds were \$7,359,032 at December 31, 2019 compared to a balance of \$9,921,962 in the prior year, a decrease of \$2,562,930 or 25.8 percent. The majority of the decrease is due to the District spending capital outlay expenditures in the current fiscal year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 20 - 22) provide information about the activities of the District as a whole and present a longer-term view of the District's finances.

Fund financial statements begin on page 23. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operation in more detail than the government-wide statements by providing information about the District's most significant funds.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business. The government wide financial statements can be found on pages 20 - 22 of this report.

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District's property tax base and the condition of the District's parks, is needed to assess the overall health of the District.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis December 31, 2019

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements – Continued

Both of the government-wide financial statements report functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include general government, public safety, and culture and recreation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District maintains governmental funds.

Governmental Funds

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

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

District maintains nine individual governmental funds, information on five major funds and four non-major fund is presented in the governmental fund balance sheet and in the statement of revenues, expenditures and changes in fund balances. Major funds are the General, Recreation Program, Special Recreation, Debt Service, and Capital Reserves Funds. Non-major Governmental Funds include Audit, Police, Illinois Municipal Retirement and Social Security.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 23 - 28 of this report.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis December 31, 2019

USING THIS ANNUAL REPORT – Continued

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 - 60 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. employee pension obligations, retiree benefit plan, and budgetary comparison schedules for the General Fund, Recreation Program Fund, and Special Revenue Fund. Required supplementary information can be found on pages 61 - 67 of this report. The combining and individual fund statements and schedules can be found immediately after the required supplementary information, on pages 68 - 75 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$67,940,946.

	Net Position	
	2019	2018
Current and Other Assets	\$ 18,809,384	21,029,156
Capital Assets	75,317,649	70,095,737
Total Assets	94,127,033	91,124,893
Deferred Outflows	1,033,434	4,383,796
Total Assets/ Deferred Outflows	95,160,467	95,508,689
Long-Term Debt Outstanding	10,511,492	17,659,811
Other Liabilities	5,905,623	5,520,046
Total Liabilities	16,417,115	23,179,857
Deferred Inflows	10,802,406	9,007,565
Total Liabilities/ Deferred Inflows	27,219,521	32,187,422
Net Position		
Net Investment in Capital Assets	66,414,901	58,856,648
Restricted	2,162,600	1,913,813
Unrestricted (Deficit)	(636,555)	2,550,806
Total Net Position	67,940,946	63,321,267

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis December 31, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

A large portion of the District's net position (97.8 percent) reflects its investment in capital assets (for example, land, buildings, improvements, infrastructure, and equipment), less any related debt used to acquire those assets that is still outstanding.

The District uses these capital assets to provide services to citizens; consequently, these 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, or 3.2 percent, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$636,555 percent represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Change in Net Position	
	2019	2018
Revenues		
Program Revenues		
Charges for Services	\$ 17,640,667	\$ 17,000,618
General Revenues		
Property Taxes	8,352,031	8,062,746
Personal Property Replacement Taxes	183,297	147,435
Interest	250,253	165,521
Miscellaneous	153,351	293,343
Total Revenues	<u>26,579,599</u>	<u>25,669,663</u>
Expenses		
General Government	3,941,579	3,529,633
Recreation Programs	16,533,602	16,328,044
Park Improvement and Development	1,119,713	1,060,122
Interest on Long-Term Debt	365,026	401,828
Total Expenses	<u>21,959,920</u>	<u>21,319,627</u>
Increase in Net Position	4,619,679	4,350,036
Net Position-Beginning	<u>63,321,267</u>	<u>58,971,231</u>
Net Position-Ending	<u>67,940,946</u>	<u>63,321,267</u>

Net position of the District's governmental activities increased from a balance of \$63,321,267 to \$67,940,946. Revenues for the year of \$26,579,599 were higher than expenses of \$21,959,920, resulting in an increase to net position in the current year of \$4,619,679.

WILMETTE PARK DISTRICT, ILLINOIS

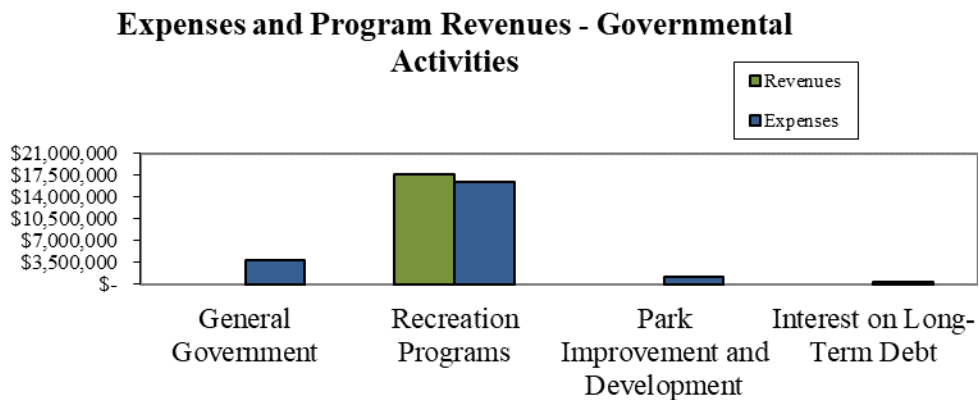
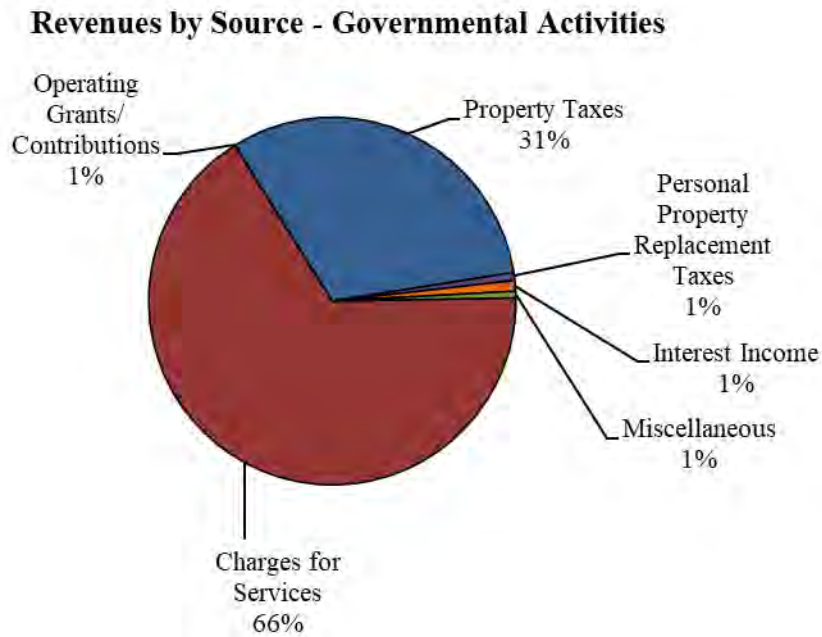
**Management’s Discussion and Analysis
December 31, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities

In the current year, governmental net position increased \$4,619,679, an increase of 7.3 percent. Property taxes increased \$289,285 from the prior year (\$8,352,031 in 2019 compared to \$8,062,746 in 2018) and personal property replacement taxes increased \$35,862 from the prior year (\$183,297 in 2019 compared to \$147,435 in 2018). Total government-wide expenses were higher in 2019 (\$21,959,920 in 2019 compared to \$21,319,627 in 2018).

The following table graphically depicts the major revenue sources of the District. It depicts very clearly the reliance of property taxes to fund governmental activities.



WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis December 31, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities – Continued

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues. Only the culture and recreation function charge user fees for services provided, which furthermore signifies the Park District's reliance on general revenues such as property taxes and personal property replacement taxes.

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 spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$7,359,032, which is 25.8 percent lower than last year's ending balance of \$9,921,962.

The General Fund accounts for the general administration, park maintenance, park development activities, and revenues and expenditures associated with the Park District's liability insurance/risk management program. The total fund balance is \$2,976,357 that represents 128.3% of its 2019 expenditures. The fund balance increased 42.7% or \$890,458 as compared to the prior year. Expenditures were 6.8% higher than the prior year. This was primarily a result of decreased costs in park improvements, netted with increased costs in general government expenditures.

The Recreation Program Fund accounts for all the Park District's recreational programs, activities and facilities including the Community Recreation Center, Center Fitness Club, Gillson Park Sailing and Bathing Beaches, Centennial Ice Rinks, Wilmette Tennis Club, Centennial Family Aquatic Center, Wilmette Platform Tennis Club and the Wilmette Golf Club. The total fund balance of \$1,770,705 represents 12.3% of its 2019 expenditures. The fund balance decreased 67.1% or \$3,612,056. During the year, revenues exceeded expenditures by \$3,610,913. The excess is attributable to an increase in charges for services. The \$307,000 tax levy in this fund is used to cover the operations of the community recreation center. Total other financing uses (transfers out) were \$7,222,969, this amount increased by \$5,589,897 from the prior year. About \$7,150,000 was transferred to the Capital Reserve Fund for future capital replacements and \$72,969 was transferred to the Debt Service Fund for the retirement of debt certificates issued for the Community Recreation Center parking lot and Golf Master Plan.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis December 31, 2019

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS – Continued

The Special Recreation Fund accounts for the Park District's funding of recreation for individuals with disabilities. The District's intergovernmental agreement with other park districts funds NSSRA programs, participant companions in park district programs and capital improvements to meet ADA accessibility. The fund balance of \$556,815 represents 70.3% of the expenditures. The fund balance decreased by \$71,036 compared to 2018. The decrease is due to ADA capital projects. (E.g. Lakefront Infrastructure project).

The Debt Service Fund accounts for the Park District's long-term debt. The ending fund balance was \$427,567, an increase of \$18,884 from 2018. Total expenditures were \$2,945,120, \$99,150 less than the prior year as outstanding debt continues to decrease. Expenditures exceeded revenues by \$54,085, which was offset by a budgeted transfer of \$72,969 from the Recreation Fund. The fund's primary revenue source is real estate taxes, backed by transfers from the Recreation Fund.

The Capital Reserves Fund accounts for capital improvements of the Park District. The ending fund balance was \$673,338. Capital investment of \$7,434,281 during 2019 was higher than normal. Expenditures exceeded revenues by \$7,545,208. Primary funding for capital was a \$7,150,000 fund transfer from the Recreation fund.

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no amendments made to the General Fund budget during the year. The General Fund expenditures of \$2,320,177 were \$133,845 lower than budgeted expenditures of \$2,454,022. Total actual revenues of \$3,210,635 were \$145,565 higher than budgeted revenues of \$3,065,070. The difference between budgeted and actual revenues resulted primarily from interest being higher than budgeted. Actual interest revenues were \$120,253 higher than what was budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2019 was \$75,317,649 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, improvements, infrastructure, and equipment.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis December 31, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued

Capital Assets – Continued

Capital Assets - Net of Depreciation

	2019	2018
Land	\$ 29,508,116	29,486,054
Construction in Progress	-	3,277,741
Buildings	34,042,599	25,889,912
Improvements	4,436,217	4,956,990
Infrastructure	1,625,305	1,347,881
Equipment	5,705,412	5,137,159
Total	<u>75,317,649</u>	<u>70,095,737</u>

This year's major additions included:

Land	\$ 22,062
Buildings	5,962,953
Improvements	10,940
Infrastructure	349,078
Equipment	1,177,483
	<u>7,522,516</u>

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

Debt Administration

At year-end, the District had total governmental debt outstanding of \$9,038,022 compared to \$11,442,000 the previous year. The following is a comparative statement of outstanding debt:

	2019	2018
General Obligation Bonds	\$ 8,321,000	10,902,000
Debt Certificates	480,000	540,000
Installment Contract	237,022	-
	<u>9,038,022</u>	<u>11,442,000</u>

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

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis December 31, 2019

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Concentrated efforts in building reserves, careful financial planning and a decade of general growth in Wilmette, resulted in a positive financial position for the Park District. Residential development slowed considerably since 2009, but has picked up since 2016. During Q1 2020, the worldwide outbreak of the COVID-19 virus has created considerable uncertainties for the Park District. The effects of COVID-19 have resulted in reduced revenues due to limitations imposed by the State of Illinois in addition are increased costs due to required building maintenance (cleaning) because of the COVID-19 virus. The Park District continues to develop and deliver programming that meets State of Illinois requirements while also serving the interests of the Park District patrons. While the full effect of COVID-19 cannot be determined at this time, the Park District continues to review and streamline operations, contain costs and offer Park District products that our patrons value.

REQUESTS FOR INFORMATION

This financial report is designed to provide our residents and patrons with a general overview of the Park District's finances and to demonstrate the Park District's commitment to public accountability. If you have any questions or comments about this report, or would like to request additional financial information, please contact the Finance Department, Wilmette Park District, 1200 Wilmette Avenue, Wilmette, Illinois 60091. This report can also be found on the Park District's web site at www.wilmettepark.org under District Info, Department of Finance and Personnel.

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.

WILMETTE PARK DISTRICT, ILLINOIS

**Statement of Net Position
December 31, 2019**

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS

**Statement of Net Position
December 31, 2019**

ASSETS	
Current Assets	
Cash and Investments	\$ 10,028,506
Receivables - Net of Allowances	
Property Taxes	8,448,466
Other	195,711
Inventories	103,076
Prepays	33,625
Total Current Assets	<u>18,809,384</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	29,508,116
Depreciable	84,883,132
	<u>114,391,248</u>
Accumulated Depreciation	(39,073,599)
Total Noncurrent Assets	<u>75,317,649</u>
Total Assets	<u>94,127,033</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	735,268
Deferred Items - RBP	44,644
Unamortized Loss on Refunding	253,522
Total Deferred Outflows of Resources	<u>1,033,434</u>
Total Assets and Deferred Outflows of Resources	<u>95,160,467</u>

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

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 1,252,375
Retainage Payable	54,348
Accrued Payroll	223,127
Accrued Interest Payable	18,648
Other Payables	1,472,037
Current Portion of Long-Term Debt	2,885,088
Total Current Liabilities	<u>5,905,623</u>
Noncurrent Liabilities	
Compensated Absences Payable	146,306
Net Pension Liability - IMRF	3,427,603
Total OPEB Liability - RBP	629,824
General Obligation Bonds Payable - Net	5,774,248
Debt Certificates Payable	415,000
Installment Contract	118,511
Total Noncurrent Liabilities	<u>10,511,492</u>
Total Liabilities	<u>16,417,115</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	8,448,465
Deferred Items - IMRF	2,336,019
Deferred Items - RBP	17,922
Total Deferred Inflows of Resources	<u>10,802,406</u>
Total Liabilities and Deferred Inflows of Resources	<u>27,219,521</u>

NET POSITION

Net Investment in Capital Assets	66,414,901
Restricted - Special Levies	
Liability Insurance	242,616
Special Recreation	556,815
Audit	5,484
Police	96,745
Illinois Municipal Retirement	440,384
Social Security	411,637
Debt Service	408,919
Unrestricted (Deficit)	<u>(636,555)</u>
Total Net Position	<u>67,940,946</u>

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

WILMETTE PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2019

	Expenses	Program Revenues		Net (Expenses)/ Revenues
		Charges for Services	Capital Grants/ Contributions	
Governmental Activities				
General Government	\$ 3,941,579	-	-	(3,941,579)
Recreation Programs	16,533,602	17,640,667	-	1,107,065
Park Improvement and Development	1,119,713	-	-	(1,119,713)
Interest on Long-Term Debt	365,026	-	-	(365,026)
Total Governmental Activities	<u>21,959,920</u>	<u>17,640,667</u>	<u>-</u>	<u>(4,319,253)</u>
		General Revenues		
		Taxes		
		Property		8,352,031
		Personal Property Replacement		183,297
		Interest Income		250,253
		Miscellaneous		153,351
				<u>8,938,932</u>
		Change in Net Position		4,619,679
		Net Position - Beginning		<u>63,321,267</u>
		Net Position - Ending		<u><u>67,940,946</u></u>

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

WILMETTE PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
December 31, 2019**

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
December 31, 2019**

	General	Special Revenue Recreation Program
ASSETS		
Cash and Investments	\$ 3,189,076	3,509,793
Receivables - Net of Allowances		
Property Taxes	2,791,000	316,200
Other	5,239	190,472
Inventories	103,076	-
Prepays	13,762	19,863
	<u>6,102,153</u>	<u>4,036,328</u>
LIABILITIES		
Accounts Payable	284,663	320,762
Retainage Payable	-	-
Accrued Payroll	55,459	167,668
Other Payables	(5,326)	1,460,993
Total Liabilities	<u>334,796</u>	<u>1,949,423</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	2,791,000	316,200
Total Liabilities and Deferred Inflows of Resources	<u>3,125,796</u>	<u>2,265,623</u>
FUND BALANCES		
Nonspendable	116,838	19,863
Restricted	242,616	-
Committed	-	1,750,842
Unassigned	2,616,903	-
Total Fund Balances	<u>2,976,357</u>	<u>1,770,705</u>
	<u>6,102,153</u>	<u>4,036,328</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>6,102,153</u>	<u>4,036,328</u>

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

Special Revenue		Capital Projects		
Special Recreation	Debt Service	Capital Reserves	Nonmajor	Totals
556,815	428,161	1,386,158	958,503	10,028,506
695,000	2,879,266	-	1,767,000	8,448,466
-	-	-	-	195,711
-	-	-	-	103,076
-	-	-	-	33,625
1,251,815	3,307,427	1,386,158	2,725,503	18,809,384
-	595	642,102	4,253	1,252,375
-	-	54,348	-	54,348
-	-	-	-	223,127
-	-	16,370	-	1,472,037
-	595	712,820	4,253	3,001,887
695,000	2,879,265	-	1,767,000	8,448,465
695,000	2,879,860	712,820	1,771,253	11,450,352
-	-	-	-	136,701
556,815	427,567	-	954,250	2,181,248
-	-	673,338	-	2,424,180
-	-	-	-	2,616,903
556,815	427,567	673,338	954,250	7,359,032
1,251,815	3,307,427	1,386,158	2,725,503	18,809,384

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

WILMETTE PARK DISTRICT, ILLINOIS

**Reconciliation of Total Governmental Fund Balance to
Net Position of Governmental Activities**

December 31, 2019

Total Governmental Fund Balances	\$ 7,359,032
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.	75,317,649
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(1,600,751)
Deferred Items - RBP	26,722
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(182,883)
Net Pension Liability - IMRF	(3,427,603)
Total OPEB Liability - RBP	(629,824)
Unamortized Loss on Refunding	253,522
General Obligation Bonds Payable - Net	(8,439,248)
Debt Certificates Payable	(480,000)
Installment Contract	(237,022)
Accrued Interest Payable	<u>(18,648)</u>
Net Position of Governmental Activities	<u>67,940,946</u>

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

WILMETTE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2019**

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2019**

	General	Special Revenue Recreation Program
Revenues		
Taxes	\$ 2,895,896	312,604
Charges for Services	-	17,640,667
Interest	250,253	-
Miscellaneous	64,486	81,281
Total Revenues	<u>3,210,635</u>	<u>18,034,552</u>
Expenditures		
Current		
General Government	1,406,606	111,470
Recreation Programs	-	14,312,169
Park Improvement and Development	913,571	-
Capital Outlay	-	-
Debt Service		
Principal Retirement	-	-
Interest and Fiscal Charges	-	-
Total Expenditures	<u>2,320,177</u>	<u>14,423,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>890,458</u>	<u>3,610,913</u>
Other Financing Sources (Uses)		
Disposal of Capital Assets	-	-
Debt Issuance	-	-
Transfer In	-	-
Transfer Out	-	(7,222,969)
	<u>-</u>	<u>(7,222,969)</u>
Net Change in Fund Balances	890,458	(3,612,056)
Fund Balances - Beginning	<u>2,085,899</u>	<u>5,382,761</u>
Fund Balances - Ending	<u><u>2,976,357</u></u>	<u><u>1,770,705</u></u>

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

<u>Special Revenue</u>		<u>Capital Projects</u>		
Special Recreation	Debt Service	Capital Reserves	Nonmajor	Totals
721,006	2,891,035	-	1,714,787	8,535,328
-	-	-	-	17,640,667
-	-	-	-	250,253
-	-	7,584	-	153,351
721,006	2,891,035	7,584	1,714,787	26,579,599
-	-	-	1,470,999	2,989,075
607,819	-	-	-	14,919,988
-	-	-	-	913,571
184,223	-	7,434,281	-	7,618,504
-	2,641,000	118,511	-	2,759,511
-	304,120	-	-	304,120
792,042	2,945,120	7,552,792	1,470,999	29,504,769
(71,036)	(54,085)	(7,545,208)	243,788	(2,925,170)
-	-	6,707	-	6,707
-	-	355,533	-	355,533
-	72,969	7,150,000	-	7,222,969
-	-	-	-	(7,222,969)
-	72,969	7,512,240	-	362,240
(71,036)	18,884	(32,968)	243,788	(2,562,930)
627,851	408,683	706,306	710,462	9,921,962
556,815	427,567	673,338	954,250	7,359,032

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

WILMETTE PARK DISTRICT, ILLINOIS

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

For the Fiscal Year Ended December 31, 2019

Net Change in Fund Balances - Total Governmental Funds \$ (2,562,930)

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

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

Capital Outlays	7,522,516
Depreciation Expense	(2,300,604)

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

Change in Deferred Items - IMRF	(4,905,270)
Change in Deferred Items - RBP	46,757

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	(7,833)
Change in Net Pension Liability - IMRF	4,540,193
Change in Total OPEB Liability - RBP	(56,222)
Issuance of Debt	(355,533)
Debt Retirement	2,759,511
Amortization of Premium on Debt Issuance	59,125
Amortization of Loss on Refunding	(126,762)

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.

6,731

Changes in Net Position of Governmental Activities

4,619,679

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Wilmette Park District (the District) of Illinois is duly organized and existing under the provisions of the laws of the State of Illinois. The District is operating under the provisions of the Park District Code of the State of Illinois approved July 8, 1947 and under all laws amendatory thereto. The District operates under the commissioner-director form of government. The District provides a variety of recreational facilities, programs and services.

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

REPORTING ENTITY

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34." Based on the criteria set forth in GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

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

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

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

The net costs (by function) are normally covered by general revenue (property tax, intergovernmental revenues, interest income, etc.).

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

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

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. 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 fund are at least 10 percent of the corresponding total for all funds of that category or type; and

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

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 is used to account for all financial resources except those required to be accounted for in another fund. 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 two major special revenue funds: The Recreation Program Fund and the Special Recreation Fund. The Recreation Program Fund is used to account for the community recreation center program activities, and reports charges for services that are committed to future recreation programs and property taxes that are restricted to future recreation programs as the major revenue sources of the fund. The Special Recreation Fund is used to account for the revenues and expenditures related to the provision of recreational services for disabled individuals, and reports property taxes as the major revenue source which is restricted to future special recreation programs.

Debt service fund is 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 resources accumulated and payments made for principal and interest on general obligation long-term debt of the governmental funds.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains one major capital projects fund: the Capital Reserve Fund, which accounts for all capital outlays by 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.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus

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

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 an economic asset is used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND 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 a 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.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes and accounts receivable.

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.

Prepays/Inventories

Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepays/inventories 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 prepays in both the government-wide and fund financial statements.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Capital Assets

Capital assets purchased or acquired with an original minimum cost of at least \$5,000 or more, depending on asset class, have a useful life in excess of one year and 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 expensed as incurred.

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

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

Buildings	5 - 40 Years
Improvements	5 - 30 Years
Infrastructure	10 - 65 Years
Equipment	3 - 25 Years

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated sick leave balances. The liability has been calculated using the vesting method in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Deferred Outflows/Inflows of Resources

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Long-Term Obligations

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

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

Net Position

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

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

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

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

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTANCY

BUDGETARY INFORMATION

The Board of Park Commissioners (Board) follows these procedures in establishing budgetary data:

- (1) The Executive Director submits to the Board a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted by the District to obtain taxpayer comments.
- (3) The budget is legally enacted through an ordinance of the Board by March 31 of the fiscal year.

Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Debt Service, and Capital Projects Funds. Budgets for the General, Special Revenue, Debt Service, and Capital Projects Funds are prepared on the modified accrual basis of accounting. The legally adopted budget may be modified by the Executive Director or the department heads. However, any modifications to the legally adopted budget may not exceed expenditure limits at the fund level. There were no budget amendments during the year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Actual	Budget	Appropriation
Debt Service	\$ 2,945,120	2,894,990	3,184,489
Audit	30,445	24,905	27,396

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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

Deposits. At year-end the carrying amount of the District's deposits totaled \$6,570,351 and the bank balances totaled \$6,921,854. Additionally, the District has \$775,852 invested in the Illinois Funds and \$2,682,303 invested in the Illinois Trust, both of which have an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit the length of maturity of investments but states that the maturity date of any investment must coincide with the cash requirements of the District to meet short-term operating needs.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investment policy limits the District's exposure to credit risk by limiting investments to the safest types as described in the permitted deposits and investments section above. At year-end, the District's investments in the Illinois Funds and the Illinois Trust are rated AAAM by Standard & Poor's.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. There are no concentration restrictions outlined in the District's investment policy. At year-end, the District does not have any investments over 5 percent of the 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 that deposits that exceed the federally insured amount be collateralized equal to the market value of such deposits by U.S. Government-backed Securities and Obligations issued by the U.S. Government and its agencies or debt obligations of the State of Illinois or other local governments as long as the issuing government has a rating of higher than AA at the time the collateral is pledged, and for the duration of the investment. At year-end the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

Custodial Credit Risk – Continued. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District’s investment policy requires the Park Board to approve all financial institutions, taking into consideration security, size, location, financial condition, service, fees, competitiveness, and community relations involvement of the financial institution when choosing depositories. The investment policy lists those financial institutions that are approved depositories and other financial institutions. At year-end the District’s investments in the Illinois Funds and the Illinois Trust are not subject to custodial credit risk.

PROPERTY TAXES

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

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Capital Reserves	Recreation Program	\$ 7,150,000
Debt Service	Recreation Program	<u>72,969</u>
		<u><u>7,222,969</u></u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

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	\$ 29,486,054	22,062	-	29,508,116
Construction in Progress	3,277,741	-	3,277,741	-
	<u>32,763,795</u>	<u>22,062</u>	<u>3,277,741</u>	<u>29,508,116</u>
Depreciable Capital Assets				
Buildings	45,845,172	9,240,694	-	55,085,866
Improvements	14,840,147	10,940	-	14,851,087
Infrastructure	1,947,440	349,078	-	2,296,518
Equipment	11,472,178	1,177,483	-	12,649,661
	<u>74,104,937</u>	<u>10,778,195</u>	<u>-</u>	<u>84,883,132</u>
Less Accumulated Depreciation				
Buildings	19,955,260	1,088,007	-	21,043,267
Improvements	9,883,157	531,713	-	10,414,870
Infrastructure	599,559	71,654	-	671,213
Equipment	6,335,019	609,230	-	6,944,249
	<u>36,772,995</u>	<u>2,300,604</u>	<u>-</u>	<u>39,073,599</u>
Total Net Depreciable Capital Assets	<u>37,331,942</u>	<u>8,477,591</u>	<u>-</u>	<u>45,809,533</u>
Total Net Capital Assets	<u>70,095,737</u>	<u>8,499,653</u>	<u>3,277,741</u>	<u>75,317,649</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 570,129
Recreation Programs	1,613,614
Park Improvement and Development	<u>116,861</u>
	<u>2,300,604</u>

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

General Obligation Bonds

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

<u>Issue</u>	<u>Beginning Balances</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balances</u>
General Obligation Refunding Park Bonds of 2009A, \$15,990,000, due in annual installments of \$150,000 to \$1,900,000 plus interest at 3.00% to 4.00% through December 1, 2021.	\$ 4,720,000	-	1,725,000	2,995,000
General Obligation Refunding Tax Park Bonds of 2016B, \$1,650,000, due in annual installments of \$40,000 to \$180,000 plus interest at 1.78% through December 1, 2026.	1,325,000	-	155,000	1,170,000
General Obligation Limited Tax Refunding Park Bonds of 2016D, \$3,565,000, due in annual installments of \$335,000 to \$380,000 plus interest at 1.89% through December 1, 2026.	2,835,000	-	335,000	2,500,000
General Obligation Limited Park Bonds of 2018A, \$2,022,000, due in annual installments of \$366,000 to \$421,000 plus interest at 2.95% through December 1, 2023.	2,022,000	-	366,000	1,656,000
	<u>10,902,000</u>	<u>-</u>	<u>2,581,000</u>	<u>8,321,000</u>

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Certificates

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

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Debt Certificates of 2016C, \$660,000, due in annual installments of \$5,000 to \$75,000 plus interest at 1.98% through December 1, 2026.	\$ 540,000	-	60,000	480,000

Installment Contract Payable

The District also issues installment contracts payable to provide funds for the purchase of capital assets. Installment contracts currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Installment Contract of 2019, due in annual installments of \$118,511 through July 15, 2022.	\$ -	355,533	118,511	237,022

Long-Term Liability Activity

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 175,050	15,666	7,833	182,883	36,577
Net Pension Liability - IMRF	7,967,796	-	4,540,193	3,427,603	-
Total OPEB Liability - RBP	573,602	56,222	-	629,824	-
General Obligation Bonds	10,902,000	-	2,581,000	8,321,000	2,665,000
Plus: Unamortized Items					
Premium on Debt Issuance	177,373	-	59,125	118,248	-
Debt Certificates	540,000	-	60,000	480,000	65,000
Installment Contract	-	355,533	118,511	237,022	118,511
	<u>20,335,821</u>	<u>427,421</u>	<u>7,366,662</u>	<u>13,396,580</u>	<u>2,885,088</u>

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity

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

Debt Service Requirements to Maturity

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

Fiscal Year	General		Debt Certificates		Installment Contract		Totals		Total Debt Service Requirements
	Obligation Bonds Principal	Obligation Bonds Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2020	\$ 2,665,000	214,266	65,000	9,504	118,511	-	2,848,511	223,770	3,072,281
2021	2,135,000	135,726	65,000	8,217	118,511	-	2,318,511	143,943	2,462,454
2022	940,000	74,574	70,000	6,930	-	-	1,010,000	81,504	1,091,504
2023	941,000	52,484	65,000	5,544	-	-	1,006,000	58,028	1,064,028
2024	535,000	30,419	70,000	4,257	-	-	605,000	34,676	639,676
2025	545,000	20,494	70,000	2,871	-	-	615,000	23,365	638,365
2026	560,000	10,386	75,000	1,485	-	-	635,000	11,871	646,871
Totals	8,321,000	538,349	480,000	38,808	237,022	-	9,038,022	577,157	9,615,179

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 park 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 park district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the park district be increased to not more that .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question.” The District’s Statutory Debt Limit was raised to 5.0% as a result of a special election held June 10, 1972.

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Legal Debt Margin – Continued

Assessed Valuation - 2018	<u>\$ 1,898,536,964</u>
Legal Debt Limit - 5.00% of Equalized Assessed Value	94,926,848
Amount of Debt Applicable to Limit	<u>8,801,000</u>
Legal Debt Margin	<u>86,125,848</u>
Non-Referendum Legal Debt Limit	
.575% of Equalized Assessed Valuation	10,916,588
Amount of Debt Applicable to Debt Limit	<u>4,156,000</u>
Non-Referendum Legal Debt Margin	<u>6,760,588</u>

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2019:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 75,317,649
Plus: Unamortized Loss on Refunding	253,522
Less Capital Related Debt:	
General Obligations Bonds	(8,321,000)
Debt Certificates	(480,000)
Installment Contract	(237,022)
Unamortized Premium on Debt Issuances	<u>(118,248)</u>
Net Investment in Capital Assets	<u>66,414,901</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.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

Minimum Fund Balance Policy. The District’s policy states that the General Fund should maintain a minimum unrestricted fund balance of two months of operating expenditures. For the Recreation Program Fund minimum fund balance should represent one month of operating expenditures. For the remaining special revenue funds, a minimum of 25 percent of annual budgeted expenditures should be maintained in fund balance. Finally, for the Debt Service Fund, the minimum amount of fund balance should reflect the total of the next interest payments on the outstanding debt of the District.

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

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

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

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

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

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

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

	General	Special Revenue		Debt Service	Capital Projects	Nonmajor	Totals
		Recreation Program	Special Recreation		Capital Reserve		
Fund Balances							
Nonspendable							
Inventories	\$ 103,076	-	-	-	-	-	103,076
Prepays	13,762	19,863	-	-	-	-	33,625
	<u>116,838</u>	<u>19,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,701</u>
Restricted							
Property Tax Levies							
Liability Insurance	242,616	-	-	-	-	-	242,616
Special Recreation	-	-	556,815	-	-	-	556,815
Audit	-	-	-	-	-	5,484	5,484
Police	-	-	-	-	-	96,745	96,745
Illinois Municipal Retirement	-	-	-	-	-	440,384	440,384
Social Security	-	-	-	-	-	411,637	411,637
Debt Service	-	-	-	427,567	-	-	427,567
	<u>242,616</u>	<u>-</u>	<u>556,815</u>	<u>427,567</u>	<u>-</u>	<u>954,250</u>	<u>2,181,248</u>
Committed							
Recreational Programming, Facility Maintenance, and Future Recreation Capital	-	1,750,842	-	-	673,338	-	2,424,180
Unassigned	<u>2,616,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,616,903</u>
Total Fund Balances	<u>2,976,357</u>	<u>1,770,705</u>	<u>556,815</u>	<u>427,567</u>	<u>673,338</u>	<u>954,250</u>	<u>7,359,032</u>

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 1984, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect for the period January 1, 2019 through January 1, 2020:

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Coverage	Member Deductible	PDRMA Self- Insured Retention	Limits
PROPERTY			
Property/Bldg/Contents			
All Losses Per Occurrence	\$1,000	\$1,000,000	\$1,000,000,000/All Members
Flood/except Zones A & V	\$1,000	\$1,000,000	\$250,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$200,000,000/Occurrence/Annual Aggregate
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annual Aggregate
Auto Physical Damage			
Comprehensive and Collision	\$1,000	\$1,000,000	Included
Course of Construction/Builders Risk	\$1,000	Included	\$25,000,000
Business Interruption, Rental			
Income, Tax Income Combined	\$1,000		\$100,000,000/Reported Values
			\$500,000/\$2,500,000/Non-Reported Values
Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery			\$100,000,000 Equipment Breakdown
Property Damage	\$1,000	\$9,000	Property Damage - Included
Business Income	48 Hours	N/A	Included
Fidelity and Crime	\$1,000	\$24,000	\$2,000,000/Occurrence
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/Occurrence
Blanket Bond	\$1,000	\$24,000	\$2,000,000/Occurrence
WORKERS COMPENSATION			
Employers Liability	N/A	\$500,000	\$3,500,000 Employers Liability
LIABILITY			
General	None	\$500,000	\$21,500,000/Occurrence
Auto Liability	None	\$500,000	\$21,500,000/Occurrence
Employment Practices	None	\$500,000	\$21,500,000/Occurrence
Public Officials' Liability	None	\$500,000	\$21,500,000/Occurrence
Law Enforcement Liability	None	\$500,000	\$21,500,000/Occurrence
Uninsured/Underinsured Motorists	None	\$500,000	\$1,000,000/Occurrence
POLLUTION LIABILITY			
Liability - Third Party	None	\$25,000	\$5,000,000/Occurrence
Property - First Party	\$1,000	\$24,000	\$30,000,000 3 Year Aggregate
OUTBREAK EXPENSE			
Outbreak Expense	24 Hours	N/A	\$15,000 per Day
			\$1,000,000 Aggregate Policy Limit

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

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

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

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

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

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2018 and the statement of revenues and expenses for the period ending December 31, 2018. The District's portion of the overall equity of the pool is 3.447% or \$1,668,917.

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

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

Park District Risk Management Agency (PDRMA) Health Program

Since 1990, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Until January 1, 2001 the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

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

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

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

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

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

CONTINGENT LIABILITIES

Litigation

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

Grants

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

Benefits Provided. IMRF 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:

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Benefits Provided – Continued.

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

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

Inactive Plan Members Currently Receiving Benefits	118
Inactive Plan Members Entitled to but not yet Receiving Benefits	110
Active Plan Members	<u>103</u>
Total	<u>331</u>

Contributions. As set by statute, the District’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2019, the District’s contribution was 11.30% of covered payroll.

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

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

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

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.

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

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

Discount Rate

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

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the 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:

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Discount Rate Sensitivity – Continued

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 8,840,009	3,427,603	(1,057,750)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 44,558,132	36,590,336	7,967,796
Changes for the Year:			
Service Cost	612,848	-	612,848
Interest on the Total Pension Liability	3,158,692	-	3,158,692
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	(248,744)	-	(248,744)
Changes of Assumptions	-	-	-
Contributions - Employer	-	686,118	(686,118)
Contributions - Employees	-	280,122	(280,122)
Net Investment Income	-	7,088,252	(7,088,252)
Benefit Payments, including Refunds of Employee Contributions	(2,592,769)	(2,592,769)	-
Other (Net Transfer)	-	8,497	(8,497)
Net Changes	930,027	5,470,220	(4,540,193)
Balances at December 31, 2019	45,488,159	42,060,556	3,427,603

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

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

For the year ended December 31, 2019, the District recognized pension expense of \$1,051,195. At December 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 169,483	(182,108)	(12,625)
Change in Assumptions	565,785	(338,770)	227,015
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(1,815,141)	(1,815,141)
Total Deferred Amounts Related to IMRF	<u>735,268</u>	<u>(2,336,019)</u>	<u>(1,600,751)</u>

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
2020	\$ (484,982)
2021	(323,116)
2022	106,169
2023	(898,822)
2024	-
Thereafter	-
Totals	<u>(1,600,751)</u>

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2019

NOTE 4 – OTHER INFORMATION – Continued

JOINT VENTURE

Northern Suburban Special Recreation Association (NSSRA)

The District, along with nine other park districts, two Cities, and one Village, has entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in the Association and generally provides funding based on up to .0400 cents per \$100 of its equalized assessed valuation. The District contributed \$595,473 to NSSRA during the current fiscal year. The District does not have a direct financial interest in the NSSRA and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of NSSRA, the assets, if any, shall be divided among the members in accordance with an equitable formula as determined by a unanimous vote of the Board of Directors of the Association.

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

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. RBP provides medical, prescription drug, dental, and vision coverage. Retirees pay the full premium.

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

Inactive Plan Members Currently Receiving Benefits	4
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>83</u>
Total	<u><u>87</u></u>

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability

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

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	3.39% to 10.35%
Discount Rate	2.66%
Healthcare Cost Trend Rates	Medical - 7.00% graded to 4.50% over 17 years Prescription Drug - 8.00% graded to 4.50% over 18 years

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

Mortality rates were based on the Headcount-Weighted RP-2014 Healthy Annuitant Mortality Tables projected generationally from 2015 using Scale MP-2017.

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at December 31, 2018	\$ 573,602
Changes for the Year:	
Service Cost	23,932
Interest on the Total OPEB Liability	24,119
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	11,695
Changes of Assumptions or Other Inputs	37,509
Benefit Payments	<u>(41,033)</u>
Net Changes	<u>56,222</u>
Balance at December 31, 2019	<u><u>629,824</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 2.66%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB Liability	\$ 674,324	629,824	587,220

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

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 Healthcare Trend Rate of 7.00%, 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 Rates	
	(6.00% decreasing to 3.50%)	(7.00% decreasing to 4.50%)	(8.00% decreasing to 5.50%)
Total OPEB Liability	\$ 566,176	629,824	705,264

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

For the year ended December 31, 2019, the District recognized OPEB expense of \$50,498. At December 31, 2019, 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	\$ 10,611	-	10,611
Change in Assumptions	34,033	(17,922)	16,111
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total Expenses to be Recognized in Future Periods	44,644	(17,922)	26,722
OPEB Contributions Made Subsequent to the Measurement Date	-	-	-
Total Deferred Amounts Related to OPEB	44,644	(17,922)	26,722

WILMETTE PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

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

Fiscal Year	Net Deferred Outflows of Resources
2020	\$ 2,447
2021	2,447
2022	2,447
2023	2,447
2024	2,447
Thereafter	<u>14,487</u>
Total	<u><u>26,722</u></u>

SUBSEQUENT EVENT

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

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Notes to the Required Supplementary Information

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

WILMETTE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

**Required Supplementary Information
Schedule of Employer Contributions
December 31, 2019**

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 820,428	\$ 933,015	\$ 112,587	\$ 6,291,622	14.83%
2016	887,187	887,187	-	6,610,935	13.42%
2017	760,220	760,220	-	6,383,037	11.91%
2018	783,988	783,988	-	6,115,348	12.82%
2019	686,118	686,118	-	6,071,854	11.30%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	MP-2017 (base year 2015)

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

WILMETTE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

**Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
December 31, 2019**

	<u>2015</u>
Total Pension Liability	
Service Cost	\$ 657,672
Interest	2,746,160
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	(163,165)
Change of Assumptions	46,385
Benefit Payments, Including Refunds of Member Contributions	<u>(1,582,270)</u>
 Net Change in Total Pension Liability	 1,704,782
Total Pension Liability - Beginning	<u>37,175,665</u>
 Total Pension Liability - Ending	 <u><u>38,880,447</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 933,015
Contributions - Members	300,209
Net Investment Income	164,542
Benefit Payments, Including Refunds of Member Contributions	(1,582,270)
Other (Net Transfer)	<u>271,253</u>
 Net Change in Plan Fiduciary Net Position	 86,749
Plan Net Position - Beginning	<u>33,082,935</u>
 Plan Net Position - Ending	 <u><u>33,169,684</u></u>
 Employer's Net Pension Liability	 <u><u>\$ 5,710,763</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 85.31%
 Covered Payroll	 \$ 6,291,622
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 90.77%

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

2016	2017	2018	2019
710,259	679,727	589,097	612,848
2,862,862	3,050,569	3,069,788	3,158,692
-	-	-	-
919,994	152,642	272,561	(248,744)
(145,541)	(1,315,339)	1,184,705	-
(1,821,571)	(2,144,121)	(2,387,947)	(2,592,769)
2,526,003	423,478	2,728,204	930,027
38,880,447	41,406,450	41,829,928	44,558,132
41,406,450	41,829,928	44,558,132	45,488,159
887,187	760,220	783,988	686,118
302,929	319,507	281,506	280,122
2,236,627	6,145,767	(2,329,477)	7,088,252
(1,821,571)	(2,144,121)	(2,387,947)	(2,592,769)
443,759	(828,950)	771,228	8,497
2,048,931	4,252,423	(2,880,702)	5,470,220
33,169,684	35,218,615	39,471,038	36,590,336
35,218,615	39,471,038	36,590,336	42,060,556
6,187,835	2,358,890	7,967,796	3,427,603
85.06%	94.36%	82.12%	92.46%
6,610,935	6,383,037	6,115,348	6,071,854
93.60%	36.96%	130.29%	56.45%

WILMETTE PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Required Supplementary Information Schedule of Changes in the Employer's Total OPEB Liability December 31, 2019

	2018	2019
Total OPEB Liability		
Service Cost	\$ 25,538	23,932
Interest	21,597	24,119
Changes in Benefit Terms	-	-
Differences Between Expected and Actual Experience	-	11,695
Change of Assumptions or Other Inputs	(22,148)	37,509
Benefit Payments	(38,349)	(41,033)
Net Change in Total OPEB Liability	(13,362)	56,222
Total OPEB Liability - Beginning	586,964	573,602
Total OPEB Liability - Ending	573,602	629,824
Covered Payroll	\$ 5,052,936	4,912,261
Total OPEB Liability as a Percentage of Covered Payroll	11.35%	12.82%

Notes:

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2019 and 2020.

WILMETTE PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes			
Corporate	\$ 2,260,000	2,260,000	2,278,986
General Liability	430,000	430,000	433,613
Personal Property Replacement Taxes	150,000	150,000	183,297
Interest	130,000	130,000	250,253
Miscellaneous	95,070	95,070	64,486
Total Revenues	<u>3,065,070</u>	<u>3,065,070</u>	<u>3,210,635</u>
Expenditures			
General Government	1,225,716	1,225,716	1,406,606
Park Improvement and Development	1,228,306	1,228,306	913,571
Total Expenditures	<u>2,454,022</u>	<u>2,454,022</u>	<u>2,320,177</u>
Net Change in Fund Balance	<u>611,048</u>	<u>611,048</u>	890,458
Fund Balance - Beginning			<u>2,085,899</u>
Fund Balance - Ending			<u>2,976,357</u>

WILMETTE PARK DISTRICT, ILLINOIS

Recreation Program - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 310,000	310,000	312,604
Charges for Services	17,856,995	17,856,995	17,640,667
Miscellaneous	91,486	91,486	81,281
Total Revenues	<u>18,258,481</u>	<u>18,258,481</u>	<u>18,034,552</u>
Expenditures			
General Government	100,830	100,830	111,470
Recreation Programs	14,880,038	14,880,038	14,312,169
Total Expenditures	<u>14,980,868</u>	<u>14,980,868</u>	<u>14,423,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,277,613	3,277,613	3,610,913
Other Financing (Uses)			
Transfers Out	<u>(1,522,969)</u>	<u>(1,522,969)</u>	<u>(7,222,969)</u>
Net Change in Fund Balance	<u>1,754,644</u>	<u>1,754,644</u>	(3,612,056)
Fund Balance - Beginning			<u>5,382,761</u>
Fund Balance - Ending			<u>1,770,705</u>

WILMETTE 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 December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 715,000	715,000	721,006
Expenditures			
Recreation Programs	515,051	515,051	607,819
Capital Outlay	456,118	456,118	184,223
Total Expenditures	971,169	971,169	792,042
Net Change in Fund Balance	<u>(256,169)</u>	<u>(256,169)</u>	(71,036)
Fund Balance - Beginning			<u>627,851</u>
Fund Balance - Ending			<u>556,815</u>

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

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

INDIVIDUAL FUND SCHEDULES

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 Program Fund

The Recreation Program Fund is used to account for the operations of the community recreation center.

Special Recreation Fund

The Special Recreation Fund is used to account for revenues and expenditures related to the provision of recreational services for disabled individuals.

Audit Fund

The Audit Fund is used to account for revenues received for payment of audit expenditures.

Police Fund

The Police Fund is used to account for expenditures related to monitoring the parks and grounds.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund (IMRF) Fund is used to account for the employee activity of the District's defined benefit plan contributions.

Social Security Fund

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

INDIVIDUAL FUND SCHEDULES – Continued

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 RESERVE FUND

The Capital Reserve Fund is used to account for all resources used for the acquisition of capital outlays by the District.

WILMETTE PARK DISTRICT, ILLINOIS

Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,823,496	2,823,496	2,891,035
Expenditures			
Debt Service			
Principal Retirement	2,641,000	2,641,000	2,641,000
Interest and Fiscal Charges	253,990	253,990	304,120
Total Expenditures	2,894,990	2,894,990	2,945,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,494)	(71,494)	(54,085)
Other Financing Sources			
Transfers In	72,969	72,969	72,969
Net Change in Fund Balance	1,475	1,475	18,884
Fund Balance - Beginning			408,683
Fund Balance - Ending			427,567

WILMETTE PARK DISTRICT, ILLINOIS

Capital Reserve - Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Miscellaneous	\$ -	-	7,584
Expenditures			
Capital Outlay	8,781,488	8,781,488	7,434,281
Debt Service			
Principal Retirement	-	-	118,511
Total Expenditures	8,781,488	8,781,488	7,552,792
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,781,488)	(8,781,488)	(7,545,208)
Other Financing Sources			
Disposal of Capital Assets	10,000	10,000	6,707
Debt Issuance	-	-	355,533
Transfers In	1,450,000	1,450,000	7,150,000
	1,460,000	1,460,000	7,512,240
Net Change in Fund Balance	<u>(7,321,488)</u>	<u>(7,321,488)</u>	(32,968)
Fund Balance - Beginning			<u>706,306</u>
Fund Balance - Ending			<u><u>673,338</u></u>

WILMETTE PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

**Combining Balance Sheet
December 31, 2019**

	<u>Special Revenue</u>				
			Illinois Municipal Retirement	Social Security	Totals
	Audit	Police			
ASSETS					
Cash and Investments	\$ 7,984	96,745	440,384	413,390	958,503
Receivables - Net of Allowances					
Property Taxes	27,000	90,000	850,000	800,000	1,767,000
Total Assets	<u>34,984</u>	<u>186,745</u>	<u>1,290,384</u>	<u>1,213,390</u>	<u>2,725,503</u>
LIABILITIES					
Accounts Payable	2,500	-	-	1,753	4,253
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	27,000	90,000	850,000	800,000	1,767,000
Total Liabilities and Deferred Inflows of Resources	29,500	90,000	850,000	801,753	1,771,253
FUND BALANCES					
Restricted	5,484	96,745	440,384	411,637	954,250
Total Deferred Inflows of Resources and Fund Balances	<u>34,984</u>	<u>186,745</u>	<u>1,290,384</u>	<u>1,213,390</u>	<u>2,725,503</u>

WILMETTE PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2019**

	Special Revenue				Totals
	Audit	Police	Illinois Municipal Retirement	Social Security	
Revenues					
Taxes	\$ 25,715	85,714	816,805	786,553	1,714,787
Expenditures					
General Government	30,445	50,285	694,059	696,210	1,470,999
Net Change in Fund Balances	(4,730)	35,429	122,746	90,343	243,788
Fund Balances - Beginning	10,214	61,316	317,638	321,294	710,462
Fund Balances - Ending	5,484	96,745	440,384	411,637	954,250

WILMETTE PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 25,500	25,500	25,715
Expenditures			
General Government	24,905	24,905	30,445
Net Change in Fund Balance	<u>595</u>	<u>595</u>	(4,730)
Fund Balance - Beginning			<u>10,214</u>
Fund Balance - Ending			<u>5,484</u>

WILMETTE PARK DISTRICT, ILLINOIS

Police - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 85,000	85,000	85,714
Expenditures			
General Government	71,688	71,688	50,285
Net Change in Fund Balance	<u>13,312</u>	<u>13,312</u>	35,429
Fund Balance - Beginning			<u>61,316</u>
Fund Balance - Ending			<u>96,745</u>

WILMETTE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 810,000	810,000	816,805
Expenditures			
General Government			
IMRF	800,000	800,000	694,059
Net Change in Fund Balance	<u>10,000</u>	<u>10,000</u>	122,746
Fund Balance - Beginning			<u>317,638</u>
Fund Balance - Ending			<u>440,384</u>

WILMETTE 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 December 31, 2019**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 780,000	780,000	786,553
Expenditures			
General Government			
Social Security	753,352	753,352	696,210
Net Change in Fund Balance	<u>26,648</u>	<u>26,648</u>	90,343
Fund Balance - Beginning			<u>321,294</u>
Fund Balance - Ending			<u>411,637</u>

SUPPLEMENTAL SCHEDULES

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Refunding Park Bonds of 2009A
December 31, 2019**

Date of Issue	November 3, 2009
Date of Maturity	December 1, 2021
Authorized Issue	\$15,990,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	The Bank of New York Mellon Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2020	\$ 1,780,000	97,338	1,877,338	2020	48,669	2020	48,669
2021	1,215,000	39,488	1,254,488	2021	19,744	2021	19,744
	<u>2,995,000</u>	<u>136,826</u>	<u>3,131,826</u>		<u>68,413</u>		<u>68,413</u>

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Refunding Tax Park Bonds of 2016B
December 31, 2019**

Date of Issue	March 17, 2016
Date of Maturity	December 1, 2026
Authorized Issue	\$1,650,000
Denomination of Bonds	\$5,000
Interest Rate	1.78%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	JP Morgan Chase

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2020	\$ 155,000	20,826	175,826	2020	10,413	2020	10,413
2021	160,000	18,067	178,067	2021	9,034	2021	9,033
2022	165,000	15,219	180,219	2022	7,610	2022	7,609
2023	165,000	12,282	177,282	2023	6,141	2023	6,141
2024	170,000	9,345	179,345	2024	4,673	2024	4,672
2025	175,000	6,319	181,319	2025	3,160	2025	3,159
2026	180,000	3,204	183,204	2026	1,602	2026	1,602
	<u>1,170,000</u>	<u>85,262</u>	<u>1,255,262</u>		<u>42,633</u>		<u>42,629</u>

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Limited Tax Refunding Park Bonds of 2016D
December 31, 2019**

Date of Issue	September 7, 2016
Date of Maturity	December 1, 2026
Authorized Issue	\$3,565,000
Denomination of Bonds	\$5,000
Interest Rate	1.89%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	JP Morgan Chase

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2020	\$ 340,000	47,250	387,250	2020	23,625	2020	23,625
2021	340,000	40,824	380,824	2021	20,412	2021	20,412
2022	350,000	34,398	384,398	2022	17,199	2022	17,199
2023	355,000	27,783	382,783	2023	13,892	2023	13,891
2024	365,000	21,074	386,074	2024	10,537	2024	10,537
2025	370,000	14,175	384,175	2025	7,088	2025	7,087
2026	380,000	7,182	387,182	2026	3,591	2026	3,591
	<u>2,500,000</u>	<u>192,686</u>	<u>2,692,686</u>		<u>96,344</u>		<u>96,342</u>

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Limited Park Bonds of 2018A
December 31, 2019**

Date of Issue	November 20, 2018
Date of Maturity	December 1, 2023
Authorized Issue	\$2,022,000
Denomination of Bonds	\$5,000
Interest Rates	2.95%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wintrust Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2020	\$ 390,000	48,852	438,852	2020	24,426	2020	24,426
2021	420,000	37,347	457,347	2021	18,674	2021	18,673
2022	425,000	24,957	449,957	2022	12,479	2022	12,478
2023	421,000	12,419	433,419	2023	6,209	2023	6,210
	<u>1,656,000</u>	<u>123,575</u>	<u>1,779,575</u>		<u>61,788</u>		<u>61,787</u>

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Debt Certificates of 2016C

December 31, 2019

Date of Issue	March 17, 2016
Date of Maturity	December 1, 2026
Authorized Issue	\$660,000
Denomination of Bonds	\$5,000
Interest Rate	1.98%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	JP Morgan Chase

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2020	\$ 65,000	9,504	74,504	2020	4,752	2020	4,752
2021	65,000	8,217	73,217	2021	4,109	2021	4,108
2022	70,000	6,930	76,930	2022	3,465	2022	3,465
2023	65,000	5,544	70,544	2023	2,772	2023	2,772
2024	70,000	4,257	74,257	2024	2,129	2024	2,128
2025	70,000	2,871	72,871	2025	1,436	2025	1,435
2026	75,000	1,485	76,485	2026	743	2026	742
	<u>480,000</u>	<u>38,808</u>	<u>518,808</u>		<u>19,406</u>		<u>19,402</u>

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**Installment Contract of 2019
December 31, 2019**

Date of Issue	August 15, 2019
Date of Maturity	August 15, 2021
Authorized Issue	\$355,533
Interest Rate	0.00%
Principal Maturity Date	Monthly
Payable at	PNC Equipment Finance, LLC

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2020	\$ 118,511	-	118,511
2021	118,511	-	118,511
	<u>237,022</u>	<u>-</u>	<u>237,022</u>

STATISTICAL SECTION

(Unaudited)

This part of the comprehensive annual 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 District's ability to issue additional debt in the future.

Demographic and Economic Information

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

Operating Information

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

WILMETTE PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2019 (Unaudited)

	2010	2011	2012
Governmental Activities			
Net Investment in Capital Assets	\$ 30,263,389	31,574,623	41,082,262
Restricted	638,646	752,554	976,075
Unrestricted (Deficit)	6,437,243	6,779,404	6,619,302
	<hr/>	<hr/>	<hr/>
Total Governmental Activities Net Position	37,339,278	39,106,581	48,677,639
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

* Accrual Basis of Accounting

Data Source: District Records

2013	2014	2015	2016	2017	2018	2019
49,704,615	51,706,046	54,283,109	54,869,811	56,468,967	58,856,648	66,414,901
1,039,126	1,246,354	1,538,021	1,519,790	1,536,034	1,913,813	2,162,600
1,974,815	2,077,386	(124,517)	891,831	1,553,194	2,550,806	(636,555)
<u>52,718,556</u>	<u>55,029,786</u>	<u>55,696,613</u>	<u>57,281,432</u>	<u>59,558,195</u>	<u>63,321,267</u>	<u>67,940,946</u>

WILMETTE PARK DISTRICT, ILLINOIS

**Changes in Net Position - Last Ten Fiscal Years*
December 31, 2019 (Unaudited)**

	2010	2011	2012
Expenses			
Governmental Activities			
General Government	\$ 2,048,615	2,163,520	3,524,309
Recreation Programs	16,825,251	17,847,331	16,048,341
Park Improvement and Development	2,094,083	2,217,421	1,586,232
Interest on Long-Term Debt	1,252,659	1,138,305	1,040,193
Total Governmental Activities Expenses	<u>22,220,608</u>	<u>23,366,577</u>	<u>22,199,075</u>
Program Revenues			
Governmental Activities			
Charges for Services - Recreation Programs	15,296,946	16,710,574	15,576,860
Capital Grants/Contributions	-	-	-
Total Governmental Activities Program Revenues	<u>15,296,946</u>	<u>16,710,574</u>	<u>15,576,860</u>
Total Primary Government Net (Expenses) Revenues	<u>(6,923,662)</u>	<u>(6,656,003)</u>	<u>(6,622,215)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property	7,575,539	8,015,868	8,260,836
Personal Property Replacement	161,384	142,213	142,474
Interest	123,049	41,859	52,254
Miscellaneous	147,819	223,366	325,762
Total Governmental Activities	<u>8,007,791</u>	<u>8,423,306</u>	<u>8,781,326</u>
Changes in Net Position Governmental Activities	<u>1,084,129</u>	<u>1,767,303</u>	<u>2,159,111</u>

* Accrual Basis of Accounting

Data Source: District Records

2013	2014	2015	2016	2017	2018	2019
3,544,016	3,585,540	5,024,239	4,234,910	4,502,995	3,529,633	3,941,579
14,904,112	15,716,693	16,002,872	16,472,451	16,386,040	16,328,044	16,533,602
1,044,545	1,125,410	1,803,860	1,832,340	1,821,087	1,060,122	1,119,713
957,203	863,692	827,948	874,474	461,093	401,828	365,026
20,449,876	21,291,335	23,658,919	23,414,175	23,171,215	21,319,627	21,959,920
13,689,396	14,621,682	16,132,640	16,386,753	16,894,513	17,000,618	17,640,667
70,042	-	-	60,000	22,377	-	-
13,759,438	14,621,682	16,132,640	16,446,753	16,916,890	17,000,618	17,640,667
(6,690,438)	(6,669,653)	(7,526,279)	(6,967,422)	(6,254,325)	(4,319,009)	(4,319,253)
8,381,727	8,430,646	8,510,856	7,910,499	7,819,837	8,062,746	8,352,031
157,945	162,585	173,314	153,571	162,174	147,435	183,297
22,427	12,109	14,666	34,041	76,529	165,521	250,253
2,169,256	375,543	1,728,110	454,130	472,548	293,343	153,351
10,731,355	8,980,883	10,426,946	8,552,241	8,531,088	8,669,045	8,938,932
4,040,917	2,311,230	2,900,667	1,584,819	2,276,763	4,350,036	4,619,679

WILMETTE PARK DISTRICT, ILLINOIS

**Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2019 (Unaudited)**

	2010	2011	2012
General Fund			
Reserved	\$ 156,109	-	-
Unreserved	815,278	-	-
Nonspendable	-	2,429	151,228
Restricted	-	107,443	164,552
Unassigned	-	773,121	364,124
Total General Fund	<u>971,387</u>	<u>882,993</u>	<u>679,904</u>
All Other Governmental Funds			
Reserved	214,204	-	-
Unreserved, Reported in, Special Revenue Funds	4,077,817	-	-
Capital Projects Funds	1,976,099	-	-
Nonspendable	-	133,628	22,702
Restricted	-	730,049	811,523
Committed	-	5,973,006	6,556,007
Unassigned	-	-	(87,872)
Total All Other Governmental Funds	<u>6,268,120</u>	<u>6,836,683</u>	<u>7,302,360</u>
Total Governmental Funds	<u><u>7,239,507</u></u>	<u><u>7,719,676</u></u>	<u><u>7,982,264</u></u>

* Modified Accrual Basis of Accounting

Data Source: District Records

Note: The District implemented GASB No. 54 in fiscal year 2011.

2013	2014	2015	2016	2017	2018	2019
-	-	-	-	-	-	-
-	-	-	-	-	-	-
159,642	125,399	101,797	119,443	126,450	136,574	116,838
174,400	82,772	364,784	217,230	175,244	192,196	242,616
(39,808)	126,426	(218,970)	346,942	918,974	1,757,129	2,616,903
294,234	334,597	247,611	683,615	1,220,668	2,085,899	2,976,357
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,136	10,645	17,627	33,929	17,349	21,925	19,863
930,852	1,221,690	1,222,513	1,351,362	1,396,311	1,746,996	1,938,632
4,496,519	2,092,543	3,161,622	4,197,474	5,282,205	6,067,142	2,424,180
(2,368,634)	-	-	-	-	-	-
3,070,873	3,324,878	4,401,762	5,582,765	6,695,865	7,836,063	4,382,675
3,365,107	3,659,475	4,649,373	6,266,380	7,916,533	9,921,962	7,359,032

WILMETTE PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2019 (Unaudited)

	2010	2011	2012
Revenues			
Taxes	\$ 7,736,923	8,158,081	8,403,310
Charges for Services	15,296,946	16,710,574	15,576,860
Grants	-	-	-
Interest	123,049	41,859	52,254
Miscellaneous	147,819	223,366	325,762
Total Revenues	23,304,737	25,133,880	24,358,186
Expenditures			
General Government	2,083,925	2,192,096	2,947,752
Recreation Programs	14,985,395	15,918,114	14,592,882
Park Improvement and Development	1,478,070	1,579,044	931,332
Capital Outlay	1,876,154	1,381,151	1,854,272
Debt Service			
Principal Retirement	2,481,000	2,595,000	3,069,000
Interest and Fiscal Charges	1,152,818	1,058,901	969,176
Total Expenditures	24,057,362	24,724,306	24,364,414
Excess (Deficiency) of Revenues Over (Under) Expenditures	(752,625)	409,574	(6,228)
Other Financing Sources (Uses)			
Debt Issuance	-	-	279,000
Premium on Debt Issuance	-	-	-
Payment to Escrow Agent	-	-	-
Disposal of Capital Assets	-	16,290	3,995
Transfers In	1,662,290	1,498,670	3,862,534
Transfers Out	(1,591,706)	(1,444,365)	(3,876,713)
	70,584	70,595	268,816
Net Change in Fund Balances	(682,041)	480,169	262,588
Debt Service as a Percentage of Noncapital Expenditures	16.38%	15.66%	17.49%

* Modified Accrual Basis of Accounting
 Data Source: District Records

2013	2014	2015	2016	2017	2018	2019
8,539,672	8,593,231	8,684,170	8,064,070	7,982,011	8,210,181	8,535,328
13,689,396	14,621,682	16,132,640	16,386,753	16,894,513	17,000,618	17,640,667
70,042	-	-	60,000	22,377	-	-
22,427	12,109	14,666	34,041	76,529	165,521	250,253
2,169,256	375,543	1,728,110	454,130	472,548	293,343	153,351
24,490,793	23,602,565	26,559,586	24,998,994	25,447,978	25,669,663	26,579,599
3,013,511	2,991,658	3,073,062	3,051,694	2,953,316	2,900,855	2,989,075
13,189,806	13,980,298	14,453,917	14,948,264	14,783,453	14,699,055	14,919,988
1,256,130	921,343	1,133,546	1,196,018	1,149,499	923,103	913,571
9,200,555	1,741,862	3,141,198	2,237,522	1,889,820	4,178,742	7,618,504
3,000,000	2,937,000	3,091,000	2,485,000	2,615,000	2,695,000	2,759,511
885,948	793,932	702,192	632,201	406,737	349,270	304,120
30,545,950	23,366,093	25,594,915	24,550,699	23,797,825	25,746,025	29,504,769
(6,055,157)	236,472	964,671	448,295	1,650,153	(76,362)	(2,925,170)
1,438,000	-	620,000	6,875,000	-	2,022,000	355,533
-	-	-	-	-	4,937	-
-	-	(611,306)	(5,788,015)	-	-	-
-	57,896	16,533	81,727	-	54,854	6,707
1,819,767	5,151,182	1,724,849	1,726,199	1,762,444	1,633,072	1,522,969
(1,819,767)	(5,151,182)	(1,724,849)	(1,726,199)	(1,762,444)	(1,633,072)	(1,522,969)
1,438,000	57,896	25,227	1,168,712	-	2,081,791	362,240
(4,617,157)	294,368	989,898	1,617,007	1,650,153	2,005,429	(2,562,930)
18.46%	17.16%	16.44%	13.65%	13.48%	14.07%	13.94%

WILMETTE PARK DISTRICT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Fiscal Year	Tax Levy Year	Real Property New Trier Township	Real Property Northfield Township	Railroad Property New Trier Township	Total Taxable Assessed Value	Estimated Actual Value	Total Direct Tax Rate
2010	2009	\$ 2,314,210,498	\$ 8,654,170	\$ 172,139	\$ 2,323,036,807	\$ 6,969,110,421	0.3319
2011	2010	2,067,134,602	7,677,648	207,553	2,075,019,803	6,225,059,409	0.3899
2012	2011	1,858,539,692	6,957,756	219,423	1,865,716,871	5,597,150,613	0.4508
2013	2012	1,724,604,818	6,510,620	243,960	1,731,359,398	5,194,078,194	0.4926
2014	2013	1,550,962,596	5,837,318	297,600	1,557,097,514	4,671,292,542	0.5472
2015	2014	1,574,264,300	6,205,661	309,633	1,580,779,594	4,742,338,782	0.5454
2016	2015	1,531,952,766	5,982,278	368,558	1,538,303,602	4,614,910,806	0.5177
2017	2016	1,911,942,674	7,491,237	374,725	1,919,808,636	5,759,425,908	0.4176
2018	2017	1,950,770,847	7,758,116	381,987	1,958,910,950	5,876,732,850	0.4185
2019	2018	1,890,389,258	7,738,450	409,256	1,898,536,964	5,695,610,892	0.4450

Data Source: Office of the County Clerk

WILMETTE PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

	2010	2011	2012
District Direct Rates			
General	0.0728	0.0789	0.0847
IMRF	0.0310	0.0376	0.0457
Police	0.0017	0.0013	0.0027
Social Security	0.0221	0.0344	0.0348
Audit	0.0010	0.0011	0.0013
Liability Insurance	0.0176	0.0223	0.0287
Recreation	0.0172	0.0140	0.0164
Special Recreation	0.0204	0.0247	0.0336
Bonds and Interest	0.1481	0.1756	0.2029
Total Direct Rates	0.3319	0.3899	0.4508
Overlapping Rates			
Village	0.5810	0.6740	0.7780
Public Library	0.2300	0.2660	0.3020
High School District #203	1.2370	1.4740	1.6740
Grade School District #39	1.7160	2.3140	2.6200
Cook County	0.4430	0.4740	0.5450
Metro Water Recl. Dist.	0.2610	0.2740	0.3200
Community College #535	0.1400	0.1600	0.1960
Other	0.0620	0.0500	0.0570
Total Direct and Overlapping Rates	5.0019	6.0759	6.9428

Data Source: Office of the County Clerk

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

2013	2014	2015	2016	2017	2018	2019
0.1046	0.1097	0.1129	0.1305	0.1104	0.1102	0.1214
0.0454	0.0547	0.0558	0.0580	0.0425	0.0430	0.0435
0.0033	0.0055	0.0048	0.0046	0.0040	0.0044	0.0046
0.0398	0.0496	0.0410	0.0431	0.0398	0.0406	0.0419
0.0012	0.0014	0.0016	0.0017	0.0013	0.0013	0.0014
0.0277	0.0318	0.0403	0.0315	0.0213	0.0224	0.0231
0.0177	0.0197	0.0194	0.0199	0.0159	0.0159	0.0167
0.0295	0.0400	0.0394	0.0400	0.0324	0.0334	0.0384
0.2234	0.2348	0.2302	0.1884	0.1500	0.1473	0.1540
0.4926	0.5472	0.5454	0.5177	0.4176	0.4185	0.4450
0.8670	0.9970	1.0150	1.0780	0.9070	0.9240	0.9790
0.3350	0.3810	0.3810	0.3950	0.3160	0.3020	0.2950
1.8640	2.1110	2.2680	2.3800	1.9740	1.9930	2.1110
2.9220	3.3260	3.3560	3.5020	2.8400	2.8800	3.0810
0.5940	0.6290	0.6370	0.6550	0.5330	0.4960	0.4890
0.3700	0.4170	0.4300	0.4260	0.4060	0.4020	0.3960
0.2190	0.2560	0.2580	0.2710	0.2310	0.2320	0.2460
0.0630	0.0990	0.0730	0.0780	0.1290	0.1600	0.1310
7.7266	8.7632	8.9634	9.3027	7.7536	7.8075	8.1730

WILMETTE PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Prior Tax Levy Year and Nine Tax Levy Years Ago
December 31, 2019 (Unaudited)**

Taxpayer	2018			2009		
	Equalized Assessed Value	Rank	Percent of District EAV	Equalized Assessed Value	Rank	Percent of District EAV
Edens Plaza LLC	\$ 23,779,491	1	1.25%			
TCB Westlake	12,725,196	2	0.67%			
1630 Sheridan Corporation	10,126,326	3	0.53%	\$ 15,819,772	2	0.68%
Plaza del Lago, Inc	8,959,072	4	0.47%	15,385,582	3	0.66%
Residence Inn Marriott	7,000,715	5	0.37%			
Albertson's	5,458,874	6	0.29%	7,440,180	4	0.32%
Chalet Nursery	5,265,091	7	0.28%			
JP Morgan Chase Bank	4,618,072	8	0.24%			
Next Wilmette LLC	4,173,800	9	0.22%			
GER Wilmette	3,960,157	10	0.21%			
Joseph Freed & Assoc				36,931,696	1	
L.J. Thalman & Co				7,045,305	5	
Landau & Heyman				6,739,182	6	0.34%
William C. Kagan				6,103,228	7	0.30%
Wolin-Levin				4,470,818	8	0.28%
Westmoreland Country Club				4,125,269	3	0.27%
Michigan Shores Club				3,506,269	10	0.13%
	<u>86,066,794</u>		<u>4.53%</u>	<u>107,567,301</u>		<u>2.98%</u>

All information that is available for 2009 has been presented.

Data Source: Office of the County Clerk, 2018 and 2009 EAV

District 2018 EAV: \$ 1,898,536,964

District 2009 EAV: \$ 2,323,036,800

WILMETTE PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Fiscal Year	Tax Levy Year	Tax Levy Ordinance Amount	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
2010	2009	\$ 7,558,237	\$ 7,712,482	\$ 6,420,081	83.24%	\$ 1,126,626	\$ 7,546,707	97.85%
2011	2010	7,970,706	8,092,577	7,839,560	96.87%	145,927	7,985,487	98.68%
2012	2011	8,319,026	8,414,383	8,215,770	97.64%	112,197	8,327,967	98.97%
2013	2012	8,411,271	8,527,358	8,318,992	97.56%	40,712	8,359,704	98.03%
2014	2013	8,476,103	8,519,721	8,405,592	98.66%	72,085	8,477,677	99.51%
2015	2014	8,480,967	8,532,217	8,494,637	99.56%	26,077	8,520,714	99.87%
2016	2015	7,884,204	7,964,674	7,908,120	99.29%	-	7,908,120	99.29%
2017	2016	8,119,209	8,019,468	7,820,586	97.52%	-	7,820,586	97.52%
2018	2017	8,174,636	8,198,015	8,062,746	98.35%	-	8,062,746	98.35%
2019	2018	8,238,996	8,448,099	8,352,031	98.86%	-	8,352,031	98.86%

Data Source: Office of the County Clerk

WILMETTE PARK DISTRICT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Debt Certificates	Installment Contract			
2010	\$ 27,179,903	\$ 890,000	\$ -	\$ 28,069,903	1.83%	\$ 1,036
2011	24,701,904	850,000	-	25,551,904	1.42%	943
2012	22,028,905	810,000	-	22,838,905	1.26%	843
2013	21,231,500	1,275,000	-	22,506,500	1.25%	830
2014	18,334,872	1,175,000	-	19,509,872	1.06%	713
2015	15,409,748	1,015,000	-	16,424,748	0.90%	598
2016	14,135,623	890,000	-	15,025,623	0.81%	548
2017	11,636,498	715,000	-	12,351,498	0.62%	454
2018	11,079,373	540,000	-	11,619,373	0.58%	424
2019	8,439,248	480,000	237,022	9,156,270	0.49%	338

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.

WILMETTE PARK DISTRICT, ILLINOIS

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Fiscal Year	General Obligation Bonds	Less: Amounts Available for Debt Service	Total Net General Obligation Bonds	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2010	\$ 27,179,903	\$ 122,979	\$ 27,056,924	1.16%	\$ 999
2011	24,701,904	156,736	24,545,168	1.18%	906
2012	22,028,905	-	22,028,905	1.18%	812
2013	21,231,500	323,280	20,908,220	1.21%	771
2014	18,334,872	292,369	18,042,503	1.16%	659
2015	15,409,748	324,258	15,085,490	0.95%	550
2016	14,135,623	368,653	13,766,970	0.89%	502
2017	11,636,498	365,441	11,271,057	0.59%	414
2018	11,079,373	383,304	10,696,069	0.55%	390
2019	8,439,248	408,919	8,030,329	0.42%	296

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.

WILMETTE PARK DISTRICT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2019 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District Resident's Share of Debt
District	\$ 9,156,270	100.00%	\$ 9,156,270
Overlapping Debt			
Village of Wilmette	25,697,500	99.80%	25,646,105
Cook County, Including Forest Preserve	2,890,116,750	1.20%	34,681,401
Metropolitan Water Reclamation District	2,590,665,000	1.20%	31,087,980
Oakton Community College #535	30,000,000	8.53%	2,558,700
High School District #203	81,970,000	35.21%	28,859,178
School District #39	7,485,000	95.34%	7,136,274
School District #38	7,940,000	2.78%	220,494
School District #37	8,865,000	36.38%	3,224,998
Total Overlapping Debt	5,642,739,250		133,415,130
Total Direct and Overlapping Debt	5,651,895,520		142,571,400

Data Source: Cook County Tax Extension Department

(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.

WILMETTE PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

	2010	2011	2012	2013
Assessed Value	\$ 2,323,036,800	2,075,019,800	1,865,716,860	1,731,359,400
Legal Debt Limit 5.00% of Assessed Value	116,151,840	103,750,990	93,285,843	86,567,970
Total Net Debt Applicable to Limit	28,980,000	26,385,000	23,595,000	22,033,000
Legal Debt Margin	87,171,840	77,365,990	69,690,843	64,534,970
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	24.95%	25.43%	25.29%	25.45%
Non-Referendum Legal Debt Limit .575% of Assessed Value	13,357,462	11,931,364	10,727,872	9,955,317
Amount of Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	13,357,462	11,931,364	10,727,872	9,955,317
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	100.00%	100.00%	100.00%	100.00%

2014	2015	2016	2017	2018	2019
1,557,097,540	1,580,779,620	1,538,303,600	1,919,808,640	1,958,910,960	1,898,536,964
77,854,877	79,038,981	76,915,180	95,990,432	97,945,548	94,926,848
19,096,000	16,070,000	14,730,000	12,115,000	11,442,000	8,801,000
58,758,877	62,968,981	62,185,180	83,875,432	86,503,548	86,125,848
24.53%	20.33%	19.15%	12.62%	11.68%	9.27%
8,953,311	9,089,483	8,845,246	11,038,900	11,263,738	10,916,588
-	-	4,240,000	3,550,000	4,857,000	4,156,000
8,953,311	9,089,483	4,605,246	7,488,900	6,406,738	6,760,588
100.00%	100.00%	52.06%	67.84%	56.88%	61.93%

WILMETTE PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2019 (Unaudited)

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2010	27,087	\$ 1,537,700,000	\$ 56,769	42.2	8,383	6.40%
2011	27,087	1,805,600,000	66,659	42.2	8,400	5.40%
2012	27,116	1,805,600,000	66,588	44.8	8,194	5.20%
2013	27,116	1,807,579,676	66,661	44.8	8,322	5.50%
2014	27,363	1,833,211,548	66,996	44.8	8,956	3.60%
2015	27,446	1,821,691,725	66,374	43.9	9,197	4.10%
2016	27,420	1,847,060,908	67,362	43.5	8,944	3.80%
2017	27,220	1,986,030,600	72,962	43.9	8,538	3.10%
2018	27,420	2,009,707,040	73,293	44.0	8,401	2.50%
2019	27,087	1,878,800,000	69,362	44.5	8,403	2.60%

Data Source: Village of Wilmette

WILMETTE PARK DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2019 (Unaudited)**

Employer	2019			2010		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Wilmette School District #39	540	1	N/A	588	1	N/A
Loyola Academy	275	2	N/A	270	2	N/A
Jewel	222	3	N/A	194	5	N/A
Village of Wilmette	198	4	N/A	198	4	N/A
Chalet Nursery	100	5	N/A	125	6	N/A
Manor Care Health Services	90	6	N/A	90	8	N/A
Baker Demonstration School	80	7	N/A			
Wilmette Park District	71	8	N/A	76	9	N/A
Westmoreland Country Club	70	9	N/A	69	10	N/A
Kerrigan Plumbing Co	65	10	N/A			
Carson, Pirie, Scott & Co.				200	3	N/A
Koenig & Stret Inc				100	7	N/A
	<u>1,711</u>		<u>N/A</u>	<u>1,910</u>		<u>N/A</u>

Data Source: Village of Wilmette and Local Business Statistics

N/A - Not available

WILMETTE PARK DISTRICT, ILLINOIS

**District Government Employees by Function and Class - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Government	12	11	11
Recreation Programs	50	45	45
Park Improvement and Development	14	15	15
Total Full-Time Employees	<u>76</u>	<u>71</u>	<u>71</u>
Part Time Employees	<u>425</u>	<u>325</u>	<u>257</u>
Seasonal Employees	<u>700</u>	<u>610</u>	<u>711</u>
Employment W-2's	<u>1,053</u>	<u>1,115</u>	<u>1,090</u>
Paychecks	<u>10,770</u>	<u>11,283</u>	<u>11,135</u>
Full-Time Equivalentents (Total Hours/2,080)	<u>212</u>	<u>214</u>	<u>216</u>

Data Source: District Records

2013	2014	2015	2016	2017	2018	2019
12	10	10	9	12	15	14
44	43	47	47	45	39	38
14	14	14	14	13	13	13
70	67	71	70	70	67	65
246	241	247	263	253	267	286
696	724	877	916	895	875	799
1,143	1,149	1,150	1,232	1,171	1,215	1,298
11,378	11,582	11,670	12,215	12,284	12,404	12,814
212	212	212	212	223	216	216

WILMETTE PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

	2010	2011	2012
Parks and Recreation			
Lesson Programs Participation	49,389	50,376	45,815
Centennial Pool Memberships	11,010	11,640	13,480
Center Fitness Club Memberships	1,574	1,811	1,451
Centennial Tennis Memberships	722	786	797
Centennial Ice Rink Memberships	828	994	788
Platform Tennis Memberships	-	-	-
Gillson Beach Attendance	69,423	48,200	58,909
Gillson Beach Parking Decals	5,143	4,926	5,436
Gillson Beach Daily Parking Admissions	7,663	4,314	4,982
Gillson Beach Picnic Permits	434	409	395
Gillson Beach Sailing Seasonal Rentals	454	489	496
Gillson Beach Sailing Winter Storage	233	240	242
Dog Beach Passes	542	467	549
Centennial Pool Attendance	115,819	105,830	130,253
Wilmette Golf Club Annual Memberships	569	577	525
Wilmette Golf Club Rounds Played	40,644	36,629	41,860

Data Source: Various District Departments

2013	2014	2015	2016	2017	2018	2019
45,980	53,146	55,643	53,513	47,259	45,995	37,684
10,102	11,019	10,066	10,520	11,437	11,143	11,130
1,472	1,935	1,924	1,957	1,967	1,709	1,650
661	692	509	648	631	614	1,172
603	946	857	495	1,063	901	1,190
-	184	210	258	313	323	617
55,086	39,759	42,370	62,409	66,364	63,847	60,179
4,597	5,346	4,044	5,206	4,608	4,878	5,121
3,954	4,215	4,931	4,210	3,514	4,345	3,129
395	557	458	904	305	481	176
549	596	591	601	632	707	1,674
234	231	237	235	239	258	245
495	547	408	436	525	561	624
100,002	89,916	81,591	101,070	90,852	91,709	90,443
504	512	391	465	427	405	412
20,470	16,543	32,179	30,968	29,200	28,461	28,674

WILMETTE PARK DISTRICT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

	2010	2011	2012
General Government			
Administrative Vehicles	2	2	2
Culture and Recreation			
Parks			
Total Acreage	324	324	324
Number of Parks	19	19	19
Facilities (Number)			
Playgrounds	15	15	15
Outdoor Swimming Facilities	1	1	1
Golf Driving Range	1	1	1
Golf Course - 18 Holes	1	1	1
Nature Center	1	1	1
Recreation Centers	2	2	2
Senior Center	1	1	1
Football Fields	2	2	2
Lacrosse Fields	-	-	-
Ball Diamonds	8	8	8
Soccer Fields	14	14	14
Swimming Beaches	2	2	2
Sailing Beach	1	1	1
Dog Beach	1	1	1
Indoor Ice Rink	1	1	1
Indoor Tennis Courts	8	8	8
Outdoor Tennis Courts	20	20	20
Picnic Areas	18	18	18
Indoor Basketball Courts	1	1	1
Outdoor Basketball Courts	1	1	1
Concession Stands	4	4	4
Community Garden Plots	140	140	140
Platform Tennis Courts	-	-	-
Park Improvement and Development			
Maintenance Trucks	17	17	17

Data Source: District Records

2013	2014	2015	2016	2017	2018	2019
2	2	2	2	2	3	3
324	324	324	324	324	324	324
19	19	19	19	19	19	19
15	15	15	15	15	15	15
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
2	2	2	2	2	2	2
1	1	1	1	1	1	1
2	2	2	2	2	2	2
-	-	-	1	1	1	1
8	8	7	8	8	8	8
14	14	13	14	14	14	14
2	2	2	2	2	2	2
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
8	8	8	8	8	8	8
20	20	20	20	20	20	20
18	18	18	18	18	18	18
1	1	1	1	1	1	1
1	1	1	1	1	1	1
4	4	4	4	4	4	4
140	140	140	140	140	140	140
4	4	4	4	4	6	6
17	17	17	17	17	17	17



Memorandum

Date: October 12, 2020
To: Board of Commissioners
From: Kristi Solberg
Cc: Steve Wilson
Re: October Board Report

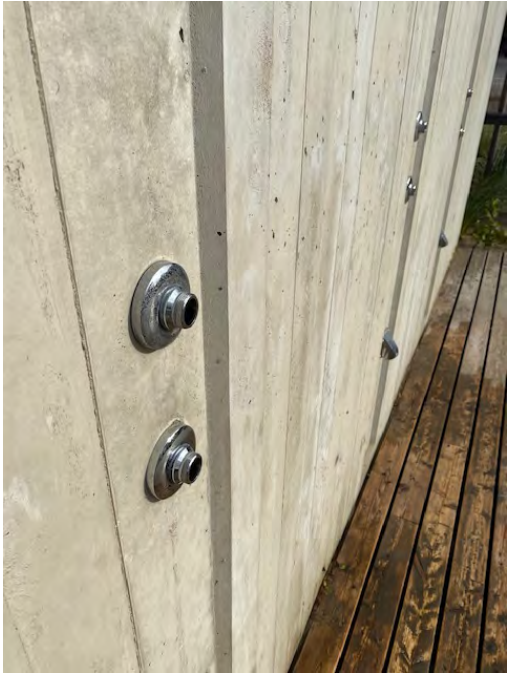
Phase 1 irrigation worked was completed at Community Playfields. Phase 2 started October 12 with an anticipated completion date of November 25.

Final grading, seeding and fertilizing were completed on the area above the vault. If weather cooperates over the next two weeks, the area pictured below should show signs of life with lots of germinating grass seed.



On September 28, the contractor started the removal of the fence at Gillson Beach. The fencing was removed from Gillson and Langdon within 3 days.

Building staff started end of season shut down at Gillson Beach. Staff winterized the beach house and site amenities, cleaned out the barn by the Wallace bowl, and removed the guard chairs, hut and beach walkways.



Building staff are in the process of installing the outdoor security cameras at Lakeview. Currently 5 exterior cameras have been installed.



Staff updated the pool deck lighting at Centennial to LED. The project qualified for ComEd rebates, which covered 75% of the cost of the materials.



Memorandum

Date: October 8, 2020
To: Steve Wilson, Executive Director
From: Emily Guynn, Superintendent of Recreation
Re: Recreation and Facilities October 2020 Board Report



Community Recreation Center

- The new “Fall with the Fam” events and workshops started on October 1:
 - October 9: *Pumpkin Palooza* at the Community Recreation Center
 - October 12-19: *Pumpkin Decorating Contest* at the Community Recreation Center
 - October 20: *Spooky Stories* with Sully at the Community Recreation Center
 - October 23: *Thriller Dance Workshop* at the Community Recreation Center
- Recreation Program Division is continually looking for opportunities to introduce new programs. Below is a list of newly added programs for the fall:
 - *Center for the Arts Rotation*: A preschool enrichment class, students spend 5 weeks in each genre of dance, art and theater.
 - *Dream Up a Program*: Patrons can complete a short form to request an exclusive program for their friend or family cohort. To date, 10 submissions for classes, workshops and mini sessions have been submitted and are in the processing stage.
 - *Variety Show*: In lieu of the traditional Wilmette Children’s Theater fall production, theater and dance students will perform scenes, skits, commercials and dance pieces at the Wallace Bowl on October 2.
 - *Pinterest Art Class*: A continuation of the summer 2020 one week camp, this class meets once a week to tackle trends on Pinterest.
- Fall Youth Soccer, reboot program which includes pods of teams for practices and intra-squad scrimmages. The program continues to run smoothly thanks to our volunteer coaches and parent’s diligence in assisting the Park District with communication.
- School Day Off programs kicked off on September 28 with 12 enrolled
- Hybrid Homeroom has concluded with a total of 236 students served. An expanded version of this program “Supervision for Remote Learning” began October 5 as Wilmette School District #39 transitioned to in-person days for their K – 4 graders. With some families choosing all remote we continue to offer an option to best fit their needs.
- Early Childhood Center Preschool students continue to thrive in their new environment.
 - Morning Preschool, 59 enrolled
 - Full Day Preschool, 24 enrolled
 - Preschool Plus*, 16 enrolled

*Preschool Plus new for 20-21 school year, extends morning preschoolers day to include a catered lunch and enrichment program until 1pm

- Gymnastics Fall II, 367 enrolled
 - New gymnastics programs continue to build enrollment:
 - Build-Your-Own Gymnastics class
 - Open Gym
 - Xcel Program

Center Fitness Club

- Center Fitness Club daily reservations for September; 1,754 attendees
- Center Fitness Club group exercise attendance for August; 1,055 attendees

Centennial Recreation Complex

Wilmette Tennis Center

- Fall I lesson session continues outdoors through October 17
- Fall II lesson session will move indoors the last week of October
- Indoor permanent court time will begin indoors October 18
- Fall indoor teams began play the third week of September. Both Greater Suburban Indoor Tennis League and USTA League have teams playing at Wilmette Tennis Club

Platform

- Men's League match play started September 22
- Paddle League Breakdown:
 - Men's Tuesday, Wednesday, Thursday - 24 Teams
 - Men's Sunday – 3 Teams
 - Women's - 5 Teams
- Women's League match play starts in the beginning of October

Centennial Ice Rink

- Hockey practices are underway with Wilmette, New Trier, and Loyola programs
- Natalie Liang will be joining the Wilmette Park District team on October 12 as the new Figure Skating Supervisor. Natalie currently works at the Park District of Highland Park as a Recreation Supervisor in addition to serving on NSSRA's Associate Board as the Chair of Engagement

Centennial Family Aquatic Center

- Lap pool season was extended through October 16 with lap swim and New Trier Swim Club
- Activity pool closed September 25 as originally scheduled



To: Steve Wilson, Executive Director

From: Sheila Foy, Superintendent of Finance

Date: October 12, 2020

Re: October 2020 Finance Superintendent Report:

1. District Revenue and Expense Results through August, 2020 (Appendix 1)
 2. Capital Expense Results through August, 2020 (Appendix 2)
 3. Finance, Customer Service and Technology Department Updates
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1. District Revenue and Expense Results through August, 2020

August actual revenue was higher than August projected by about \$86k. Every category of income did better than the projection after offsetting Daily Fees with Fee Revenue. With respect to expenses, the largest projected decrease is due mainly because of a decrease in projected unemployment costs for the remainder of 2020. When the financials were created last month, unemployment funding for the remainder of 2020 was projected to be \$320k. We learned during early September that the unemployment claims related to COVID (the majority of the projected expense) will be covered by governmental funding and that the Park District is responsible for only non-COVID related unemployment claims. Based on this information, the projections were re-calculated to be closer to \$50k. This is a major contributor to projected expenses for 2020 dropping by about \$260k. The result of these items has our projected loss for 2020 improving from \$890k to \$543k. As part of the September monthly close, projections will be updated and available for Board review at the October Financial Planning and Policy Committee Meeting.

2. Capital Expense Results through August, 2020

Capital expenditures through the end of August are almost \$1.1m. Capital spend for the remainder of 2020 was discussed at the last Financial Policy and Planning Committee meeting and projected capital spend for 2020 has been revised to a little over \$2m.

3. Finance, Customer Service and Technology Updates


During September, Finance continued to streamline payroll operations. The remaining accrual reviews are targeting completion by the end of October as we prepare for annual open enrollment. Finance continues to work with the District Manager of Operations in automating the employee onboarding process within Paycom. The 2021 budgeting process has kicked off and a status update will be provided at the next Financial Policy and Procedure Committee meeting.

Customer Service reported that the Beach hours, as well as passes, were extended from September 8th through the 27th. Hybrid Homeroom, which accommodated Wilmette school age

children by coming to the CRC for their remote learning, began with the opening of the school year. Our new after school program, CARE, began as well. Fall programming also began within the limits of COVID restrictions. New programming was encouraged through the Arts department's 'Dream up a Program.' The Admin office extended its hours to match the Village Hall's open office hours. Additional hours are Tuesdays from 1-4:30pm and Wednesday now opens at 1pm.

In addition to normal technology support, Information Technology was involved in testing and troubleshooting an exchange email upgrade in test and devising, testing and troubleshooting a solution for Fitness Zoom classes. Electronic hardware was sent off for recycling and an SSL Certification renewal was completed for Rectrac/Webtrac.

Appendix 1

 Wilmette Park District Revenue and Expense Statement Fiscal Year 2020 August Income Statement with Projections through the remainder of 2020									
Total District	Through August 31			YTD Variance		Total Year Budget 2020	Financial Projection Sep-Dec	2020 Projection	2020 Projection v. 2020 Budget
	Actual 2019	Actual 2020	Budget 2020	Actual to Budget \$	%				
Revenue									
Property Taxes	\$8,324,185	\$7,174,836	\$6,503,177	\$671,659	10.3%	\$8,607,466	\$1,432,630	\$8,607,466	100%
Daily Fees	1,291,376	1,140,422	1,381,901	(241,479)	-17.5%	1,631,077	\$173,888	\$1,314,310	81%
Fee Revenue	9,443,899	3,571,593	9,508,586	(5,936,993)	-62.4%	12,070,078	\$1,582,111	\$5,153,705	43%
Membership Fees	1,714,295	1,466,165	1,756,129	(289,964)	-16.5%	2,240,936	\$261,730	\$1,727,895	77%
Rental Revenue	1,552,662	1,114,366	1,624,513	(510,147)	-31.4%	2,277,174	\$587,662	\$1,702,029	75%
Retail Sales	164,583	103,716	159,183	(55,467)	-34.8%	230,216	\$69,065	\$172,781	75%
Miscellaneous Revenue	370,909	144,017	326,920	(182,903)	-55.9%	475,332	\$64,813	208,830	44%
Total Revenue	\$22,861,910	\$14,715,116	\$21,260,409	(\$6,545,293)	-30.8%	\$27,532,279	\$4,171,898	\$18,887,014	69%
Expenses									
Salaries & Wages	\$6,654,162	\$5,151,692	\$6,956,611	(\$1,804,918)	-25.9%	\$9,899,827	\$1,961,266	\$7,112,958	72%
Employee Benefits	1,833,718	1,594,033	1,968,316	(374,284)	-19.0%	3,031,131	\$1,162,834	\$2,756,867	91%
Contract Services	2,723,498	1,537,222	2,741,228	(1,204,006)	-43.9%	4,060,113	\$1,167,296	\$2,704,518	67%
Utilities	614,174	487,341	656,365	(169,023)	-25.8%	1,064,786	\$432,953	920,294	86%
Supplies	894,906	451,229	968,966	(517,737)	-53.4%	1,275,101	\$243,844	695,074	55%
Repairs	134,347	212,172	202,111	10,060	5.0%	292,733	\$92,828	305,000	104%
Operating Expenses	\$12,854,802	\$9,433,689	\$13,493,597	(\$4,059,908)	-30.1%	\$19,623,691	\$5,061,022	\$14,494,711	74%
Operating Surplus (Deficit)	\$10,007,108	\$5,281,426	\$7,766,811	(\$2,485,385)	-32.0%	\$7,908,588	(\$889,123)	\$4,392,303	56%
Non-Operating Revenue									
Bond Proceeds	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Capital Reimbursement	0	0	0	0		0	0	0	
Total Non-Operating Revenue	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Non-Operating Expenses									
Capital	6,340,137	1,096,410	2,624,507	(1,528,097)	-58.2%	3,929,378	\$885,527	1,981,937	50%
Debt Service	152,269	111,885	111,885	(0)	0.0%	2,953,770	\$2,841,885	2,953,770	100%
Capital Transfer	0	0	0	(0)	-100.0%	0	0	0	N/A
Overhead Transfer	0	0	(256,500)	256,500	-100.0%	0	0	0	N/A
Total Non-Operating Expenses	\$6,492,407	\$1,208,295	\$2,479,892	(\$1,271,597)	-51.3%	\$6,883,148	\$3,727,412	\$4,935,707	72%
Net Non-Operating Surplus (Deficit)	(\$6,492,407)	(\$1,208,295)	(\$2,479,892)	\$1,271,597	-51.3%	(\$6,883,148)	(\$3,727,412)	(\$4,935,707)	72%
Total Expenses	\$19,347,209	\$10,641,984	\$15,973,489	(\$5,331,505)	-33.4%	\$26,506,839	\$8,788,434	\$19,430,418	73%
Net Surplus (Deficit)	\$3,514,701	\$4,073,131	\$5,286,919	(\$1,213,788)		\$1,025,440	(\$4,616,535)	(\$543,404)	-53%
Projected 2019 Ending Fund Balance - Final Audited						7,359,032		7,359,032	
Plus/(Less) Scenario						1,025,440		(543,404)	
Projected 2020 Ending Fund Balance at 8/31						8,384,472		6,815,628	
Projected 2020 Surplus/(Deficit) at 7/31								(889,816)	
Projected Fund Balance at 7/31								6,469,216	

