



**WINNETKA PARK DISTRICT
REGULAR BOARD MEETING
Thursday, June 16, 2022 | 6:00 p.m.
HUBBARD WOODS ELEMENTARY SCHOOL
Auditorium, 1110 Chatfield Rd.**

&

VIA ZOOM VIDEOCONFERENCE PLATFORM**

AGENDA

1. Roll Call
2. Additions or Changes to the Agenda
3. Approval of May 2022 Financials*
4. Approval of Vouchers*
5. New Business
 - a. Consideration of Annual Audit/Presentation*
6. Remarks from Visitors
7. Approval of Minutes/Consent Agenda
 - a. Regular Board Meeting Minutes of May 12, 2022*
 - b. Regular Board Meeting Minutes of May 26, 2022*
 - c. Annual Meeting Minutes of May 26, 2022*
8. Communications
9. New Business
 - a. Consideration of Cherry St. Beach Memorandum of Agreement with Village of Winnetka*
 - b. Lake Michigan Rescue Equipment Act*
 - c. Review of Park District Documents for Inclusion on Public Website
 - d. Public Engagement Processes
 - e. Petition Requesting Removal of Metal Barriers from Elder + Centennial Beach Plan*
10. Unfinished Business
 - a. Elder + Centennial – *update*
 - b. Golf Course Management – *update*
 - c. Stormwater Construction – *update*
 - d. Video Recording of Board Meetings
11. Matters from the Director
12. Board Liaison Reports
13. Remarks from Visitors

-over-

14. Staff Reports

15. Closed Session

The Board will vote to enter Closed Session tonight to hear a presentation by representatives of Orchard 2020, and for deliberations concerning the same following the departure of representatives of Orchard 2020, pursuant to:

- a. 5 ILCS 120/2 (c) (5) - The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.
- b. 5 ILCS 120/2 (c) (6) - The setting of a price for sale or lease of property owned by the public body.
- c. 5 ILCS 120/2 (c) (11) - Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent.

16. Closed Session

The Board will vote to enter Closed Session tonight for a presentation regarding Winnetka Park District employment matters and a review of closed session minutes pursuant to:

- a. 5 ILCS 120/2(c)(1) - The appointment, employment, compensation, performance, or dismissal of specific employees –
- b. 5 ILCS 120/2(c) (21) - Semi Annual Review of Closed Session Minutes

17. Return to Open Session

- a. Release of closed session minutes and disposal of audio recordings
- b. Consideration of Action, If Any, of Items Discussed in Closed Session

18. Adjournment

***Items included in packet**

****Zoom participation instructions**

To participate via the Zoom software, sign in and enter Meeting ID #814 5975 6922 and Passcode #049477. To participate via phone, call 1-312-626-6799 and use the same meeting number and passcode. Remarks from Visitors will be facilitated on Zoom during the meeting.



WINNETKA PARK DISTRICT REMARKS FROM VISITORS & PUBLIC COMMENT

At regular Park Board meetings, there is an agenda item called Remarks from Visitors. Remarks may also be solicited at special meetings. Public hearings are specifically designed to seek feedback from the community.

If you have a question or concern and need to address the Board at any of these meetings, please comply with the basic guidelines below.

1. The Board President will chair the meeting.
2. Any resident or visitor wishing to address the Board, an individual Board member or a guest presenter, must direct their questions and comments to the President at the appropriate time or at the President's invitation.
3. The Board will hear a resident's or visitors comments only after the President has recognized the individual to speak.
4. Speakers are asked to state their name for the public record.
5. Speakers will be allowed three minutes and may not yield their time to other speakers.
6. Persons wishing to speak for a second time may do so with the consent of the President, only after all others have had an opportunity to address the Board.
7. Please refrain from comment or question at a Public Hearing until the presentation has been completed.
8. At the discretion of the Chair, you may be asked to submit your question in writing on a 3 x 5 card and you will receive a written response with one week of the hearing.

The President will strive to allow all residents and visitors equal opportunity to address the Board. In general the Board will not comment or respond to issues requiring Board consideration until the issue has been reviewed by the Board/staff.

The Board often has a full business agenda and must complete the work of the Park District at scheduled meetings. Please do not repeat comments or questions that have already been made by others and please do not interrupt commissioners or other speakers.

Updated 1/23/18

Operating Performance Summary YTD

All Funds Combined - Unaudited

May 2022

Operating Performance vs Budget

- Operating Surplus \$1,126,801 YTD vs Budget

Performance Drivers vs Budget

- Operating Revenues \$1,082,992 above YTD budget
- Operating Expenses \$199,192 below YTD budget
- Contracts Payable \$155,383 above YTD budget

2022 Year End Projections

- Operating Revenue *projected* \$2,380,970 below budget
- Operating Expenses *projected* \$231,660 below budget
- Operating Capitals/Contracts ***projected*** \$9,500,000 below budget

Revenues, Expenses, Capitals Summary YTD

All Funds Combined - Unaudited
May 2022

Operating Revenues

- \$1,082,992 above YTD budget
- Tennis \$331,306 above YTD budget
- Athletic Fields \$94,742 above YTD budget
- Rec Program Fees \$455,461 above YTD budget

Non-Operating Revenues

- Cash Donations of \$11,672
- Other Contributions of \$55,373

Operating Expenses

- \$ 199,192 below YTD budget
- Salaries/Wages \$54,440 below YTD budget
- Supplies \$32,697 below YTD budget
- Repairs and Maintenance \$43,908 below YTD budget

Capitals

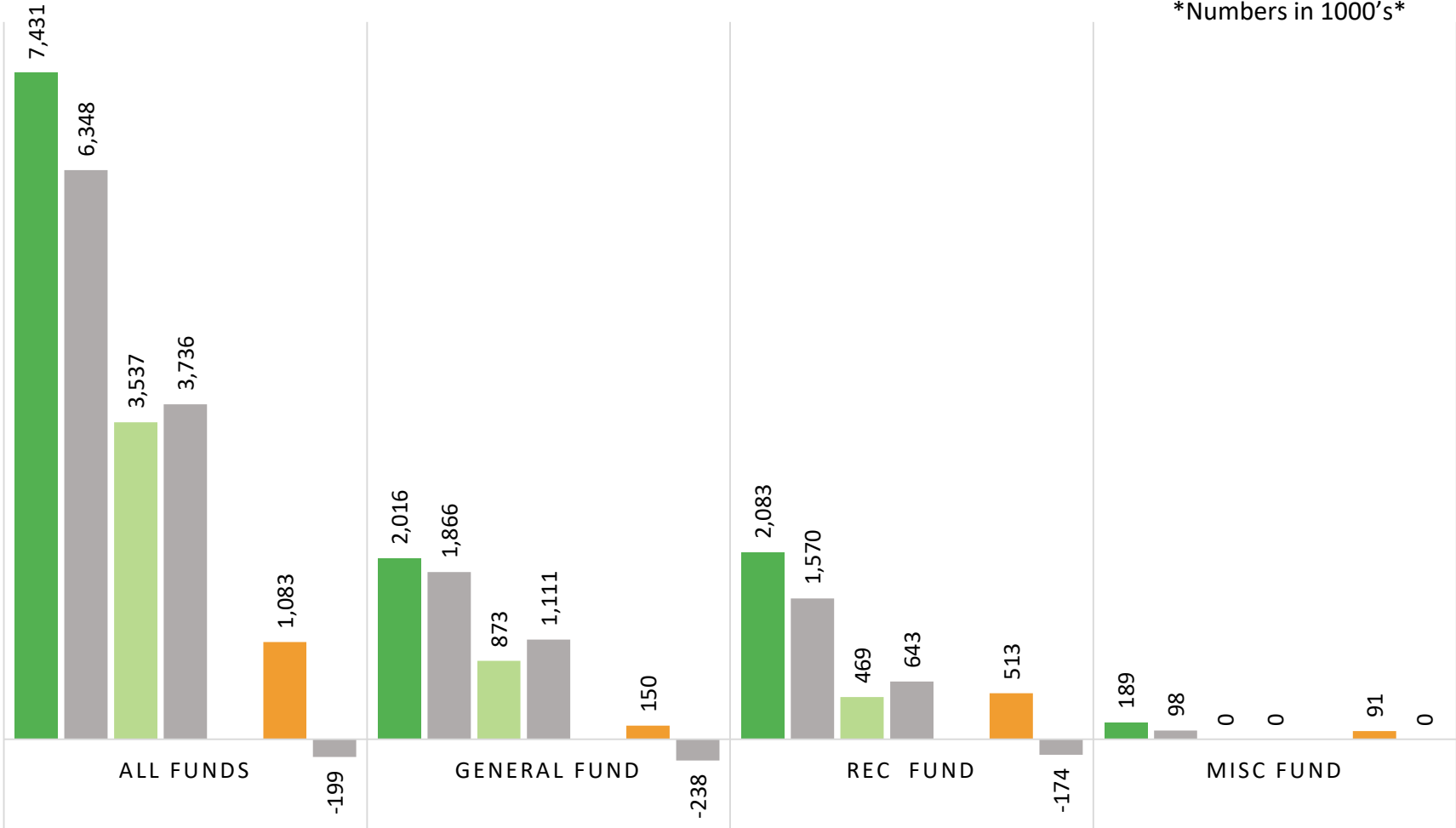
- Operating Capitals \$208,881 below YTD budget
- Major Capitals \$97,513 below YTD budget

Individual Fund Net Operating Income vs Budget YTD

May 2022

■ Rev YTD Actual
 ■ Rev YTD Budget
 ■ Exp YTD Actual
 ■ Exp YTD Budget
 ■ Net Op Inc YTD Act
 ■ Net Op Inc YTD Bdgt

Numbers in 1000's

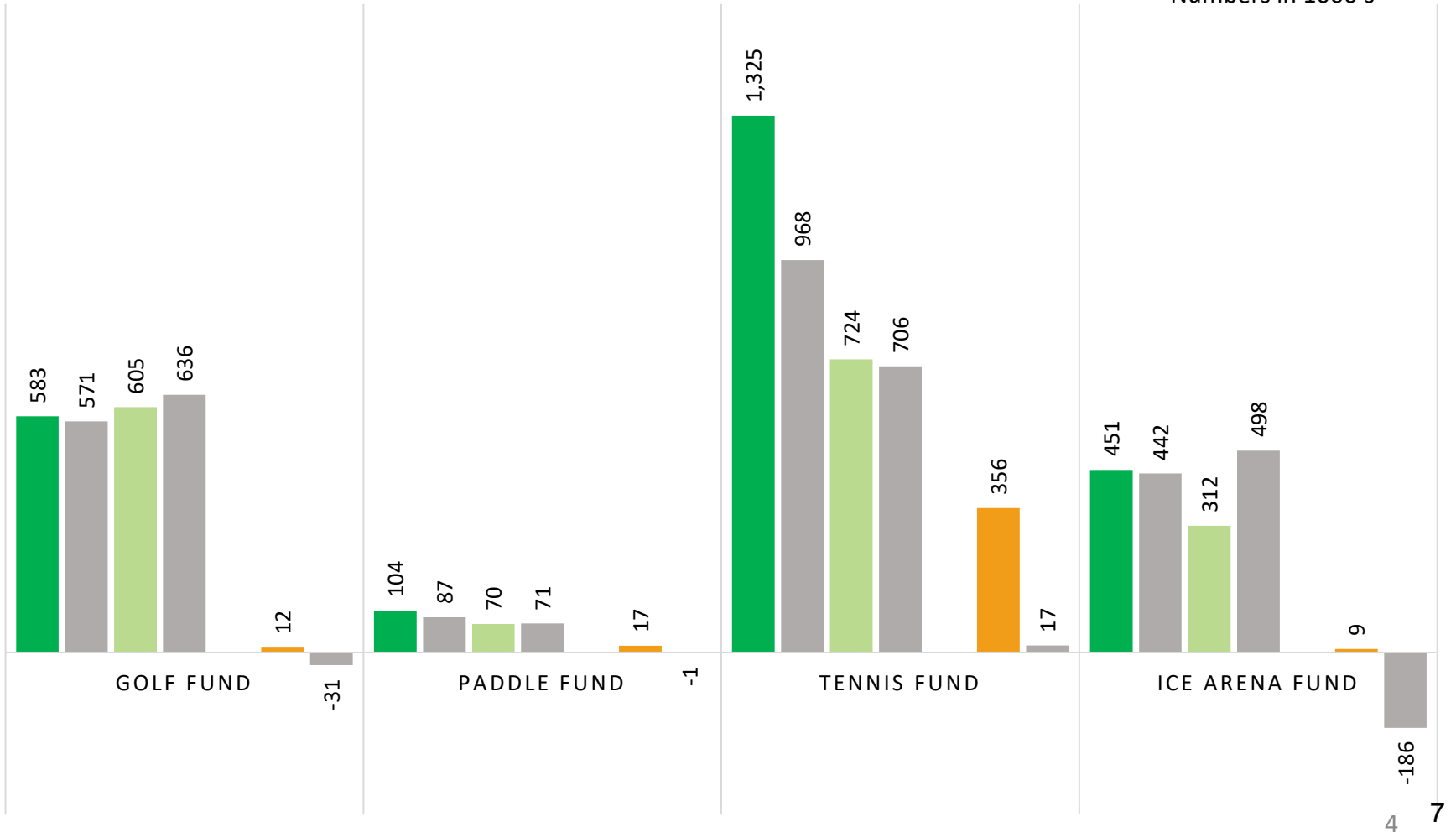


Individual Fund Net Operating Income vs Budget YTD

May 2022

■ Rev YTD Actual
 ■ Rev YTD Budget
 ■ Exp YTD Actual
 ■ Exp YTD Budget
 ■ Net Op Inc YTD Act
 ■ Net Op Inc YTD Bdgt

Numbers in 1000's



Previous Years Comparison

All Funds Combined – Unaudited

May 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act
Revenues YTD	\$5,887,176	\$6,756,699	\$7,429,576	\$6,346,585	\$1,082,992
Expenses YTD	\$4,023,363	\$4,671,743	\$3,536,573	\$3,735,765	(\$199,192)
Capitals & Contracts YTD	\$554,365	\$360,227	\$573,102	\$724,113	(\$151,011)
Surplus/ Deficit YTD	\$1,309,448	\$2,587,477	\$3,319,901	\$1,886,707	\$1,433,195

Year End Projections

All Funds Combined – Unaudited
May 2022

	2022 Budget	2022 Year End Projection	2022 Bud vs Pro
Revenues	\$17,889,322	\$15,508,352	(\$2,380,970)
Expenses	\$11,361,368	\$11,129,708	(\$231,660)
Capitals/Contracts	\$11,560,275	\$2,060,275	(\$9,500,000)
Surplus/Deficit	(\$5,032,321)	\$2,318,369	\$7,350,690

Revenues - Detail YTD

All Funds Combined - Unaudited

May 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Taxes	\$3,097,928	\$3,148,543	\$3,439,931	\$3,258,302	\$181,629	106%
User Fees	\$1,335,059	\$2,766,023	\$2,706,235	\$2,258,127	\$448,108	120%
Rec Fees	\$343,347	\$699,436	\$1,028,581	\$666,443	\$362,138	154%
Interest	\$56,225	\$4,810	\$13,777	\$18,748	(\$4,971)	73%
Misc.	\$39,493	\$79,988	\$138,048	\$99,351	\$38,697	139%
Pro Shop	\$15,124	\$49,041	\$42,625	\$45,613	(\$2,988)	93%
Donations	\$0	\$8,857	\$62,045	\$1,666	\$60,379	3724%
Total	\$4,887,176	\$6,756,699	\$7,431,242	\$6,348,250	\$1,082,992	117%

Revenues - User Fees Detail YTD

May 2022

Overall User Fees	• \$455,461 above YTD budget
Athletic Fields	• \$94,742 above YTD budget
Sailing	• \$3,580 above YTD budget
Beaches	• \$11,212 below YTD budget
Boat Launch	• \$10,974 above YTD budget
Golf	• \$24,776 above YTD budget
Paddle	• \$12,807 above YTD budget
Tennis	• \$331,306 above YTD budget
Ice	• \$11,512 below YTD budget

Donations/Contributions

All Funds Combined - Unaudited

May 2022

	2020 FY	2021 FY	2022 YTD
Unrestricted	\$272	\$8,857	\$11,672
Restricted/Directed	\$0	\$178,670	\$55,373
Parks	\$0	\$0	\$0
Beaches	\$0	\$178,670	\$55,373
Enterprise	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$272	\$187,527	\$67,045

Expenses - Detail YTD

All Funds Combined - Unaudited

May 2022

	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Salaries & Wages	\$1,669,980	\$1,672,505	\$1,735,780	\$1,790,221	(\$54,440)	97%
Other Personnel	\$444,555	\$510,617	\$574,747	\$652,782	(\$78,035)	88%
Supplies	\$180,286	\$188,301	\$289,878	\$322,575	(\$32,697)	90%
Repair & Maintenance	\$75,768	\$117,198	\$82,916	\$126,824	(\$43,908)	65%
Program & Main Services	\$121,114	\$139,192	\$215,079	\$215,108	(\$29)	100%
Corporate Services	\$373,505	\$428,980	\$357,640	\$326,890	\$30,750	109%
Utilities	\$192,164	\$280,722	\$247,805	\$268,239	(\$20,434)	92%
Pro Shop	\$9,745	\$34,316	\$32,728	\$33,126	(\$398)	99%
Total	\$3,067,117	\$3,371,831	\$3,536,573	\$3,735,765	(\$199,192)	95%

Capitals/Contracts - Detail YTD

All Funds Combined - Unaudited

May 2022

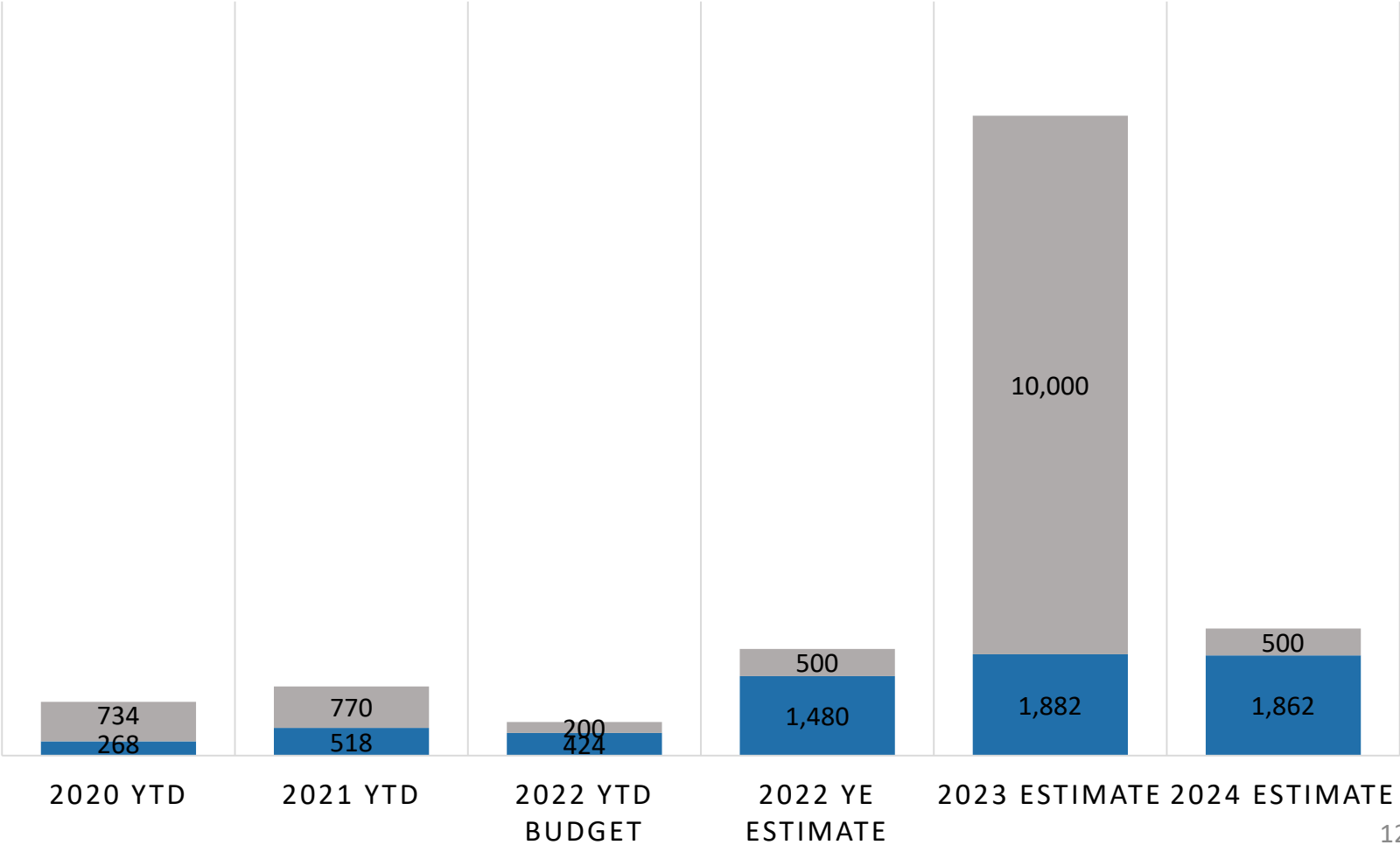
	2020 YTD	2021 YTD	2022 YTD Actual	2022 YTD Budget	2022 YTD Bud vs Act	% of YTD Budget
Operating Capitals	\$114,376	\$416,627	\$215,431	\$424,312	(\$208,881)	51%
Major Capitals	\$733,901	\$769,815	\$102,487	\$200,000	(\$97,513)	51%
Contracts Payable	\$106,089	\$101,339	\$255,184	\$99,801	\$155,383	256%
Total	\$954,365	\$1,287,781	\$573,102	\$724,113	(\$151,011)	79%

Operating and Major Capitals

All Funds Combined - Unaudited
 May 2022

■ Operating ■ Major

Numbers in 1000's

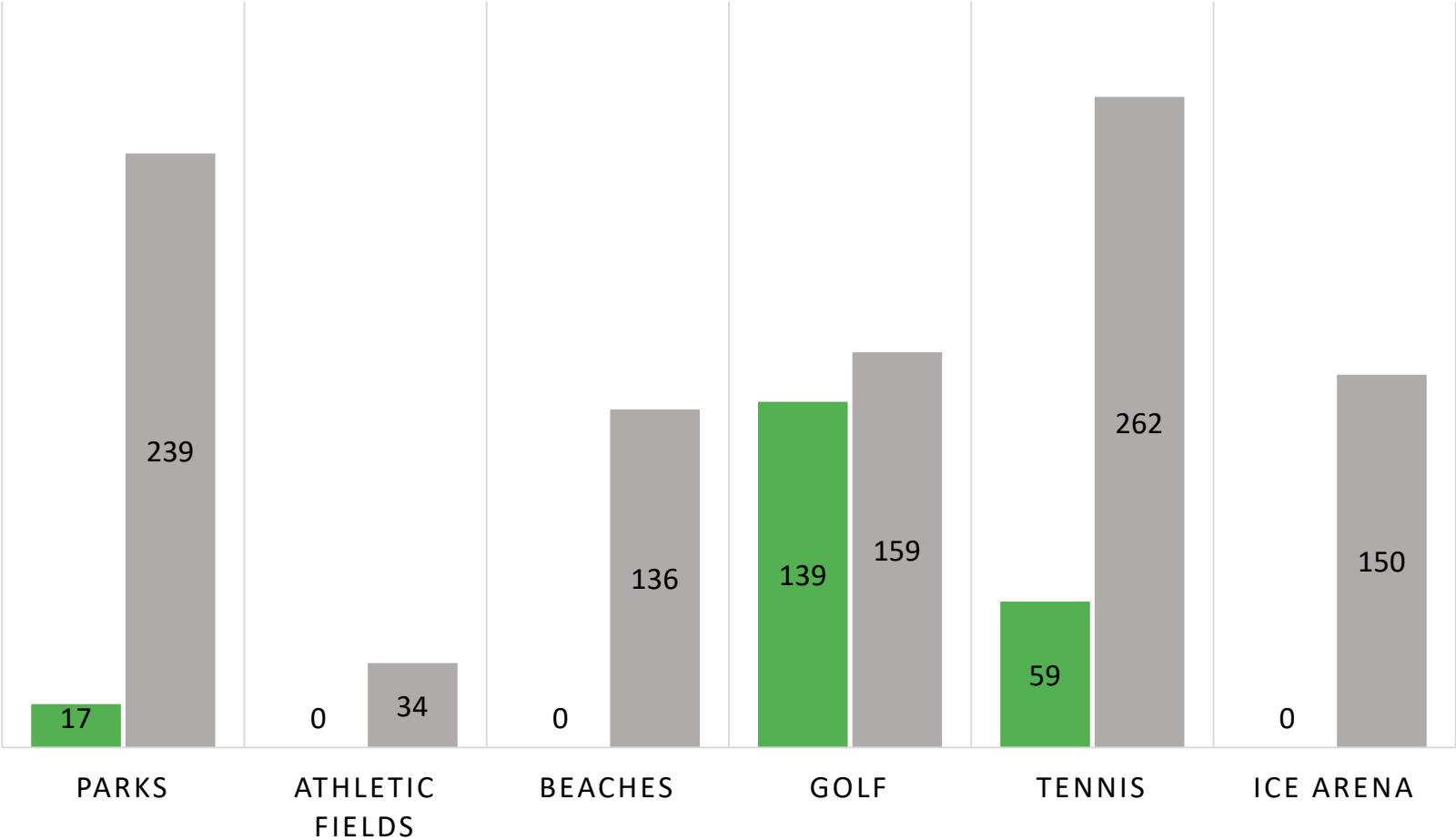


Operating Capitals

May 2022

■ 2022 Actual YTD ■ FY22 Budget

Numbers in 1000's



Operating Capitals Detail - 25K and above

May 2022

	FY2022 Budget	Actual	Completed?
Parks	\$468,000		
Happ Road Park - Furnishings/Playground	\$111,000		
Nick Corwin Park - Playground	\$230,000	\$103,000	ON ORDER
Northfield Park - Fencing/Gates/Backstop	\$33,000	\$2,764	NO
Equipment - Toro 4000D Mower and Ford F-350	\$55,000		
Paths and Paving	\$10,000	\$10,595	YES
Athletic Fields	\$34,000		
Beaches	\$136,000		
Elder Lane Beach House - Pumps/Windows/Paint	\$50,000		
Centennial Park - Sidewalks	\$58,000		
Tower Road Beach House - Pumps/Flooring	\$28,000		
Garage	\$77,000		
Parks Service Center - Painting	\$30,000		
Forklift	\$30,000		

Operating Capitals Detail - 25K and above

May 2022

	FY2022 Budget	Actual	Completed?
Golf Course/Maintenance	\$158,500		
Cart Barn Roof	\$30,000		
Design Work	\$25,000	\$71,040	YES
Ford Tractor	\$40,000		
Toro Mower	\$55,319	\$55,319	YES
Paddle	\$10,000		
Tennis Outdoor	\$56,000		
Pathways	\$33,000		
Tennis Indoor	\$148,000		
Tennis Center Windows/Doors	\$68,000		
Tennis Center Painting	\$30,000		
Radiant Heaters/Boiler	\$45,000		
Ice Arena	\$150,000		
Zamboni	\$150,000	\$0	DEFERRED

Capitals – Major

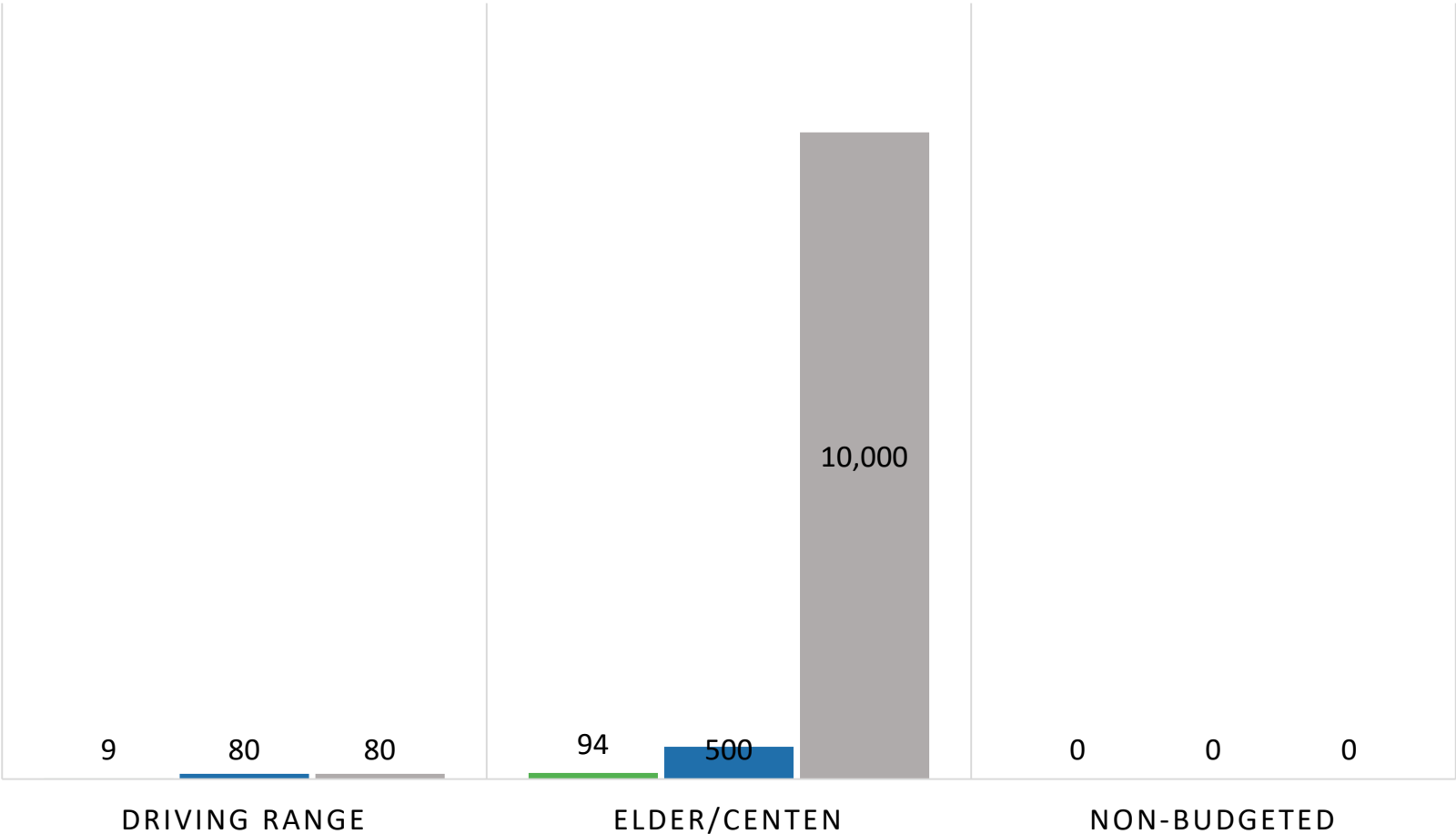
May 2022

■ 2022 Actual YTD

■ Current FY22 Projection

■ FY22 Budget

Numbers in 1000's

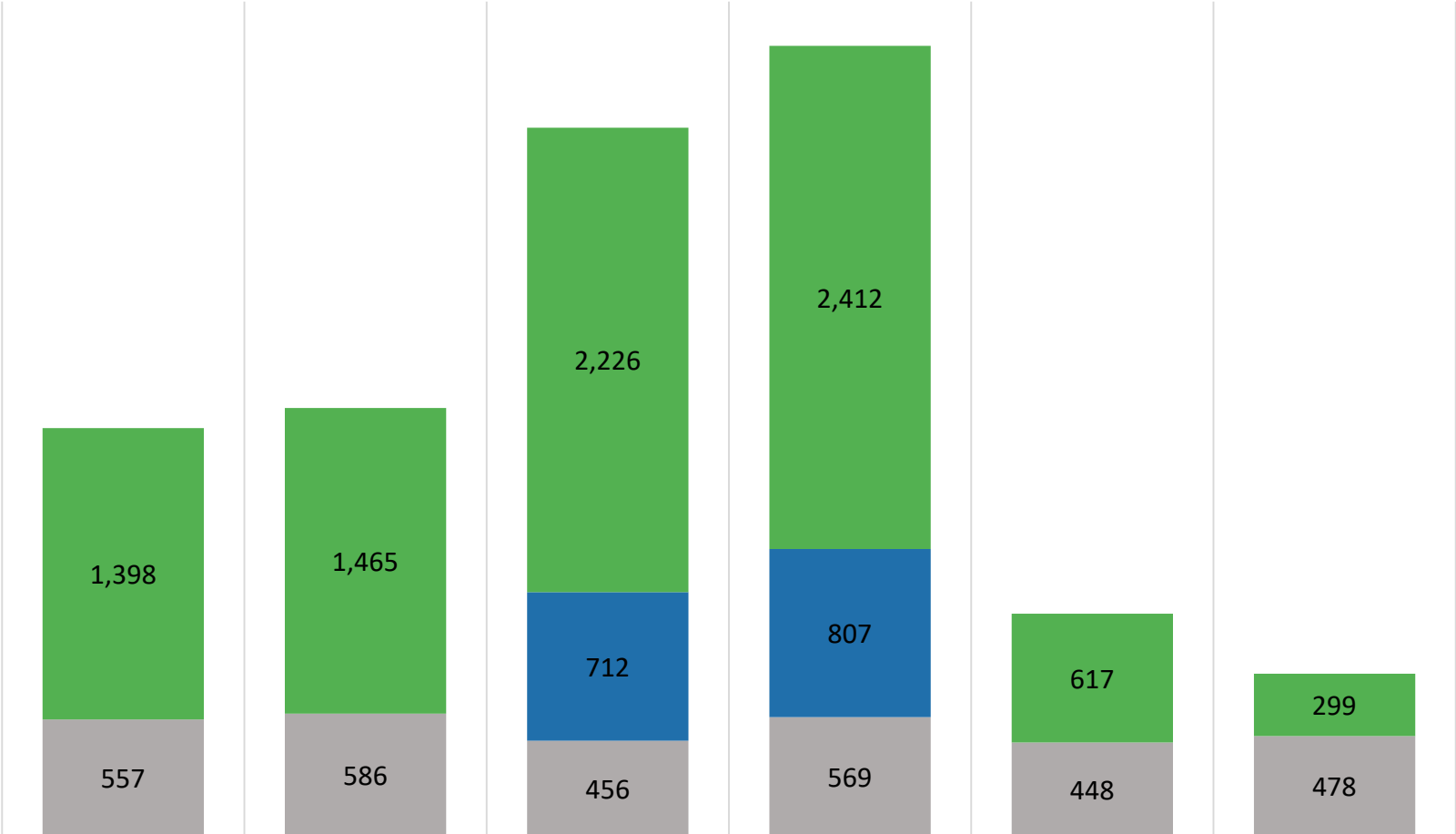


Fund Reserves 2022

May 2022

■ Minimum ■ Restricted ■ Available

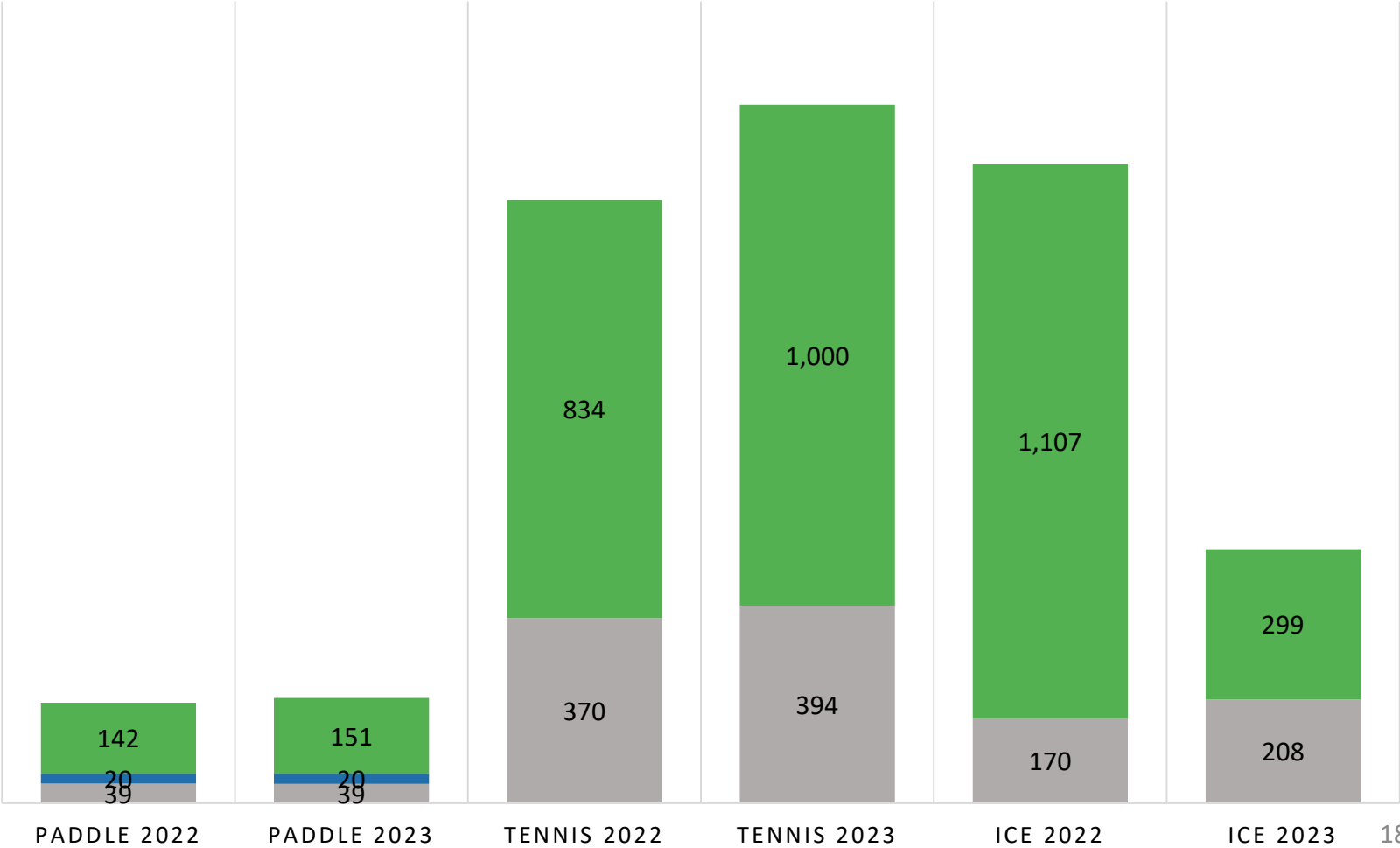
Numbers in 1000's



Fund Reserves 2022

May 2022

■ Minimum ■ Restricted ■ Available *Numbers in 1000's*



Statement of Cash and Investments

May 2022

Cash			
•Petty Cash			\$ 1,700.57
•BMO Harris Bank – Holiday Savings			\$ 11,692.10
•Illinois Funds			\$ 78,885.86
•N Corwin Fund			\$ 38,177.59
•BMO Harris Bank – Operating			\$ 169,699.88
•BMO Harris Bank – Money Market			\$ 5,436,764.77
•BMO Harris Bank – Payroll			\$ 52,717.82
Total Cash			\$ 5,789,638.59
Investments			
•IPDLAF 365-day TERM account			\$3,000,000.00
•IPDLAF 270-day TERM account			\$1,000,000.00
•IPDLAF – 2020 Bond Proceeds			\$2,627,482.19
•IPDLAF – Money Market			\$2,534,070.78
•Wintrust Community Bank Money Market			\$5,074,760.19
Total Investments			\$14,236,313.20
Total Cash and Investments			\$20,025,951.75

BOARD SUMMARY
WINNETKA PARK DISTRICT

Date: Thursday, June 16, 2022
To: Board of Commissioners
Subject: Vouchers for Approval
From: James Crocker, Superintendent of Finance
Summary: For your approval please find below a list of vouchers from May 18 – June 10, 2022.

BY FUND		
<u>FUND</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
01	General / Payroll	\$ 207,066.05
10	Recreation	\$ 50,407.84
20	Golf Operations	\$ 58,002.65
23	Platform Tennis	\$ 2,822.68
25	Tennis	\$ 18,990.72
27	Indoor Ice Arena	\$ 29,182.24
31	Special Recreation	\$ 103,676.26
32	Worker's Comp	\$ 0.00
33	IMRF Pension & FICA	\$ 102,417.94
35	Liability	\$ 24,186.04
36	Bond Debt Service	\$ 56,952.61
37	Capital Projects	\$ 47,171.95
Grand Total		\$ 700,876.98

BY CATEGORY		
<u>CATEGORY</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
52	Supplies	\$ 81,442.52
54	Other Personnel Costs	\$ 110,081.57
54	Program & Maintenance Services	\$ 38,139.75
54	Corporate Services	\$ 155,256.80
56	Repair and Maintenance	\$ 14,129.92
565	Utilities	\$ 41,932.59
60	Capital Projects	\$ 47,494.57
62	Contracts Payable	\$ 56,952.61
21	Employee Payroll Contributions	\$ 155,446.65
Grand Total		\$ 700,876.98

The payment of the above listed accounts has been accepted by the Park District Board of Commissioners at their meeting held on June 16, 2022.

(Treasurer)

(Secretary)



Winnetka Park District

Expense Approval Report

By Vendor Name

Payment Dates 05/18/2022 - 06/10/2022

Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
Vendor: 4 IMPRINT					
4 IMPRINT	9946616	05/26/2022	VISORS INVENTORY	25-10700	276.01
4 IMPRINT	9946616	05/26/2022	VISORS FREIGHT	25-2500-0000-57325	10.97
Vendor 4 IMPRINT Total:					286.98
Vendor: A-1 PEST CONTROL, INC.					
A-1 PEST CONTROL, INC.	22235	06/02/2022	MONTHLY PEST CONTROL GOLF MAINTENANCE	20-2100-0000-54250	75.00
A-1 PEST CONTROL, INC.	22513	06/09/2022	PEST CONTROL PADDLE MAY22	23-2300-0000-54250	40.00
A-1 PEST CONTROL, INC.	22514	06/09/2022	PEST CONTROL TENNIS MAY22	25-2500-0000-54250	70.00
A-1 PEST CONTROL, INC.	22515	06/09/2022	PEST CONTROL ADMIN MAY22	10-1000-0000-54250	30.00
A-1 PEST CONTROL, INC.	22515	06/09/2022	PEST CONTROL ADMIN MAY22	01-0100-0000-54250	30.00
A-1 PEST CONTROL, INC.	22517	06/09/2022	PEST CONTROL SERVICE CENTER MAY22	01-0300-0000-54250	95.00
A-1 PEST CONTROL, INC.	22529	06/09/2022	PEST CONTROL ICE MAY22	27-2700-0000-54250	40.00
Vendor A-1 PEST CONTROL, INC. Total:					380.00
Vendor: ACRODAZZLE ENTERTAINMENT					
ACRODAZZLE ENTERTAINMENT	220032	06/02/2022	BALLOON TWISTER @ FIRST FRIDAY	10-1100-7478-54303	137.50
Vendor ACRODAZZLE ENTERTAINMENT Total:					137.50
Vendor: ACUSHNET COMPANY					
ACUSHNET COMPANY	913234451	05/19/2022	Merchandise for Resale	20-2000-0000-57325	39.52
ACUSHNET COMPANY	913234451	05/19/2022	Merchandise for Resale	20-10700	1,440.00
ACUSHNET COMPANY	913234452	05/19/2022	Merchandise for Resale	20-10700	135.00
ACUSHNET COMPANY	913243663	05/19/2022	Merchandise for Resale-N.T. Girls	20-2000-0000-57325	50.00
ACUSHNET COMPANY	913243663	05/19/2022	Merchandise for Resale-N.T. Girls	20-10700	1,366.00
ACUSHNET COMPANY	913259037	05/19/2022	MERCHANDISE FOR RESALE	20-2000-0000-57325	2.62
ACUSHNET COMPANY	913259037	05/19/2022	MERCHANDISE FOR RESALE	20-2000-0000-47325	-1.95
ACUSHNET COMPANY	913259037	05/19/2022	MERCHANDISE FOR RESALE	20-10700	39.00
ACUSHNET COMPANY	913268140	05/19/2022	MERCHANDISE FOR RESALE	20-2000-0000-47325	-0.90
ACUSHNET COMPANY	913268140	05/19/2022	MERCHANDISE FOR RESALE	20-10700	45.00
ACUSHNET COMPANY	913268140	05/19/2022	MERCHANDISE FOR RESALE	20-2000-0000-57325	5.96
ACUSHNET COMPANY	913287590	05/26/2022	Merchandise for Resale	20-2000-0000-57325	23.75
ACUSHNET COMPANY	913287590	05/26/2022	Merchandise for Resale	20-10700	1,122.00
ACUSHNET COMPANY	913290798	05/26/2022	Merchandise for Resale	20-2000-0000-57325	8.96
ACUSHNET COMPANY	913290798	05/26/2022	Merchandise for Resale	20-10700	180.00
ACUSHNET COMPANY	913291410	05/26/2022	MERCHANDISE FOR RESALE	20-2000-0000-57325	2.68
ACUSHNET COMPANY	913291410	05/26/2022	MERCHANDISE FOR RESALE	20-10700	60.00
ACUSHNET COMPANY	913291410	05/26/2022	MERCHANDISE FOR RESALE	20-2000-0000-47325	-3.00
ACUSHNET COMPANY	913316944	06/02/2022	Merchandise for Resale	20-2000-0000-57325	8.88
ACUSHNET COMPANY	913316944	06/02/2022	Merchandise for Resale	20-10700	120.00
ACUSHNET COMPANY	913338866	05/26/2022	MERCHANDISE FOR RESALE	20-2000-0000-57325	7.55
ACUSHNET COMPANY	913338866	05/26/2022	MERCHANDISE FOR RESALE	20-2000-0000-47325	-1.32
ACUSHNET COMPANY	913338866	05/26/2022	MERCHANDISE FOR RESALE	20-10700	66.00
ACUSHNET COMPANY	913392472	06/09/2022	Merchandise for Resale	20-2000-0000-57325	8.95
ACUSHNET COMPANY	913392472	06/09/2022	Merchandise for Resale	20-10700	180.00
ACUSHNET COMPANY	913429697	06/09/2022	MERCHANDISE FOR RESALE	20-2000-0000-57325	6.31
ACUSHNET COMPANY	913429697	06/09/2022	MERCHANDISE FOR RESALE	20-2000-0000-47325	-1.50
ACUSHNET COMPANY	913429697	06/09/2022	MERCHANDISE FOR RESALE	20-10700	75.00

Expense Approval Report

Payment Dates: 05/18/2022 - 06/10/2022

Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
ACUSHNET COMPANY	913452177	06/09/2022	Merchandise for Resale	20-10700	139.50
ACUSHNET COMPANY	913452177	06/09/2022	Merchandise for Resale	20-2000-0000-57325	15.00
Vendor ACUSHNET COMPANY Total:					5,139.01
Vendor: AFLAC					
AFLAC	597371	06/09/2022	CANCER/INTENSIVE CARE INSURANCE MAY22	01-21240	428.30
AFLAC	597371	06/09/2022	CANCER/INTENSIVE CARE INSURANCE MAY22	01-0100-0000-54051	644.64
AFLAC	597371	06/09/2022	CANCER/INTENSIVE CARE INSURANCE MAY22	01-21260	227.70
Vendor AFLAC Total:					1,300.64
Vendor: AMERICAN WELDING & GAS INC					
AMERICAN WELDING & GAS INC	08501715	05/26/2022	WELDING TANK RENTAL	01-0300-0000-54250	157.10
Vendor AMERICAN WELDING & GAS INC Total:					157.10
Vendor: AMERICANEAGLE.COM					
AMERICANEAGLE.COM	354845	06/02/2022	MONTHLY HAWKSEARCH LICENSE	01-0200-0000-52011	375.00
Vendor AMERICANEAGLE.COM Total:					375.00
Vendor: ANDERSON LOCK					
ANDERSON LOCK	7098877	05/26/2022	DOOR PARTS - CROW ISLAND	01-0400-0000-56001	594.00
Vendor ANDERSON LOCK Total:					594.00
Vendor: ANDREW CABRERA					
ANDREW CABRERA	5143412	06/09/2022	BOOT REIMBURSEMENT	01-0400-0000-52525	99.99
Vendor ANDREW CABRERA Total:					99.99
Vendor: ARLINGTON POWER EQUIPMENT INC					
ARLINGTON POWER EQUIPMENT INC	115472	06/02/2022	SAFETY GLASSES	20-2100-0000-52525	16.95
ARLINGTON POWER EQUIPMENT INC	115472	06/02/2022	SAFETY GLASSES	20-2100-0000-56100	55.01
ARLINGTON POWER EQUIPMENT INC	173754	06/02/2022	HANDHELD BLOWER	20-2100-0000-52801	149.99
Vendor ARLINGTON POWER EQUIPMENT INC Total:					221.95
Vendor: ARTHUR CLESEN INC.					
ARTHUR CLESEN INC.	366066	06/02/2022	WETTING AGENT (EARLY ORDER)	20-2100-0000-52570	1,858.50
ARTHUR CLESEN INC.	368021	06/02/2022	RAIN BIRD SERVICE PLAN	20-2100-0000-54250	2,901.00
Vendor ARTHUR CLESEN INC. Total:					4,759.50
Vendor: BESS HARDWARE & SPORTS					
BESS HARDWARE & SPORTS	B265592	05/19/2022	SUPPLIES FOR SHOP AMD COURSE	20-2100-0000-52002	243.76
BESS HARDWARE & SPORTS	INV0012889	05/19/2022	BESS CC APR22	20-2100-0000-52002	99.89
BESS HARDWARE & SPORTS	INV0012889	05/19/2022	BESS CC APR22	20-2000-0000-52006	40.47
BESS HARDWARE & SPORTS	INV0012889	05/19/2022	BESS CC APR22	10-1000-0000-56001	5.19
Vendor BESS HARDWARE & SPORTS Total:					389.31
Vendor: BILL PORTER ORCHESTRA					
BILL PORTER ORCHESTRA	INV0012895	05/26/2022	MEMORIAL DAY PARADE BAND -- BILL PORTER BAND	10-1100-7840-54305	2,500.00
Vendor BILL PORTER ORCHESTRA Total:					2,500.00
Vendor: BLACKJACK PRODUCTIONS, INC					
BLACKJACK PRODUCTIONS, INC	INV0012894	05/26/2022	MEMORIAL DAY SOUND -- BLACKJACK PRODUCTIONS	10-1100-7840-54305	925.00
Vendor BLACKJACK PRODUCTIONS, INC Total:					925.00
Vendor: BLUE CROSS AND BLUES SHIELD OF ILLINOIS					
BLUE CROSS AND BLUES SHIELD OF ILLINOIS	INV0012949	06/09/2022	HEALTH INSURANCE - JUNE22	01-0100-0000-54051	65,447.75
Vendor BLUE CROSS AND BLUES SHIELD OF ILLINOIS Total:					65,447.75

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
Vendor: BMO HARRIS BANK NA					
BMO HARRIS BANK NA	INV0012939	06/09/2022	2012 bond series debt service	36-3600-0000-62006	50,000.00
BMO HARRIS BANK NA	INV0012939	06/09/2022	2012 bond series debt service	36-3600-0000-62007	6,532.50
Vendor BMO HARRIS BANK NA Total:					56,532.50
Vendor: BTSI					
BTSI	66465	06/02/2022	FUNGICIDES	20-2100-0000-52565	9,880.00
BTSI	66465	06/02/2022	FERT	20-2100-0000-52566	9,480.00
Vendor BTSI Total:					19,360.00
Vendor: CALLAWAY GOLF COMPANY					
CALLAWAY GOLF COMPANY	934828780	05/19/2022	Merchandise for Resale	20-2000-0000-57325	12.32
CALLAWAY GOLF COMPANY	934828780	05/19/2022	Merchandise for Resale	20-10700	132.44
CALLAWAY GOLF COMPANY	934893644	06/02/2022	Merchandise for Resale	20-2000-0000-57325	45.00
CALLAWAY GOLF COMPANY	934893644	06/02/2022	Merchandise for Resale	20-10700	673.56
CALLAWAY GOLF COMPANY	934968217	06/09/2022	Merchandise for Resale	20-2000-0000-57325	7.50
CALLAWAY GOLF COMPANY	934968217	06/09/2022	Merchandise for Resale	20-10700	227.04
CALLAWAY GOLF COMPANY	934986318	06/09/2022	Merchandise for Resale	20-2000-0000-57325	7.50
CALLAWAY GOLF COMPANY	934986318	06/09/2022	Merchandise for Resale	20-10700	227.04
Vendor CALLAWAY GOLF COMPANY Total:					1,332.40
Vendor: CHASE CREDIT CARD					
CHASE CREDIT CARD	0653069	06/09/2022	SUPPLIES	01-0400-0000-56200	319.00
CHASE CREDIT CARD	0709035	05/31/2022	Special Event Supplies	20-2000-0000-52320	197.66
CHASE CREDIT CARD	100998	05/31/2022	LUNCH-PARKS STAFF	01-0200-0000-52091	101.90
CHASE CREDIT CARD	1074902	05/31/2022	LIFEGUARD SUPPLIES	10-1500-0000-52525	674.50
CHASE CREDIT CARD	1090141	06/09/2022	LIFEGUARD TUBES	10-1500-0000-54260	176.00
CHASE CREDIT CARD	11422992	05/31/2022	CAMP FIELD TRIP -- THE ZONE (DEPOSIT)	10-1100-7606-54304	110.00
CHASE CREDIT CARD	11422992	05/31/2022	CAMP FIELD TRIP -- THE ZONE (DEPOSIT)	10-1100-7765-54304	110.00
CHASE CREDIT CARD	126620	06/09/2022	Nettime Time and Attendance	01-0100-0000-54210	393.70
CHASE CREDIT CARD	1273439	05/31/2022	CAMP FIELD TRIP -- WHEELING AQUATIC CENT.(DEPOSIT)	10-1100-7606-54304	50.00
CHASE CREDIT CARD	1273439	05/31/2022	CAMP FIELD TRIP -- WHEELING AQUATIC CENT.(DEPOSIT)	10-1100-7765-54304	50.00
CHASE CREDIT CARD	18799064	05/31/2022	BOARD DINNER	01-0200-0000-52090	112.82
CHASE CREDIT CARD	18923906	05/31/2022	BOARD DINNER	01-0200-0000-52090	144.61
CHASE CREDIT CARD	1900115520	05/31/2022	DRINKING FOUNTAIN PARTS - LLOYD	10-1600-0000-56001	167.80
CHASE CREDIT CARD	207264285	05/31/2022	BRAKES #10	01-0400-0000-56200	427.00
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	01-0400-0000-56501	46.62
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	01-0100-0000-56501	59.33
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	27-2700-0000-56501	33.90
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	10-1000-0000-56501	46.62
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	10-1600-0000-56501	12.71
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	20-2000-0000-56501	55.10
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	10-1500-0000-56501	12.71
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	20-2100-0000-56501	55.10
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	25-2500-0000-56501	55.10
CHASE CREDIT CARD	268977	06/09/2022	Broadvoice Phone Service	01-0200-0000-56501	46.62
CHASE CREDIT CARD	27	05/31/2022	ICE SHOW SETUP	27-2700-0000-52340	217.00
CHASE CREDIT CARD	276472003	05/31/2022	Special Event Supplies-Spring Jr. Travel Match#3	20-2000-0000-52320	220.00
CHASE CREDIT CARD	28896	05/31/2022	CAMP FIELD TRIP -- ALTITUDE (DEPOSIT)	10-1100-7765-54304	209.36
CHASE CREDIT CARD	3	05/31/2022	ICE SHOW STAFF DINNER	27-2700-0000-52340	244.25
CHASE CREDIT CARD	31135	05/31/2022	BOTTLE FILLER FILTERS - LAKEFRONT	10-1500-0000-56001	119.95
CHASE CREDIT CARD	3531432	05/31/2022	FRONT TIRES #15	01-0400-0000-56200	364.24
CHASE CREDIT CARD	38	05/31/2022	LUNCH FOR STAFF INSTALLING DOCKS	01-0400-0000-52002	104.79

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
CHASE CREDIT CARD	4160223	05/31/2022	Special Event Supplies-Batteries for Staff Radios	20-2000-0000-52320	266.00
CHASE CREDIT CARD	4980266	05/31/2022	OFFICE SUPPLIES AND MARKETING PAPER	25-2500-0000-54201	18.27
CHASE CREDIT CARD	4980266	05/31/2022	OFFICE SUPPLIES AND MARKETING PAPER	01-0200-0000-52001	31.99
CHASE CREDIT CARD	4980266	05/31/2022	OFFICE SUPPLIES AND MARKETING PAPER	10-1000-0000-54201	18.27
CHASE CREDIT CARD	4980266	05/31/2022	OFFICE SUPPLIES AND MARKETING PAPER	27-2700-0000-54201	18.27
CHASE CREDIT CARD	4980266	05/31/2022	OFFICE SUPPLIES AND MARKETING PAPER	20-2000-0000-54201	18.27
CHASE CREDIT CARD	6244238	05/31/2022	TIRES #44	01-0400-0000-56200	1,131.96
CHASE CREDIT CARD	6372599	05/31/2022	CAMP FIELD TRIP -- EXPLORATORIUM (DEPOSIT)	10-1100-7668-54304	200.00
CHASE CREDIT CARD	66021	05/31/2022	SAFE SITTER SUPPLIES	10-1100-7456-52402	390.00
CHASE CREDIT CARD	6698710	05/31/2022	Special Event Supplies	20-2000-0000-52320	192.00
CHASE CREDIT CARD	7621857	05/31/2022	AED Training Supplies	10-1500-0000-54260	498.96
CHASE CREDIT CARD	9740	05/31/2022	CAMP SPECIAL GUEST -- GAMETRUCK (DEPOSIT)	10-1100-7765-54304	434.25
CHASE CREDIT CARD	9740	05/31/2022	CAMP SPECIAL GUEST -- GAMETRUCK (DEPOSIT)	10-1100-7606-54304	374.50
CHASE CREDIT CARD	9740	05/31/2022	CAMP SPECIAL GUEST -- GAMETRUCK (DEPOSIT)	10-1100-7765-54304	434.25
CHASE CREDIT CARD	9740	05/31/2022	CAMP SPECIAL GUEST -- GAMETRUCK (DEPOSIT)	10-1100-7606-54304	374.50
CHASE CREDIT CARD	97422121	05/31/2022	HOTEL @ LGI COURSE IN PERU, IL	10-1000-0000-54005	212.54
CHASE CREDIT CARD	9793800	05/31/2022	GEAR PULLERS	01-0300-0000-52810	377.19
CHASE CREDIT CARD	INV0012918	05/31/2022	FOUNDATION DINNER	01-0200-0000-52090	102.41
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0100-0000-54210	5.80
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0200-0000-52090	15.74
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1100-7810-52405	17.63
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1100-7810-52405	6.58
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	20-2000-0000-56150	44.89
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1100-7810-52405	20.14
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1100-7478-54303	19.92
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1500-0000-54260	42.48
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0200-0000-54250	200.85
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	20-2000-0000-54001	737.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	20-2000-0000-54001	627.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1000-0000-54005	53.09
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1000-0000-54005	16.34
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1000-0000-54005	11.47
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1500-0000-52320	27.67
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1500-0000-52320	5.99
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-52002	9.10
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-52002	7.60
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1100-7765-54304	76.42
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-52002	13.25
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-52002	13.95
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-52002	75.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1500-0000-54250	99.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	20-2000-0000-56001	73.27
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0200-0000-52091	11.88
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0200-0000-52091	45.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1100-7478-54303	26.01
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1100-7478-54303	9.99
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0200-0000-54250	399.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	37-3700-0000-60120	8.95
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	20-2000-0000-52002	800.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	20-2000-0000-52002	175.00

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1600-0000-56100	55.70
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	23-2300-0000-54250	55.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0200-0000-52090	42.41
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0300-0000-52002	77.98
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	25-2500-0000-52015	598.16
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	25-2500-0000-52015	598.16
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-56100	17.14
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	25-2500-0000-52025	20.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1000-0000-52350	35.45
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	20-2000-0000-52320	89.10
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	20-2000-0000-52320	96.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1000-0000-52350	69.83
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1100-7606-54304	50.00
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0100-0000-52999	23.88
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-56100	29.58
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	10-1500-0000-56001	42.49
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-56200	50.09
CHASE CREDIT CARD	INV0012919	05/31/2022	CHASE CC MAY22	01-0400-0000-56200	8.70
CHASE CREDIT CARD	INV0012920	05/31/2022	EXTENSION CORDS	27-2700-0000-52002	132.42
CHASE CREDIT CARD	INV0012921	05/31/2022	FLOWERS FOR ICE SHOW	27-2700-0000-52340	310.00
CHASE CREDIT CARD	INV0012922	05/31/2022	BUSINESS CARDS	01-0200-0000-52001	42.22
CHASE CREDIT CARD	INV0012922	05/31/2022	BUSINESS CARDS	10-1000-0000-52001	59.22
CHASE CREDIT CARD	INV0012924	06/09/2022	Job Posting IPRA	01-0200-0000-54225	235.00
CHASE CREDIT CARD	INV0012925	06/09/2022	ONE CAMP ICE CREAM	10-1000-0000-54250	925.00
CHASE CREDIT CARD	INV0012926	05/31/2022	LIFEGUARD/CPR/AED TEST PRINTING	10-1500-0000-54260	327.60
CHASE CREDIT CARD	INV0012927	05/31/2022	CAMP FIELD TRIP -- BOWLERO (DEPOSIT)	10-1100-7606-54304	161.82
CHASE CREDIT CARD	INV0012928	05/31/2022	CAMP FIELD TRIP -- PINSTRIPE (DEPOSIT)	10-1100-7606-54304	240.00
CHASE CREDIT CARD	INV0012929	05/31/2022	CAMP FIELD TRIP -- PINSTRIPE (DEPOSIT)	10-1100-7668-54304	1,000.00
CHASE CREDIT CARD	INV0012930	05/31/2022	CAMP FIELD TRIP -- PINSTRIPE (DEPOSIT)	10-1100-7605-54304	600.00
CHASE CREDIT CARD	INV0012931	05/31/2022	CAMP FIELD TRIP -- PINSTRIPE (DEPOSIT)	10-1100-7605-54304	250.00
CHASE CREDIT CARD	INV0012931	05/31/2022	CAMP FIELD TRIP -- PINSTRIPE (DEPOSIT)	10-1100-7668-54304	250.00
CHASE CREDIT CARD	INV0012932	05/31/2022	CAMP FIELD TRIP -- WHIRLYBALL (DEPOSIT)	10-1100-7606-54304	480.00
CHASE CREDIT CARD	INV0012933	05/31/2022	CAMP FIELD TRIP -- WHIRLYBALL (DEPOSIT)	10-1100-7606-54304	480.00
CHASE CREDIT CARD	INV0012934	05/31/2022	CAMP FIELD TRIP -- CHICAGO DOGS (DEPOSIT)	10-1100-7606-54304	100.00
CHASE CREDIT CARD	INV0012935	05/31/2022	CAMP FIELD TRIP -- ALTITUDE (DEPOSIT)	10-1100-7605-54304	533.10
CHASE CREDIT CARD	INV0012935	05/31/2022	CAMP FIELD TRIP -- ALTITUDE (DEPOSIT)	10-1100-7668-54304	533.10
CHASE CREDIT CARD	INV0012936	05/31/2022	CAMP FIELD TRIP -- ALTITUDE (DEPOSIT)	10-1100-7606-54304	609.47
CHASE CREDIT CARD	INV0012937	05/31/2022	CAMP FIELD TRIP -- FUNTOPIA (DEPOSIT)	10-1100-7605-54304	200.00
CHASE CREDIT CARD	INV0012937	05/31/2022	CAMP FIELD TRIP -- FUNTOPIA (DEPOSIT)	10-1100-7668-54304	200.00
CHASE CREDIT CARD	INV0012951	06/09/2022	SUNSCREEN, BATTERIES, BAIDAIDES	10-1500-0000-52002	225.53
CHASE CREDIT CARD	INV150123862	05/31/2022	JUNE 2022 ZOOM MEMBERSHIP	01-0100-0000-54210	199.90
CHASE CREDIT CARD	INV3009209	05/31/2022	AED COMPUTER CABLE	35-3500-0000-56100	208.54
CHASE CREDIT CARD	MCO7373661	05/31/2022	MAILCHIMP MONTHLY	01-0200-0000-52011	205.00
				Vendor CHASE CREDIT CARD Total:	24,195.62

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
Vendor: CHICAGO DISTRICT GOLF ASSOCIATION					
CHICAGO DISTRICT GOLF ASSOCIATION	2154-229	06/09/2022	Computer Services-CDGA Handicap Fees for May	20-2000-0000-54210	280.00
Vendor CHICAGO DISTRICT GOLF ASSOCIATION Total:					280.00
Vendor: CHICAGO LOVES DANCE INC					
CHICAGO LOVES DANCE INC	WPD8D51422	05/26/2022	DANCE BIRTHDAY PARTY	10-1100-7810-54305	175.00
Vendor CHICAGO LOVES DANCE INC Total:					175.00
Vendor: CIT TECHNOLOGY					
CIT TECHNOLOGY	40130936	06/09/2022	monthly copier charges for June 2022	01-0100-0000-56100	1,471.34
Vendor CIT TECHNOLOGY Total:					1,471.34
Vendor: CLARKE AQUATIC SERVICES, INC					
CLARKE AQUATIC SERVICES, INC	11847	05/19/2022	POND TREATMENTS	20-2100-0000-54250	2,549.00
CLARKE AQUATIC SERVICES, INC	11973	06/02/2022	POND TREATMENTS	20-2100-0000-54250	2,549.00
Vendor CLARKE AQUATIC SERVICES, INC Total:					5,098.00
Vendor: CLEVELAND GOLF/SRIXON					
CLEVELAND GOLF/SRIXON	697082450	06/09/2022	Merchandise for Resale	20-10700	108.90
CLEVELAND GOLF/SRIXON	697082450	06/09/2022	Merchandise for Resale	20-2000-0000-57325	2.18
CLEVELAND GOLF/SRIXON	69973150	05/26/2022	Merchandise for Resale	20-2000-0000-57325	15.24
CLEVELAND GOLF/SRIXON	69973150	05/26/2022	Merchandise for Resale	20-10700	762.30
Vendor CLEVELAND GOLF/SRIXON Total:					888.62
Vendor: COMCAST					
COMCAST	INV0012886	05/19/2022	ADMIN INTERNET MAY22	01-0100-0000-54210	167.90
COMCAST	INV0012887	05/19/2022	ADMIN INTERNET MAY22	25-2400-0000-54250	244.85
COMCAST	INV0012888	05/19/2022	GOLF TV MAY22	20-2000-0000-54250	69.53
COMCAST	INV0012893	05/26/2022	ADMIN INTERNET MAY22	01-0100-0000-54210	314.85
COMCAST	INV0012900	05/26/2022	ICE TV MAY22	23-2300-0000-54250	36.91
COMCAST	INV0012948	06/09/2022	TENNIS TV MAY22	25-2500-0000-54250	207.82
Vendor COMCAST Total:					1,041.86
Vendor: COMED					
COMED	INV0012902	06/02/2022	ELECTRIC NORTHFIELD MAY22	01-0400-0000-56530	20.94
Vendor COMED Total:					20.94
Vendor: CONSERV FS, INC					
CONSERV FS, INC	115417	05/26/2022	BASEBALL FIELD PRODUCTS	10-1200-0000-52002	1,002.76
Vendor CONSERV FS, INC Total:					1,002.76
Vendor: COVERALL NORTH AMERICA,					
COVERALL NORTH AMERICA,	1010696747	06/09/2022	Admin. Office Cleaning	10-1000-0000-54250	349.00
COVERALL NORTH AMERICA,	1010696747	06/09/2022	Admin. Office Cleaning	01-0100-0000-54250	349.00
Vendor COVERALL NORTH AMERICA, Total:					698.00
Vendor: D.A&M EXCAVATING/CONCRETE					
D.A&M EXCAVATING/CONCRETE	53	05/26/2022	CONCRETE PAD FOR BENCHES AT STATION	01-0400-0000-54250	2,950.00
Vendor D.A&M EXCAVATING/CONCRETE Total:					2,950.00
Vendor: DEBRA ZAREMSKI					
DEBRA ZAREMSKI	INV0012892	05/19/2022	MILEAGE REIMBURSEMENT	10-1000-0000-52501	27.95
Vendor DEBRA ZAREMSKI Total:					27.95
Vendor: DUNLOP SPORTS GROUP AMERICAS					
DUNLOP SPORTS GROUP AMERICAS	698021550	06/09/2022	PROGRAM EQUIPMENT - BALLS	25-2500-0000-52002	5,067.36
Vendor DUNLOP SPORTS GROUP AMERICAS Total:					5,067.36
Vendor: EMPIRE COOLER SERVICE, INC					
EMPIRE COOLER SERVICE, INC	489380	06/02/2022	Contract Services Clubhouse-Ice Maker Rent-June	20-2000-0000-54255	125.00
Vendor EMPIRE COOLER SERVICE, INC Total:					125.00

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount	
Vendor: EUCLID MANAGERS						
EUCLID MANAGERS	INV0012946	06/09/2022	LIFELOCK PREMIUM - JUNE22	01-21255	89.84	
					Vendor EUCLID MANAGERS Total:	89.84
Vendor: EXCALTECH						
EXCALTECH	124409	06/09/2022	annual domain names registration	01-0100-0000-54210	40.00	
EXCALTECH	124544	06/09/2022	monthly service bill for July 2022	01-0100-0000-54210	5,287.85	
EXCALTECH	124810	06/09/2022	computer equipment warranty services	01-0100-0000-54210	5,956.00	
					Vendor EXCALTECH Total:	11,283.85
Vendor: FASTSIGNS						
FASTSIGNS	29-76340	05/26/2022	WPD DASHER ADS	27-2700-0000-52901	296.97	
					Vendor FASTSIGNS Total:	296.97
Vendor: FEDERAL WITHHOLDING TAX						
FEDERAL WITHHOLDING TAX	INV0012907	05/27/2022	Federal Withholding	01-21200	14,574.58	
FEDERAL WITHHOLDING TAX	INV0012909	05/27/2022	FICA Withholding	33-21220	22,617.54	
FEDERAL WITHHOLDING TAX	INV0012910	05/27/2022	Medicare Withholding	33-21220	5,289.68	
FEDERAL WITHHOLDING TAX	INV0012956	06/10/2022	Federal Withholding	01-21200	15,999.06	
FEDERAL WITHHOLDING TAX	INV0012958	06/10/2022	FICA Withholding	33-21220	24,552.52	
FEDERAL WITHHOLDING TAX	INV0012959	06/10/2022	Medicare Withholding	33-21220	5,742.40	
					Vendor FEDERAL WITHHOLDING TAX Total:	88,775.78
Vendor: FIORE NURSERY AND LANDSCAPE SUPPLY						
FIORE NURSERY AND LANDSCAPE SUPPLY	SO257631	05/26/2022	TREES	01-0400-0000-52540	1,015.00	
					Vendor FIORE NURSERY AND LANDSCAPE SUPPLY Total:	1,015.00
Vendor: FOREST AWARDS & ENGRAVING						
FOREST AWARDS & ENGRAVING	12633	05/26/2022	Special Event Supplies-Staff Name Badges	20-2000-0000-52320	106.34	
FOREST AWARDS & ENGRAVING	12686	05/26/2022	NAME BADGES	01-0400-0000-52001	16.95	
FOREST AWARDS & ENGRAVING	12686	05/26/2022	NAME BADGES	10-1000-0000-52525	33.90	
					Vendor FOREST AWARDS & ENGRAVING Total:	157.19
Vendor: FRED FOX						
FRED FOX	INV0012941	06/09/2022	LOBBY PAINTING	27-2700-0000-56001	726.00	
					Vendor FRED FOX Total:	726.00
Vendor: GRAINGER						
GRAINGER	9291544675	05/26/2022	PAPER TOWEL	10-1600-0000-56001	41.84	
GRAINGER	9298687147	05/26/2022	BATTERY	01-0400-0000-56001	53.08	
GRAINGER	9302520540	05/26/2022	SPUD	10-1500-0000-56001	19.71	
GRAINGER	9315981986	06/09/2022	OVERBOOT	01-0400-0000-52002	47.39	
GRAINGER	9328160362	06/09/2022	AIR FILTER	10-1000-0000-56001	83.64	
GRAINGER	9330721912	06/09/2022	SPRING	01-0400-0000-56001	37.60	
					Vendor GRAINGER Total:	283.26
Vendor: GROWER EQUIPMENT						
GROWER EQUIPMENT	29735	06/02/2022	SPARK PLUGS	20-2100-0000-56100	30.04	
					Vendor GROWER EQUIPMENT Total:	30.04
Vendor: HOME DEPOT CREDIT SERVICES						
HOME DEPOT CREDIT SERVICES	1226268	06/02/2022	SOD	01-0400-0000-52540	107.76	
HOME DEPOT CREDIT SERVICES	1904711	06/02/2022	STATION PARK SOD CUTTER	01-0400-0000-54250	150.00	
HOME DEPOT CREDIT SERVICES	9022181	06/02/2022	HACKZALL	01-0400-0000-52810	149.00	
HOME DEPOT CREDIT SERVICES	INV0012912	06/02/2022	HOME DEPOT CC MAY22	01-0400-0000-54250	-62.60	

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
HOME DEPOT CREDIT SERVICES	INV0012912	06/02/2022	HOME DEPOT CC MAY22	01-0400-0000-52002	63.33
Vendor HOME DEPOT CREDIT SERVICES Total:					407.49
Vendor: ICMA RETIREMENT TRUST-457					
ICMA RETIREMENT TRUST-457	INV0012903	05/27/2022	457K Contribution	01-21235	1,889.41
ICMA RETIREMENT TRUST-457	INV0012952	06/10/2022	457K Contribution	01-21235	1,889.41
Vendor ICMA RETIREMENT TRUST-457 Total:					3,778.82
Vendor: IDES					
IDES	INV0012914	05/31/2022	1ST QUARTER 2022 UNEMPLOYMENT	35-3500-0000-54070	23,977.50
Vendor IDES Total:					23,977.50
Vendor: IL DEPT OF REVENUE					
IL DEPT OF REVENUE	832	06/09/2022	SALES TAX - MAY22	23-2300-0000-54990	5.00
IL DEPT OF REVENUE	832	06/09/2022	SALES TAX - MAY22	25-2500-0000-54990	174.00
IL DEPT OF REVENUE	832	06/09/2022	SALES TAX - MAY22	20-2000-0000-54990	1,160.00
IL DEPT OF REVENUE	INV0012906	05/27/2022	State Withholding	01-21210	7,530.83
IL DEPT OF REVENUE	INV0012955	06/10/2022	State Withholding	01-21210	8,316.15
Vendor IL DEPT OF REVENUE Total:					17,185.98
Vendor: ILLINOIS BASEBALL ACADEMY					
ILLINOIS BASEBALL ACADEMY	INV0012961	06/09/2022	SPRING TBALL AND COACH PITCH 2ND INSTALLMENT	10-1100-7373-54302	13,377.00
Vendor ILLINOIS BASEBALL ACADEMY Total:					13,377.00
Vendor: IMAGES ALIVE, LTD.					
IMAGES ALIVE, LTD.	15403	05/26/2022	CAMP DIRECTOR APPAREL (POLOS)	10-1100-7606-52404	46.85
IMAGES ALIVE, LTD.	15403	05/26/2022	CAMP DIRECTOR APPAREL (POLOS)	10-1100-7668-52404	140.57
IMAGES ALIVE, LTD.	15403	05/26/2022	CAMP DIRECTOR APPAREL (POLOS)	10-1100-7605-52404	46.85
IMAGES ALIVE, LTD.	15403	05/26/2022	LLOYD STAFF APPAREL (POLOS)	10-1600-0000-52525	1,365.28
IMAGES ALIVE, LTD.	15403	05/26/2022	LAKEFRONT STAFF APPAREL (POLOS)	10-1500-0000-52525	469.98
IMAGES ALIVE, LTD.	15403	05/26/2022	FIELD CREW STAFF APPAREL (POLOS)	10-1200-0000-52525	147.56
IMAGES ALIVE, LTD.	15403	05/26/2022	CAMP DIRECTOR APPAREL (POLOS)	10-1100-7765-52404	46.85
Vendor IMAGES ALIVE, LTD. Total:					2,263.94
Vendor: IMRF					
IMRF	31353	06/09/2022	IMRF MAY22 PAYMENT	33-21215	43,306.91
IMRF	60895	05/26/2022	IMRF PAYMENT ADJUSTMENT	33-21215	908.89
Vendor IMRF Total:					44,215.80
Vendor: INTEGRA CLEANING & MTC					
INTEGRA CLEANING & MTC	WPD MAY2022	05/26/2022	APRIL PADDLE CLEANING	23-2300-0000-54250	1,410.00
Vendor INTEGRA CLEANING & MTC Total:					1,410.00
Vendor: JORSON & CARLSON CO., INC					
JORSON & CARLSON CO., INC	0671186	05/26/2022	BLADE SHARPENING	27-2700-0000-56200	50.81
JORSON & CARLSON CO., INC	0671878	05/26/2022	BLADE SHARPENING	27-2700-0000-56200	50.81
JORSON & CARLSON CO., INC	0672369	06/09/2022	BLADE SHARPENING	27-2700-0000-56200	50.81
Vendor JORSON & CARLSON CO., INC Total:					152.43
Vendor: JOSE CATALAN					
JOSE CATALAN	INV0012899	05/26/2022	BOOT REIMBURSEMENT	01-0400-0000-52525	99.99
Vendor JOSE CATALAN Total:					99.99
Vendor: JUSTIN GRUBY					
JUSTIN GRUBY	B5E74046	06/09/2022	CONCERT CHECK- NO TURN ON RED	10-1100-7843-54305	1,000.00
Vendor JUSTIN GRUBY Total:					1,000.00

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
Vendor: LAKE COUNTY CLERK					
LAKE COUNTY CLERK	INV0012897	05/26/2022	RECORD NOTARY COMMISSION	01-0100-0000-54001	10.00
Vendor LAKE COUNTY CLERK Total:					10.00
Vendor: LAKESHORE RECYCLING SYSTEMS					
LAKESHORE RECYCLING SYSTEMS	4960505	06/02/2022	LANDSCAPE DUMPSTER	20-2100-0000-54250	1,032.38
Vendor LAKESHORE RECYCLING SYSTEMS Total:					1,032.38
Vendor: LOWE'S BUSINESS ACCOUNT					
LOWE'S BUSINESS ACCOUNT	01488	05/26/2022	LLOYD DOCKS AND ADMIN I.T	01-0200-0000-60003	122.62
LOWE'S BUSINESS ACCOUNT	01488	05/26/2022	LLOYD DOCKS AND ADMIN I.T	10-1600-0000-56001	197.14
LOWE'S BUSINESS ACCOUNT	02468	05/26/2022	TOWER DECK BOARD AND TRUCK BOARDS	01-0400-0000-56100	78.56
LOWE'S BUSINESS ACCOUNT	02468	05/26/2022	TOWER DECK BOARD AND TRUCK BOARDS	01-0400-0000-56001	30.43
LOWE'S BUSINESS ACCOUNT	INV0012901	05/26/2022	LOWE'S CC APR22	01-0400-0000-52002	74.60
LOWE'S BUSINESS ACCOUNT	INV0012901	05/26/2022	LOWE'S CC APR22	25-2500-0000-56001	42.26
LOWE'S BUSINESS ACCOUNT	INV0012901	05/26/2022	LOWE'S CC APR22	10-1500-0000-56001	23.05
LOWE'S BUSINESS ACCOUNT	INV0012901	05/26/2022	LOWE'S CC APR22	01-0400-0000-52550	79.68
LOWE'S BUSINESS ACCOUNT	INV0012901	05/26/2022	LOWE'S CC APR22	10-1600-0000-56001	-27.53
Vendor LOWE'S BUSINESS ACCOUNT Total:					620.81
Vendor: MARK'S					
MARK'S	2017824	05/26/2022	SLEEVE	01-0400-0000-56100	68.78
Vendor MARK'S Total:					68.78
Vendor: MATT JOHNSON					
MATT JOHNSON	INV0012913	06/02/2022	2022 SPRING JR. TRAVEL MATCH 05.28.22	20-2000-0000-52320	192.00
Vendor MATT JOHNSON Total:					192.00
Vendor: MCMMASTER-CARR SUPPLY CO.					
MCMMASTER-CARR SUPPLY CO.	77428059	05/26/2022	STEEL EYEBOLTS FOR BOUYS	10-1500-0000-52801	110.11
MCMMASTER-CARR SUPPLY CO.	77910924	05/26/2022	STEEL BAR	20-2000-0000-56001	21.05
MCMMASTER-CARR SUPPLY CO.	78846564	06/09/2022	SCREWS	20-2000-0000-56001	24.78
MCMMASTER-CARR SUPPLY CO.	79085443	06/09/2022	BRACKETS	10-1600-0000-56001	40.21
Vendor MCMMASTER-CARR SUPPLY CO. Total:					196.15
Vendor: MCSCOT GOLF, INC					
MCSCOT GOLF, INC	INV0012896	05/26/2022	DRIVING RANGE NETTING REPAIRS	37-3700-0000-60038	8,608.00
Vendor MCSCOT GOLF, INC Total:					8,608.00
Vendor: MICHELS MATERIALS					
MICHELS MATERIALS	INV0012915	06/02/2022	ELDER/CENTENNIAL ENGINEERING	37-3700-0000-60122	30,000.00
Vendor MICHELS MATERIALS Total:					30,000.00
Vendor: MOST DEPENDABLE FOUNTAINS					
MOST DEPENDABLE FOUNTAINS	INV68317	06/02/2022	O RING	01-0400-0000-56100	71.00
MOST DEPENDABLE FOUNTAINS	INV68327	06/02/2022	DRINKING FOUNTAIN PART	01-0400-0000-56100	133.00
MOST DEPENDABLE FOUNTAINS	INV68699	06/09/2022	STEM	01-0400-0000-56100	50.00
Vendor MOST DEPENDABLE FOUNTAINS Total:					254.00
Vendor: MP INDEPENDENT INC					
MP INDEPENDENT INC	1061	06/09/2022	ADMIN OFFICE FLOOR WAXING	01-0100-0000-54250	640.00
MP INDEPENDENT INC	1061	06/09/2022	ADMIN OFFICE FLOOR WAXING	10-1000-0000-54250	640.00
Vendor MP INDEPENDENT INC Total:					1,280.00

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
Vendor: NCPERS GROUP LIFE INS.					
NCPERS GROUP LIFE INS.	INV0012950	06/09/2022	group life insurance	01-0100-0000-54051	32.00
Vendor NCPERS GROUP LIFE INS. Total:					32.00
Vendor: NONSTOP DANCING					
NONSTOP DANCING	24017	05/26/2022	ICE SHOW DRESSES	27-2700-0000-52340	310.00
Vendor NONSTOP DANCING Total:					310.00
Vendor: NORTH SHORE GAS					
NORTH SHORE GAS	4145581330	05/26/2022	GAS MAY22	01-0100-0000-56550	132.89
NORTH SHORE GAS	4145581330	05/26/2022	GAS MAY22	27-2700-0000-56550	686.23
NORTH SHORE GAS	4145581330	05/26/2022	GAS MAY22	25-2500-0000-56550	447.29
NORTH SHORE GAS	4145581330	05/26/2022	GAS MAY22	20-2000-0000-56550	194.45
NORTH SHORE GAS	4145581330	05/26/2022	GAS SERVICE CENTER MAY22	20-2100-0000-56550	104.94
NORTH SHORE GAS	4155096055	06/09/2022	GAS MAY22	20-2000-0000-56550	56.67
NORTH SHORE GAS	4155379217	06/09/2022	GAS MAY22	10-1300-0000-56550	135.88
NORTH SHORE GAS	4155699142	06/09/2022	GAS SERVICE CENTER MAY22	01-0300-0000-56550	350.72
Vendor NORTH SHORE GAS Total:					2,109.07
Vendor: NORTSHORE OMEGA					
NORTSHORE OMEGA	207315201-042622	06/09/2022	New Hire Employment Screening- Cano, Kreis	01-0200-0000-54250	202.00
NORTSHORE OMEGA	INV0012963	06/09/2022	new hire employment services	01-0200-0000-54250	101.00
Vendor NORTSHORE OMEGA Total:					303.00
Vendor: NORTSHORE TROPHY AND					
NORTSHORE TROPHY AND	24922	05/26/2022	Special Event Supplies-Par 3 Tourney Engraving	20-2000-0000-52320	120.00
Vendor NORTSHORE TROPHY AND Total:					120.00
Vendor: NSSRA					
NSSRA	652	06/09/2022	2nd installment annual contribution	31-3100-0000-54250	103,676.26
Vendor NSSRA Total:					103,676.26
Vendor: OUR MUSIC LLC					
OUR MUSIC LLC	38	06/09/2022	WINTER MUSIC TOGETHER INVOICE	10-1100-7479-54303	5,540.50
Vendor OUR MUSIC LLC Total:					5,540.50
Vendor: P&W GOLF SUPPLY, LLC					
P&W GOLF SUPPLY, LLC	INV95257	06/09/2022	Supplies Clubhouse	20-2000-0000-52006	357.00
Vendor P&W GOLF SUPPLY, LLC Total:					357.00
Vendor: PACT ADMINISTRATIVE					
PACT ADMINISTRATIVE	INV0012891	05/19/2022	HRA MEDICAL AMD FSA REIMBURSEMENT 05.13.22	01-0100-0000-54051	2,087.51
PACT ADMINISTRATIVE	INV0012898	05/26/2022	HRA MEDICAL AND FSA REIMBURSEMENT 05.20.22	01-0100-0000-54051	3,739.59
PACT ADMINISTRATIVE	INV0012943	06/09/2022	MAY22 REMBURSEMENT	01-0100-0000-54051	6,852.60
PACT ADMINISTRATIVE	INV0012944	06/09/2022	HRA MEDICAL AND FSA REIMBURSEMENT 05.27.22	01-0100-0000-54051	697.43
Vendor PACT ADMINISTRATIVE Total:					13,377.13
Vendor: PAULS WINNETKA TV					
PAULS WINNETKA TV	10472	05/26/2022	IT CABLE AND REPEATER SYSTEM FIX	01-0400-0000-54250	460.00
PAULS WINNETKA TV	10472	05/26/2022	IT CABLE AND REPEATER SYSTEM FIX	01-0200-0000-60003	200.00
Vendor PAULS WINNETKA TV Total:					660.00
Vendor: PEBSCO					
PEBSCO	INV0012904	05/27/2022	457K Contribution	01-21235	25.00
PEBSCO	INV0012953	06/10/2022	457K Contribution	01-21235	25.00
Vendor PEBSCO Total:					50.00
Vendor: PING					
PING	16310847	05/19/2022	Merchandise for Resale	20-10700	195.00

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
PING	16310847	05/19/2022	Merchandise for Resale	20-2000-0000-57325	12.38
Vendor PING Total:					207.38
Vendor: PIZZO AND ASSOCIATES, LTD					
PIZZO AND ASSOCIATES, LTD	25018	12/30/2021	LLOYD BLUFF PLANTING/RESTORATION	37-3700-0000-60120	7,795.00
Vendor PIZZO AND ASSOCIATES, LTD Total:					7,795.00
Vendor: PRESTO-X					
PRESTO-X	22757977	05/19/2022	Contract Services Clubhouse- Pest Control for May	20-2000-0000-54255	157.50
Vendor PRESTO-X Total:					157.50
Vendor: PRINCIPLE LIFE INSURANCE COMPANY					
PRINCIPLE LIFE INSURANCE COMPANY	INV0012945	06/09/2022	LIFE, ADD&D AND LTD/DENTAL MAY22	01-0100-0000-54051	5,483.86
Vendor PRINCIPLE LIFE INSURANCE COMPANY Total:					5,483.86
Vendor: PUTTERMAN ATHLETICS LLC					
PUTTERMAN ATHLETICS LLC	INV02778	06/09/2022	OUTDOOR WINDSCREEN REPLACEMENT	25-2400-0000-56001	425.84
Vendor PUTTERMAN ATHLETICS LLC Total:					425.84
Vendor: R & R SPECIALTIES OF WISCONSIN INC					
R & R SPECIALTIES OF WISCONSIN INC	0075765-IN	05/26/2022	REPLACEMENT PUMP MOTOR	27-2700-0000-56200	4,244.51
Vendor R & R SPECIALTIES OF WISCONSIN INC Total:					4,244.51
Vendor: RAMROD DISTRIBUTORS					
RAMROD DISTRIBUTORS	788557-1	06/02/2022	NITRILE GLOVES	20-2100-0000-52002	198.00
RAMROD DISTRIBUTORS	789108	06/02/2022	CUSTODIAL SUPPLIES	20-2100-0000-52515	389.18
Vendor RAMROD DISTRIBUTORS Total:					587.18
Vendor: RAYNOR DOOR COMPANY					
RAYNOR DOOR COMPANY	22-51741	05/19/2022	GARAGE DOOR OPENER @ LLOYD	10-1400-0000-52002	817.20
Vendor RAYNOR DOOR COMPANY Total:					817.20
Vendor: READY REFRESH BY NESTLE					
READY REFRESH BY NESTLE	12D8104749190	05/26/2022	MONTHLY WATER MAY22	27-2700-0000-52340	50.96
READY REFRESH BY NESTLE	12D8104749190	05/26/2022	MONTHLY WATER MAY22	25-2500-0000-54250	80.97
Vendor READY REFRESH BY NESTLE Total:					131.93
Vendor: REDS GARDEN CENTER					
REDS GARDEN CENTER	264102	05/26/2022	TOPSOIL	01-0400-0000-52550	117.00
REDS GARDEN CENTER	265617	05/26/2022	MULCH	01-0400-0000-52550	48.00
REDS GARDEN CENTER	268660	06/02/2022	SOD / TOP SOIL	01-0400-0000-52550	117.00
REDS GARDEN CENTER	268660	06/02/2022	SOD / TOP SOIL	01-0400-0000-52540	13.80
Vendor REDS GARDEN CENTER Total:					295.80
Vendor: REINDERS, INC.					
REINDERS, INC.	4286110-00	06/02/2022	FERT W/DIMENSION FOR PROSHOP LAWN	20-2100-0000-52566	326.90
REINDERS, INC.	6010030-00	06/02/2022	PARTS FOR REEL GRINDER	20-2100-0000-56100	878.40
REINDERS, INC.	6010860-00	05/26/2022	BLADES TORO MOWERS	01-0400-0000-56100	326.56
Vendor REINDERS, INC. Total:					1,531.86
Vendor: REVELS TURF & TRACTOR, LLC					
REVELS TURF & TRACTOR, LLC	212004	06/02/2022	NOZZLES FOR SPRAYERS	20-2100-0000-56200	781.51
Vendor REVELS TURF & TRACTOR, LLC Total:					781.51
Vendor: ROBBINS SCHWARTZ					
ROBBINS SCHWARTZ	INV0012940	06/09/2022	legal expenses	01-0200-0000-54220	6,483.50
ROBBINS SCHWARTZ	INV0012962	06/09/2022	legal bills for April 2022	01-0200-0000-54220	3,331.00
Vendor ROBBINS SCHWARTZ Total:					9,814.50
Vendor: SAVATREE					
SAVATREE	11043053	05/26/2022	TREE REMOVAL - WEST ELM PARK	01-0400-0000-54250	2,190.00

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Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
SAVATREE	11043055	06/09/2022	STUMP GRINDING - DWYER AND WEST ELM PARK	01-0400-0000-54250	640.00
SAVATREE	11088728	05/26/2022	TREE REMOVALS - DWYER PARK	01-0400-0000-54250	2,156.00
SAVATREE	11088732	05/26/2022	STUMP REMOVAL - CROW ISLAND	01-0400-0000-54250	310.00
SAVATREE	11116577	05/26/2022	TREE REMOVALS - CROW ISLAND	01-0400-0000-54250	2,254.00
Vendor SAVATREE Total:					7,550.00
Vendor: SECURITY BNFT GROUP OF CO					
SECURITY BNFT GROUP OF CO	INV0012905	05/27/2022	457K Retirement Plan	01-21235	700.00
SECURITY BNFT GROUP OF CO	INV0012954	06/10/2022	457K Retirement Plan	01-21235	700.00
Vendor SECURITY BNFT GROUP OF CO Total:					1,400.00
Vendor: SIGNARAMA					
SIGNARAMA	INV-1528	06/09/2022	SIGNS FOR BOAT LAUNCH	10-1600-0000-56001	144.17
Vendor SIGNARAMA Total:					144.17
Vendor: SITEONE LANDSCAPE SUPPLY, LLC					
SITEONE LANDSCAPE SUPPLY, LLC	119282562-001	06/02/2022	BUTTERFLY GARDEN IRRIGATION REPAIR	01-0400-0000-56100	107.52
Vendor SITEONE LANDSCAPE SUPPLY, LLC Total:					107.52
Vendor: SMG SECURITY HOLDINGS, LLC					
SMG SECURITY HOLDINGS, LLC	125650	06/02/2022	ANNUAL FIRE ALARM INSPECTION - MAPLE BEACH HOUSE	10-1500-0000-54250	247.20
Vendor SMG SECURITY HOLDINGS, LLC Total:					247.20
Vendor: SPECTROTEL					
SPECTROTEL	10914626	06/09/2022	PHONE SERVICE - POTS LINES	27-2700-0000-56501	251.49
SPECTROTEL	10914626	06/09/2022	PHONE SERVICE - POTS LINES	01-0100-0000-56501	490.62
SPECTROTEL	10914626	06/09/2022	PHONE SERVICE - POTS LINES	25-2500-0000-56501	83.83
SPECTROTEL	10914626	06/09/2022	PHONE SERVICE - POTS LINES	01-0100-0000-56501	7.72
SPECTROTEL	10914626	06/09/2022	PHONE SERVICE - POTS LINES	10-1600-0000-56501	83.83
SPECTROTEL	10914626	06/09/2022	PHONE SERVICE - POTS LINES	20-2000-0000-56501	167.66
Vendor SPECTROTEL Total:					1,085.15
Vendor: ST AUBIN NURSERY					
ST AUBIN NURSERY	PW102644B	05/26/2022	TREES	01-0400-0000-52545	10,430.00
Vendor ST AUBIN NURSERY Total:					10,430.00
Vendor: STITCH MINE					
STITCH MINE	16056	05/26/2022	UNIFORMS FOR STAFF	01-0400-0000-52525	1,500.10
Vendor STITCH MINE Total:					1,500.10
Vendor: SUNSET FOODS					
SUNSET FOODS	INV0012890	05/19/2022	SUNSET FOODS APR22	25-2500-0000-52515	12.89
SUNSET FOODS	INV0012890	05/19/2022	SUNSET FOODS APR22	10-1100-7810-52405	98.48
SUNSET FOODS	INV0012890	05/19/2022	SUNSET FOODS APR22	10-1100-7810-52405	53.49
SUNSET FOODS	INV0012890	05/19/2022	SUNSET FOODS APR22	10-1100-7810-52405	88.48
Vendor SUNSET FOODS Total:					253.34
Vendor: TAYLOR MADE GOLF COMPANY					
TAYLOR MADE GOLF COMPANY	3539928	05/26/2022	Merchandise for Resale	20-2000-0000-57325	13.34
TAYLOR MADE GOLF COMPANY	3539928	05/26/2022	Merchandise for Resale	20-10700	444.26
TAYLOR MADE GOLF COMPANY	356816	06/09/2022	Merchandise for Resale	20-10700	409.44
TAYLOR MADE GOLF COMPANY	356816	06/09/2022	Merchandise for Resale	20-2000-0000-57325	24.00
TAYLOR MADE GOLF COMPANY	35941555	05/26/2022	Merchandise for Resale	20-10700	750.00
TAYLOR MADE GOLF COMPANY	35941555	05/26/2022	Merchandise for Resale	20-2000-0000-57325	8.98

Expense Approval Report

Payment Dates: 05/18/2022 - 06/10/2022

Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
TAYLOR MADE GOLF COMPANY	35982873	06/09/2022	Merchandise for Resale	01-0200-0000-52001	18.00
TAYLOR MADE GOLF COMPANY	35982873	06/09/2022	Merchandise for Resale	20-10700	663.48
TAYLOR MADE GOLF COMPANY	35990051	06/09/2022	MERCHANDISE FOR RESALE	20-10700	52.38
TAYLOR MADE GOLF COMPANY	35990051	06/09/2022	MERCHANDISE FOR RESALE	20-2000-0000-47325	-1.05
Vendor TAYLOR MADE GOLF COMPANY Total:					2,382.83
Vendor: TEE STYLE BY SKATE5678					
TEE STYLE BY SKATE5678	INV0012911	06/02/2022	MUSIC EDITING/ANNOUNCING	27-2700-0000-52340	1,200.00
Vendor TEE STYLE BY SKATE5678 Total:					1,200.00
Vendor: THE CIT GROUP					
THE CIT GROUP	70668404	06/09/2022	Uniforms-Starters & Rangers	20-2000-0000-52525	124.85
THE CIT GROUP	70668732	06/09/2022	Uniforms-Starters & Rangers	20-2000-0000-52525	371.94
Vendor THE CIT GROUP Total:					496.79
Vendor: THE LAKOTA GROUP, INC					
THE LAKOTA GROUP, INC	22009.01-01	06/09/2022	TOWER ROAD DOG BEACH PROPOSAL	37-3700-0000-60122	760.00
Vendor THE LAKOTA GROUP, INC Total:					760.00
Vendor: TOBY ROSS					
TOBY ROSS	INV0012942	06/09/2022	REMBURSEMENT- MEMORIAL DAY	10-1100-7840-52405	95.42
Vendor TOBY ROSS Total:					95.42
Vendor: ULINE, INC					
ULINE, INC	148084590	06/09/2022	CUSTODIAL SUPPLIES	01-0400-0000-52515	470.79
ULINE, INC	148426979	05/26/2022	RINK SUPPLIES	27-2700-0000-52002	625.84
Vendor ULINE, INC Total:					1,096.63
Vendor: V.J. ZOLMAN					
V.J. ZOLMAN	252	06/02/2022	SOIL TESTS	20-2100-0000-54250	637.00
Vendor V.J. ZOLMAN Total:					637.00
Vendor: VANGUARD ENERGY SERVICES					
VANGUARD ENERGY SERVICES	G400621051122	05/19/2022	NATURAL GAS SERVICE - MAY22	25-2500-0000-56550	180.81
VANGUARD ENERGY SERVICES	G400621051122	05/19/2022	NATURAL GAS SERVICE - MAY22	25-2500-0000-56550	447.35
VANGUARD ENERGY SERVICES	G400621051122	05/19/2022	NATURAL GAS SERVICE - MAY22	23-2300-0000-56550	531.28
VANGUARD ENERGY SERVICES	G400621051122	05/19/2022	NATURAL GAS SERVICE - MAY22	27-2700-0000-56550	1,275.98
VANGUARD ENERGY SERVICES	G400621051122	05/19/2022	NATURAL GAS SERVICE - MAY22	20-2100-0000-56550	123.52
VANGUARD ENERGY SERVICES	G400621051122	05/19/2022	NATURAL GAS SERVICE - MAY22	20-2000-0000-56550	235.58
Vendor VANGUARD ENERGY SERVICES Total:					2,794.52
Vendor: VILLAGE OF WINNETKA					
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	20-2000-0000-56525	115.85
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	10-1600-0000-56525	17.90
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	23-2300-0000-56530	718.45
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	20-2100-0000-56530	3,310.36
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	10-1500-0000-56525	62.02
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	27-2700-0000-56530	9,305.81
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	20-2100-0000-56525	294.04
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	25-2500-0000-56530	8,153.09
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	01-0300-0000-56530	603.50
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	01-0200-0000-56525	2,696.01
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	10-1600-0000-56530	130.47
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	27-2700-0000-56525	1,210.46

Expense Approval Report

Payment Dates: 05/18/2022 - 06/10/2022

Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	20-2000-0000-56525	665.82
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	25-2400-0000-56530	130.22
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	01-0400-0000-56525	3,979.91
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	25-2500-0000-56525	194.07
VILLAGE OF WINNETKA	INV0012923	05/31/2022	W	01-0100-0000-56525	52.11
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	10-1500-0000-56530	634.76
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	10-1200-0000-56525	24.60
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	01-0400-0000-56530	1,197.85
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	20-2000-0000-56530	1,873.16
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	25-2400-0000-56525	13.00
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	23-2300-0000-56525	26.04
VILLAGE OF WINNETKA	INV0012923	05/31/2022	WATER & ELECTRIC MAY22	01-0300-0000-56525	89.60
VILLAGE OF WINNETKA	INV0012947	06/09/2022	BIKE WINNETKA PERMIT	10-1100-7844-52405	35.00
Vendor VILLAGE OF WINNETKA Total:					35,534.10
Vendor: VISION SERVICE PLAN (IL)					
VISION SERVICE PLAN (IL)	815155665	06/09/2022	VISION INSURANCE - JUNE22	01-0100-0000-54051	1,118.69
Vendor VISION SERVICE PLAN (IL) Total:					1,118.69
Vendor: VOCAL GYMNASIUM					
VOCAL GYMNASIUM	INV0012960	06/09/2022	CONCERT CHECK- WENDY BEAN	10-1100-7843-54305	250.00
Vendor VOCAL GYMNASIUM Total:					250.00
Vendor: WAREHOUSE DIRECT					
WAREHOUSE DIRECT	5226811-0	05/26/2022	TISSUE	10-1000-0000-52515	65.38
WAREHOUSE DIRECT	5227199-0	05/26/2022	CUSTODIAL SUPPLIES - REC FIELDS	10-1200-0000-56001	138.45
WAREHOUSE DIRECT	5227773-0	05/26/2022	CUSTODIAL SUPPLIES - LLOYD	10-1600-0000-52002	174.46
WAREHOUSE DIRECT	5231931-0	05/26/2022	TOWELS	10-1500-0000-52002	92.68
WAREHOUSE DIRECT	5232883-0	05/26/2022	BATTERY	01-0400-0000-52002	55.92
WAREHOUSE DIRECT	5235574-0	05/26/2022	WATER	01-0400-0000-52002	95.10
WAREHOUSE DIRECT	5239764-0	05/26/2022	CUSTODIAL SUPPLIES	25-2400-0000-52515	595.42
WAREHOUSE DIRECT	5242018-0	05/26/2022	CLEANING SUPPLIES	27-2700-0000-52002	446.47
WAREHOUSE DIRECT	5242135-0	05/26/2022	TOWELS	10-1000-0000-52515	93.70
WAREHOUSE DIRECT	5242459-0	05/26/2022	WATER	01-0400-0000-52002	95.10
WAREHOUSE DIRECT	5246316-0	06/09/2022	TISSUE	01-0100-0000-52515	76.46
WAREHOUSE DIRECT	5251932-0	06/09/2022	WATER	01-0400-0000-52002	95.10
Vendor WAREHOUSE DIRECT Total:					2,024.24
Vendor: WHITE LIGHT, INC					
WHITE LIGHT, INC	22-01379	06/02/2022	ICE SHOW LIGHTS	27-2700-0000-52340	7,000.00
Vendor WHITE LIGHT, INC Total:					7,000.00
Vendor: WILMETTE BICYCLE & SPORT					
WILMETTE BICYCLE & SPORT	48890	06/02/2022	2022 SPRING SOFTBALL SUPPLIES	10-1000-0000-49990	2,500.00
WILMETTE BICYCLE & SPORT	48890	06/02/2022	2022 SPRING SOFTBALL SUPPLIES	10-1100-7147-52401	3,390.40
Vendor WILMETTE BICYCLE & SPORT Total:					5,890.40
Vendor: WILSON SPORTING GOODS					
WILSON SPORTING GOODS	4537990185	05/26/2022	JR RACQUETS INVENTORY	25-10700	281.40
WILSON SPORTING GOODS	4537990185	05/26/2022	FREIGHT	25-2500-0000-57325	13.81
Vendor WILSON SPORTING GOODS Total:					295.21
Vendor: Wintrust Bank, N.A.					
Wintrust Bank, N.A.	INV0012916	06/02/2022	2021 debt certificate interest payment	36-3600-0000-62007	185.78
Wintrust Bank, N.A.	INV0012917	06/02/2022	2021 debt certificate interest	36-3600-0000-62007	234.33
Vendor Wintrust Bank, N.A. Total:					420.11
Vendor: WISCONSIN DEPARTMENT OF REVENUE					
WISCONSIN DEPARTMENT OF REVENUE	INV0012908	05/27/2022	State Withholding	01-21210	314.39

Expense Approval Report

Payment Dates: 05/18/2022 - 06/10/2022

Vendor Name	Payable Number	Post Date	Item Description	Account Number	Amount
WISCONSIN DEPARTMENT OF REVENUE	INV0012957	06/10/2022	State Withholding	01-21210	319.04
Vendor WISCONSIN DEPARTMENT OF REVENUE Total:					633.43
Vendor: YONEX CORPORATION					
YONEX CORPORATION	593674-00	05/26/2022	RACQUET INVENTORY	25-10700	195.00
YONEX CORPORATION	593674-00	05/26/2022	RACQUET DEMO	25-2500-0000-52002	97.50
YONEX CORPORATION	593674-00	05/26/2022	FREIGHT	25-2500-0000-57325	12.73
YONEX CORPORATION	593908-00	05/26/2022	STRING - SPECIAL ORDER	25-10700	62.54
Vendor YONEX CORPORATION Total:					367.77
Vendor: YORKE PRINTE SHOPPE, INC					
YORKE PRINTE SHOPPE, INC	90570	06/09/2022	FREEESTYLE BOOKS	27-2700-0000-52002	403.25
Vendor YORKE PRINTE SHOPPE, INC Total:					403.25
Vendor: YOUR ADVANTAGE TENNIS					
YOUR ADVANTAGE TENNIS	INV0012938	06/09/2022	RACQUET STRINGING - MAY	25-2500-0000-57650	180.00
Vendor YOUR ADVANTAGE TENNIS Total:					180.00
Grand Total:					700,876.98



June 9, 2022

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Winnetka Park District, Illinois for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 9, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 9, 2022.

Management Consultations with Other Independent Auditors

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

Other Audit Findings or Issues

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

Other Matters

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

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

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

Restrictions on Use

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

WINNETKA PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

WINNETKA PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

Prepared by:
James Crocker
Superintendent of Finance

WINNETKA PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including: Principal Officials, Organizational Chart, Letter of Transmittal, and Certificate of Achievement for Excellence in Financial Reporting.

WINNETKA PARK DISTRICT, ILLINOIS

Principal Officials

December 31, 2021

BOARD OF COMMISSIONERS

Warren James, President

Christina Codo, Vice President

Christina Rapp, Commissioner

Arthur Archambault, Commissioner

Colleen Root, Commissioner

Eric Lussen, Commissioner

David Seaman, Commissioner

Steve Adams, Attorney

ADMINISTRATION

John Peterson, Director of Parks and Recreation/Secretary

James Crocker, Superintendent of Finance

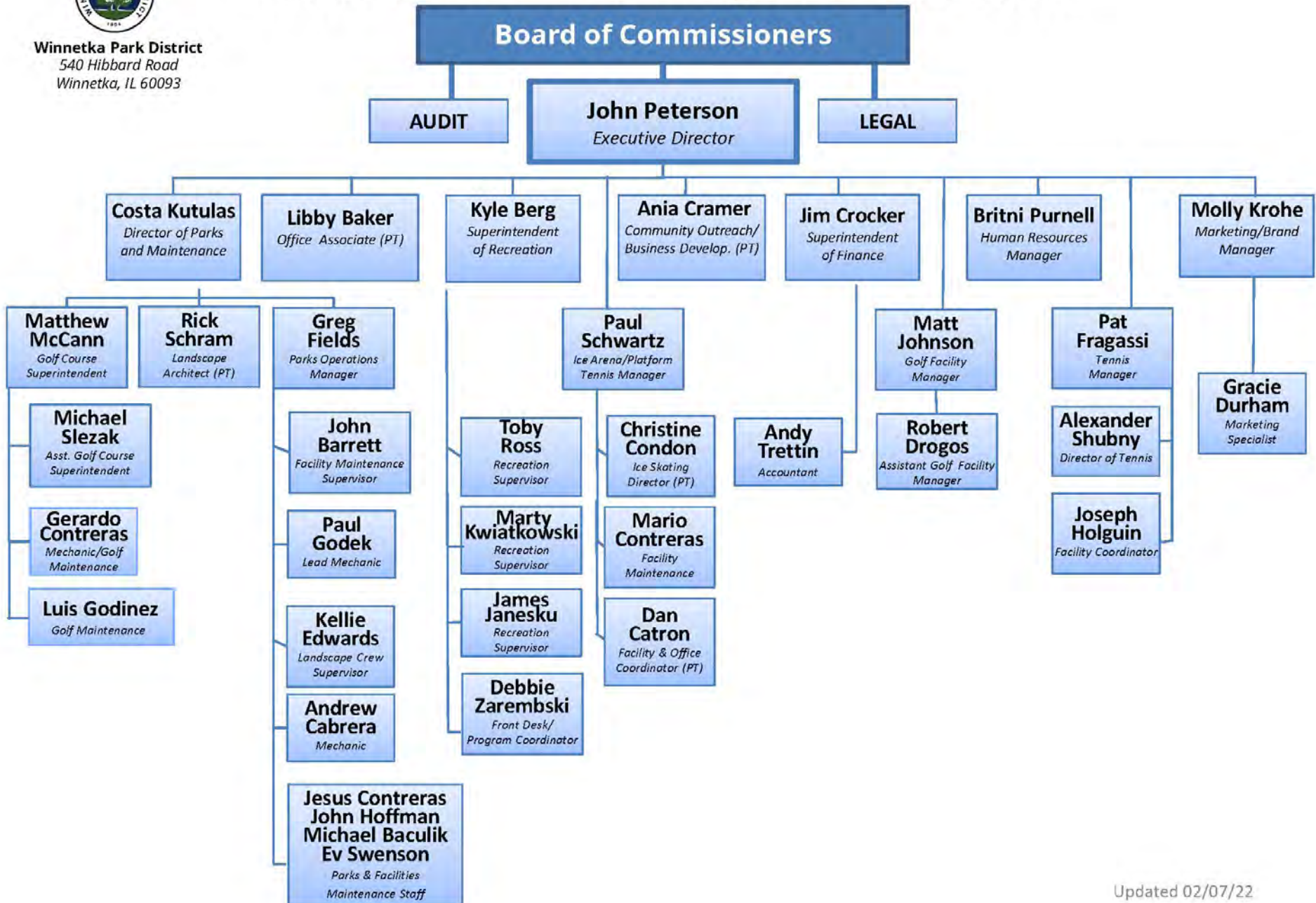
Costa Kutulas, Superintendent of Parks and Maintenance

Kyle Berg, Superintendent of Recreation



Winnetka Park District
540 Hibbard Road
Winnetka, IL 60093

Winnetka Park District Organizational Chart



Updated 02/07/22



June 9, 2022

To Winnetka Park District Residents:

State law requires that every general-purpose local government publish within six months of the close of the fiscal year, a complete set of audited financial statements. These statements are presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year ended December 31, 2021.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Lauterbach & Amen, LLP, Certified Public Accountants, have issued an unmodified (“clean”) opinion on the financial statements of the Winnetka Park District for the year ended December 31, 2021. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

THE REPORTING ENTITY AND ITS SERVICES

The Winnetka Park District is located 18 miles north of downtown Chicago and encompasses an area of approximately 238 acres in Cook County. The District serves all of the Village of Winnetka, and small sections of the Village of Glencoe to the north, the Village of Kenilworth to the south, and the Village of Northfield to the west. The area is essentially fully developed, exhibiting a substantial residential sector.

The District, incorporated on February 4, 1904, is governed by a Commissioner-Director form of government and provides recreational services and opportunities to all residents of the District. To accomplish this, the District follows a written mission statement as follows: **“Our Mission is to provide a balance of quality recreation and leisure opportunities, while protecting assets, natural resources, and open space for the benefit of present and future generations.”**

Based on that mission, the District provides a full range of services that include preservation of open spaces and park management, recreational programs and capital development. Recreation facilities operated by the District include 26 park sites, five lakefront beaches including one boat launch, one 18-hole and one 9-hole golf course, a golf driving range, a tennis facility with eight indoor and 12 outdoor courts, a paddle tennis facility with six courts, an indoor ice skating rink, eight baseball/softball. It is important to note that as the demand for recreation services increases, the District continues to seek intergovernmental agreements for the joint construction of much needed recreation facilities for its residents.

The District is required to adopt a final budget and appropriations ordinance by no later than 90 days after the beginning of the fiscal year. This annual Budget and Appropriations Ordinance serves as the foundation of the Winnetka Park District's financial planning and control. This budget is prepared by fund, organization (e.g., athletic fields) and activity (e.g., men's softball).

On June 15, 2020, the District was assigned a rating of **Aa1** for its Alternate Revenue Bonds, Series 2020.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Winnetka Park District operates.

Local Economy. The Village of Winnetka and surrounding area is primarily a residential community with minimal commercial and industrial properties. The area is essentially fully developed. The District's population is affluent and the median housing value is \$1,091,700.

Long-Term Financial Planning. The District has been operating for the past 23 years under the Property Tax Limitation Act. During the past several years, operating expenses have generally increased more rapidly than tax revenues. As a result, long-range planning has become more critical. In prior years, the District increased the fund balance in the General Fund to help finance anticipated future cash outflows derived from planned major initiatives which began in 2012. During 2021, the District acquired \$50,000 in debt certificates as a backup plan to provide short-term capital funding to help fund major lakefront capital projects.

An annual budget is prepared by staff using the strategic plan, prior year budget detail, completed business plans, prior year usage statistics, current year estimated increases/decreases from vendors and various "Budget Assumptions."

The legal level of budgetary control is at fund level. The Winnetka Park District has eight governmental funds, the General Fund, five special revenue funds, the Debt Service Fund, and the Capital Projects Fund.

Major Initiatives. Each year when preparing the budget, the District identifies facilities, property or programs that need to either be acquired, developed or expanded to better meet the needs of the citizens and to enhance the quality of recreation within the community. During the 2022 budget process, the Board of the Winnetka Park District approved a capital budget for \$11,560,277. Specific projects include the continued implementation of certain elements of the Lakefront Master Plan at a cost of \$10,136,000, \$80,000 and \$148,000, respectively, for equipment and improvements at the Golf Course and Tennis Center, as well as \$468,000 for various pieces of playground equipment and other improvements throughout the District.

During 2021, the capital improvements focused on repair, replacement and maintenance of existing facilities, equipment and park sites as well as planning for future lakefront improvements. Improvements included lakefront bluff restoration, shoreline protection and planning for other lakefront improvements as well as various vehicle and equipment purchases throughout the District.

OTHER INFORMATION

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) annually awards a Certificate of Achievement for Excellence in Financial Reporting to qualifying governments. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (ACFR). This report must also satisfy both GAAP and applicable legal requirements. A ACFR is valid for one year.

The Winnetka Park District was awarded the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal years 2007 through 2020. This prestigious award is the highest form of recognition in government accounting and financial reporting.

Acknowledgments. We want to thank the members of the finance department staff for their continued attention to detail in financial reporting. Each member has our sincere appreciation for the contributions made in the preparation of this report. Credit also must be given to the Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the finances of the Winnetka Park District. We also wish to thank the professional approach of the staff from Lauterbach & Amen, who performed the audit.

Sincerely,



John Peterson
Executive Director



James Crocker
Superintendent of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Winnetka Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

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 District's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

June 9, 2022

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Winnetka Park District, Illinois, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Winnetka Park District, Illinois, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

WINNETKA PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

This narrative overview and analysis of the Winnetka Park District's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the additional information that has been furnished in the transmittal letter (located in the introductory section of this report) and the District's financial statements (located in the basic financial statements section of this report).

FINANCIAL HIGHLIGHTS

- The District's net position (assets and deferred outflows minus liabilities and deferred inflows) totaled \$30,898,984 at December 31, 2021 compared to the net position of \$28,012,209 at December 30, 2020, an increase of \$2,886,775. Of this amount, \$21,060,845 is net investment in capital assets, \$952,904 is restricted and \$8,885,235 is unrestricted and available to meet ongoing and future obligations to citizens and creditors.
- Property and replacement taxes collected were \$5,976,417 and \$67,443, respectively, in 2021 compared to \$5,827,499 and \$32,130 in 2020. The increase of \$148,918 in property taxes reflects a 3.1% increase to the tax levy for operations over 2020.
- Charges for services resulted in revenues of \$8,361,856, an increase of \$1,853,899 over \$6,507,957 in the prior year.
- The General Fund reported an increase in fund balance of \$182,282, compared to last year's decrease of \$127,892 and a budgeted increase of \$322,060.
- The District's outstanding general obligation debt at December 31, 2021 was \$17,655,000.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer term view of the District's finances. 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 are designed to provide readers with a broad overview of the District's finances. The two government-wide financial statements, Statement of Net Position and Statement of Activities represent an overview of the District as a whole, separating its operations between governmental and business-type activities. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position presents 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 non-financial factors, such as changes in the District's property tax base, the condition of parks and facilities, satisfaction of stakeholders, and other information beyond the scope of this report, 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 and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their cost through user fees and charges (business-type activities). The governmental activities of the District include general government and recreation. Business-type activities reflect the District's private sector-type operations, where the fee for services typically covers all or most of the cost of operation including depreciation. The business-type activities of the District consist of the golf course, tennis center, ice arena and the platform tennis operations.

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 state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report. All of the funds of the District can be divided into two categories: governmental funds and proprietary 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, unlike the government-wide financial statements, 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 a government'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 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 this comparison between governmental funds and governmental activities.

The District maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Recreation Fund, the Municipal Retirement Fund, the Debt Service Fund and the Capital Projects Fund; all of which are considered to be major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for its governmental funds. Budgetary comparison schedules have been provided for the governmental activities to demonstrate compliance with this budget.

Proprietary Funds

The District maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses the enterprise fund to account for its golf operation, tennis operation, paddle tennis operation and indoor ice operation. The operation of the Winnetka Golf Club, AC Nielsen Tennis Center, Winnetka Paddle Tennis Center and the Winnetka Artificial Ice Skating Rink (Winnetka Ice Arena) predominantly benefits the business-type function of the District and is included in the business-type activities in the government-wide financial statements.

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.

Required Supplemental 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 liability, retiree benefits plan, and budgetary comparison schedules for the General Fund and major special revenue funds.

Other Supplemental Information

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions.

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 \$30,898,984.

	Net Position					
	Governmental		Business-Type		Total	
	Activities	Activities	Activities	Activities	2021	2020
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 21,443,134	19,325,069	4,859,594	3,856,690	26,302,728	23,181,759
Capital Assets	24,387,533	23,906,726	9,769,071	10,278,857	34,156,604	34,185,583
Total Assets	45,830,667	43,231,795	14,628,665	14,135,547	60,459,332	57,367,342
Deferred Outflows	785,809	810,122	118,572	131,542	904,381	941,664
Total Assets/Def. Outflows	46,616,476	44,041,917	14,747,237	14,267,089	61,363,713	58,309,006
Long-Term Debt	17,749,702	18,133,802	721,705	835,903	18,471,407	18,969,705
Other Liabilities	1,389,530	2,332,177	766,343	740,852	2,155,873	3,073,029
Total Liabilities	19,139,232	20,465,979	1,488,048	1,576,755	20,627,280	22,042,734
Deferred Inflows	9,833,941	8,250,077	3,508	3,986	9,837,449	8,254,063
Total Liabilities/ Def. Inflows	28,973,173	28,716,056	1,491,556	1,580,741	30,464,729	30,296,797
Net Position						
Net Investment in Capital Assets	11,791,774	11,445,405	9,269,071	9,678,857	21,060,845	21,124,262
Restricted	952,904	953,096	—	—	952,904	953,096
Unrestricted	4,898,625	2,927,360	3,986,610	3,007,491	8,885,235	5,934,851
Total Net Position	17,643,303	15,325,861	13,255,681	12,686,348	30,898,984	28,012,209

The largest portion of the District’s net position (68.2% or \$21,060,845) reflects the investment in capital assets (for example land, buildings, machinery and equipment) less any related debt used to acquire those assets that may still be 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, 3.1% or \$952,904, of the District’s net position represents resources that are subject to external restrictions on how they may be used. The remaining 28.8% or \$8,885,235, represents unrestricted net position and may be used to meet the government’s ongoing obligations to citizens and creditors.

The following condensed financial information was derived from the government-wide Statement of Activities and reflects how the District’s net position changed during the fiscal year:

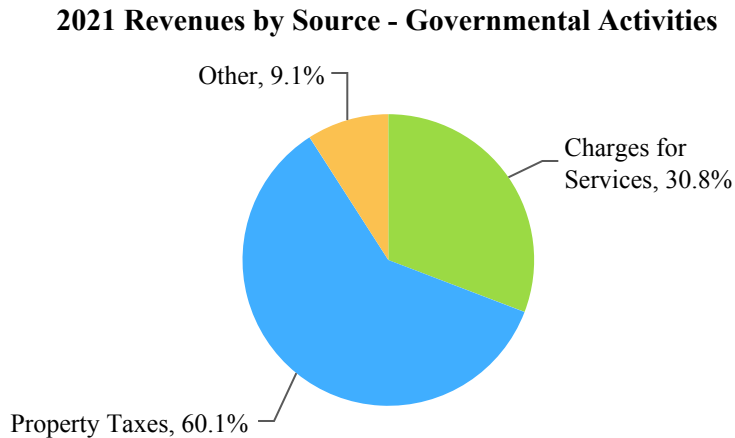
	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	\$ 3,063,786	2,001,821	5,298,070	4,506,136	8,361,856	6,507,957
Capital Grants/Contrib.	—	5,000	—	—	—	5,000
General Revenues						
Property Taxes	5,976,417	5,827,499	—	—	5,976,417	5,827,499
Other	903,032	232,134	204,113	162,411	1,107,145	394,545
Total Revenues	<u>9,943,235</u>	<u>8,066,454</u>	<u>5,502,183</u>	<u>4,668,547</u>	<u>15,445,418</u>	<u>12,735,001</u>
Expenses						
General Government	2,066,516	2,715,931	—	—	2,066,516	2,715,931
Recreation	4,987,738	4,031,641	—	—	4,987,738	4,031,641
Golf Course	—	—	2,153,673	2,083,179	2,153,673	2,083,179
Tennis Center	—	—	1,764,601	1,665,751	1,764,601	1,665,751
Ice Arena	—	—	816,651	823,417	816,651	823,417
Platform Tennis	—	—	197,925	150,927	197,925	150,927
Interest on Long-Term Debt	571,539	303,888	—	—	571,539	303,888
Total Expenses	<u>7,625,793</u>	<u>7,051,460</u>	<u>4,932,850</u>	<u>4,723,274</u>	<u>12,558,643</u>	<u>11,774,734</u>
Change in Net Position	2,317,442	1,014,994	569,333	(54,727)	2,886,775	960,267
Net Position-Beginning	<u>15,325,861</u>	<u>14,310,867</u>	<u>12,686,348</u>	<u>12,741,075</u>	<u>28,012,209</u>	<u>27,051,942</u>
Net Position-Ending	<u><u>17,643,303</u></u>	<u><u>15,325,861</u></u>	<u><u>13,255,681</u></u>	<u><u>12,686,348</u></u>	<u><u>30,898,984</u></u>	<u><u>28,012,209</u></u>

Net position of the District’s governmental activities increased by 15.1%, or \$2,317,442 (\$17,643,303 in 2021 compared to \$15,325,861 in 2020). Net position of business-type activities increased 4.5%, or \$569,333 (\$13,255,681 in 2021 compared to \$12,686,348 in 2020).

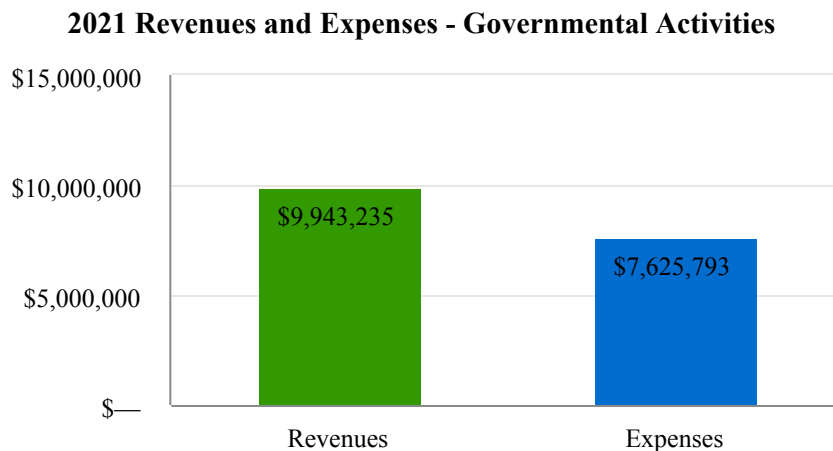
Governmental Activities

The cost of all governmental functions in 2021 totaled \$7,625,793. Revenues to fund governmental activities totaled \$9,943,235; \$3,063,786 from those who directly benefited from these activities, \$5,976,417 from property taxes and \$903,032 from other income.

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



The Revenue and Expense Table compares governmental revenues and expenses for 2021.



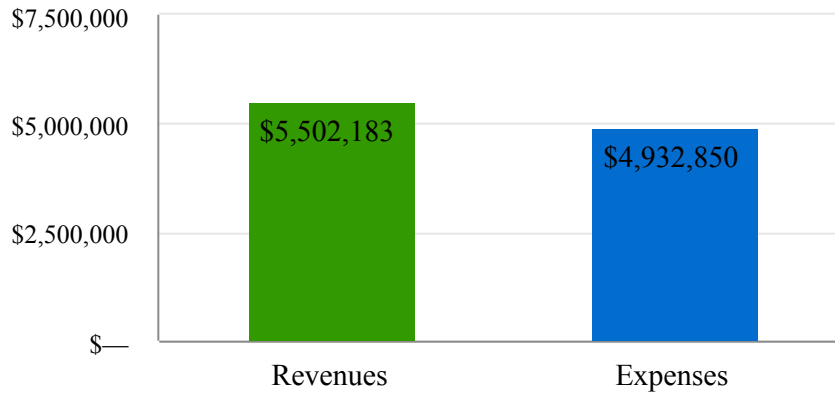
Governmental activities increased the District's net position by \$2,317,442. Entity-wide performance was affected by:

- Total revenues were higher in 2021 than 2020 by \$1,876,781; property taxes revenue were higher by a total of \$148,918 and the charges for services were higher by \$1,061,965.
- Total expenses were higher in 2021 than 2020 by \$574,333; IMRF deferred items and net pension (asset) netted to a decrease of \$916,324.

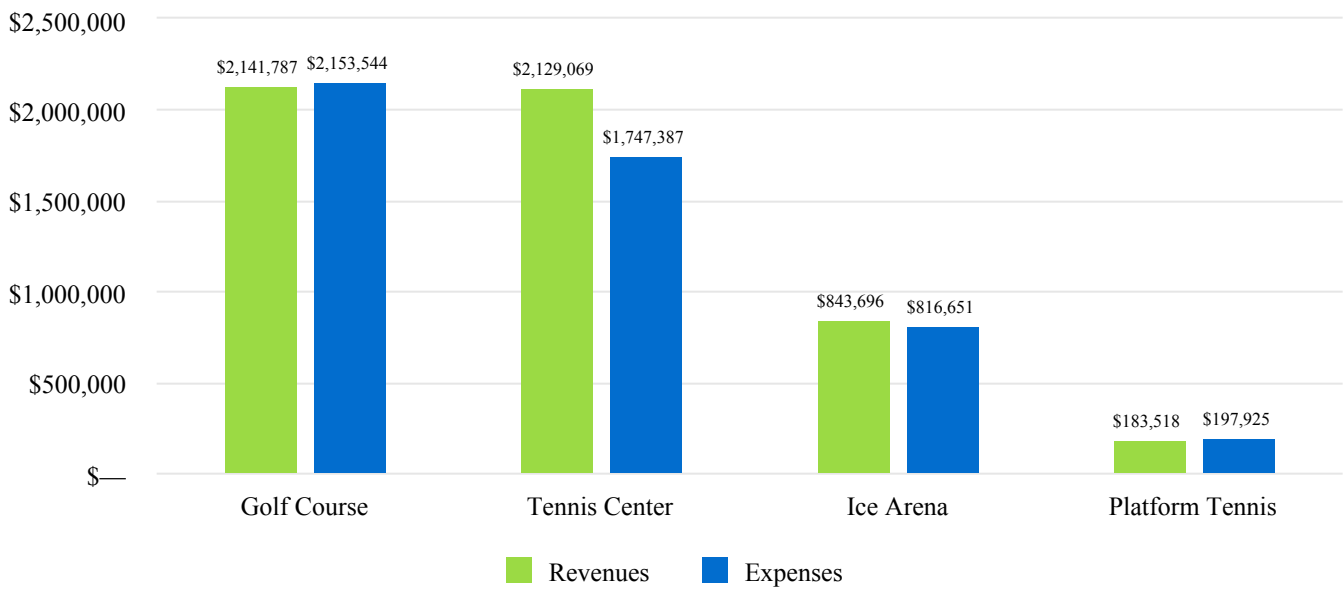
Business-Type Activities

Business-type activities posted total revenues of \$5,502,183, while the costs of all business-type activities totaled \$4,932,850. This increased the District’s net position by \$569,333.

2021 Revenues and Expenses - Business-Type Activities



2021 Operating Revenues and Expenses - Business-Type by Facility



The combined net position increase was as follows: The Golf Course increased \$71,457, the Tennis Center increased \$429,613, the Ice Arena increased \$77,633 and Platform Tennis decreased \$9,370. The key elements of this change are as follows:

- Business-type activities include depreciation expense of \$628,319.
- In 2021, Golf operating revenues were \$440,602 more than budget while operating expenses were \$67,555 over budget.
- The Tennis Center operating revenues were \$265,810 less than budget while operating expenses were \$138,446 under budget.
- The Ice Arena operating revenues were \$41,304 less than budget while operating expenses were \$22,270 under budget.
- General Administrative and Garage Allocations were a combined \$-302,157 over budget across all 4 facilities.

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. Such information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$11,652,927, which is \$497,407 more than last year's total of \$11,155,520. During 2021, the District issued \$50,000 in Debt Certificates to fund major capital projects. At the end of the year, the Capital Projects Fund had an ending fund balance of \$4,220,272, a decrease of \$1,632,991 over 2020. Additionally, due to COVID-19, governmental revenues were lower than budget in all categories except miscellaneous income. The District was reimbursed over \$36,000 for fire damage to a storage building caused by vandalism. Expenditures in 2021 were lower than budget in many categories due to the ongoing COVID-19 pandemic as well as purposeful spending reductions which were made to offset the decreased revenues described above.

Of the total ending fund balance amount of \$11,652,927, \$1,165,702 constitutes unassigned fund balance which is available for spending at the discretion of the District, \$235,000 constitutes assigned fund balance, \$9,182,188 constitutes committed fund balance, \$977,290 constitutes restricted fund balance which is the portion of net position that is subject to external enforceable legal restrictions (property tax levies) and \$92,747 constitutes nonspendable fund balance to indicate that it is not available for new spending because it has already been committed for prepaid items and inventory.

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance was \$2,580,569 of which \$2,062,934 was unassigned. The fund balance of the District's General Fund increased \$182,282 during the current fiscal year. This compares very favorably to the 2021 budget, as there was a planned use of fund balance of \$322,060 that included debt issuance of \$828,369; the actual amount of debt issued was \$50,000.

The Recreation Fund has a total fund balance of \$4,073,390, an increase of \$1,949,005. The Recreation Fund planned a use of 2021 fund balance of \$804,782. User fees and Recreation Program fees were a combined total of \$291,255 over budget as the number of program offerings expanded and program participants increased due to the lifting of COVID-19 restrictions. Total expenditures were under budget by \$190,645 due to ongoing COVID-19 concerns and major reductions in capital purchases throughout the year.

The Municipal Retirement Fund has a total fund balance of \$341,402, an increase of \$10,869 as both property tax revenue and expenses were slightly under budget.

The Debt Service Fund has a total fund balance of \$147,105, an increase of \$15,335. The increase was due to principal retirement and interest expenditures totaling \$352,677 with an offset property taxes received of \$368,012.

The Capital Projects Fund has a total fund balance of \$4,220,272, a decrease of \$1,632,991. During 2021, a total of \$1,634,400 of capital projects were completed during the year.

Proprietary Funds

The District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Golf Course Fund at the end of the year amounted to \$1,179,617. This is an increase in unrestricted net position of \$397,943. Overall revenues exceeded expenses by \$71,457, resulting in an ending net position balance of \$5,694,296.

The Tennis Center Fund unrestricted net position at the end of the current year increased \$368,261 to \$1,304,854 and net investment in capital assets decreased from \$2,534,596 to \$2,595,948 or \$61,352. The increase in unrestricted net position and the decrease in net investment in capital assets increased net position by \$429,613 to \$3,900,802. Revenues were over budget by \$265,810 due to the lifting of COVID-19 restrictions and expenses were over budget by \$18,864 in 2021.

The Ice Arena Fund unrestricted net position at the end of the year amounted to \$1,309,100, an increase of \$196,685 and net investment in capital assets decreased from \$1,812,416 to \$1,693,364 or \$119,052.

The Platform Tennis Fund unrestricted net position ended the year at \$193,039, an increase of \$16,230. Net investment in capital assets increased by \$25,600, from \$490,680 to \$465,080. These changes result in a decreased net position of \$9,370, from \$667,489 to \$658,119. This compares favorably to a budgeted surplus of \$29,131.

General Fund Budgetary Highlights

During the year, no supplemental amendments were made to the budget for the General Fund.

The General Fund actual revenues were over than budgeted revenues. Actual revenues for the current year were \$4,657,810, compared to budgeted revenues of \$4,479,366. This resulted primarily from replacement taxes coming in over budget by \$35,443. garage coming in over budget by \$290,439, and offset by general and administrative being under budget by \$47,683.

The General Fund actual expenditures were over budgeted expenditures by \$368,222. Actual expenditures totaled \$4,525,528, while budgeted expenditures totaled \$4,157,306. The majority of this was due to capital spending finishing under budget by \$64,506. Some projects came in under budget and some projects /purchases were put on hold during the COVID-19 pandemic. Other areas below budget were salaries by \$321,841, supplies by \$29,159, services by \$196,204, utilities by \$71,597, and allocations by \$951.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental and business-type activities as of December 31, 2021 amounts to \$34,156,604 (net of accumulated depreciation) as reflected in the following table.

Capital Assets - Net of Depreciation

	Governmental		Business-Type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Land	\$ 2,369,172	2,369,172	210,000	210,000	2,579,172	2,579,172
Construction in Progress	6,631,575	5,684,516	—	—	6,631,575	5,684,516
Land Improvements	17,511,957	17,054,234	5,353,345	5,326,195	22,865,302	22,380,429
Buildings and Improvements	7,533,553	7,533,553	14,825,753	14,825,753	22,359,306	22,359,306
Infrastructure	2,015,682	2,015,682	—	—	2,015,682	2,015,682
Machinery and Equipment	2,398,725	2,568,512	2,055,635	2,037,557	4,454,360	4,606,069
Vehicles	531,344	497,724	—	26,992	531,344	524,716
Accumulated Depreciation	(14,604,475)	(13,816,667)	(12,675,662)	(12,147,640)	(27,280,137)	(25,964,307)
Total	24,387,533	23,906,726	9,769,071	10,278,857	34,156,604	34,185,583

Major capital asset events during the current fiscal year included the following:

- Lakefront Bluff Restoration, Shoreline Protection and other Lakefront Improvements at a cost of \$1,273,238.
- Outdoor Tennis Court resurfacing at a cost of \$62,100.
- Tennis Court Lighting at a cost of \$94,695.
- Park Paths and Sidewalks Paving at a cost of \$94,160

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

Long-Term Debt

At the end of the current fiscal year, the District had total bonded debt outstanding of \$18,213,263 which is all debt backed by the full faith and credit of the government.

The District’s total debt decreased \$479,361 (2.6 percent) during the current fiscal year. This decrease is due to the \$50,000 in debt issuance, \$505,000 in debt retirements, and the \$24,361 amortization of bond premiums.

The District was awarded an “Aa1” rating from Moody’s Investor Service in fiscal year December 31, 2021 for general obligation debt. State statutes limit the amount of general obligation debt a government entity may issue to 2.875 percent of its total assessed valuation. The current debt limitation for the District is \$45,523,512, which is significantly in excess of the District’s outstanding general obligation debt.

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

Economic Factors and Next Year's Budget

The District's staff and Board of Commissioners considered many factors when setting the 2022 budget, tax rates and fees that will be charged for its governmental activities. One of those factors is the economy. The unemployment rate for 2021 for the Village of Winnetka is 5.9% which is under the state unemployment rate of 6.13%

The 2021 tax levy (for taxes collected in 2022) will include a prior year levy adjustment pursuant to Public Act 102-0519 totaling \$65,167. This amount is not subject to PTELL (Property Tax Extension Limiting Law). Collection delays in the Cook County Assessor's Office will cause a delay receiving tax revenue in the second half of 2022. The District continues to rely on user fees that mitigate the limitations on property tax revenues affecting the District.

The 2022 Budget increased by \$1,461,432 or 6.81%, from \$21,460,211 to \$22,921,643. During the budget process, the District reviews and revises its Long Range Plan (LRP) to reflect changes in the condition of its capital assets, the financial capacity and condition of the Park District and the impact of these factors on the programming needs of the citizens and the maintenance of park property and facilities as well as the preservation of open space.

Capital Projects increased \$1,179,927 from \$10,380,350 to \$11,560,277. Major capital renovations for 2022 include \$10,136,000 for the Lakefront renovations, \$468,500 for equipment and renovation to the Parks, \$238,500 for equipment and improvements to the Golf Course and Golf Maintenance Center, \$204,000 equipment and improvements at the Tennis Center, and \$321,914 for various miscellaneous capitals throughout the District.

As of the date of this report, the impact of COVID-19 on the District's operations and financial position has caused some personnel turnover but the staff has maintained continuity of operations, programming remains strong and all park district facilities are open and fully staffed. No long-term consequences from the pandemic have become evident.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to James Crocker, Superintendent of Finance, 540 Hibbard Road, Winnetka, Illinois 60093.

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

Proprietary 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.

WINNETKA PARK DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2021

See Following Page

WINNETKA PARK DISTRICT, ILLINOIS

**Statement of Net Position
December 31, 2021**

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Totals	Unit Foundation
ASSETS				
Current Assets				
Cash and Investments	\$ 12,474,358	4,810,361	17,284,719	128,544
Receivables - Net of Allowances				
Property Taxes	6,553,549	—	6,553,549	—
Accounts	4,800	450	5,250	—
Prepays/Inventories	92,747	48,783	141,530	—
Total Current Assets	19,125,454	4,859,594	23,985,048	128,544
Noncurrent Assets				
Capital Assets				
Nondepreciable	9,000,747	210,000	9,210,747	—
Depreciable	29,991,261	22,234,733	52,225,994	—
Accumulated Depreciation	(14,604,475)	(12,675,662)	(27,280,137)	—
Total Capital Assets	24,387,533	9,769,071	34,156,604	—
Other Assets				
Net Pension Asset - IMRF	2,317,680	—	2,317,680	—
Total Noncurrent Assets	26,705,213	9,769,071	36,474,284	—
Total Assets	45,830,667	14,628,665	60,459,332	128,544
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - IMRF	606,722	—	606,722	—
Deferred Items - RBP	179,087	118,572	297,659	—
Total Deferred Outflows of Resources	785,809	118,572	904,381	—
Total Assets and Deferred Outflows of Resources	46,616,476	14,747,237	61,363,713	128,544

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

	Primary Government			Component
	Governmental	Business-Type	Totals	Unit
	Activities	Activities		Foundation
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 737,389	70,873	808,262	—
Accrued Payroll	84,266	69,296	153,562	—
Accrued Interest Payable	24,386	7,160	31,546	—
Other Payables	98,199	501,534	599,733	—
Current Portion of Long-Term Debt	445,290	117,480	562,770	—
Total Current Liabilities	1,389,530	766,343	2,155,873	—
Noncurrent Liabilities				
Compensated Absences	81,160	69,921	151,081	—
Total OPEB Liability - RBP	380,279	251,784	632,063	—
Debt Certificates	2,490,000	400,000	2,890,000	—
General Obligation Limited Tax				
Park Bonds - Net	14,798,263	—	14,798,263	—
Total Noncurrent Liabilities	17,749,702	721,705	18,471,407	—
Total Liabilities	19,139,232	1,488,048	20,627,280	—
DEFERRED INFLOWS OF RESOURCES				
Deferred Items - IMRF	3,275,967	—	3,275,967	—
Deferred Items - RBP	5,301	3,508	8,809	—
Property Taxes	6,552,673	—	6,552,673	—
Total Deferred Inflows of Resources	9,833,941	3,508	9,837,449	—
Total Liabilities and Deferred Inflows of Resources	28,973,173	1,491,556	30,464,729	—
NET POSITION				
Net Investment in Capital Assets	11,791,774	9,269,071	21,060,845	—
Restricted				
Liability Insurance	198,594	—	198,594	—
Social Security/Illinois Municipal Retirement	341,402	—	341,402	—
Special Recreation	229,381	—	229,381	—
Auditing	16,665	—	16,665	—
Workers' Compensation	44,143	—	44,143	—
Debt Service	122,719	—	122,719	—
Unrestricted	4,898,625	3,986,610	8,885,235	128,544
Total Net Position	17,643,303	13,255,681	30,898,984	128,544

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

WINNETKA PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2021

	Expenses	Program Revenues	
		Charges for Services	Capital Grants/ Contributions
Governmental Activities			
General Government	\$ 2,066,516	1,107,229	—
Recreation	4,987,738	1,956,557	—
Interest on Long-Term Debt	571,539	—	—
Total Governmental Activities	7,625,793	3,063,786	—
Business-Type Activities			
Golf Course	2,153,673	2,141,787	—
Tennis Center	1,764,601	2,129,069	—
Ice Arena	816,651	843,696	—
Platform Tennis	197,925	183,518	—
Total Business-Type Activities	4,932,850	5,298,070	—
Total Primary Government	12,558,643	8,361,856	—
Component Unit - Foundation	673,587	704,887	—

General Revenues
 Taxes
 Property Taxes
 Intergovernmental
 Replacement Taxes
 Interest Income
 Miscellaneous

Change in Net Position

Net Position - Beginning

Net Position - Ending

Net (Expenses)/Revenues			
Governmental Activities	Primary Government		Component
	Business-Type Activities	Totals	Unit Foundation
(959,287)	—	(959,287)	—
(3,031,181)	—	(3,031,181)	—
(571,539)	—	(571,539)	—
(4,562,007)	—	(4,562,007)	—
—	(11,886)	(11,886)	—
—	364,468	364,468	—
—	27,045	27,045	—
—	(14,407)	(14,407)	—
—	365,220	365,220	—
(4,562,007)	365,220	(4,196,787)	—
—	—	—	31,300
5,976,417	—	5,976,417	—
67,443	—	67,443	—
9,441	—	9,441	—
826,148	204,113	1,030,261	63,649
6,879,449	204,113	7,083,562	63,649
2,317,442	569,333	2,886,775	94,949
15,325,861	12,686,348	28,012,209	33,595
17,643,303	13,255,681	30,898,984	128,544

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

WINNETKA PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
December 31, 2021**

	General	Special Recreation
ASSETS		
Cash and Investments	\$ 2,888,724	4,131,750
Receivables - Net of Allowances		
Taxes	3,896,390	1,101,556
Accounts	3,708	1,092
Prepays/Inventories	84,041	8,706
	<hr/>	<hr/>
Total Assets	<u>6,872,863</u>	<u>5,243,104</u>
LIABILITIES		
Accounts Payable	242,291	40,182
Accrued Payroll	66,478	17,788
Other Payables	88,011	10,188
Total Liabilities	<hr/> 396,780	<hr/> 68,158
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	3,895,514	1,101,556
Total Liabilities and Deferred Inflows of Resources	<hr/> 4,292,294	<hr/> 1,169,714
Fund Balances		
Nonspendable	84,041	8,706
Restricted	198,594	—
Committed	—	4,064,684
Assigned	235,000	—
Unassigned	2,062,934	—
Total Fund Balances	<hr/> 2,580,569	<hr/> 4,073,390
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>6,872,863</u>	<u>5,243,104</u>

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

<u>Revenue</u>				
<u>Municipal Retirement</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor</u>	<u>Totals</u>
399,260	147,105	4,581,434	326,085	12,474,358
781,172	580,418	—	194,013	6,553,549
—	—	—	—	4,800
—	—	—	—	92,747
<u>1,180,432</u>	<u>727,523</u>	<u>4,581,434</u>	<u>520,098</u>	<u>19,125,454</u>
57,858	—	361,162	35,896	737,389
—	—	—	—	84,266
—	—	—	—	98,199
<u>57,858</u>	<u>—</u>	<u>361,162</u>	<u>35,896</u>	<u>919,854</u>
781,172	580,418	—	194,013	6,552,673
839,030	580,418	361,162	229,909	7,472,527
—	—	—	—	92,747
341,402	147,105	—	290,189	977,290
—	—	5,117,504	—	9,182,188
—	—	—	—	235,000
—	—	(897,232)	—	1,165,702
<u>341,402</u>	<u>147,105</u>	<u>4,220,272</u>	<u>290,189</u>	<u>11,652,927</u>
<u>1,180,432</u>	<u>727,523</u>	<u>4,581,434</u>	<u>520,098</u>	<u>19,125,454</u>

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

WINNETKA PARK DISTRICT, ILLINOIS

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

December 31, 2021

Total Governmental Fund Balances	\$ 11,652,927
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.	24,387,533
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(2,669,245)
Deferred Items - RBP	173,786
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(101,450)
Net Pension Asset - IMRF	2,317,680
Total OPEB Liability - RBP	(380,279)
Debt Certificates Payable	(2,755,000)
General Obligation Limited Tax Park Bonds Payable - Net	(14,958,263)
Accrued Interest Payable	(24,386)
Net Position of Governmental Activities	<u>17,643,303</u>

WINNETKA PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2021**

See Following Page

WINNETKA PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2021

	General	Special Recreation
Revenues		
Taxes		
Property Taxes	\$ 3,465,071	1,039,116
Charges for Services	1,107,229	1,956,557
Intergovernmental	67,443	—
Interest	8,032	—
Miscellaneous	10,035	816,113
Total Revenues	<u>4,657,810</u>	<u>3,811,786</u>
Expenditures		
General Government	1,904,497	217,852
Recreation	1,972,171	1,644,929
Capital Outlay	—	—
Debt Service		
Principal Retirement	255,000	—
Interest and Fiscal Charges	393,860	—
Total Expenditures	<u>4,525,528</u>	<u>1,862,781</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>132,282</u>	<u>1,949,005</u>
Other Financing Sources		
Debt Issuance	<u>50,000</u>	—
Net Change in Fund Balances	182,282	1,949,005
Fund Balances - Beginning	<u>2,398,287</u>	<u>2,124,385</u>
Fund Balances - Ending	<u><u>2,580,569</u></u>	<u><u>4,073,390</u></u>

<u>Revenue</u>				
<u>Municipal Retirement</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor</u>	<u>Totals</u>
731,224	368,012	—	372,994	5,976,417
—	—	—	—	3,063,786
—	—	—	—	67,443
—	—	1,409	—	9,441
—	—	—	—	826,148
<u>731,224</u>	<u>368,012</u>	<u>1,409</u>	<u>372,994</u>	<u>9,943,235</u>
720,355	—	—	94,592	2,937,296
—	—	—	305,495	3,922,595
—	—	1,634,400	—	1,634,400
—	150,000	—	—	405,000
—	202,677	—	—	596,537
<u>720,355</u>	<u>352,677</u>	<u>1,634,400</u>	<u>400,087</u>	<u>9,495,828</u>
10,869	15,335	(1,632,991)	(27,093)	447,407
—	—	—	—	50,000
<u>10,869</u>	<u>15,335</u>	<u>(1,632,991)</u>	<u>(27,093)</u>	<u>497,407</u>
330,533	131,770	5,853,263	317,282	11,155,520
<u>341,402</u>	<u>147,105</u>	<u>4,220,272</u>	<u>290,189</u>	<u>11,652,927</u>

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

WINNETKA PARK DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$ 497,407
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>	
<p>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.</p>	
Capital Outlays	1,486,106
Depreciation Expense	(1,105,629)
Disposals - Cost	(217,491)
Disposals - Accumulated Depreciation	317,821
<p>The net effect of deferred outflows (inflows) of resources related</p>	
Change in Deferred Items - IMRF	(1,268,805)
Change in Deferred Items - RBP	(8,249)
<p>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.</p>	
Change in Accrued Interest Payable	637
Change in Compensated Absences Payable	32,082
Change in Net Pension (Asset) - IMRF	2,185,129
Change in Total OPEB Liability - RBP	19,073
Issuance of Debt	(50,000)
Retirement of Debt	405,000
Amortization of Bond Premium	24,361
Changes in Net Position of Governmental Activities	<u>2,317,442</u>

WINNETKA PARK DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2021**

See Following Page

WINNETKA PARK DISTRICT, ILLINOIS

Statement of Net Position - Proprietary Funds
December 31, 2021

	<u>Golf Course</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 1,270,066
Receivables - Net of Allowances	
Accounts	—
Prepays/Inventories	<u>39,676</u>
Total Current Assets	<u>1,309,742</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	210,000
Depreciable	10,005,444
Accumulated Depreciation	<u>(5,700,765)</u>
Total Noncurrent Assets	<u>4,514,679</u>
Total Assets	<u>5,824,421</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - RBP	<u>41,504</u>
Total Assets and Deferred Outflows of Resources	<u>5,865,925</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	4,100
Accrued Payroll	26,448
Accrued Interest Payable	—
Other Payables	5,520
Compensated Absences Payable	9,240
Debt Certificates	—
Total Current Liabilities	<u>45,308</u>
Noncurrent Liabilities	
Compensated Absences Payable	36,961
Total OPEB Liability - RBP	88,132
Debt Certificates	—
Total Noncurrent Liabilities	<u>125,093</u>
Total Liabilities	170,401
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - RBP	<u>1,228</u>
Total Liabilities and Deferred Inflows of Resources	<u>171,629</u>
NET POSITION	
Investment in Capital Assets	4,514,679
Unrestricted	<u>1,179,617</u>
Total Net Position	<u>5,694,296</u>

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

Business-Type Activities - Enterprise Funds			
Tennis Center	Ice Arena	Nonmajor Platform Tennis	Totals
1,752,649	1,487,785	299,861	4,810,361
—	450	—	450
9,107	—	—	48,783
1,761,756	1,488,235	299,861	4,859,594
—	—	—	210,000
7,359,930	3,926,800	942,559	22,234,733
(4,263,982)	(2,233,436)	(477,479)	(12,675,662)
3,095,948	1,693,364	465,080	9,769,071
4,857,704	3,181,599	764,941	14,628,665
53,434	20,280	3,354	118,572
4,911,138	3,201,879	768,295	14,747,237
7,142	38,022	21,609	70,873
29,508	12,577	763	69,296
7,160	—	—	7,160
328,461	90,169	77,384	501,534
4,604	2,996	640	17,480
100,000	—	—	100,000
476,875	143,764	100,396	766,343
18,415	11,987	2,558	69,921
113,465	43,064	7,123	251,784
400,000	—	—	400,000
531,880	55,051	9,681	721,705
1,008,755	198,815	110,077	1,488,048
1,581	600	99	3,508
1,010,336	199,415	110,176	1,491,556
2,595,948	1,693,364	465,080	9,269,071
1,304,854	1,309,100	193,039	3,986,610
3,900,802	3,002,464	658,119	13,255,681

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

WINNETKA PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended December 31, 2021

	Golf Course
Operating Revenues	
Charges for Services	
Recreation Fees	\$ 2,003,822
Sales of Merchandise	137,965
Total Operating Revenues	<u>2,141,787</u>
Operating Expenses	
Salaries and Wages	886,824
OPEB Expense	(223)
Cost of Merchandise Sold	91,889
Supplies	213,082
Services	196,984
Maintenance	65,022
Utilities	228,688
Capital Outlay	17,300
General and Administrative	124,715
Garage	2,904
Depreciation	326,359
Total Operating Expenses	<u>2,153,544</u>
Operating (Loss)	<u>(11,757)</u>
Nonoperating Revenues (Expenses)	
Other Income	83,343
Interest Expense	—
Disposal of Capital Assets	(129)
	<u>83,214</u>
Change in Net Position	71,457
Net Position - Beginning	<u>5,622,839</u>
Net Position - Ending	<u><u>5,694,296</u></u>

Business-Type Activities - Enterprise Funds			
Tennis Center	Ice Arena	Nonmajor Platform Tennis	Totals
2,106,458	843,696	183,105	5,137,081
22,611	—	413	160,989
2,129,069	843,696	183,518	5,298,070
1,030,014	310,640	51,599	2,279,077
(7,046)	(8,313)	21	(15,561)
14,690	—	—	106,579
24,927	21,665	8,079	267,753
175,092	68,091	19,649	459,816
19,833	38,689	42,551	166,095
132,176	190,612	31,636	583,112
107,310	13,550	—	138,160
81,464	52,501	15,887	274,567
11,617	10,165	2,904	27,590
157,310	119,051	25,599	628,319
1,747,387	816,651	197,925	4,915,507
381,682	27,045	(14,407)	382,563
65,145	50,588	5,037	204,113
(14,930)	—	—	(14,930)
(2,284)	—	—	(2,413)
47,931	50,588	5,037	186,770
429,613	77,633	(9,370)	569,333
3,471,189	2,924,831	667,489	12,686,348
3,900,802	3,002,464	658,119	13,255,681

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

WINNETKA PARK DISTRICT, ILLINOIS

**Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended December 31, 2021**

	Golf Course
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 2,226,392
Payments to Employees	(949,778)
Payments to Suppliers	(886,824)
	<u>389,790</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	—
Principal Paid on Debt	—
Interest Paid on Debt	—
	<u>—</u>
Net Change in Cash and Cash Equivalents	389,790
Cash and Cash Equivalents	
Beginning	<u>880,276</u>
Ending	<u><u>1,270,066</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	(11,757)
Adjustments to Reconcile Operating Income to Net Cash	
Provided by (Used in) Operating Activities:	
Depreciation	326,359
Other Income	83,120
(Increase) Decrease in Current Assets	1,485
Increase (Decrease) in Current Liabilities	(9,417)
	<u>389,790</u>
Net Cash Provided by Operating Activities	<u><u>389,790</u></u>

Business-Type Activities - Enterprise Funds			
Tennis Center	Ice Arena	Nonmajor Platform Tennis	Totals
2,192,740	896,351	188,576	5,504,059
(560,205)	(345,385)	(113,397)	(1,968,765)
(1,030,014)	(310,640)	(51,599)	(2,279,077)
602,521	240,326	23,580	1,256,217
(120,946)	—	—	(120,946)
(100,000)	—	—	(100,000)
(14,930)	—	—	(14,930)
(235,876)	—	—	(235,876)
366,645	240,326	23,580	1,020,341
1,386,004	1,247,459	276,281	3,790,020
1,752,649	1,487,785	299,861	4,810,361
381,682	27,045	(14,407)	382,563
157,310	119,051	25,599	628,319
58,099	42,275	5,058	188,552
5,572	10,380	—	17,437
(142)	41,575	7,330	48,763
602,521	240,326	23,580	1,256,217

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Members of the Board of Commissioners (District) of Illinois, incorporated in 1904, 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

The District's financial reporting entity comprises the following:

Primary Government:	Winnetka Park District
Discretely Presented Component Unit:	Winnetka Parks Foundation

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the District.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending.

Foundation

The Winnetka Parks Foundation was founded in 2014 primarily to help raise capital funds for a new Aquatic Center. The Foundation has since broadened its focus to continue to support and promote the mission of the Winnetka Park District. The Foundation's Board is separately appointed. The Foundation is included within the reporting entity since the District has the ability to otherwise access the resources of the Foundation which are entirely held for the benefit of the District, and the resources held by the Foundation are significant to the District. The Foundation was previously reported as an Agency Fund of the District as it did not meet this criteria for discrete presentation in the past. The Foundation issues separate audited financial statements. Copies of those statements can be obtained by contacting the District at 540 Hibbard Road, Winnetka, Illinois 60093.

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 either governmental or business-type. 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. The District's golf, tennis, paddle tennis and artificial ice skating services are classified as business-type activities.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

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

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities (general government, culture and recreation, etc.).

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

The net costs (by function) are normally covered by general revenue (property and person property replacement taxes, certain 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, garage operations, technology management, etc.).

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

Fund Financial Statements

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

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

Fund Financial Statements - Continued

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

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

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

Governmental Funds

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

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

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains five special revenue funds. The two major special revenue funds are the Recreation Fund and the Municipal Retirement Fund. The Recreation Fund accounts for the revenue derived from property tax levy and fees collected to fund recreational programs and facilities, maintenance of athletic fields, maintenance of outdoor ice, maintenance of the boat launch and various beaches of the District. The Recreation Fund reports charges for services for recreation programs and property taxes as the major revenue sources for the fund. Charges for services are committed to future recreation programs and facilities and property taxes are restricted to future recreation programs and facilities. The Municipal Retirement Fund accounts for the revenues derived from the restricted property tax levy for the contributions to the Illinois Municipal Retirement Fund and the payment of Medicare and Social Security Taxes to the Federal Government.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service fund is treated as a major fund and records the District's general long-term debt activity.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Governmental Funds - Continued

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 Projects fund. The Capital Projects fund accounts for expenditures of the proceeds from the sale of bonds for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the District:

Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The District maintains four enterprise funds. The three major enterprise funds are the Golf Course, the Tennis Center, and the Ice Arena Funds. The Golf Course Fund accounts for the administration, operation, maintenance and related debt service of the District's golf facility. The Tennis Center Fund accounts for the administration, operation, maintenance and related debt service of the District's tennis facilities. The Ice Arena Fund accounts for the administration, operation, maintenance and related debt service of the District's ice skating facility.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

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

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

Basis of Accounting

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

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

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

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the District’s enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

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

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are amounts provided with a requirement of repayment. Interfund loans are reported as due from other funds in lender funds and due to other funds in borrower funds for short-term borrowings, and advances to other funds in lender funds and advances from other funds in borrower funds for long-term borrowings. Amounts are reported as internal balances in the government-wide Statement of Net Position, except for amounts between similar activities, which have been eliminated. Services provided and used are sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used are reported as revenues in seller funds and expenditures or expenses in purchaser funds. Unpaid amounts are reported as due to/from other funds in the fund Balance Sheets or Statements of Net position. Reimbursements are reported as repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Transfers are flows of assets (such as cash or goods) without equivalent flows of assets in return and without the requirement of repayment. In governmental funds, transfers are reported as other financing uses in the fund making transfers and as other financing sources in the funds receiving transfers. In proprietary funds, transfers in/out are reported as a separate category after non-operating revenues and expenses.

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. Business-type activities report charges for services as their major receivables.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on classification, 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 is historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

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

Land Improvements	17 - 50 Years
Buildings and Improvements	17 - 50 Years
Infrastructure	20 - 30 Years
Machinery and Equipment	10 - 25 Years
Vehicles	4 - 5 Years

Deferred Outflows/Inflows of Resources

Deferred outflow of resources represent a consumption of net assets that applies to future periods. Deferred inflow of resources represents an acquisition/reduction of net position that applies to a future period

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Compensated Absences

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

Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, 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.”

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

All departments of the District submit requests for appropriation so that an appropriation ordinance may be prepared. The appropriation ordinance is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed appropriation ordinance is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from, or change appropriations. All appropriations are adopted on a basis consistent with generally accepted accounting principles (GAAP). The appropriation ordinance may be amended by the governing body. Expenditures may not legally exceed appropriation allocations at the fund level. The District adopts appropriations for all of the governmental funds. During the year, no supplementary appropriations were necessary.

EXCESS OF ACTUAL EXPENDITURES/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Excess
General	\$ 368,222
Golf Course	67,555
Platform Tennis	32,532

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, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, the Illinois Funds and the Illinois Park District Liquid Assets Fund.

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

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

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

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

At year-end, the carrying amount of the District's deposits totaled \$8,048,358 and the bank balances totaled \$8,201,587. The District also has \$78,771 in the Illinois Funds and \$9,157,590 in the Illinois Park District Liquid Assets Fund.

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 limits its exposure to interest rate risk by attempting to coincide its investment maturities with projected cash flow needs. The investment policy requires that the maximum maturity of its investments shall be under 10 years. The average maturity of the total portfolio shall not exceed 5 years. The Illinois Funds and Illinois Park District Liquid Assets Fund have an average maturity of less than one year.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy does not further limit its investment choices. As of December 31, 2021, the District's investment in Illinois Funds is rated AAAM by Standard & Poor's and the District's investment in the Illinois Park District Liquid Assets Fund is rated AAAM by Standard & Poor's.

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. At December 31, 2021, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance. Furthermore, the District's investment policy states that the amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds secured. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance. For an investment, this is the risk that, in the event of the failure of the counterparty, the will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2021, the District's investment in Illinois Funds and Illinois Park District Liquid Asset Fund is not subject to custodial credit risk.

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. The District has adopted a policy addressing concentrations of credit risk. The policy states that commercial paper cannot exceed 10% of the portfolio, U.S. Agencies cannot exceed 20% of the total portfolio, and certificates of deposit in any one financial institution cannot exceed 10% of the portfolio unless fully insured. The policy places no limit on the amount the District may invest in U.S. Treasury bills, notes and bonds, Illinois Funds and Illinois Park District Liquid Assets Funds. At December 31, 2021, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

PROPERTY TAXES

Property taxes for 2020 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 Cook County and are payable in two installments on or about March 1 and August 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1.5% of the tax levy, to reflect actual collection experience. Since the 2021 levy is intended to fund the 2022 calendar year, the levy has been recorded as a receivable and deferred inflow of resources.

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,369,172	—	—	2,369,172
Construction in Progress	5,684,516	977,059	30,000	6,631,575
	<u>8,053,688</u>	<u>977,059</u>	<u>30,000</u>	<u>9,000,747</u>
Depreciable Capital Assets				
Land Improvements	17,054,234	457,723	—	17,511,957
Buildings and Constructed Assets	7,533,553	—	—	7,533,553
Infrastructure	2,015,682	—	—	2,015,682
Machinery and Equipment	2,568,512	—	169,787	2,398,725
Vehicles	497,724	81,324	47,704	531,344
	<u>29,669,705</u>	<u>539,047</u>	<u>217,491</u>	<u>29,991,261</u>
Less Accumulated Depreciation				
Land Improvements	8,432,621	712,362	—	9,144,983
Buildings and Constructed Assets	2,262,195	157,851	—	2,420,046
Infrastructure	1,216,508	67,563	—	1,284,071
Machinery and Equipment	1,520,951	148,794	270,117	1,399,628
Vehicles	384,392	19,059	47,704	355,747
	<u>13,816,667</u>	<u>1,105,629</u>	<u>317,821</u>	<u>14,604,475</u>
Total Net Depreciable Capital Assets	<u>15,853,038</u>	<u>(566,582)</u>	<u>(100,330)</u>	<u>15,386,786</u>
Total Net Capital Assets	<u>23,906,726</u>	<u>410,477</u>	<u>(70,330)</u>	<u>24,387,533</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 88,450
Recreation	<u>1,017,179</u>
	<u>1,105,629</u>

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 210,000	—	—	210,000
Depreciable Capital Assets				
Land Improvements	5,326,195	27,150	—	5,353,345
Buildings and Improvements	14,825,753	—	—	14,825,753
Machinery and Equipment	2,037,557	93,796	75,718	2,055,635
Vehicles	26,992	—	26,992	—
	<u>22,216,497</u>	<u>120,946</u>	<u>102,710</u>	<u>22,234,733</u>
Less Accumulated Depreciation				
Land Improvements	3,709,518	170,488	—	3,880,006
Buildings and Improvements	7,335,166	352,877	—	7,688,043
Machinery and Equipment	1,075,964	104,954	73,305	1,107,613
Vehicles	26,992	—	26,992	—
	<u>12,147,640</u>	<u>628,319</u>	<u>100,297</u>	<u>12,675,662</u>
Total Net Depreciable Capital Assets	<u>10,068,857</u>	<u>(507,373)</u>	<u>2,413</u>	<u>9,559,071</u>
Total Net Capital Assets	<u>10,278,857</u>	<u>(507,373)</u>	<u>2,413</u>	<u>9,769,071</u>

Depreciation expense was charged to business-type activities as follows:

Golf Course	\$ 326,359
Tennis Center	157,310
Ice Arena	119,051
Platform Tennis	<u>25,599</u>
	<u>628,319</u>

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

Debt Certificates and General Obligation Limited Tax Park Bonds

The District issues debt certificates and general obligation bonds to provide funds for the acquisition and construction of major capital facilities. Debt certificates and general obligation limited tax park bonds are direct obligations and pledge the full faith and credit of the District.

Debt Certificates

General obligation limited tax debt certificates currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Debt Certificates of 2011, dated November 15, 2011. Original issue \$5,905,000 - principal is payable in annual installments of \$230,000 to \$340,000 plus interest at 2.00% to 3.75% through December 1, 2030.	General	\$ 2,960,000	—	255,000	2,705,000
Debt Certificates of 2012, dated December 20, 2012. Original issue \$1,400,000 - principal is payable in semi-annual installments of \$25,000 to \$100,000 plus interest at 1.00% to 3.42% through July 1, 2027.	Tennis Center	600,000	—	100,000	500,000
General Obligation Limited Tax Debt Certificates of 2021A, dated December 29, 2021. Original issue \$25,000 - principal is payable in one installment of \$25,000 on December 1, 2026 plus semi-annual interest at 1.76% through December 1, 2026.	General	—	25,000	—	25,000

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Certificates and General Obligation Limited Tax Park Bonds - Continued

Debt Certificates - Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Debt Certificates of 2021, dated December 29, 2021B. Original issue \$25,000 - principal is payable in annual installments of \$1,542 to \$2,052 plus interest at 2.22% through December 1, 2036.	General	\$ —	25,000	—	25,000
		<u>3,560,000</u>	<u>50,000</u>	<u>355,000</u>	<u>3,255,000</u>

General Obligation Limited Tax Park Bonds

General obligation limited tax park bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Park Bonds of 2014, dated December 2, 2014. Original issue \$6,200,000 - principal is payable in annual installments of \$100,000 to \$490,000 plus interest at 2.05% to 4.50% through December 1, 2039.	Debt Service	\$ 5,500,000	—	150,000	5,350,000
General Obligation Park Bonds of 2020, dated July 28, 2020. Original issue \$9,050,000 - principal is payable in annual installments of \$390,000 to \$875,000 plus interest at 2.00% to 4.00% through December 1, 2045.	Debt Service	9,050,000	—	—	9,050,000
		<u>14,550,000</u>	<u>—</u>	<u>150,000</u>	<u>14,400,000</u>

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 133,532	32,082	64,164	101,450	20,290
Total OPEB Liability - RBP	399,352	—	19,073	380,279	—
Debt Certificates	2,960,000	50,000	255,000	2,755,000	265,000
General Obligation Limited					
Tax Park Bonds	14,550,000	—	150,000	14,400,000	160,000
Unamortized Premium	582,624	—	24,361	558,263	—
	<u>18,625,508</u>	<u>82,082</u>	<u>512,598</u>	<u>18,194,992</u>	<u>445,290</u>
Business-Type Activities					
Compensated Absences	70,083	34,636	17,318	87,401	17,480
Total OPEB Liability - RBP	279,837	—	28,053	251,784	—
Debt Certificates	600,000	—	100,000	500,000	100,000
	<u>949,920</u>	<u>34,636</u>	<u>145,371</u>	<u>839,185</u>	<u>117,480</u>

For the governmental activities, the compensated absences and the total OPEB liability are generally liquidated by the General Fund. The General Fund makes payments on the debt certificates. Payments on the general obligation limited tax park bonds are made by the Debt Service Funds.

For the business-type activities, compensated absences and the total OPEB liability are liquidated by the Golf Course, Tennis Center Ice Arena and Platform Tennis Funds. The Tennis Center Fund make payments on the debt certificates.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities			
	Debt Certificates		General Obligation Limited Tax Park Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 265,000	90,868	160,000	420,417
2023	271,542	82,996	170,000	416,817
2024	281,577	74,860	185,000	412,737
2025	291,611	66,076	195,000	408,205
2026	326,647	56,978	210,000	403,135
2027	311,684	46,376	225,000	397,360
2028	321,721	35,876	240,000	390,947
2029	331,759	24,638	255,000	383,867
2030	341,798	13,048	270,000	376,090
2031	1,838	258	680,000	365,290
2032	1,879	218	715,000	337,590
2033	1,921	176	750,000	309,490
2034	1,964	134	790,000	279,490
2035	2,007	90	835,000	247,890
2036	2,052	46	865,000	223,590
2037	—	—	905,000	198,290
2038	—	—	940,000	169,440
2039	—	—	985,000	139,265
2040	—	—	800,000	107,315
2041	—	—	810,000	91,315
2042	—	—	825,000	74,305
2043	—	—	850,000	56,980
2044	—	—	865,000	38,280
2045	—	—	875,000	19,250
Totals	2,755,000	492,638	14,400,000	6,267,355

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity - Continued

Fiscal Year	Business-Type Activities	
	Debt Certificates	
	Principal	Interest
2022	\$ 100,000	13,693
2023	100,000	11,110
2024	100,000	8,420
2025	100,000	5,585
2026	50,000	2,899
2027	50,000	1,276
Totals	<u>500,000</u>	<u>42,983</u>

Legal Debt Margin

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

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin - Continued

Assessed Valuation - 2020	<u>\$ 1,583,426,502</u>
Legal Debt Limit - 2.875% of Assessed Value	45,523,512
Amount of Debt Applicable to Limit	<u>17,655,000</u>
Legal Debt Margin	<u>27,868,512</u>
Non-referendum legal debt limit - 0.575% of assessed valuation	9,104,702
Amount of Debt Applicable to Debt Limit	<u>5,350,000</u>
Non-Referendum Legal Debt Margin	<u>3,754,702</u>

FUND BALANCE CLASSIFICATIONS

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

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

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

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

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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.

Minimum Fund Balance Policy. The Districts policy manual states that the General, Recreation, and other special revenue funds should maintain a minimum available fund balance equal to three months of budgeted operating expenditures, excluding transfers and capital expenditures.

	Special Revenue						Totals
	General	Recreation	Municipal Retirement	Debt Service	Capital Projects	Nonmajor	
Fund Balances							
Nonspendable							
Prepays/Inventories	\$ 84,041	8,706	—	—	—	—	92,747
Restricted							
Property Tax Levies							
Liability Insurance	198,594	—	—	—	—	—	198,594
Social Security/ Illinois							
Municipal Retirement	—	—	341,402	—	—	—	341,402
Special Recreation	—	—	—	—	—	229,381	229,381
Auditing	—	—	—	—	—	16,665	16,665
Workers' Compensation	—	—	—	—	—	44,143	44,143
Debt Service	—	—	—	147,105	—	—	147,105
	198,594	—	341,402	147,105	—	290,189	977,290
Committed							
Recreation	—	4,064,684	—	—	—	—	4,064,684
Capital Projects	—	—	—	—	5,117,504	—	5,117,504
	—	4,064,684	—	—	5,117,504	—	9,182,188
Assigned							
Capital Projects	235,000	—	—	—	—	—	235,000
Unassigned	2,062,934	—	—	—	(897,232)	—	1,165,702
Total Fund Balances	2,580,569	4,073,390	341,402	147,105	4,220,272	290,189	11,652,927

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2021:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 24,387,533
Plus: Unspent Bond Proceeds	5,117,504
Less Capital Related Debt:	
Debt Certificates	(2,755,000)
General Obligation Bonds - Net	<u>(14,958,263)</u>
Net Investment in Capital Assets	<u>11,791,774</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	9,769,071
Less Capital Related Debt:	
Debt Certificates	<u>(500,000)</u>
Net Investment in Capital Assets	<u>9,269,071</u>

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to the District's employees; and net income losses. These risks are provided for through participation in the Park District Risk Management Agency and private insurance coverage. The District has purchased insurance from private insurance companies; covered risks include medical, dental, life and other. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA)

Since 1994, the District has been a member of the Park District Risk Management Agency (PDRMA), 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' 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 of January 1, 2021 to January 1, 2022:

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
PROPERTY			
Property/Bldg/Contents			
All Losses Per Occurrence	\$1,000	\$1,000,000	\$1,000,000,000/All Members
Flood/Except Zones A & V	\$1,000	\$1,000,000	\$100,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$50,000,000/Occurrence/Annual Aggregate
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annual Aggregate
Auto Physical Damage			
Comprehensive and Collision	\$1,000	\$1,000,000	Included
Course of Construction	\$1,000	Included	\$25,000,000
Tax Revenue Interruption	\$1,000	\$1,000,000	\$3,000,000/Reported Values \$1,000,000/Non-Reported Values
Business Interruption, Rental Income	\$1,000		\$100,000,000/Reported Values \$500,000/\$2,500,000/Non-Reported Values
Off Premises Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery			\$100,000,000 Equipment Breakdown
Property Damage	\$1,000	\$9,000	Property Damage - Included
Business Income	48 Hours	N/A	Included
Fidelity and Crime	\$1,000	\$24,000	\$2,000,000/Occurrence
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/Occurrence
Blanket Bond	\$1,000	\$24,000	\$2,000,000/Occurrence
WORKERS COMPENSATION			
Employers Liability	N/A	\$500,000	Statutory
		\$500,000	\$3,500,000 Employers Liability
LIABILITY			
General	None	\$500,000	\$21,500,000/Occurrence
Auto Liability	None	\$500,000	\$21,500,000/Occurrence
Employment Practices	None	\$500,000	\$21,500,000/Occurrence
Public Officials' Liability	None	\$500,000	\$21,500,000/Occurrence
Law Enforcement Liability	None	\$500,000	\$21,500,000/Occurrence
Uninsured/Underinsured Motorists	None	\$500,000	\$1,000,000/Occurrence
Communicable Disease	\$1,000/\$5,000	\$5,000,000	\$250,000/Claim/Aggregate; \$5,000,000 Aggregate All Members

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
POLLUTION LIABILITY			
Liability - Third Party	None	\$25,000	\$5,000,000/Occurrence
Property - First Party	\$1,000	\$24,000	\$30,000,000 3 Year Aggregate
OUTBREAK EXPENSE			\$1,000,000 Aggregate Policy Limit
Outbreak Suspension	24 Hours	N/A	\$5,000/\$25,000/Day All Locations
			\$150,000/\$500,000 Aggregate
Workplace Violence Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum
Fungus Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum
INFORMATION SECURITY AND PRIVACY INSURANCE WITH ELECTRONIC MEDIA			
LIABILITY COVERAGE			
Breach Response	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Business Interruption	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Business Interruption due to			
System Failure	8 Hours	\$100,000	\$250,000/Occurrence/Annual Aggregate
Dependent Business Loss	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Liability	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
eCrime	\$1,000	\$100,000	\$50,000/Occurrence/Annual Aggregate
Criminal Reward	\$1,000	\$100,000	\$50,000/Occurrence/Annual Aggregate
DEADLY WEAPON RESPONSE			
Liability	\$1,000	\$9,000	\$500,000/Occurrence/\$2,500,000 Annual Aggregate
First Party Property	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Crisis Management Services	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Counseling/Funeral Expenses	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Medical Expenses	\$1,000	\$9,000	\$25,000/person/\$500,000 Annual Aggregate
AD&D	\$1,000	\$9,000	\$50,000/person/\$500,000 Annual Aggregate
VOLUNTEER MEDICAL ACCIDENT			
Volunteer Medical Accident	None	\$5,000	\$5,000 Medical Expense Excess of any other
			Collectible Insurance
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.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

As a member of PDRMA, the District is represented on the Board of Directors and is entitled to one vote. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body. The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. PDRMA also provides its members with risk management services, including 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 balance sheet at December 31, 2020 and the statement of revenues and expenses for the period ending December 31, 2020. The District's portion of the overall equity of the pool is 1.181% or \$670,563.

Assets	\$ 76,433,761
Deferred Outflows of Resources - Pensions	1,015,561
Liabilities	19,892,387
Deferred Inflows of Resources - Pension	798,816
Total Net Position	56,758,119
Operating Revenues	19,454,155
Nonoperating Revenues	4,109,196
Expenditures	16,158,333

Since 89.98% 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.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

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

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. 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.

Financial Impact from COVID-19

In March 2020, 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.

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 online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All 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.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

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

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

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	59
Inactive Plan Members Entitled to but not yet Receiving Benefits	71
Active Plan Members	<u>59</u>
Total	<u>189</u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2021, the District's contribution was 10.88% of covered payroll.

Net Pension (Asset). The District's net pension (asset) was measured as of December 31, 2021. The total pension liability used to calculate the net pension (asset) 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, 2021, using the following actuarial methods and assumptions:

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

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.00%	2.00%
Domestic Equities	39.00%	4.50%
International Equities	15.00%	5.75%
Real Estate	10.00%	5.90%
Blended	10.00%	4.30% - 8.10%
Cash and Cash Equivalents	1.00%	1.70%

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 projected 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.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 713,823	(2,317,680)	(4,738,241)

Changes in the Net Pension (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A) - (B)
Balances at December 31, 2020	\$ 24,017,504	24,150,055	(132,551)
Changes for the Year:			
Service Cost	336,992	—	336,992
Interest on the Total Pension Liability	1,706,839	—	1,706,839
Difference Between Expected and Actual Experience of the Total Pension Liability	414,613	—	414,613
Changes of Assumptions	—	—	—
Contributions - Employer	—	384,893	(384,893)
Contributions - Employees	—	173,816	(173,816)
Net Investment Income	—	4,098,720	(4,098,720)
Benefit Payments, Including Refunds of Employee Contributions	(1,286,784)	(1,286,784)	—
Other (Net Transfer)	—	(13,856)	13,856
Net Changes	1,171,660	3,356,789	(2,185,129)
Balances at December 31, 2021	25,189,164	27,506,844	(2,317,680)

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

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, 2021, the District recognized pension revenue of \$531,431. At December 31, 2021, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 606,722	—	606,722
Change in Assumptions	—	(101,987)	(101,987)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(3,173,980)	(3,173,980)
Total Deferred Amounts Related to IMRF	<u>606,722</u>	<u>(3,275,967)</u>	<u>(2,669,245)</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 (Inflows) of Resources
2022	\$ (446,381)
2023	(1,028,496)
2024	(719,420)
2025	(474,948)
2026	—
Thereafter	—
Total	<u>(2,669,245)</u>

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. RBP provides healthcare benefits for retirees and their dependents. The benefit terms provide for payment of 100 percent of health insurance premiums for non-Medicare-eligible retirees. The District pays the difference between the actuarial cost of the health coverage for retirees and the blended average employee group cost.

Plan Membership. As of December 31, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	6
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>35</u>
Total	<u>41</u>

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.50%
Salary Increases	3.50%
Discount Rate	1.84%
Healthcare Cost Trend Rates	7.50% for 2021, Decreasing 0.5% per Year to an Ultimate Rate of 4.0% for 2028 and Later Years
Retirees' Share of Benefit-Related Costs	100% of Projected Health Insurance Premiums for Retirees

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

The discount rate was based on the 20-year municipal bond rates.

Mortality rates were based on the RP-2014 base rates projected to 2020 using scale MP2020. The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2021 - December 31, 2021.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balances at December 31, 2020	\$ 679,189
Changes for the Year:	
Service Cost	14,159
Interest on the Total OPEB Liability	12,796
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	4,705
Benefit Payments	<u>(78,786)</u>
Net Changes	<u>(47,126)</u>
Balances at December 31, 2021	<u><u>632,063</u></u>

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The discount rate used to measure the total pension liability was 1.84%, while the prior valuation used 2.00%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (0.84%)	Current Discount Rate (1.84%)	1% Increase (2.84%)
Total OPEB Liability	\$ 663,212	632,063	602,131

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

	1% (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 593,959	632,063	675,716

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

For the year ended December 31, 2021, the District recognized OPEB expense of \$52,401. At December 31, 2021, 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	\$ 167,799	—	167,799
Change in Assumptions	129,860	(8,809)	121,051
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	<u>297,659</u>	<u>(8,809)</u>	<u>288,850</u>

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
2022	\$ 25,446
2023	25,446
2024	25,446
2025	25,446
2026	25,446
Thereafter	<u>161,620</u>
Total	<u>288,850</u>

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

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 District, 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 \$305,495 to NSSRA during the current fiscal year. The District does not have a direct financial interest in the NSSRA and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of NSSRA, the assets, if any, shall be divided among the members in accordance with an equitable formula as determined by a unanimous vote of the Board of Directors of the Association.

A complete, separate financial statement for the Association can be obtained from the Association's administrative offices at 1221 County Line Road, Highland Park, IL 60035.

DISCRETELY PRESENTED COMPONENT UNIT - WINNETKA PARKS FOUNDATION

Summary of Significant Accounting Policies

This report contains the Winnetka Parks Foundation (Foundation), which is included as a discretely presented component unit. Financial information is presented as a discrete column in the Statement of Net Position and Statement of Activities.

In addition to the basic financial statements and the preceding notes to the financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Net Assets

The Foundation's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets of the Foundation and changes therein are classified and reported as follows:

Net Assets with Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Net Assets without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the board of directors.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statement of Activities.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

DISCRETELY PRESENTED COMPONENT UNIT - WINNETKA PARKS FOUNDATION - Continued

Summary of Significant Accounting Policies - Continued

Cash and Cash Equivalents

For purposes of reporting cash flows, cash is defined as cash on hand, demand deposits and all highly liquid investments with an original maturity of three months or less.

Income Taxes

The Foundation is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Foundation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Foundation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. There was no unrelated business income for the year ended December 31, 2021.

The Foundation's Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS, generally, for three years after they were filed. Annual filings with the State of Illinois are, similarly, subject to examination.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fundraising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with the time and on estimated made by the Foundation's management.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

DISCRETELY PRESENTED COMPONENT UNIT - WINNETKA PARKS FOUNDATION - Continued

Summary of Significant Accounting Policies - Continued

Contributed Revenue

Contributions that are restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are satisfied or expire in the reporting period in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Contributions due in the next year are reflected as current promises to give and are recorded at their net realized value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts.

Detail Notes on All Funds

In-Kind Donations

Donated Supplies – The Foundation received donated food and beverages for events during the fiscal year 2021. Accordingly, contributions have been recorded for the fair value of the supplies of \$1,417 for the year ending December 31, 2021. These amounts have been included as special events revenue and program services expense on the Statements of Activities.

Cash and Cash Equivalents

At year-end the carrying amount of the Foundation’s cash deposits totaled \$128,544 and the bank balances totaled \$128,544. The entire balance of deposits was fully insured by federal deposit insurance.

Availability and Liquidity

The following represents Foundation’s financial assets at December 31, 2021:

Financial Assets at Year End:	
Cash and Cash Equivalents	\$ 128,544
Less Amounts not Available to be used within One Year:	
Net Assets with Donor Restrictions	<u> —</u>
Financial Assets Available to Meet General Expenditures over the Next Twelve Months	<u> 128,544</u>

The Foundation’s goal is to generally maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash will be invested in short term certificates of deposit.

WINNETKA PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2021

NOTE 4 - OTHER INFORMATION - Continued

DISCRETELY PRESENTED COMPONENT UNIT - WINNETKA PARKS FOUNDATION - Continued

Detail Notes on All Funds - Continued

Net Assets Without Donor Restrictions

Net Assets without donor restrictions as of December 31, 2021 was comprised of the following:

Undesignated	<u>\$ 128,544</u>
--------------	-------------------

Financial Impact from COVID-19

In March 2020, 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 Foundation'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 Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefit Plan
- Budgetary Comparison Schedules
General Fund
Recreation - Special Revenue Fund
Municipal Retirement - Special Revenue Fund

Notes to the Required Supplementary Information

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

WINNETKA PARK DISTRICT, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
December 31, 2021**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 353,480	\$ 369,977	\$ 16,497	\$ 3,468,894	10.67%
2016	366,684	373,341	6,657	3,439,810	10.85%
2017	360,986	399,787	38,801	3,351,777	11.93%
2018	386,821	386,821	—	3,417,143	11.32%
2019	351,627	351,860	233	3,705,239	9.50%
2020	401,788	401,788	—	3,729,406	10.77%
2021	384,893	384,893	—	3,537,622	10.88%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale 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.

WINNETKA PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

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

December 31, 2021

	<u>2015</u>
Total Pension Liability	
Service Cost	\$ 355,773
Interest	1,313,397
Differences Between Expected and Actual Experience	(15,753)
Change of Assumptions	23,280
Benefit Payments, Including Refunds of Member Contributions	<u>(702,612)</u>
Net Change in Total Pension Liability	974,085
Total Pension Liability - Beginning	<u>17,685,382</u>
 Total Pension Liability - Ending	 <u><u>18,659,467</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 369,977
Contributions - Members	156,101
Net Investment Income	84,330
Benefit Payments, Including Refunds of Member Contributions	(702,612)
Other (Net Transfer)	<u>(449,131)</u>
Net Change in Plan Fiduciary Net Position	(541,335)
Plan Net Position - Beginning	<u>16,954,228</u>
 Plan Net Position - Ending	 <u><u>16,412,893</u></u>
 Employer's Net Pension Liability/(Asset)	 <u><u>\$ 2,246,574</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 87.96%
 Covered Payroll	 \$ 3,468,894
 Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	 64.76%

Note: 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 2015 through 2021. Changes in assumptions related to the demographics were made in 2017.

2016	2017	2018	2019	2020	2021
368,039	366,849	325,081	376,834	392,923	336,992
1,382,102	1,473,314	1,508,031	1,555,004	1,630,936	1,706,839
330,327	240,835	(79,589)	266,856	508,059	414,613
(24,519)	(630,292)	609,360	—	(207,735)	—
(781,721)	(945,875)	(987,986)	(1,107,021)	(1,211,775)	(1,286,784)
1,274,228	504,831	1,374,897	1,091,673	1,112,408	1,171,660
18,659,467	19,933,695	20,438,526	21,813,423	22,905,096	24,017,504
19,933,695	20,438,526	21,813,423	22,905,096	24,017,504	25,189,164
373,341	399,787	386,821	351,860	401,788	384,893
154,792	154,001	160,047	166,828	169,974	173,816
1,115,219	3,060,719	(1,096,794)	3,498,242	3,092,799	4,098,720
(781,721)	(945,875)	(987,986)	(1,107,021)	(1,211,775)	(1,286,784)
186,276	(210,171)	325,001	38,846	42,164	(13,856)
1,047,907	2,458,461	(1,212,911)	2,948,755	2,494,950	3,356,789
16,412,893	17,460,800	19,919,261	18,706,350	21,655,105	24,150,055
17,460,800	19,919,261	18,706,350	21,655,105	24,150,055	27,506,844
2,472,895	519,265	3,107,073	1,249,991	(132,551)	(2,317,680)
87.59%	97.46%	85.76%	94.54%	100.55%	109.20%
3,439,810	3,351,777	3,417,143	3,705,239	3,729,406	3,537,622
71.89%	15.49%	90.93%	33.74%	(3.55%)	(65.52%)

WINNETKA PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2021

	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 6,478	6,059	7,290	14,159
Interest	14,636	15,583	10,190	12,796
Difference Between Expected and Actual Experience	—	—	197,477	—
Change of Assumptions or Other Inputs	(12,265)	26,455	123,151	4,705
Benefit Payments	(52,177)	(56,351)	(58,905)	(78,786)
Other Changes	—	—	—	—
Net Change in Total OPEB Liability	(43,328)	(8,254)	279,203	(47,126)
Total OPEB Liability - Beginning	451,568	408,240	399,986	679,189
Total OPEB Liability - Ending	408,240	399,986	679,189	632,063
Covered-Employee Payroll	\$ 2,479,729	2,566,520	2,480,739	2,567,565
Total OPEB Liability as a Percentage of Covered-Employee Payroll	16.46%	15.58%	27.38%	24.62%

Notes:

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

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 to 2021.

WINNETKA PARK DISTRICT, ILLINOIS

General Fund

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

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,533,997	3,533,997	3,465,071
Intergovernmental			
Replacement Taxes	32,000	32,000	67,443
Charges for Services			
Facility Rentals and Parking Fees	32,000	32,000	36,104
General and Administrative	828,369	828,369	780,686
Garage	—	—	290,439
Interest	45,000	45,000	8,032
Miscellaneous	8,000	8,000	10,035
Total Revenues	<u>4,479,366</u>	<u>4,479,366</u>	<u>4,657,810</u>
Expenditures			
General Government	1,854,906	1,850,406	1,904,497
Recreation	1,658,040	1,658,040	1,972,171
Debt Service			
Principal Retirement	255,000	255,000	255,000
Interest and Fiscal Charges	393,860	393,860	393,860
Total Expenditures	<u>4,161,806</u>	<u>4,157,306</u>	<u>4,525,528</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	317,560	322,060	132,282
Other Financing Sources			
Debt Issuance	—	—	50,000
Net Change in Fund Balance	<u>317,560</u>	<u>322,060</u>	182,282
Fund Balance - Beginning			<u>2,398,287</u>
Fund Balance - Ending			<u><u>2,580,569</u></u>

WINNETKA PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 1,082,071	1,082,071	1,039,116
Charges for Services			
User Fees	1,665,302	1,665,302	1,956,557
Miscellaneous	110,835	110,835	816,113
Total Revenues	<u>2,858,208</u>	<u>2,858,208</u>	<u>3,811,786</u>
Expenditures			
General Government	251,044	251,044	217,852
Recreation	1,802,382	1,802,382	1,644,929
Total Expenditures	<u>2,053,426</u>	<u>2,053,426</u>	<u>1,862,781</u>
Net Change in Fund Balance	<u>804,782</u>	<u>804,782</u>	1,949,005
Fund Balance - Beginning			<u>2,124,385</u>
Fund Balance - Ending			<u>4,073,390</u>

WINNETKA PARK DISTRICT, 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, 2021

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 731,415	731,415	731,224
Expenditures			
General Government			
IMRF/FICA Employer Contributions	731,415	731,415	720,355
Net Change in Fund Balance	<u>—</u>	<u>—</u>	10,869
Fund Balance - Beginning			<u>330,533</u>
Fund Balance - Ending			<u>341,402</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
 - General Fund
 - Recreation - Special Revenue Fund
 - Debt Service Fund
 - Capital Projects Fund

- Nonmajor Governmental Funds
 - Combining Balance Sheet
 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 - Budgetary Comparison Schedules
 - Special Recreation - Special Revenue Fund
 - Audit - Special Revenue Fund
 - Workers' Compensation - Special Revenue Fund

- Budgetary Comparison Schedules - Enterprise Funds
 - Golf Course Fund
 - Tennis Center Fund
 - Ice Arena Fund
 - Platform Tennis Fund

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

Special revenue funds are created to account for the proceeds of specific revenue sources (other than capital project funds) that are legally restricted to expenditure for specified purposes.

Recreation Fund

The Recreation Fund is used to account for the revenues derived from property tax levy and fees collected to fund recreational programs and facilities, maintenance of athletic fields, maintenance of outdoor ice, maintenance of the boat launch and various beaches of the District.

Municipal Retirement Fund

The Municipal Retirement Fund is used to account for the revenues derived from the property tax levy for the contributions to the Illinois Municipal Retirement Fund and the payment of Medicare and Social Security Taxes to the Federal Government.

Special Recreation Fund

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

Audit Fund

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

Workmen's Compensation Fund

The Workmen's Compensation Fund is used to account for revenues received for workmen's compensation expenditures.

DEBT SERVICE FUND

Debt Service Funds is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

INDIVIDUAL FUND DESCRIPTIONS - Continued

CAPITAL PROJECTS FUND

Capital Projects Funds is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

ENTERPRISE FUNDS

Enterprise funds are created to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Golf Course Fund

The Golf Course Fund is used to account for the operations of the Winnetka Golf Club. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance and related debt service.

Tennis Center Fund

The Tennis Center Fund is used to account for the operations of the Winnetka Tennis Center. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance and related debt service.

Ice Arena Fund

The Ice Arena Fund is used to account for the operations of the Winnetka Ice Arena. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance and related debt service.

Platform Tennis Fund

The Platform Tennis Fund is used to account for the operations of the Winnetka Paddle Tennis Center. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance and related debt service.

WINNETKA PARK DISTRICT, ILLINOIS

**General Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2021**

	Budget		Actual
	Original	Final	
General Government			
General Administration			
Salaries and Wages	\$ 412,307	412,307	471,910
Supplies	32,592	32,592	21,242
Services	355,731	355,731	291,693
Maintenance	36,463	36,463	29,560
Utilities	36,776	36,776	27,633
	<u>873,869</u>	<u>873,869</u>	<u>842,038</u>
Corporate Administration			
Salaries and Wages	456,121	456,121	375,311
Supplies	66,571	66,571	37,631
Services	366,093	361,593	402,866
Maintenance	9,100	9,100	5,696
Utilities	33,552	33,552	33,578
Capital Outlay	49,600	49,600	61,551
General and Administration	—	—	132,756
Garage	—	—	13,070
	<u>981,037</u>	<u>976,537</u>	<u>1,062,459</u>
Total General Government	<u>1,854,906</u>	<u>1,850,406</u>	<u>1,904,497</u>
Recreation			
Garage Maintenance			
Salaries and Wages	175,269	175,269	176,806
Supplies	19,285	19,285	14,197
Services	61,441	61,441	53,106
Maintenance	4,180	4,180	3,382
Utilities	13,721	13,721	13,221
Capital Outlay	28,000	28,000	—
General and Administration	—	—	29,822
	<u>301,896</u>	<u>301,896</u>	<u>290,534</u>

WINNETKA PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Recreation - Continued			
Parks Maintenance			
Salaries and Wages	\$ 661,212	661,212	675,983
Supplies	112,882	112,882	101,290
Services	210,273	210,273	190,556
Maintenance	45,735	45,735	45,527
Utilities	38,292	38,292	43,940
Capital Outlay	287,750	287,750	305,612
General and Administration	—	—	158,987
Garage	—	—	159,742
	<u>1,356,144</u>	<u>1,356,144</u>	<u>1,681,637</u>
Total Recreation	<u>1,658,040</u>	<u>1,658,040</u>	<u>1,972,171</u>
Debt Service			
Principal Retirement	255,000	255,000	255,000
Interest and Fiscal Charges	393,860	393,860	393,860
	<u>648,860</u>	<u>648,860</u>	<u>648,860</u>
Total Expenditures	<u>4,161,806</u>	<u>4,157,306</u>	<u>4,525,528</u>

WINNETKA PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual
 For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
General Government			
Recreation Administration			
Salaries and Wages	\$ 116,847	116,847	130,723
Supplies	18,990	18,990	5,393
Services	48,217	48,217	27,656
Maintenance	17,800	17,800	4,406
Utilities	4,190	4,190	1,226
Capital Outlay	45,000	45,000	8,959
General and Administration	—	—	27,871
Garage	—	—	11,618
Total General Government	251,044	251,044	217,852
Recreation			
Recreation Programs			
Salaries and Wages	334,894	334,894	270,884
Supplies	91,245	91,245	42,285
Services	454,260	454,260	471,033
General and Administration	—	—	79,864
	880,399	880,399	864,066
Athletic Fields			
Salaries and Wages	63,174	63,174	35,385
Supplies	30,325	30,325	13,833
Services	12,253	12,253	60,391
Maintenance	7,250	7,250	8,966
Utilities	25,000	25,000	283
General and Administration	—	—	13,818
Garage	—	—	10,165
	138,002	138,002	142,841

WINNETKA PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Recreation - Continued			
Outdoor Ice Rinks			
Salaries and Wages	\$ 31,029	31,029	28,356
Supplies	306	306	26
Services	4,607	4,607	4,317
Utilities	2,000	2,000	1,273
General and Administration	—	—	7,377
Garage	—	—	15,974
	<u>37,942</u>	<u>37,942</u>	<u>57,323</u>
Sailing			
Salaries and Wages	43,009	43,009	33,468
Supplies	3,592	3,592	1,845
Services	3,344	3,344	1,087
Capital Outlay	20,500	20,500	16,327
General and Administration	—	—	9,485
Garage	—	—	14,522
	<u>70,445</u>	<u>70,445</u>	<u>76,734</u>
Beaches			
Salaries and Wages	249,516	249,516	206,895
Supplies	27,876	27,876	20,088
Services	33,982	33,982	30,817
Maintenance	14,950	14,950	6,491
Utilities	11,300	11,300	12,282
General and Administration	—	—	29,978
Garage	—	—	26,139
	<u>337,624</u>	<u>337,624</u>	<u>332,690</u>

WINNETKA PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Recreation - Continued			
Boat Launch and Storage			
Salaries and Wages	\$ 102,507	102,507	92,376
Supplies	5,734	5,734	13,966
Services	12,745	12,745	15,471
Maintenance	16,500	16,500	16,937
Utilities	4,034	4,034	4,747
General and Administration	—	—	16,160
Garage	—	—	11,618
	<u>141,520</u>	<u>141,520</u>	<u>171,275</u>
Total Recreation	<u>1,605,932</u>	<u>1,605,932</u>	<u>1,644,929</u>
Total Expenditures	<u>1,856,976</u>	<u>1,856,976</u>	<u>1,862,781</u>

WINNETKA 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, 2021

	Budget		Actual
	Original	Final	
Revenues			
Property Taxes	\$ 361,096	361,096	368,012
Expenditures			
General Government			
Services	475	475	—
Debt Service			
Principal Retirement	150,000	150,000	150,000
Interest and Fiscal Charges	202,678	202,678	202,677
Total Expenditures	353,153	353,153	352,677
Net Change in Fund Balance	7,943	7,943	15,335
Fund Balance - Beginning			131,770
Fund Balance - Ending			147,105

WINNETKA PARK DISTRICT, ILLINOIS

Capital Projects Fund

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

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ 9,000	9,000	1,409
Expenditures			
Capital Outlay	9,247,550	9,247,550	1,634,400
Net Change in Fund Balance	<u>(9,238,550)</u>	<u>(9,238,550)</u>	(1,632,991)
Fund Balance - Beginning			<u>5,853,263</u>
Fund Balance - Ending			<u><u>4,220,272</u></u>

WINNETKA PARK DISTRICT, ILLINOIS

**Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2021**

	Special Revenue			Totals
	Special Recreation	Audit	Workers' Compensation	
ASSETS				
Cash and Investments	\$ 229,381	16,665	80,039	326,085
Receivables - Net of Allowances				
Taxes	109,540	18,407	66,066	194,013
Total Assets	338,921	35,072	146,105	520,098
LIABILITIES				
Accounts Payable	—	—	35,896	35,896
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	109,540	18,407	66,066	194,013
Total Liabilities and Deferred Inflows of Resources	109,540	18,407	101,962	229,909
FUND BALANCES				
Restricted	229,381	16,665	44,143	290,189
Total Liabilities, Deferred Inflows of Resources and Fund Balances	338,921	35,072	146,105	520,098

WINNETKA PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2021

	Special Revenue			Totals
	Special Recreation	Audit	Workers' Compensation	
Revenues				
Taxes				
Property Taxes	\$ 291,157	19,995	61,842	372,994
Expenditures				
General Government	—	22,800	71,792	94,592
Recreation	305,495	—	—	305,495
Total Expenditures	305,495	22,800	71,792	400,087
Net Change in Fund Balances	(14,338)	(2,805)	(9,950)	(27,093)
Fund Balances - Beginning	243,719	19,470	54,093	317,282
Fund Balances - Ending	229,381	16,665	44,143	290,189

WINNETKA 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, 2021

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 291,234	291,234	291,157
Expenditures			
Recreation			
Services	321,454	321,454	305,495
Capital Outlay	31,000	31,000	—
Total Expenditures	352,454	352,454	305,495
Net Change in Fund Balance	<u>(61,220)</u>	<u>(61,220)</u>	(14,338)
Fund Balance - Beginning			<u>243,719</u>
Fund Balance - Ending			<u><u>229,381</u></u>

WINNETKA 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, 2021

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 20,000	20,000	19,995
Expenditures			
General Government			
Accounting Services	22,800	22,800	22,800
Net Change in Fund Balance	<u>(2,800)</u>	<u>(2,800)</u>	(2,805)
Fund Balance - Beginning			<u>19,470</u>
Fund Balance - Ending			<u>16,665</u>

WINNETKA PARK DISTRICT, ILLINOIS

Workers' Compensation - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 61,858	61,858	61,842
Expenditures			
General Government			
Insurance	76,664	76,664	71,792
Net Change in Fund Balance	<u>(14,806)</u>	<u>(14,806)</u>	(9,950)
Fund Balance - Beginning			<u>54,093</u>
Fund Balance - Ending			<u>44,143</u>

WINNETKA PARK DISTRICT, ILLINOIS

Golf Course - Enterprise Fund

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

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Recreation Fees	\$ 1,565,750	1,565,750	2,003,822
Sales of Merchandise	135,435	135,435	137,965
Total Operating Revenues	<u>1,701,185</u>	<u>1,701,185</u>	<u>2,141,787</u>
Operating Expenses			
Salaries and Wages	917,650	917,650	886,824
OPEB Expense	—	—	(223)
Cost of Merchandise Sold	96,080	96,080	91,889
Supplies	231,868	231,868	213,082
Services	206,858	206,858	196,984
Maintenance	64,810	64,810	65,022
Utilities	156,364	156,364	228,688
Capital Outlay	86,000	86,000	17,300
General and Administrative	—	—	124,715
Garage	—	—	2,904
Depreciation	—	—	326,359
Total Operating Expenses	<u>1,759,630</u>	<u>1,759,630</u>	<u>2,153,544</u>
Operating (Loss)	<u>(58,445)</u>	<u>(58,445)</u>	<u>(11,757)</u>
Nonoperating Revenues (Expenses)			
Other Income	82,936	82,936	83,343
Disposal of Capital Assets	—	—	(129)
	<u>82,936</u>	<u>82,936</u>	<u>83,214</u>
Change in Net Position	<u>24,491</u>	<u>24,491</u>	71,457
Net Position - Beginning			<u>5,622,839</u>
Net Position - Ending			<u>5,694,296</u>

WINNETKA PARK DISTRICT, ILLINOIS

Tennis Center - Enterprise Fund

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

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Recreation Fees	\$ 1,843,600	1,843,600	2,106,458
Sales of Merchandise	19,659	19,659	22,611
Total Operating Revenues	1,863,259	1,863,259	2,129,069
Operating Expenses			
Salaries and Wages	988,085	988,085	1,030,014
OPEB Expense	—	—	(7,046)
Cost of Merchandise Sold	14,600	14,600	14,690
Supplies	37,008	37,008	24,927
Services	187,734	187,734	175,092
Maintenance	30,850	30,850	19,833
Utilities	105,246	105,246	132,176
Capital Outlay	365,000	365,000	107,310
General and Administrative	—	—	81,464
Garage	—	—	11,617
Depreciation	—	—	157,310
Total Operating Expenses	1,728,523	1,728,523	1,747,387
Operating Income	134,736	134,736	381,682
Nonoperating Revenues (Expenses)			
Other Income	70,766	70,766	65,145
Principal Retirement	(100,000)	(100,000)	—
Interest Expense	(16,133)	(16,133)	(14,930)
Disposal of Capital Assets	—	—	(2,284.00)
	(45,367)	(45,367)	47,931
Change in Net Position	89,369	89,369	429,613
Net Position - Beginning			3,471,189
Net Position - Ending			3,900,802

WINNETKA PARK DISTRICT, ILLINOIS

Ice Arena - Enterprise Fund

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

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Recreation Fees	\$ 885,000	885,000	843,696
Operating Expenses			
Salaries and Wages	328,498	328,498	310,640
OPEB Expense	—	—	(8,313)
Supplies	65,866	65,866	21,665
Services	76,922	76,922	68,091
Maintenance	44,200	44,200	38,689
Utilities	189,384	189,384	190,612
Capital Outlay	15,000	15,000	13,550
General and Administrative	—	—	52,501
Garage	—	—	10,165
Depreciation	—	—	119,051
Total Operating Expenses	719,870	719,870	816,651
Operating Income	165,130	165,130	27,045
Nonoperating Revenues			
Other Income	80,000	80,000	50,588
Change in Net Position	245,130	245,130	77,633
Net Position - Beginning			2,924,831
Net Position - Ending			3,002,464

WINNETKA PARK DISTRICT, ILLINOIS

Platform Tennis - Enterprise Fund

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

For the Fiscal Year Ended December 31, 2021

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Recreation Fees	\$ 168,600	168,600	183,105
Sales of Merchandise	300	300	413
Total Operating Revenues	168,900	168,900	183,518
Operating Expenses			
Salaries and Wages	49,067	49,067	51,599
OPEB Expense	—	—	21
Cost of Merchandise Sold	200	200	—
Supplies	5,882	5,882	8,079
Services	26,806	26,806	19,649
Maintenance	18,000	18,000	42,551
Utilities	29,839	29,839	31,636
Capital Outlay	10,000	10,000	—
General and Administrative	—	—	15,887
Garage	—	—	2,904
Depreciation	—	—	25,599
Total Operating Expenses	139,794	139,794	197,925
Operating Income	29,106	29,106	(14,407)
Nonoperating Revenues			
Other Income	25	25	5,037
Change in Net Position	29,131	29,131	(9,370)
Net Position - Beginning			667,489
Net Position - Ending			658,119

SUPPLEMENTAL SCHEDULES

WINNETKA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Debt Certificates of 2011

December 31, 2021

Date of Issue	November 15, 2011
Date of Maturity	December 1, 2030
Authorized Issue	\$5,905,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 3.75%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2022	\$ 265,000	89,950	354,950	2022	44,975	2022	44,975
2023	270,000	82,000	352,000	2023	41,000	2023	41,000
2024	280,000	73,900	353,900	2024	36,950	2024	36,950
2025	290,000	65,150	355,150	2025	32,575	2025	32,575
2026	300,000	56,088	356,088	2026	28,044	2026	28,044
2027	310,000	45,962	355,962	2027	22,981	2027	22,981
2028	320,000	35,500	355,500	2028	17,750	2028	17,750
2029	330,000	24,300	354,300	2029	12,150	2029	12,150
2030	340,000	12,750	352,750	2030	6,375	2030	6,375
	<u>2,705,000</u>	<u>485,600</u>	<u>3,190,600</u>		<u>242,800</u>		<u>242,800</u>

WINNETKA PARK DISTRICT, ILLINOIS

**Long-Term Debt Requirements
Debt Certificates of 2012
December 31, 2021**

Date of Issue	December 20, 2012
Date of Maturity	July 1, 2027
Authorized Issue	\$1,400,000
Denomination of Bonds	\$1,000
Interest Rates	1.00% to 3.42%
Interest Dates	January 1 and July 1
Principal Maturity Date	July 1
Payable at	BMO Harris Bank N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jan. 1	Amount	Jul. 1	Amount
2022	\$ 100,000	13,693	113,693	2022	7,160	2022	6,533
2023	100,000	11,110	111,110	2023	5,885	2023	5,225
2024	100,000	8,420	108,420	2024	4,553	2024	3,867
2025	100,000	5,585	105,585	2025	3,170	2025	2,415
2026	50,000	2,899	52,899	2026	1,648	2026	1,251
2027	50,000	1,276	51,276	2027	849	2027	427
	<u>500,000</u>	<u>42,983</u>	<u>542,983</u>		<u>23,265</u>		<u>19,718</u>

WINNETKA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Debt Certificates of 2021A

December 31, 2021

Date of Issue	December 29, 2021
Date of Maturity	December 1, 2026
Authorized Issue	\$25,000
Denomination of Bonds	\$5,000
Interest Rates	1.76%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wintrust Bank N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2022	\$ —	406	406	2022	186	2022	220
2023	—	440	440	2023	220	2023	220
2024	—	440	440	2024	220	2024	220
2025	—	440	440	2025	220	2025	220
2026	25,000	440	25,440	2026	220	2026	220
	<u>25,000</u>	<u>2,166</u>	<u>27,166</u>		<u>1,066</u>		<u>1,100</u>

WINNETKA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Debt Certificates of 2021B

December 31, 2021

Date of Issue	December 29, 2021
Date of Maturity	December 1, 2036
Authorized Issue	\$25,000
Denomination of Bonds	\$5,000
Interest Rates	2.22%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wintrust Bank N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2022	\$ —	512	512	2022	234	2022	278
2023	1,542	556	2,098	2023	278	2023	278
2024	1,577	520	2,097	2024	260	2024	260
2025	1,611	486	2,097	2025	243	2025	243
2026	1,647	450	2,097	2026	225	2026	225
2027	1,684	414	2,098	2027	207	2027	207
2028	1,721	376	2,097	2028	188	2028	188
2029	1,759	338	2,097	2029	169	2029	169
2030	1,798	298	2,096	2030	149	2030	149
2031	1,838	258	2,096	2031	129	2031	129
2032	1,879	218	2,097	2032	109	2032	109
2033	1,921	176	2,097	2033	88	2033	88
2034	1,964	134	2,098	2034	67	2034	67
2035	2,007	90	2,097	2035	45	2035	45
2036	2,052	46	2,098	2036	23	2036	23
	<u>25,000</u>	<u>4,872</u>	<u>29,872</u>		<u>2,414</u>		<u>2,458</u>

WINNETKA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2014

December 31, 2021

Date of Issue	December 2, 2014
Date of Maturity	December 1, 2039
Authorized Issue	\$6,200,000
Denomination of Bonds	\$5,000
Interest Rates	2.05% to 4.50%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2022	\$ 160,000	199,602	359,602	2022	99,801	2022	99,801
2023	170,000	196,002	366,002	2023	98,001	2023	98,001
2024	185,000	191,922	376,922	2024	95,961	2024	95,961
2025	195,000	187,390	382,390	2025	93,695	2025	93,695
2026	210,000	182,320	392,320	2026	91,160	2026	91,160
2027	225,000	176,545	401,545	2027	88,273	2027	88,272
2028	240,000	170,132	410,132	2028	85,066	2028	85,066
2029	255,000	163,052	418,052	2029	81,526	2029	81,526
2030	270,000	155,275	425,275	2030	77,638	2030	77,637
2031	290,000	144,475	434,475	2031	72,238	2031	72,237
2032	310,000	132,875	442,875	2032	66,438	2032	66,437
2033	330,000	120,475	450,475	2033	60,238	2033	60,237
2034	355,000	107,275	462,275	2034	53,638	2034	53,637
2035	380,000	93,075	473,075	2035	46,538	2035	46,537
2036	400,000	77,875	477,875	2036	38,938	2036	38,937
2037	430,000	61,875	491,875	2037	30,938	2037	30,937
2038	455,000	42,525	497,525	2038	21,263	2038	21,262
2039	490,000	22,050	512,050	2039	11,025	2039	11,025
	<u>5,350,000</u>	<u>2,424,740</u>	<u>7,774,740</u>		<u>1,212,375</u>		<u>1,212,365</u>

WINNETKA PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements
General Obligation Park Bonds of 2020
December 31, 2021

Date of Issue	July 28, 2020
Date of Maturity	December 1, 2045
Authorized Issue	\$9,050,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2022	\$ —	220,815	220,815	2022	110,408	2022	110,407
2023	—	220,815	220,815	2023	110,408	2023	110,407
2024	—	220,815	220,815	2024	110,408	2024	110,407
2025	—	220,815	220,815	2025	110,408	2025	110,407
2026	—	220,815	220,815	2026	110,408	2026	110,407
2027	—	220,815	220,815	2027	110,408	2027	110,407
2028	—	220,815	220,815	2028	110,408	2028	110,407
2029	—	220,815	220,815	2029	110,408	2029	110,407
2030	—	220,815	220,815	2030	110,408	2030	110,407
2031	390,000	220,815	610,815	2031	110,408	2031	110,407
2032	405,000	204,715	609,715	2032	102,608	2032	102,107
2033	420,000	189,015	609,015	2033	94,508	2033	94,507
2034	435,000	172,215	607,215	2034	86,108	2034	86,107
2035	455,000	154,815	609,815	2035	77,408	2035	77,407
2036	465,000	145,715	610,715	2036	72,858	2036	72,857
2037	475,000	136,415	611,415	2037	68,208	2037	68,207
2038	485,000	126,915	611,915	2038	63,458	2038	63,457
2039	495,000	117,215	612,215	2039	58,608	2039	58,607
2040	800,000	107,315	907,315	2040	53,658	2040	53,657
2041	810,000	91,315	901,315	2041	45,658	2041	45,657
2042	825,000	74,305	899,305	2042	37,153	2042	37,152
2043	850,000	56,980	906,980	2043	28,490	2043	28,490
2044	865,000	38,280	903,280	2044	19,140	2044	19,140
2045	875,000	19,250	894,250	2045	9,625	2045	9,625
	<u>9,050,000</u>	<u>3,842,615</u>	<u>12,892,615</u>		<u>1,921,568</u>		<u>1,921,047</u>

STATISTICAL SECTION (Unaudited)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

These schedules contain service and 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.

WINNETKA PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

See Following Page

WINNETKA PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

	2012	2013	2014
Governmental Activities			
Net Investment in Capital Assets	\$ 10,566,623	14,762,790	14,795,063
Restricted	749,282	691,191	882,481
Unrestricted	4,245,834	475,672	882,893
Total Governmental Activities Net Position	15,561,739	15,929,653	16,560,437
Business-Type Activities			
Net Investment in Capital Assets	7,282,611	7,970,745	7,708,430
Unrestricted	2,092,677	1,492,083	1,545,673
Total Business-Type Activities Net Position	9,375,288	9,462,828	9,254,103
Primary Government			
Net Investment in Capital Assets	17,849,234	22,733,535	22,503,493
Restricted	749,282	691,191	882,481
Unrestricted	6,338,511	1,967,755	2,428,566
Total Primary Government Net Position	24,937,027	25,392,481	25,814,540

* Accrual Basis of Accounting

Data Source: District Records

2015	2016	2017	2018	2019	2020	2021
14,042,086	13,564,114	10,690,631	10,428,189	10,754,080	11,445,405	11,791,774
902,214	923,261	872,513	968,236	973,894	953,096	952,904
1,077,206	2,085,853	2,029,822	2,216,495	2,582,893	2,927,360	4,898,625
16,021,506	16,573,228	13,592,966	13,612,920	14,310,867	15,325,861	17,643,303
7,604,498	7,677,276	10,109,472	10,474,382	10,104,331	9,678,857	9,269,071
1,847,937	2,107,280	2,859,265	2,456,200	2,636,744	3,007,491	3,986,610
9,452,435	9,784,556	12,968,737	12,930,582	12,741,075	12,686,348	13,255,681
21,646,584	21,241,390	20,800,103	20,902,571	20,858,411	21,124,262	21,060,845
902,214	923,261	872,513	968,236	973,894	953,096	952,904
2,925,143	4,193,133	4,889,087	4,672,695	5,219,637	5,934,851	8,885,235
25,473,941	26,357,784	26,561,703	26,543,502	27,051,942	28,012,209	30,898,984

WINNETKA PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
General Government	\$ 2,585,031	2,554,910	2,731,839	4,049,848	3,214,145	3,157,291	2,894,130	3,070,998	2,715,931	2,066,516
Culture and Recreation	3,524,134	3,684,574	3,747,506	3,870,617	4,002,104	5,386,460	4,363,993	4,541,973	4,031,641	4,987,738
Interest on Long-Term Debt	243,795	233,611	228,941	360,152	349,314	334,433	324,194	313,502	303,888	571,539
Total Governmental Activities Expenses	6,352,960	6,473,095	6,708,286	8,280,617	7,565,563	8,878,184	7,582,317	7,926,473	7,051,460	7,625,793
Business-Type Activities										
Golf Course	2,272,065	2,058,900	2,102,909	2,064,245	1,892,265	1,799,248	1,988,376	1,982,188	2,083,179	2,153,673
Tennis Center	1,508,545	1,577,836	1,511,461	1,484,451	1,522,153	1,504,967	1,558,945	1,699,219	1,665,751	1,764,601
Ice Arena	829,662	894,989	1,020,333	916,893	968,899	881,852	873,303	929,094	823,417	816,651
Platform Tennis	174,162	174,192	213,048	185,299	202,944	160,505	172,305	186,823	150,927	197,925
Total Business-Type Activities Net Position	4,784,434	4,705,917	4,847,751	4,650,888	4,586,261	4,346,572	4,592,929	4,797,324	4,723,274	4,932,850
Total Primary Government Expenses	11,137,394	11,179,012	11,556,037	12,931,505	12,151,824	13,224,756	12,175,246	12,723,797	11,774,734	12,558,643
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	979,230	1,042,716	1,085,070	1,117,790	1,208,351	1,214,406	1,227,552	1,116,705	1,080,579	1,107,229
Recreation	906,919	1,006,861	1,117,940	1,113,300	1,155,540	1,149,716	1,194,309	1,351,197	921,242	1,956,557
Operating Grants/Contributions	—	—	—	—	423,138	—	—	—	—	—
Capital Grants/Contributions	—	—	—	—	—	2,200	—	60,000	5,000	—
Total Governmental Activities Program Revenues	1,886,149	2,049,577	2,203,010	2,231,090	2,787,029	2,366,322	2,421,861	2,527,902	2,006,821	3,063,786
Business-Type Activities										
Charges for Services										
Golf Course	1,673,840	1,484,466	1,702,199	1,797,384	1,778,790	1,575,843	1,445,105	1,357,737	2,048,547	2,141,787
Tennis Center	1,413,698	1,488,882	1,502,185	1,515,523	1,473,657	1,627,490	1,760,245	1,869,646	1,662,215	2,129,069
Ice Arena	870,122	976,200	934,257	931,061	897,065	870,552	830,275	917,911	635,779	843,696
Platform Tennis	192,297	197,843	191,575	182,672	177,875	172,133	170,101	176,520	159,595	183,518
Capital Grants/Contributions	—	—	—	—	—	1,061,210	—	42,574	—	—
Total Business-Type Activities Program Revenues	4,149,957	4,147,391	4,330,216	4,426,640	4,327,387	5,307,228	4,205,726	4,364,388	4,506,136	5,298,070
Total Primary Government Program Revenues	6,036,106	6,196,968	6,533,226	6,657,730	7,114,416	7,673,550	6,627,587	6,892,290	6,512,957	8,361,856

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (Expenses) Revenues										
Governmental Activities	\$ (4,466,811)	(4,423,518)	(4,505,276)	(6,049,527)	(4,778,534)	(6,511,862)	(5,160,456)	(5,398,571)	(5,044,639)	(4,562,007)
Business-Type Activities	(634,477)	(558,526)	(517,535)	(224,248)	(258,874)	960,656	(387,203)	(432,936)	(217,138)	365,220
Total Primary Government Net Revenues (Expenses)	<u>(5,101,288)</u>	<u>(4,982,044)</u>	<u>(5,022,811)</u>	<u>(6,273,775)</u>	<u>(5,037,408)</u>	<u>(5,551,206)</u>	<u>(5,547,659)</u>	<u>(5,831,507)</u>	<u>(5,261,777)</u>	<u>(4,196,787)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	4,648,721	4,830,490	4,967,693	5,043,879	5,221,048	5,266,151	5,462,973	5,696,292	5,827,499	5,976,417
Intergovernmental										
Replacement	33,540	38,373	37,275	40,341	36,700	36,012	34,870	45,050	32,130	67,443
Investment Income	52,426	32,502	12,442	24,750	23,048	38,847	101,186	212,662	69,833	9,441
Miscellaneous	62,201	137,590	118,650	192,866	149,070	107,094	116,884	142,514	130,171	826,148
Transfers	(482,165)	(247,523)	—	(163,653)	(99,610)	(1,916,504)	(265,000)	—	—	—
Total Governmental Activities	<u>4,314,723</u>	<u>4,791,432</u>	<u>5,136,060</u>	<u>5,138,183</u>	<u>5,330,256</u>	<u>3,531,600</u>	<u>5,450,913</u>	<u>6,096,518</u>	<u>6,059,633</u>	<u>6,879,449</u>
Business-Type Activities										
Miscellaneous	144,848	398,543	308,810	258,927	491,385	307,021	265,113	243,429	162,411	204,113
Transfers	482,165	247,523	—	163,653	99,610	1,916,504	265,000	—	—	—
Total Business-Type Activities	<u>627,013</u>	<u>646,066</u>	<u>308,810</u>	<u>422,580</u>	<u>590,995</u>	<u>2,223,525</u>	<u>530,113</u>	<u>243,429</u>	<u>162,411</u>	<u>204,113</u>
Total Primary Government	<u>4,941,736</u>	<u>5,437,498</u>	<u>5,444,870</u>	<u>5,560,763</u>	<u>5,921,251</u>	<u>5,755,125</u>	<u>5,981,026</u>	<u>6,339,947</u>	<u>6,222,044</u>	<u>7,083,562</u>
Changes in Net Position										
Governmental Activities	(152,088)	367,914	630,784	(911,344)	551,722	(2,980,262)	290,457	697,947	1,014,994	2,317,442
Business-Type Activities	(7,464)	87,540	(208,725)	198,332	332,121	3,184,181	142,910	(189,507)	(54,727)	569,333
Total Primary Government	<u>(159,552)</u>	<u>455,454</u>	<u>422,059</u>	<u>(713,012)</u>	<u>883,843</u>	<u>203,919</u>	<u>433,367</u>	<u>508,440</u>	<u>960,267</u>	<u>2,886,775</u>

* Accrual Basis of Accounting
Data Source: District Records

WINNETKA PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

	2012	2013	2014
General Fund			
Nonspendable	\$ 8,151	24,887	46,547
Restricted	—	40,372	109,225
Assigned	—	—	—
Unassigned	4,345,531	(31,582)	4,873,944
Total General Fund	<u>4,353,682</u>	<u>33,677</u>	<u>5,029,716</u>
All Other Governmental Funds			
Nonspendable	4,086	2,206	18,796
Restricted	705,017	665,946	803,888
Committed	501,114	533,651	891,289
Assigned	1,955,537	61,016	253,710
Total All Other Governmental Funds	<u>3,165,754</u>	<u>1,262,819</u>	<u>1,967,683</u>
Total Governmental Funds	<u>7,519,436</u>	<u>1,296,496</u>	<u>6,997,399</u>

* Modified Accrual Basis of Accounting

Data Source: District Records

2015	2016	2017	2018	2019	2020	2021
22,749	10,661	11,262	25,268	25,721	8,851	84,041
115,457	115,208	159,376	190,349	230,435	198,534	198,594
—	—	500,000	235,000	235,000	235,000	235,000
3,409,396	3,254,719	887,753	1,461,735	2,035,023	1,955,902	2,062,934
3,547,602	3,380,588	1,558,391	1,912,352	2,526,179	2,398,287	2,580,569
5,918	2,441	3,647	2,221	6,781	29,119	8,706
816,578	836,599	740,828	804,683	769,470	779,585	778,696
1,262,879	1,726,308	1,387,888	1,727,716	2,252,469	7,726,569	9,182,188
304,906	393,683	813,330	704,191	163,905	221,960	(897,232)
2,390,281	2,959,031	2,945,693	3,238,811	3,192,625	8,757,233	9,072,358
5,937,883	6,339,619	4,504,084	5,151,163	5,718,804	11,155,520	11,652,927

WINNETKA PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2021 (Unaudited)

	2012	2013	2014
Revenues			
Taxes	\$ 4,682,261	4,868,863	5,004,968
Charges for Services	1,886,149	2,049,577	2,203,010
Intergovernmental	—	—	—
Interest	52,426	32,502	12,442
Miscellaneous	62,201	137,590	118,650
Total Revenues	<u>6,683,037</u>	<u>7,088,532</u>	<u>7,339,070</u>
Expenditures			
General Government	2,525,466	2,488,223	2,612,311
Recreation	3,040,585	3,166,042	2,954,020
Capital Outlay	3,562,516	6,576,701	309,696
Debt Service			
Principal Retirement	610,000	605,000	630,000
Interest and Fiscal Charges	244,483	227,983	186,223
Total Expenditures	<u>9,983,050</u>	<u>13,063,949</u>	<u>6,692,250</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,300,013)</u>	<u>(5,975,417)</u>	<u>646,820</u>
Other Financing Sources (Uses)			
Debt Issuance	—	—	6,200,000
Premium on Debt Issuance	—	—	181,619
Payment to Escrow Agent	—	—	(1,327,536)
Disposal of Capital Assets	—	—	—
Transfers In	75,000	4,650,000	600,000
Transfers Out	(557,165)	(4,897,523)	(600,000)
	<u>(482,165)</u>	<u>(247,523)</u>	<u>5,054,083</u>
Net Change in Fund Balances	<u>(3,782,178)</u>	<u>(6,222,940)</u>	<u>5,700,903</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>9.68%</u>	<u>6.87%</u>	<u>(1554.77%)</u>

* Modified Accrual Basis of Accounting

Data Source: District Records

2015	2016	2017	2018	2019	2020	2021
5,084,220	5,257,748	5,302,163	5,497,843	5,741,342	5,827,499	5,976,417
2,231,090	2,363,891	2,364,122	2,421,861	2,467,902	2,001,821	3,063,786
—	423,138	2,200	—	60,000	37,130	67,443
24,750	23,048	38,847	101,186	212,662	69,833	9,441
192,866	149,070	107,094	116,884	142,514	130,171	826,148
7,532,926	8,216,895	7,814,426	8,137,774	8,624,420	8,066,454	9,943,235
2,799,612	2,793,356	2,788,996	2,713,770	2,789,020	3,147,407	2,937,296
3,210,088	3,201,115	3,373,354	3,619,314	3,917,319	3,056,495	3,922,595
1,563,374	853,237	2,296,071	200,270	653,901	5,218,548	1,634,400
500,000	510,000	340,000	360,000	375,000	390,000	405,000
368,215	357,841	342,540	332,341	321,539	312,128	596,537
8,441,289	7,715,549	9,140,961	7,225,695	8,056,779	12,124,578	9,495,828
(908,363)	501,346	(1,326,535)	912,079	567,641	(4,058,124)	447,407
—	—	—	—	—	9,050,000	50,000
—	—	—	—	—	444,840	—
—	—	—	—	—	—	—
12,500	—	—	—	—	—	—
1,600,000	500,000	2,575,000	—	—	1,551,802	—
(1,763,653)	(599,610)	(3,084,000)	(265,000)	—	(1,551,802)	—
(151,153)	(99,610)	(509,000)	(265,000)	—	9,494,840	50,000
(1,059,516)	401,736	(1,835,535)	647,079	567,641	5,436,716	497,407
10.90%	14.78%	8.66%	10.22%	9.90%	10.92%	12.50%

WINNETKA PARK DISTRICT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2021 (Unaudited)**

Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Totals
2011	\$ 1,430,776,260	\$ 86,684,651	\$ 12,662,069	\$ 1,530,122,980
2012	1,331,214,582	78,983,591	10,588,638	1,420,786,811
2013	1,212,692,905	72,451,725	9,793,065	1,294,937,695
2014	1,237,377,759	71,157,866	4,625,402	1,313,161,027
2015	1,197,676,542	67,544,181	4,415,534	1,269,636,257
2016	1,449,088,932	72,775,319	5,249,232	1,527,113,483
2017	1,484,374,081	75,453,970	5,188,572	1,565,016,623
2018	1,432,028,866	73,872,196	4,413,709	1,510,314,771
2019	1,486,636,675	98,349,299	5,581,865	1,590,567,839
2020	1,472,094,936	104,267,295	6,209,936	1,582,572,167

Data Source: Office of the County Clerk

Railroad	Total Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
\$ 386,425	\$ 1,530,509,405	\$ 5,107,963,028	33.33	\$ 0.310
736,706	1,421,523,517	4,264,096,961	33.33	0.347
538,702	1,295,476,397	3,886,817,873	33.33	0.392
561,583	1,313,722,610	3,941,167,830	33.33	0.396
673,630	1,270,309,887	3,810,929,661	33.33	0.421
685,356	1,527,798,839	4,583,396,517	33.33	0.355
699,166	1,565,715,789	4,697,147,367	33.33	0.357
751,018	1,511,065,789	4,533,197,367	33.33	0.383
819,591	1,591,387,430	4,774,162,290	33.33	0.374
854,335	1,583,426,502	4,750,279,506	33.33	0.392

WINNETKA PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2021 (Unaudited)**

	2011	2012	2013
Winnetka Park District			
Corporate	0.169	0.189	0.213
I.M.R.F.	0.015	0.016	0.019
Social Security	0.027	0.031	0.034
Auditing	0.002	0.002	0.002
Liability Insurance	0.009	0.010	0.011
Recreation	0.051	0.058	0.065
Handicapped Fund	0.012	0.014	0.018
Workmen's Compensation	0.005	0.005	0.006
Limited Bonds	0.020	0.022	0.024
Total Direct	0.310	0.347	0.392
Overlapping Rates			
Cook County	0.462	0.531	0.560
Forest Preserve	0.058	0.063	0.069
Elections	0.025	—	—
New Trier Township	0.042	0.047	0.054
Mosquito Abatement District	0.010	0.010	0.007
Metropolitan Water Reclamation District	0.320	0.370	0.417
Village of Winnetka	0.936	1.038	1.162
Winnetka Public Library	0.187	0.203	0.230
School District #36	2.782	3.094	3.331
New Trier High School	1.674	1.864	2.111
Community College 535	0.196	0.219	0.256
Total Direct and Overlapping Tax Rate	6.692	7.439	8.197

Data Source: Cook County Clerk

2014	2015	2016	2017	2018	2019	2020
0.217	0.229	0.193	0.194	0.209	0.209	0.219
0.019	0.020	0.017	0.019	0.023	0.025	0.025
0.035	0.037	0.031	0.030	0.022	0.024	0.023
0.002	0.002	0.001	0.001	0.002	0.001	0.001
0.012	0.013	0.011	0.011	0.012	0.006	0.007
0.065	0.069	0.058	0.058	0.069	0.064	0.070
0.016	0.018	0.016	0.017	0.018	0.018	0.019
0.006	0.006	0.005	0.005	0.005	0.004	0.004
0.024	0.027	0.023	0.022	0.023	0.023	0.024
0.396	0.421	0.355	0.357	0.383	0.374	0.392
0.568	0.552	0.533	0.496	0.489	0.454	0.453
0.069	0.069	0.063	0.062	0.060	0.059	0.058
—	—	—	0.031	—	0.030	—
0.055	0.058	0.049	0.050	0.053	0.051	0.053
0.007	0.012	0.017	0.010	0.011	0.010	0.009
0.430	0.426	0.406	0.402	0.396	0.389	0.378
1.154	1.208	1.013	0.994	1.039	1.007	1.025
0.233	0.246	0.209	0.210	0.225	0.217	0.223
3.386	3.542	3.049	3.002	3.220	3.149	3.015
2.268	2.380	1.974	1.993	2.111	2.028	2.085
0.258	0.271	0.231	0.232	0.246	0.221	0.227
8.428	8.764	7.544	7.482	7.850	7.615	7.526

WINNETKA PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2021 (Unaudited)**

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Individual	\$ 8,446,747	1	0.534%			
Chicago Title Land Trust	5,750,381	2	0.363%			
Individual	4,692,412	3	0.297%			
Individual	4,228,200	4	0.267%			
Individual	4,141,513	5	0.262%			
Individual	3,975,041	6	0.251%			
Individual	3,623,177	7	0.229%			
Individual	3,591,260	8	0.227%			
Individual	3,457,593	9	0.218%			
Individual	3,314,240	10	0.209%			
Individual				\$ 4,633,173	1	0.248%
Individual				4,595,172	2	0.245%
Individual				4,351,780	3	0.232%
Individual				4,199,374	4	0.224%
Winnetka III, LLC				3,560,811	5	0.190%
Individual				3,486,945	6	0.186%
Hulsizer & Just				3,240,776	7	0.173%
Individual				3,026,535	8	0.162%
Individual				2,865,117	9	0.153%
Individual				2,819,126	10	0.151%
	<u>45,220,564</u>		<u>2.857%</u>	<u>36,778,809</u>		<u>1.964%</u>

Data Source: Cook County Tax Extension Office

WINNETKA PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Tax Levy Year	Tax Extension Grand Total 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
2012	2011	\$ 4,733,327	N/A	N/A	N/A	\$ 4,648,720	98.21%
2013	2012	4,922,475	N/A	N/A	N/A	4,830,491	98.13%
2014	2013	5,062,089	N/A	N/A	N/A	4,967,764	98.14%
2015	2014	5,180,378	N/A	N/A	N/A	5,043,940	97.37%
2016	2015	5,317,823	N/A	N/A	N/A	5,221,048	98.18%
2017	2016	5,397,346	N/A	N/A	N/A	5,266,151	97.57%
2018	2017	5,577,797	N/A	N/A	N/A	5,462,973	97.94%
2019	2018	5,772,479	N/A	N/A	N/A	5,696,292	98.68%
2020	2019	5,962,587	N/A	N/A	N/A	5,827,498	97.73%
2021	2020	6,146,237	N/A	N/A	N/A	5,965,661	97.06%

Data Source: District Records

N/A - Not Available

WINNETKA PARK DISTRICT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income	Population	Per Capita
	General Obligation Bonds	Debt Certificates	Debt Certificates	Installment Contracts				
2012	\$ 1,760,000	\$ 5,510,000	\$ 1,400,000	\$ 16,606	\$ 8,686,606	0.69%	12,187	713
2013	1,535,000	5,130,000	1,300,000	8,902	7,973,902	0.64%	12,187	654
2014	6,381,296	4,735,000	1,200,000	110,716	12,427,012	0.99%	12,187	1,020
2015	6,274,044	4,335,000	1,100,000	87,754	11,796,798	0.94%	12,187	968
2016	6,166,792	3,925,000	1,000,000	63,884	11,155,676	0.89%	12,187	915
2017	6,049,540	3,695,000	900,000	39,071	10,683,611	0.83%	12,480	856
2018	5,922,288	3,455,000	800,000	13,276	10,190,564	0.80%	12,480	817
2019	5,785,036	3,210,000	700,000	—	9,695,036	0.76%	12,480	777
2020	15,132,624	2,960,000	600,000	—	18,692,624	1.46%	12,480	1,498
2021	14,958,263	2,755,000	500,000	—	18,213,263	1.06%	12,744	1,429

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

Data Source: District Records

WINNETKA PARK DISTRICT, ILLINOIS

Ratio of Net General Obligation Debt to Equalized Assessed Value and Net General Obligation Bonded Debt Per Capita - Last Ten Fiscal Years

December 31, 2021 (Unaudited)

Fiscal Year	Gross General Obligation Bonds	Less: Amounts Available for Debt Service	Total	Assessed Value of Property	Ratio of Bonded Debt of Assessed Value	Population	Per Capita
2012	\$ 1,760,000	\$ 83,470	\$ 1,676,530	\$ 1,530,509,405	0.115%	12,187	144
2013	1,535,000	76,306	1,458,694	1,421,523,517	0.108%	12,187	126
2014	6,381,296	94,461	6,286,835	1,295,476,397	0.493%	12,187	524
2015	6,274,044	76,287	6,197,757	1,313,722,610	0.478%	12,187	515
2016	6,166,792	86,973	6,079,819	1,270,309,887	0.485%	12,187	506
2017	6,049,540	93,654	5,955,886	1,527,798,839	0.396%	12,480	485
2018	5,922,288	94,953	5,827,335	1,565,715,789	0.378%	12,480	475
2019	5,785,036	92,282	5,692,754	1,511,065,789	0.383%	12,480	464
2020	15,132,624	106,747	15,025,877	1,591,387,430	0.951%	12,480	1,213
2021	14,958,263	122,719	14,835,544	1,583,426,502	0.945%	12,744	1,174

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

Data Source: District Records

WINNETKA PARK DISTRICT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2021 (Unaudited)**

Governmental Unit	(1) Gross Debt	(2) Percentage to Debt Applicable to District	(3) District's Share of Debt
Winnetka Park District	\$ 17,713,263	100.00%	17,713,263
School Districts:			
New Trier High School	109,943,000	26.00%	28,585,180
Oakton Community College No. 535	44,985,000	5.86%	2,636,121
School District No. 36 (Winnetka)	5,449,000	98.08%	5,344,379
School District No. 37 (Avoca)	3,956,000	6.38%	252,393
School District No. 38 (Kenilworth)	3,199,694	9.22%	295,012
Total School Districts	167,532,694		37,113,085
Other Agencies:			
Cook County	7,595,772,042	0.90%	68,361,948
Forest Preserve District	233,103,051	0.90%	2,097,927
Metropolitan Water Reclamation	3,294,323,000	0.91%	29,978,339
Glencoe Park District	16,359,280	0.89%	145,598
Village of Winnetka	25,911,317	93.38%	24,195,988
Total Other Agencies	11,165,468,690		124,779,800
Total Overlapping Debt	11,333,001,384		161,892,885
Total Direct and Overlapping Debt	11,350,714,647		179,606,148

Data Source: Cook County Tax Extension Office

(2) Determined by ratio of equalized assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the Village

(3) Amount in column (2) multiplied by amount in column (1).

WINNETKA PARK DISTRICT, ILLINOIS

**Legal Debt Margin - Last Ten Tax Levy Years
December 31, 2021 (Unaudited)**

See Following Page

WINNETKA PARK DISTRICT, ILLINOIS

**Legal Debt Margin - Last Ten Tax Levy Years
December 31, 2021 (Unaudited)**

	2011	2012	2013	2014
Equalized Assessed Valuation	\$ 1,530,509,405	1,421,223,517	1,295,476,397	1,313,722,610
Bonded Debt Limit - 2.875% of Assessed Value	44,002,145	40,860,176	37,244,946	37,769,525
Amount of Debt Applicable to Limit	8,670,000	7,965,000	7,235,000	11,535,000
Legal Debt Margin	35,332,145	32,895,176	30,009,946	26,234,525
Percentage of Legal Debt Margin to Bonded Debt Limit	80.30%	80.51%	80.57%	69.46%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	8,800,429	8,172,035	7,448,989	7,553,905
Amount of Debt Applicable to Limit	1,760,000	1,535,000	6,200,000	6,100,000
Legal Debt Margin	7,040,429	6,637,035	1,248,989	1,453,905
Percentage of Legal Debt Margin to Bonded Debt Limit	80.00%	81.22%	16.77%	19.25%

Data Source: District Records

2015	2016	2017	2018	2019	2020
1,270,309,887	1,527,798,839	1,565,715,789	1,511,065,789	1,591,387,430	1,583,426,502
36,521,409	43,924,217	45,014,329	43,443,141	45,752,389	45,523,512
10,925,000	10,485,000	10,025,000	9,550,000	18,110,000	17,655,000
25,596,409	33,439,217	34,989,329	33,893,141	27,642,389	27,868,512
70.09%	76.13%	77.73%	78.02%	60.42%	61.22%
7,304,282	8,784,843	9,002,866	8,688,628	9,150,478	9,104,702
6,000,000	5,890,000	5,770,000	5,640,000	5,500,000	5,350,000
1,304,282	2,894,843	3,232,866	3,048,628	3,650,478	3,754,702
17.86%	32.95%	35.91%	35.09%	39.89%	41.24%

WINNETKA PARK DISTRICT, ILLINOIS**Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Fiscal Year	(1) Population	Personal Income (in Thousands)	Per Capita Personal Income	(1) Median Age	(2) School Enrollment	Unemployment Rate
2012	12,187	\$ 167,458	\$ 102,749	39.8	4,527	3.5%
2013	12,187	167,458	102,749	39.8	4,527	3.5%
2014	12,187	167,458	102,749	39.8	4,527	3.5%
2015	12,187	167,458	102,749	39.8	4,527	3.5%
2016	12,187	167,458	102,749	39.8	4,527	3.7%
2017	12,480	207,857	102,663	40.8	5,787	3.5%
2018	12,480	207,857	102,663	40.8	5,570	3.8%
2019	12,480	207,857	102,663	40.8	5,609	2.6%
2020	12,480	207,857	102,663	40.8	5,741	2.9%
2021	12,744	250,000	134,596	41.8	5,741	N/A

Data Sources:

(1) U.S. Department of Commerce, Bureau of the Census

(2) Data provided by School District Administrative Offices

N/A - Not available

WINNETKA PARK DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2021 (Unaudited)**

Employer	2021			2012		
	Employees	Rank	Percentage of Total District Employment*	Employees	Rank	Percentage of Total District Employment*
New Trier High School East	676	1	14.02%	452	1	9.10%
School District 36	357	2	6.80%	221	2	4.45%
Village of Winnetka	152	3	3.10%	158	3	3.18%
Coldwell Banker	140	4	2.80%	115	6	2.31%
North Shore Country Day School	130	5	2.60%	128	5	2.58%
BMO Harris Bank	65	6	1.30%	65	7	1.31%
Baird & Warner, Inc.	63	7	1.30%			
Sacred Heart School	48	8	0.90%	45	9	0.91%
Faith, Hope, & Charity School	45	9	0.90%	43	10	0.87%
Infodata Corp	44	10	0.82%			
Dyson, Dyson & Dunn, Inc.				150	4	3.02%
Killian Co., V.J.				45	8	0.91%
	<u>1,044</u>		<u>20.52%</u>	<u>970</u>		<u>19.54%</u>

Data Sources: Illinois Manufacturers Directory, Illinois Services Directory and a selective telephone survey.

*Note: Total employment was determined by staff estimation.

WINNETKA PARK DISTRICT, ILLINOIS

**Government Employees by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Administration - Full Time	12	11	11	12	12	15	14	14	10	10
Administration - Part Time	4	3	3	3	3	4	4	1	3	3
	16	14	14	15	15	19	18	15	13	13
Park Services - Full Time	16	16	15	14	14	10	10	11	10	10
Park Services - Part Time	5	5	5	5	5	2	—	—	1	1
Park Services - Seasonal	19	19	19	19	19	12	12	10	10	10
	40	40	39	38	38	24	22	21	21	21
Recreation										
Ice Arena - Full Time	5	5	5	5	5	3	3	3	2	2
Ice Arena - Part Time	35	35	35	35	35	17	17	17	17	17
	40	40	40	40	40	20	20	20	19	19
Tennis Center - Full Time	2	3	3	3	3	4	4	4	4	4
Tennis Center - Part Time	21	20	20	21	21	23	23	23	23	23
	23	23	23	24	24	27	27	27	27	27
Beaches - Seasonal	60	60	60	62	62	79	79	79	79	79
Golf Course- Full Time	3	3	3	3	3	5	5	5	5	5
Golf Course - Part Time	40	40	40	40	40	45	45	45	45	45
	43	43	43	43	43	50	50	50	50	50
Recreation & Camps - Seasonal	75	75	75	75	75	48	50	50	50	50
Boat Launch - Seasonal	15	15	15	15	15	14	14	14	—	—
Total Full Time	38	38	37	37	37	37	36	37	31	31
Total Part Time	105	103	103	104	104	91	89	86	89	89
Total Seasonal	169	169	169	171	171	153	155	153	139	139
	312	310	309	312	312	281	280	276	259	259

Data Source: District Records

The figures represent the number of employees on payroll during the year. Employee turnover and work schedules affect the employee count. Multiple employees may be used to staff a single position.

WINNETKA PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

See Following Page

WINNETKA PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014
Parks and Recreation			
Recreation Program Attendance	16,721	17,444	17,868
Golf Club Rounds of Play - 9	14,079	12,015	11,239
Golf Club Rounds of Play - 18	26,405	25,458	25,124
Tennis Center Admissions	100,600	107,000	108,000
Ice Arena Admissions	145,300	158,500	144,800
Camps	974	976	1,015

Data Source: District Records

*COVID-19 affected the FY2020 operating indicators as noted above.

2015	2016	2017	2018	2019	2020*	2021
19,200	19,300	16,868	17,522	18,719	11,231	13,663
13,412	11,560	9,589	7,563	7,544	14,406	10,797
30,821	30,238	25,658	20,506	18,312	30,628	28,622
108,000	107,000	109,000	111,213	112,000	98,007	110,968
143,900	144,200	141,316	134,773	148,992	102,050	122,690
1,199	1,117	977	1,015	1,176	839	854

WINNETKA PARK DISTRICT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2021 (Unaudited)**

Function/Program	2012	2013	2014
Parks and Recreation			
Total Acreage	241	241	241
Number of Parks and Playgrounds	26	26	26
Number of Ball Fields	5	5	5
Number of Basketball Courts	1	1	1
Number of Football Fields	3	3	3
Number of Ice Rinks (Outdoors)	3	4	4
Number of Picnic Areas	15	15	15
Number of Sled Hills	1	1	1
Number of Soccer Fields	5	5	5
Number of Tennis Courts (Outdoors)	12	12	12
Facilities			
AC Nielsen Tennis Center	1	1	1
Winnetka Golf Course - 18 Hole	1	1	1
Winnetka Golf Course - 9 Hole Par 3	1	1	1
Platform Tennis	1	1	1
Ice Arena	1	1	1

Data Source: District Records

2015	2016	2017	2018	2019	2020	2021
241	241	241	241	241	241	241
26	26	26	26	26	26	26
5	5	5	5	5	5	5
1	1	1	1	1	1	1
3	3	3	3	3	3	3
4	4	4	4	4	4	4
15	15	15	15	15	15	15
1	1	1	1	1	1	1
5	5	5	5	5	5	5
12	12	12	12	12	12	12
1	1	1	1	1	1	1
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**WINNETKA PARK DISTRICT
COMMITTEE OF THE WHOLE
MEETING MINUTES
THURSDAY, MAY 12, 2022 | 6:00 P.M.**

President James called the meeting to order at 6:00 p.m.

Commissioners Present: Mickey Archambault, Christina Codo, Warren James, Cynthia Rapp, Colleen Root

Commissioners Absent: Eric Lussen, David Seaman

Staff Present: John Peterson, Executive Director; Kyle Berg, Superintendent of Recreation; Costa Kutulas, Director of Parks and Maintenance; Jim Crocker, Superintendent of Finance; Molly Krohe, Marketing Brand Manager; Libby Baker, Office Associate; Matt McCann, Golf Course Superintendent; Matt Johnson, Golf Manager; Mike Slezak, Asst. Course Supt.; Morgan Harty, The Lakota Group

Audience Present: Kofi Anaman, Teresa Claybrook, Jake Claybrook, Steve Jambor, Connie Henry, Elizabeth Lane, Marie DeLean, Sally Tomlinson, Allen Welch, Jim Dahl

CHANGES TO THE AGENDA

Commissioner announced Agenda item 4B will precede item 4A.

COMMUNICATIONS

Executive Director Peterson commented on the thank you note received from the District 36 School Board.

NEW BUSINESS

Dog Beach/Dog Park Advisory Committee Presentation

Commissioner Archambault introduced committee members Elizabeth Lane, Sally Tomlinson, Marie DeLean, Allen Welch and Jim Dahl and reviewed the objectives of the committee. Morgan Harty of The Lakota Group presented a design proposal and responded to questions.

Commissioner James thanked the committee for all their work and complimented the design. He expressed concern with water level fluctuations and suggested a more robust barrier to separate the dog use area from the public beach, and to help dissipate wave energy. Commissioner Archambault stated the design as proposed would cost approximately \$215k.

Committee member Sally Tomlinson spoke about the importance of communicating the plan to the community. She suggested the use of a QR code posted at the current dog beach and around town to link to information about the plan. Ms. Tomlinson explained the committee identified potential questions that may be asked and developed a list of responses. The board was asked to review the FAQ's and provide feedback.

Commissioner Archambault stated the timing of this project should to be addressed as it relates to the Village's pier project and the construction at Elder + Centennial. He noted the committee would like to identify a temporary location because they are concerned construction will begin on Elder + Centennial before the new dog beach is completed. Commissioner Archambault also noted the committee is ready for the public engagement process and would like to begin in June.

Director Kutulas addressed the construction timeline for Elder + Centennial noting Centennial will likely be available through October-November. Commissioner James expressed concern with having a temporary location and the ability to separate off-leash dogs from unaware beach users.

Committee member Jim Dahl recognized the efforts of the committee and thanked the board for their support.

The board concurred to move forward with the public engagement process. Commissioner Root noted some members of the community have learned Tower Road Beach is a proposed location and suggested it would be best to begin the process in early June.

*The board meeting packet was updated on the website to include The Lakota Group presentation.

Kofi Anaman, Director and Founder of Future Builder Scouts

Commissioner James introduced Kofi Anaman, Director and Founder of Future Builder Scouts, an after school enrichment program in Ghana, West Africa. He explained the Future Builder Scouts program and how the Winnetka Boy Scouts became involved. Commissioner James introduced Jake Claybrook from Boy Scout Troop 18 whose Eagle Scout project is to build a playground for the Future Builder Scouts. At a previous meeting Jake Claybrook requested, and was approved for a donation from the Park District of the used Nick Corwin playground equipment. The full Eagle Scout project includes the deconstruction, packaging, and shipping of the equipment to Ghana.

*The board meeting packet was updated on the website to include the Future Builder Scouts presentation.

UNFINISHED BUSINESS

Nick Corwin Playground Renovation Project

A Board Summary describing the project was distributed.

Director Kutulas reviewed the history of Nick Corwin Park, which is scheduled for replacement. He explained the equipment is worn and the playground no longer meets current safety standards. He reviewed the proposed playground design, to include additional curbing and landscaping, and the associated costs. Director Kutulas reviewed designs for proposed future park improvements to include a shade shelter, paver bricks, and additional landscaping. The construction timeline was reviewed. Formal approval will be requested at the May 26, 2022 regular board meeting. If approved, the playground would be completed by August, keeping in line with AYSO's schedule.

At the request of Commissioner Archambault, the board gave Director Kutulas verbal approval to move forward to lock in the quoted price.

Commissioner Rapp recognized Director Kutulas and Jake Claybrook for their work to see this project completed.

*The board meeting packet was updated on the website to include the Board Summary and playground presentation.

Village of Winnetka Stormwater Project Review

A Board Summary and spreadsheet of the bid tabulations were distributed and discussed to inform and prepare the board for a formal recommendation May 26, 2022, or sooner.

Director Kutulas reported the Village received three bids to complete the construction. The bid results are still under review by the Village. Director Kutulas reviewed the bid results and specific projects, as well as costs associated with the identified alternate projects. He noted a discussion might be necessary with the Village about the percentages allocated to the shared based bids, based on the intergovernmental agreement.

Director Kutulas further noted payouts for the project would not begin until 2023.

*The board meeting packet was updated on the website to include the Board Summary and bid tabulation spreadsheet.

Golf Course Construction Management

Director Peterson reported he and Commissioner Codo spoke with KemperSports to further discuss their proposal. He noted KemperSports would not adjust their pricing but offered

assistance with the sale of the current gas golf carts, the purchase of a new lithium fleet, and improvements to the pro shop.

Director Peterson also reported Troon is finalizing their proposal, and GolfVisions has not provided a response.

Director Kutulas informed the board of the lead-time necessary to obtain a transformer to support the golf cart charging ability, and the significant costs associated to provide power.

Elder + Centennial Update

Director Peterson reported the two open house sessions were well attended. Comments and feedback have been received; the results will be compiled and distributed to the board.

Director Kutulas reported the permit application is still in the public comment phase. An archaeological phase one survey is to be completed as required. A survey for 261 Sheridan will also be executed and paid for by the owner.

Responses have been prepared and are under review based on comments received from the Illinois Environmental Protection Agency (IEPA) and United States Army Corps of Engineers (USACE).

MATTERS FROM THE DIRECTOR

None

BOARD LIAISON REPORTS

District 36 – Commissioner Rapp reported Kelly Tess has been named the new superintendent. A search is underway for her replacement.

Environmental & Forestry Commission – Commissioner Rapp reported work continues on the sustainability pillars.

Winnetka Parks Foundation – Executive Director Peterson reported a meeting was held May 11. Officers have been identified and the transfer of leadership responsibilities is ongoing; additional board members are still needed.

STAFF REPORTS

Molly Krohe, Marketing Brand Manager – reported summer marketing is underway. The fall brochure will be released online at the end of July; photo and video content is being gathered for a campaign to promote health and wellness.

Costa Kutulas, Director of Parks and Maintenance – reported staff is collaborating with the

Village on the Farmer's Market at the new Station Park site. Dredging was completed at Lloyd and the docks were installed. The estimated cost for dredging is \$10-15k. Several compliments have been received regarding the condition of the athletic fields.

Commissioner James added the board should revisit the proposed sand management agreement between the Village, park district and private property owners.

John Peterson, Executive Director – regarding the paddle court construction - staff continues to work with the two cell tower companies to resolve the agreements; legal counsel is reviewing the construction documents to insure the Park District does not incur any out of pocket expenses related to the additional of two paddle courts.

Jim Crocker, Superintendent of Finance – reported the required annual filings for the Foundation are being completed. Revenue is up compared to last year at this time and expenses are down. Cook County is delayed, possibly six months, in disbursing property taxes to all entities.

The board discussed the delay and the impact it will have on the budget. A cash flow analysis was requested. The liaisons will contact their counterparts to learn how other agencies are responding. The audit will be presented to the board in June.

Executive Director Peterson reported on behalf of Superintendent Berg who is working diligently with staff to fill all open staff positions.

Manager Krohe suggested the link to learn more about the dog beach be included on the lakefront plan.

Libby Baker, Office Associate Baker - noted the limited availability of the Community Room during the summer. Commissioners Root and Archambault agreed Tower Road Beach would be a good location to host public engagement sessions for the dog beach. Work on the policy manual has been set aside and will resume soon.

Commissioner Rapp inquired about the status of communications about the Memorial Day Parade. Manager Krohe explained the various communication pieces being developed and distributed. Additional communications will be released the week of May 16.

CLOSED SESSION

Commissioner Archambault made a motion to go into closed session at 8:00 p.m., pursuant to Sections 2(c)(1), (5) and (6) of the Open Meetings Act to discuss the appointment, employment, compensation, performance, or dismissal of specific employees; the purchase or lease of real property for the use of the public body, and the setting of a price for sale or

lease of property owned by the public body. Commissioner Rapp seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Rapp, Root

Nays: None

Motion carried

RETURN TO OPEN SESSION

Commissioner Archambault made a motion at 8:36 p.m. to return to open session. Commissioner Rapp seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Rapp, Root

Nays: None

Motion carried

ADJOURNMENT

Commissioner Archambault made a motion at 8:36 p.m. to adjourn the meeting. Commissioner Codo seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Rapp, Root

Nays: None

Motion carried

John Peterson, Board Secretary

Date Approved

**MINUTES OF THE 2,396th
REGULARLY SCHEDULED BOARD
MEETING OF THE COMMISSIONERS AND OFFICERS
OF THE WINNETKA PARK DISTRICT, WINNETKA, IL
THURSDAY, MAY 26, 2022**

President James called the meeting to order at 6:00 p.m.

Commissioners Present: Mickey Archambault, Christina Codo, Warren James, Eric Lussen, Cynthia Rapp, Colleen Root, David Seaman

Commissioners Absent: None

Staff Present: John Peterson, Executive Director; Jim Crocker, Superintendent of Finance; Costa Kutulas, Director of Parks and Maintenance; Kyle Berg, Superintendent of Recreation; Molly Krohe, Marketing/Brand Manager; Libby Baker, Office Associate; Ania Cramer, Community Outreach/Business Development

Audience Present: Katie Stevens, Laurie Peterson, Vicki Apatoff, K. Handler, Jon Pfeffer, Melisa T., Judy & Jim Rauh, M. Peterson, Nat Roberts, Amy McCarter, Mary P., Don Smith, Stephanie Heraty, Peter Kaspari, Alex Hulvalchick, John W. Root, Cindy Monnig, Rebecca Ferguson, Amy James, Robin Oldfield, Ruud Coster, Elyse Hahner, MaryPat Fahy, Peggy Coffee, Pete Rose, David Williams, Tom Kehoe, Kristin Kalter, Susan Curry, Linda & Allen Welch, Randy Whitchurch, Brenna Nichols, Tricia Charbonneou, Nan Greenough, Chuck Dowding, Connie Henry, Mary Garrison, Brad Morehead

Commissioner Root made a motion to allow Commissioner Codo to participate by remote means. Commissioner Archambault seconded the motion.

Ayes: Archambault, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

CHANGES TO THE AGENDA

None

APPROVAL OF FINANCIALS

Commissioner Archambault made a motion to approve the April 2022 Financials. Commissioner Rapp seconded the motion. Superintendent Crocker reported the current financial position of the District. Following discussion, a roll call vote was taken.

Ayes: Archambault, Codo, James, Lussen, Rapp, Root, Seaman

Nays: None
Motion carried

Superintendent Crocker explained Cook County is experiencing a delay in disbursing property tax payments. This delay will create a budget deficit of approximately \$2.9m for the Park District. He presented the board with a cash flow analysis for the time period January 2020 – April 2022, showing budgeted tax revenue as a percentage of overall revenue. Superintendent Crocker noted Tax Anticipation Warrants are an option for revenue but carry an interest element. The Park District recently learned the issue may be resolved as early as November, not February 2023 as originally noted. Given this new information staff feels the existing cash reserves are sufficient get through the delay. Commissioner Codo expressed her opposition to paying interest. She also noted all tax payers are affected by this delay.

*The board meeting packet was updated on the website to include the cash flow analysis.

APPROVAL OF VOUCHERS

Commissioner Archambault made a motion to approve the vouchers for \$764,966.63 as presented. Commissioner Seaman seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

REMARKS FROM VISITORS

Peter Rose thanked the board for their work. He acknowledged the many opportunities over this multi-year process to provide public comment, and expressed support of the plan. He added the situation at Elder Beach is dangerous, and asked the board to find a solution.

Allen Welch expressed concern the Elder + Centennial project has moved forward without notice to the community of the ability to offer comment. He requested the comment period be extended or the application withdrawn.

Judy Rauh asked the board to consider withdrawing the current application and consider a new plan. She stated she feels there has not been total transparency.

Laurie Peterson commended the Lloyd Beach renovation. She expressed her feeling the louvers will be a barrier, offering no public benefit, and feels the Park District should be setting the example. She added it is a betrayal of the public trust doctrine to use public property as a bargaining chip.

Nan Greenough stated the louvered fence is troubling; it blocks views and access, and sets up a negative precedent. She requested the Park District not complete the plan.

Sherry Molitor thanked the board for all their efforts. She echoed previous comments and stated it is important for the community to know if the agreement is contingent on the wall being built, and if so, it is wrong.

Mary Garrison stated it is not good if this plan is contingent on the wall. She added the community has lived for a long time with these two parks separated, and the plan can proceed without the property.

Katie Stevens stated a group fought hard to buy this land many years ago. She stated the people own the rights to the lake and strongly requested the board not build a wall. Ms. Stevens expressed her opposition to the plan saying it is wrong, it is selfish, and it sets a precedent. Ms. Stevens suggested the use of trees to provide a privacy barrier.

Stephanie Heraty thanked Mary Garrison for her perspective. She stated she believes the wall is in violation of the public trust doctrine, and noted it was not part of the Waterfront 2030 plan.

Alexandra Nichols requested a show of hands from the audience of those not in favor of the plan. She commented there are many people who feel very strongly about the plan. Commissioner James asked for a show of hands of those not in favor and then those in favor. There was an overwhelming show of opposition.

Chuck Dowding acknowledge his participation with Commissioner James on the Lakefront Advisory Committee. He referenced a sign at Lloyd Beach explaining the rules for walking along the beach. He added this plan is the opposite of what was done at Lloyd and believes there are other ways to complete this project.

Jim Rauh complimented the Waterfront 2030 plan. He stated he feels the only reason the plan changed is because of the private landowner. He urged the board to reject the plan.

Rebecca Ferguson introduced and read a petition requesting the proposed metal barriers be removed from the plan submitted to the IDNR and USACE. She expressed concern the plans will set a precedent. She asked the board to listen to the community, and stand up for what is right. Ms. Ferguson submitted the petition, signatures and comments to the board.

Ryan Kelly expressed his surprise at the opposition to the plan, noting it improves the quality of the beach and is a wonderful addition to the community.

Peggy Coffee commented the beach is important to her family. She thanked the board for all the work completed at the lakefront. She expressed opposition to the fence, noting it is intrusive to the view of the lake.

Randy Whitchurch commented that if the main objective is to address the bluff and protect the shoreline, then there are other ways to accomplish this that would be much more acceptable. Mr. Whitchurch asked for the identity of Orchard 2020, and questioned the secrecy.

APPROVAL OF MINUTES

Consent agenda to approve:

- Closed Session Meeting Minutes of February 10, 2022
- Closed Session Meeting Minutes of February 24, 2022
- Closed Session Meeting Minutes of March 10, 2022
- Regular Board Meeting Minutes of March 24, 2022
- Closed Session Meeting Minutes of March 24, 2022
- Committee of the Whole Meeting Minutes of April 14, 2022
- Closed Session Meeting Minutes of April 14, 2022
- Regular Board Meeting Minutes of April 28, 2022
- Closed Session Meeting Minutes of April 28, 2022

Commissioner Root made a motion to approve the Consent Agenda as presented.

Commissioner Archambault seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

COMMUNICATIONS

None

UNFINISHED BUSINESS

Elder + Centennial Update

Commissioner James addressed the audience and introduced himself, noting his professional background and prior involvement on the Lakefront Advisory Committee. He recognized the plan has evolved since its adoption, mainly due to the acquisition of 261 Sheridan. Commissioner James gave an overview of the property exchange agreement and acknowledged there is influence from the land swap/property owner. He described the current plan and its benefits, and how the board arrived at the design. Commissioner James commented on efforts to relocate the dog beach, and how neighboring communities control access along the lakefront. Commissioner James then addressed legal advice from

corporate counsel regarding the public trust doctrine, reviewed the design process, and the subsequent permit application process. He explained the IDNR and USACE have extended the public comment period to June 2. Once comments are received from the IDNR and USACE, the board will consider appropriate responses should be made. The board will then deliberate, arrive at findings and fact, and present a resolution to advance the plan. Commissioner James concluded by saying the Park District is trying to provide the greatest good for the community.

In response to a question from Commissioner Root, Commissioner James confirmed Orchard 2020 has agreed to close on the property exchange agreement even if the louvers are not approved.

Commissioner Root cited regulatory guidelines regarding the height of structures. She referenced the Illinois Lakes, Rivers and Streams Act and expressed disagreement with legal counsel about access, noting there are ways to address safety other than building a wall.

Commissioner Root stated she joined the board in May and reviewed the Waterfront 2030 plan, and it did not include louvers nor closed access. She stated her first impression of the true plan was March 24, 2022. Commissioner Root expressed there has not been due notice of the changes to the plan.

Commissioner Root made a motion that the board withdraw these applications for permit with the IDNR and USACE, honor the request of Mr. Dowding, we go back and look at this plan, get further public opinion, and find alternate ways to address the issues. There was no second to the motion.

Commissioner James reaffirmed the August 26, 2021 board vote to proceed with the plan developed and proposed including louvers as seen today. He noted Commissioner Root abstained from the vote. Commissioner James added the public comment period is still open and the board expects to receive comments. He stated this plan advances the goals and objectives of the Park District.

Board Policy Manual Review Chapters 8-13

Office Associate Baker suggested a reformat of the current policy manual and asked for feedback. She noted the redundancy of several chapters. She explained the new format, when presented to the board would include all previously suggested edits and notes referencing each policy's location in the current manual. The board agreed to move forward with developing a new format.

Nick Corwin Playground Equipment Purchase

Commissioner Archambault made a motion to approve the purchase of playground equipment, as presented, from NuToys Leisure Products, LaGrange, IL at a total purchase price of \$102,630.00. Commissioner Lussen seconded the motion. Commissioner James requested an adaptable swing be included. Commissioner Archambault made a motion to approve the purchase of playground equipment, to include an adaptive swing, from NuToys Leisure Products, LaGrange, IL at a total purchase price of \$102,630.00. Commissioner Lussen seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

Golf Course Management

Executive Director Peterson reported the 30-60-90 Day Plan provided by KemperSports Management explains how they would engagement with staff and begin to assess opportunities at the golf course. Staff will meet with them next week to learn more. An initial, competitive bid was received from Troon and will be reviewed by Commissioners Codo and Seaman. Executive Director Peterson stressed the importance of making sure the entire board has a clear understanding of both options.

Executive Director Peterson also reported both companies have been asked about their interest in taking over the course without the stormwater construction piece. Both companies are reviewing the request and will provide a response.

Commissioner James noted a special meeting may be needed to address golf course management and stormwater issues.

*The board packet was updated on the website to include a copy of the 30-60-90 Day Plan from KemperSports Management.

Stormwater Construction

Direct Kutulas reported he is still working with the Village of Winnetka; they are trying to identify the lowest responsible bidder. Staff will be asking the board for approval for the alternate items, as suggested and recommended by staff. He explained the alternate projects are recommended as a way to improve the course and generate additional revenue.

Commissioner James reviewed for the audience the stormwater information related to the golf course. Commissioner Seaman added the Park District needs more money from the Village to complete these projects. Commissioner James acknowledged additional discussions are needed.

Commissioner Rapp commented she reviewed the minutes from the August 26, 2021 meeting. She read the minutes aloud, and noted the louvers were not included in the motion. She asked to be able to review the audio recording from the meeting.

NEW BUSINESS

Executive Director Peterson reported staff is working with the cell tower companies to resolve the easement issues related to the paddle court construction project.

MATTERS FROM THE DIRECTOR

None

BOARD LIAISON REPORTS

Parks Caucus

Commissioner Seaman reported the June survey will include questions about beach use, a dog beach and a pool. He commended Kristin Kalter for her efforts.

Dog Beach/Dog Park Advisory Committee

Commissioner Root reported initial community engagement began with the immediate neighbors north of Tower Road Beach. The neighbors expressed surprise and requested the dog beach stay at Centennial.

School District 36

Commissioner Rapp reported successfully negotiated teacher union contract. The downsized capital plan is moving forward with the current ask as presented, based on their survey results.

Commissioner James noted as part of the proposed expansion plan the school district has asked for an easement over Park District property, Commissioner James suggested it would be best to convey the property, rather than expand the easement, in exchange for use of the facilities without further changes to the Park District.

Executive Director Peterson reported staff has already begun this discussion with the school district.

New Trier High School

Commissioner Codo reported she spoke recently with the school superintendent regarding the property tax delay.

Commissioner Rapp added she also spoke with D36 about the property taxes and noted the District is not concerned due to their reserves.

Winnetka Parks Foundation

Executive Director Peterson recognized Susan Curry as a new officer. He reported the officers roles were filled during the last meeting.

REMARKS FROM VISITORS

Brad Morehead stated he is a coach for the Park District, and strong user of the parks. He expressed his support of the plan and for the unification of the parks.

Katie Stevens requested individuals speaking should disclose any financial interest in the property. She asked if the board wants the wall to be their legacy. She requested again for the board to come up with a better plan and offered her assistance.

John Root stated he feels there is a failure of imagination, the Park District has the power of eminent domain and has the ability to. The Park District has the ability to take the land.

Jim Rauh reiterated a previous comment that individuals should disclose business interest in all companies and firms associated with Orchard 2020. He expressed his disappointed no one seconded Commissioner Root. Mr. Rauh expressed his feeling the property exchange is contingent on Orchard 2020's approval of the plan, and noted the louvered fence is not necessary to accomplish the previously stated goals.

Sherry Molitor asked for clarification about maintaining views of the lake. She applauded Commissioner Root for her efforts to stop the plan.

Laurie Peterson asked why this plan needs to be rushed through, given the strong public sentiment. She explained the community is just finding out about the plan and should be given more opportunity to comment on the plan.

Vicki Apatoff stressed the community is not whining; people just want to express their concern. She expressed her frustration with the process and lack of information. Ms. Apatoff commented the Park District is the only board in the village that does not record their meetings.

Commissioner Seaman expressed his appreciation of the comments received and thanked the audience, stating no one is a whiner.

Commissioner James reviewed recent communications and opportunities made available for the public to learn about and offer comments on the project. The public comment period has been extended to June 2. He again recommended a special meeting June 9 to further discuss the plan.

Mary Garrison expressed concern that the Village may not give the Park District the Tower Road Beach property for a dog beach. She then inquired how the transition of golf operations to a management company fits the Winnetka Park District mission.

Commissioner Root suggested the community might appreciate if the co-applicants could approach the IDNR to extend the deadline for public comment to June 16.

Commissioner James replied he does not want to extend the deadline. Commissioner Lussen added the IDNR may not even approve the plan, then all concerns regarding the plan would have to be addressed.

Amy McCarter stated she does not feel like the board is listening and that the ideas and comments stated do not matter.

Commissioner James responded this issue has not gone unnoticed, and the board is listening.

STAFF UPDATES

Kyle Berg, Superintendent of Recreation – reported the boat launch is operational; Tower Road Beach will be open this Saturday and Sunday, with a full opening to begin June 5; revenue from boat rack rental should exceed budget. Skokie Playfields is hosting a Little League tournament this weekend. 4th of July fireworks will proceed as usual; activities will be held at the Village Green. The Memorial Day parade will begin at 10:00 a.m. with the ceremony immediately following. Superintendent Berg recognized New Trier High School for use of their pool for the Park District to provide lifeguard training. Work continues on the IGA with District 36, with completion anticipated by June. Camp revenue has exceeded the budget. One Camp will be held June 13-16; it is 30% full with Waukegan residents. A new sign has been installed at the Stepan Family Boat Launch.

Commissioner Rapp asked about the possibility of opening Elder Lane Beach. Director Kutulas noted there are several areas with exposed metal. Signage will be posted about the danger. Commissioner Rapp then asked about bacteria testing at Elder to get a baseline as there is no accurate current data. Superintendent Berg explained there are not staff available to perform the testing.

Ania Cramer, Community Outreach/Business Development – reported a meeting was held recently with L.L. Bean to initiate a relationship for outdoor programming. A memo is being prepared to provide the board with an update about grant opportunities. Sponsors are being secured for summer activities.

Molly Krohe, Marketing Brand Manager – reported she and Gracie Durham, Marketing

Specialist, have been gathering drone footage of Park District facilities.

ADJOURNMENT

Commissioner Archambault made a motion to adjourn the meeting at 8:41 p.m.

Commissioner Rapp seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

The following documents are attached and included in the minutes of this meeting:

- *Petition Requesting the Removal of Metal Barriers from the Elder + Centennial Beach Plan*
- *“Remarks from Visitors” comment cards submitted at meeting*

John Peterson, Board Secretary

Date Approved

UNOFFICIAL



At 1,000 signatures, this petition is more likely to be featured in recommendations!

you.

What's new **Petition details** Comments Updates Discover



Stop the HUGE proposed metal borders blocking access & views at Elder-Centennial beach!

509 have signed. Let's get to 1,000!



At 1,000 signatures, this petition is more likely to be featured in recommendations!



[John R](#) started this petition

- **Help stop construction of the massive proposed metal border walls blocking shoreline access & views at Elder-Centennial beach in Winnetka, IL!**

To: Winnetka Park District

Illinois Dept of Natural Resources (IDNR)

US Army Corps of Engineers (USCAE)

Thank you for taking the time to read this.

We, concerned citizens, residents, and taxpayers request that the proposed metal barriers at Elder-Centennial Beach in Winnetka, IL be removed from the plan that has been submitted to the IDNR and USCAE.

The plan sent for approval has SIGNIFICANT material deviations from the resident approved 2030 Lakefront plan.

Most notably, *two very tall (at some places 13' above water elevation) metal barrier / border fences were added to the design.*

These walls are proposed as fencing to sit atop large rocks and BLOCK the both shoreline view and shoreline access (protected by the Illinois public trust doctrine) for patrons of the beach.

We are also concerned that a steel fenced in / walled off beach sets a dangerous precedent that could lead to many more walled in enclaves **destroying the**

continuous shoreline and lakefront.

These fences / walls do not blend with nature and we imagine future generations wondering what the people of the 2020's were thinking.

Water, sand, rocks, are all elements of nature. A man-made steel fence anchored to rocks, towering above the height of people and extending into the water is anti-nature and seems environmentally unfriendly.

We believe the permitters could be built to embrace continuous shoreline access and views, similar to the just completed renovation at Lloyd beach also in Winnetka.

There, they have no steel wall, simply rocks with stone quarry steps allowing continuous access along the shoreline.

Note: Denying access to walking along the water's edge is typically a violation of the Illinois Public Trust Doctrine.

It's also concerning that no residents we spoke with were notified of workshops to develop the modified beach plan and it seems as though the Park district is using taxpayer money to further a special interest. At this time, the residents are also unaware of the cost estimate / source of funds for the project.

We would like residents and the Park District to TOGETHER create / review all plans (and modifications) for Elder-Centennial, always being mindful of the Illinois Public Trust Doctrine and our beautiful natural shoreline.

Just a quick note: please don't donate to change . org unless you want to support them (we are not receiving any of the money) - thank you to everyone who has shared and helped, we are incredibly grateful!

Some of the many thoughtful comments collected from residents:

“The louvered steel fence / wall on top of the breakwater is an unproven design that walls in the beach and obliterates the current panoramic view both north and south.”

“The top of the steel wall is over 13 feet higher than sand elevation near the water which obstructs the view of the shoreline and impedes the ability to freely walk the beach. The tree plantings will be even taller, as high as 20 feet.”

“Shoreline erosion protection and bluff preservation can be accomplished without the downsides of the current design”

“Please consider revising the plan, removing the steel wall that was not approved by taxpaying residents and allowing for passage between the beach similar to what the village provided at newly completed Lloyd beach.”

Thank you again for your time and consideration of this important matter - please consider adding your comments to the petition!

This petition will be sent to and further comments can be directed to:

US Army Corps of Engineer

Reference Centennial/ Elder Lane Beaches, Winnetka, IL

Must be received by June 2, 2022

Commenters must provide their name, mailing address, and email address

If you have any questions, you can contact the Project Manager, Mr. Soren Hall by telephone at [\(312\) 846-5532](tel:3128465532)

Comments By Email: Soren.G.Hall@usace.army.mil

To the IDNR

Reference Centennial/ Elder Lane Beaches, Winnetka, IL (Co-Applicants: Winnetka Park District & Orchard 2020 Trust

Must be received by June 2

Project Manager, Jim Casey

[\(312\) 793-5947](tel:3127935947)

Emails:

james.casey@illinois.gov

Jim Casey - Project Manager

Loren.Wobig@Illinois.gov

IDNR Director of water resources

Renee.snow@illinois.gov

IDNR General Counsel

Ania.Bayers@illinois.gov

Director of Water Resources

IDNR IL Coastal Management Plan

Also:

croot@winpark.org

Colleen Root, Park District Commissioner

(You can request an email be read into the record at a meeting)

Additionally: In person comments are taken at the Park district board meetings each month and you can visit this page for the schedule to attend: (There is one Thursday, May 26, 2022 at 6pm)

<https://www.winpark.org/park-district-info/about/board-of-commissioners/board-meetings/>

petition_signatures_jobs_33451657_20220526215810

Name	City	State	Postal Code	Country	Signed On
John R	[REDACTED]			US	2022-05-25
James Rauh	[REDACTED]		[REDACTED]	US	2022-05-25
Mary Pat Fahy	[REDACTED]		[REDACTED]	US	2022-05-25
Patricia Amez	[REDACTED]		[REDACTED]	US	2022-05-25
Steve Schmidt	[REDACTED]		[REDACTED]	US	2022-05-25
Alice Read	[REDACTED]		[REDACTED]	US	2022-05-25
Judy Rauh	[REDACTED]		[REDACTED]	US	2022-05-25
Julie Fleps	[REDACTED]		[REDACTED]	US	2022-05-25
Ankur Joshi	[REDACTED]		[REDACTED]	US	2022-05-25
Elena Rechten	[REDACTED]		[REDACTED]	US	2022-05-25
Tom Eilers	[REDACTED]		[REDACTED]	US	2022-05-25
Lisa Garrison	[REDACTED]		[REDACTED]	US	2022-05-25
Christine Souferis	[REDACTED]		[REDACTED]	US	2022-05-25
John Root	[REDACTED]		[REDACTED]	US	2022-05-25
Karle McLaughlin	[REDACTED]		[REDACTED]	US	2022-05-25
Richard Coasby	[REDACTED]		[REDACTED]	US	2022-05-25
STEPHANIE HERATY	[REDACTED]		[REDACTED]	US	2022-05-25
David McHugh	[REDACTED]		[REDACTED]	US	2022-05-25
Laura Sorensen	[REDACTED]		[REDACTED]	US	2022-05-25
Karen Behles	[REDACTED]		[REDACTED]	US	2022-05-25
Harriet McDonald	[REDACTED]		[REDACTED]	US	2022-05-25
Peter Fleps	[REDACTED]		[REDACTED]	US	2022-05-25
Allen Welch	[REDACTED]	IL	[REDACTED]	US	2022-05-25
Barbara Rittenhouse	[REDACTED]	IL	[REDACTED]	US	2022-05-25
Kimberley Marsh	[REDACTED]	IL	[REDACTED]	US	2022-05-25
Sharp Sorensen	[REDACTED]	IL	[REDACTED]	US	2022-05-25
Samuel Coffey	[REDACTED]	IL	[REDACTED]	US	2022-05-25
Peggy Coffee	[REDACTED]	IL	[REDACTED]	US	2022-05-25
Cynthia Monnig	[REDACTED]	IL	[REDACTED]	US	2022-05-25

Chris Macey	[REDACTED]	[REDACTED]	US	2022-05-25
Jennifer Eilers	[REDACTED]	[REDACTED]	US	2022-05-25
Justine Hourihane	[REDACTED]	[REDACTED]	US	2022-05-25
Annie Flanagan	[REDACTED]	[REDACTED]	US	2022-05-25
Janeen Savage	[REDACTED]	[REDACTED]	US	2022-05-25
James McLaughlin	[REDACTED]	[REDACTED]	US	2022-05-25
Stephanie Tokarczyk	[REDACTED]	[REDACTED]	US	2022-05-25
Kathryn Leister	[REDACTED]	[REDACTED]	US	2022-05-25
Carl Lane	[REDACTED]	[REDACTED]	US	2022-05-25
Jennie Pastor	[REDACTED]	[REDACTED]	US	2022-05-25
Ann Taylor	[REDACTED]	[REDACTED]	US	2022-05-25
Elizabeth Parkinson	[REDACTED]	[REDACTED]	US	2022-05-25
Andrew Parkinson	[REDACTED]	[REDACTED]	US	2022-05-25
Mary Douglass Brown	[REDACTED]	[REDACTED]	US	2022-05-25
Brenna Nichols	[REDACTED]	[REDACTED]	US	2022-05-25
Lindsay Dewis	[REDACTED]	[REDACTED]	US	2022-05-25
Erin Lampe	[REDACTED]	[REDACTED]	US	2022-05-25
Rebecca Ferguson	[REDACTED]	[REDACTED]	US	2022-05-25
Linda Weber	[REDACTED]	[REDACTED]	US	2022-05-25
Sarah Sims	[REDACTED]	[REDACTED]	US	2022-05-25
Cassandra Bayna	[REDACTED]	[REDACTED]	US	2022-05-25
Patrick Ruane	[REDACTED]	[REDACTED]	US	2022-05-25
Anne McGovern	[REDACTED]	[REDACTED]	US	2022-05-25
Lisa White	[REDACTED]	[REDACTED]	US	2022-05-25
Peter Hoyt	[REDACTED]	[REDACTED]	US	2022-05-25
Lori Nielsen	[REDACTED]	[REDACTED]	US	2022-05-25
Lisa Cochrane	[REDACTED]	[REDACTED]	US	2022-05-25
Anne Madden	[REDACTED]	[REDACTED]	US	2022-05-25
Stephanie Gaffin	[REDACTED]	[REDACTED]	US	2022-05-25
Peter Eck	[REDACTED]	[REDACTED]	US	2022-05-25
julia Burnett	[REDACTED]	[REDACTED]	US	2022-05-25
Catherine Nowacki	[REDACTED]	[REDACTED]	US	2022-05-25

Amy Kay	[REDACTED]	[REDACTED]	US	2022-05-25
Laurie Petersen	[REDACTED]	[REDACTED]	US	2022-05-25
Corinne Evans	[REDACTED]	[REDACTED]	US	2022-05-25
Caitlin Eck	[REDACTED]	[REDACTED]	US	2022-05-25
James Nowacki	[REDACTED]	[REDACTED]	US	2022-05-25
Elyse Hahner	[REDACTED]	[REDACTED]	US	2022-05-25
Jenna Griffin	[REDACTED]	[REDACTED]	US	2022-05-25
Marie DeLean	[REDACTED]	[REDACTED]	US	2022-05-25
Elyse Hoekstra	[REDACTED]	[REDACTED]	US	2022-05-25
Judith Kehoe	[REDACTED]	[REDACTED]	US	2022-05-25
Linda Hoekstra	[REDACTED]	[REDACTED]	US	2022-05-25
Jessica Howard	[REDACTED]	[REDACTED]	US	2022-05-25
Hilary Fedorinchik	[REDACTED]	[REDACTED]	US	2022-05-25
Phil Griffin	[REDACTED]	[REDACTED]	US	2022-05-25
Susan Curry	[REDACTED]	[REDACTED]	US	2022-05-25
Rene Nelson	[REDACTED]	[REDACTED]	US	2022-05-25
Cheryl Evert	[REDACTED]	[REDACTED]	US	2022-05-25
Patrick Heraty	[REDACTED]	[REDACTED]	US	2022-05-25
Kristin Braeseke	[REDACTED]	[REDACTED]	US	2022-05-25
Susan Curry	[REDACTED]	[REDACTED]	US	2022-05-25
Elizabeth Stucker	[REDACTED]	[REDACTED]	US	2022-05-25
Jay Ferguson	[REDACTED]	[REDACTED]	US	2022-05-25
Joan Keller-Evanich	[REDACTED]	[REDACTED]	US	2022-05-25
Brandon Hoekstra	[REDACTED]	[REDACTED]	US	2022-05-25
Nan Greenough	[REDACTED]	[REDACTED]	US	2022-05-25
katerina campbell	[REDACTED]	[REDACTED]	US	2022-05-25
Susan McGill	[REDACTED]	[REDACTED]	US	2022-05-25
Karen Proskurovsky	[REDACTED]	[REDACTED]	US	2022-05-25
Maryann Burke	[REDACTED]	[REDACTED]	US	2022-05-25
Jennifer Parkinson	[REDACTED]	[REDACTED]	US	2022-05-25
Sue Hartemayer	[REDACTED]	[REDACTED]	US	2022-05-25
Cindy Benes	[REDACTED]	[REDACTED]	US	2022-05-25

Elizabeth Cittadine	[REDACTED]	[REDACTED]	US	2022-05-25
Mara Foster	[REDACTED]	[REDACTED]	US	2022-05-25
Irene Smith	[REDACTED]	[REDACTED]	US	2022-05-25
Melissa Vega	[REDACTED]	[REDACTED]	US	2022-05-25
Lauren Pravetz	[REDACTED]	[REDACTED]	US	2022-05-25
Dorothy Szczepaniak	[REDACTED]	[REDACTED]	US	2022-05-25
Katherine Burke	[REDACTED]	[REDACTED]	US	2022-05-25
julie stracks	[REDACTED]	[REDACTED]	US	2022-05-25
Gussie August	[REDACTED]	[REDACTED]	US	2022-05-25
Franco Lombardi	[REDACTED]	[REDACTED]	US	2022-05-25
Susan Cranmer	[REDACTED]	[REDACTED]	US	2022-05-25
Philip Enquist	[REDACTED]	[REDACTED]	US	2022-05-25
Danielle Seaman	[REDACTED]	[REDACTED]	US	2022-05-25
Kate Brower	[REDACTED]	[REDACTED]	US	2022-05-25
Kevin Evanich	[REDACTED]	[REDACTED]	US	2022-05-25
Christine Schanen	[REDACTED]	[REDACTED]	US	2022-05-25
Greenwood Judy	[REDACTED]	[REDACTED]	US	2022-05-25
Liza Michaels	[REDACTED]	[REDACTED]	US	2022-05-25
Emilee Wolfe	[REDACTED]	[REDACTED]	US	2022-05-25
Claudia Montana	[REDACTED]	[REDACTED]	US	2022-05-25
Audra Schlegel	[REDACTED]	[REDACTED]	US	2022-05-25
Patricia Sutton	[REDACTED]	[REDACTED]	US	2022-05-25
Lee Bechtold	[REDACTED]	[REDACTED]	US	2022-05-25
Colleen Burke	[REDACTED]	[REDACTED]	US	2022-05-25
Caroline F	[REDACTED]	[REDACTED]	US	2022-05-25
Gina Gooden	[REDACTED]	[REDACTED]	US	2022-05-25
Lucia Baldini	[REDACTED]	[REDACTED]	US	2022-05-25
Ceylan Eatherton	[REDACTED]	[REDACTED]	US	2022-05-25
Lynne Molthen	[REDACTED]	[REDACTED]	US	2022-05-25
Tom Smith	[REDACTED]	[REDACTED]	US	2022-05-25
Walter Grote	[REDACTED]	[REDACTED]	US	2022-05-25
CHRISTOPHER CHAT	[REDACTED]	[REDACTED]	US	2022-05-25

Randi Zacher	[REDACTED]	[REDACTED] US	2022-05-25
Amy Viereg	[REDACTED]	[REDACTED] US	2022-05-25
Ed Loeb	[REDACTED]	[REDACTED] US	2022-05-25
Sheila Duran	[REDACTED]	[REDACTED] US	2022-05-25
cindy asama	[REDACTED]	[REDACTED] US	2022-05-25
Neil Golden	[REDACTED]	[REDACTED] US	2022-05-25
Mary Jo LaViolette	[REDACTED]	[REDACTED] US	2022-05-25
Elizabeth Lane	[REDACTED]	[REDACTED] US	2022-05-25
Glen Voycey	[REDACTED]	[REDACTED] US	2022-05-25
thomas ficho	[REDACTED]	[REDACTED] US	2022-05-25
Mauricio Benes	[REDACTED]	[REDACTED] US	2022-05-25
Elsa Viereg	[REDACTED]	[REDACTED] US	2022-05-25
Ashley Thurman	[REDACTED]	[REDACTED] US	2022-05-25
Jessica Czerniuk	[REDACTED]	[REDACTED] US	2022-05-25
Alexander Ross	[REDACTED]	[REDACTED] US	2022-05-25
Elle Griffin	[REDACTED]	[REDACTED] US	2022-05-25
Jennifer Duboc	[REDACTED]	[REDACTED] US	2022-05-25
Carole Smith	[REDACTED]	[REDACTED] US	2022-05-25
Roger Coasby	[REDACTED]	[REDACTED]	2022-05-25
Sylvia Walker	[REDACTED]	[REDACTED]	2022-05-25
Melissa Higgins	[REDACTED]	[REDACTED]	2022-05-25
Robert Viereg	[REDACTED]	[REDACTED]	2022-05-25
Brian Szejka	[REDACTED]	[REDACTED]	2022-05-25
Housseem Smaoui	[REDACTED]	[REDACTED]	2022-05-25
Thomas W Bittman	[REDACTED]	[REDACTED]	2022-05-25
Carla Vorhees	[REDACTED]	[REDACTED]	2022-05-25
Kathleen Clarke	[REDACTED]	[REDACTED]	2022-05-25
Teddy Ross	[REDACTED]	[REDACTED]	2022-05-25
Anne Ross	[REDACTED]	[REDACTED]	2022-05-25
Stef Coyne	[REDACTED]	[REDACTED]	2022-05-25
Colleen McGarry	[REDACTED]	[REDACTED]	2022-05-25
Merridith Chessen	[REDACTED]	[REDACTED]	2022-05-25

Sarah Gediman	[REDACTED]	[REDACTED]	US	2022-05-25
Pamela Coster	[REDACTED]	[REDACTED]	US	2022-05-25
Shawna Radzik	[REDACTED]	[REDACTED]	US	2022-05-25
Kenneth Alt	[REDACTED]	[REDACTED]	US	2022-05-25
Steve Hoekstra	[REDACTED]	[REDACTED]	US	2022-05-25
James Patton	[REDACTED]	[REDACTED]	US	2022-05-25
essie mitchell	[REDACTED]	[REDACTED]	US	2022-05-25
Elizabeth Messersmi	[REDACTED]	[REDACTED]	US	2022-05-25
Jacob Andoniadis	[REDACTED]	[REDACTED]	US	2022-05-25
Caroline Betsill	[REDACTED]	[REDACTED]	US	2022-05-25
Cynthia Collins	[REDACTED]	[REDACTED]	US	2022-05-25
Michele Giczewski	[REDACTED]	[REDACTED]	US	2022-05-25
Courtney Jack	[REDACTED]	[REDACTED]	US	2022-05-25
ruth Reagel	[REDACTED]	[REDACTED]	US	2022-05-25
Colleen McGeady	[REDACTED]	[REDACTED]	US	2022-05-25
maggie meiners	[REDACTED]	[REDACTED]	US	2022-05-25
Tom Brown	[REDACTED]	[REDACTED]	US	2022-05-25
deborah ross	[REDACTED]	[REDACTED]	US	2022-05-25
Kelly Corley	[REDACTED]	[REDACTED]	US	2022-05-25
Eileen McCarthy	[REDACTED]	[REDACTED]	US	2022-05-25
Sheila Canmann	[REDACTED]	[REDACTED]	US	2022-05-25
Sarah Chalcroft			US	2022-05-25
Lisa Fogt	[REDACTED]	[REDACTED]	US	2022-05-25
Monty corley	[REDACTED]	[REDACTED]	US	2022-05-25
Charles Dowding	[REDACTED]	[REDACTED]		2022-05-25
Kristin Mahr	[REDACTED]	[REDACTED]	US	2022-05-25
Suzy Eilers	[REDACTED]	[REDACTED]	US	2022-05-25
Kristen Hayes	[REDACTED]	[REDACTED]	US	2022-05-25
Mary Happ	[REDACTED]	[REDACTED]	US	2022-05-25
Gerald Ambrose	[REDACTED]	[REDACTED]	US	2022-05-25
Tracey mccarrol	[REDACTED]	[REDACTED]	US	2022-05-25
David Reid	[REDACTED]	[REDACTED]	US	2022-05-25

mary Rourke	[REDACTED]	[REDACTED]	US	2022-05-25
Michelle Cullen	[REDACTED]	[REDACTED]	US	2022-05-25
David Canmann	[REDACTED]	[REDACTED]	US	2022-05-25
john henderson	[REDACTED]	[REDACTED]	US	2022-05-25
Deborah Berghorst	[REDACTED]	[REDACTED]	US	2022-05-25
Colleen Miczek	[REDACTED]	[REDACTED]	US	2022-05-25
Otto Monnig	[REDACTED]	[REDACTED]	US	2022-05-25
Beth Bishop	[REDACTED]	[REDACTED]	US	2022-05-25
Marianne Klein	[REDACTED]	[REDACTED]	US	2022-05-25
Anne Kelly	[REDACTED]	[REDACTED]	US	2022-05-25
Sandy Smith	[REDACTED]	[REDACTED]	US	2022-05-25
Cindy Brady	[REDACTED]	[REDACTED]	US	2022-05-25
Emily Baillos	[REDACTED]	[REDACTED]	US	2022-05-25
Kim Downey	[REDACTED]	[REDACTED]	US	2022-05-25
Jane Whitesides	[REDACTED]	[REDACTED]	US	2022-05-25
Laurie Van Dusen	[REDACTED]	[REDACTED]	US	2022-05-25
Dian Eller	[REDACTED]	[REDACTED]	US	2022-05-25
Kate Uniowski	[REDACTED]	[REDACTED]	US	2022-05-25
Katherine Myers-Crum	[REDACTED]	[REDACTED]	US	2022-05-25
Mariangela Dahl	[REDACTED]	[REDACTED]	US	2022-05-25
Bill Uniowski	[REDACTED]	[REDACTED]	US	2022-05-25
Cassie Buccellato	[REDACTED]	[REDACTED]	US	2022-05-25
Holly Hales	[REDACTED]	[REDACTED]	US	2022-05-25
James McDonald	[REDACTED]	[REDACTED]	US	2022-05-25
Deanne Macey	[REDACTED]	[REDACTED]	US	2022-05-25
MICHELE GRYGOTIS	[REDACTED]	[REDACTED]	US	2022-05-25
Leslie McLamore	[REDACTED]	[REDACTED]	US	2022-05-25
Rachel Waimon	[REDACTED]	[REDACTED]	US	2022-05-25
Linda anderson Ander	[REDACTED]	[REDACTED]	US	2022-05-25
Karen Skinner	[REDACTED]	[REDACTED]	US	2022-05-25
Colette Quackenbush	[REDACTED]	[REDACTED]	US	2022-05-25
Chris Dasse	[REDACTED]	[REDACTED]	US	2022-05-25

Dana Marzonie	[REDACTED]	[REDACTED]	JS	2022-05-25
Ryan Dahl	[REDACTED]	[REDACTED]	US	2022-05-25
Christy Fowler	[REDACTED]	[REDACTED]	US	2022-05-25
Elizabeth Landes	[REDACTED]	[REDACTED]	US	2022-05-25
Lisa Snabes	[REDACTED]	[REDACTED]	US	2022-05-25
Alison Johnson	[REDACTED]	[REDACTED]	US	2022-05-25
Sara Wood	[REDACTED]	[REDACTED]	US	2022-05-25
Iretta Brennan	[REDACTED]	[REDACTED]	US	2022-05-25
Carolyn Yoch	[REDACTED]	[REDACTED]	US	2022-05-25
Elizabeth Vegas	[REDACTED]	[REDACTED]	US	2022-05-25
Emily Phillips	[REDACTED]	[REDACTED]	JS	2022-05-25
Louise Berner-holmber	[REDACTED]	[REDACTED]	US	2022-05-25
William Murphy	[REDACTED]	[REDACTED]	JS	2022-05-25
Jill Buckley	[REDACTED]	[REDACTED]	US	2022-05-25
Laura Weidaw	[REDACTED]	[REDACTED]	US	2022-05-25
Hoyt Hudson	[REDACTED]	[REDACTED]	US	2022-05-25
Mary ann Gardner	[REDACTED]	[REDACTED]	US	2022-05-25
Rose Barnard	[REDACTED]	[REDACTED]	US	2022-05-25
Stephanie Keehn	[REDACTED]	[REDACTED]	JS	2022-05-25
Christina Williams	[REDACTED]	[REDACTED]	US	2022-05-25
Michael Buckley	[REDACTED]	[REDACTED]	US	2022-05-25
Melinda Alleyne	[REDACTED]	[REDACTED]	US	2022-05-25
Katherine Casale Mac	[REDACTED]	[REDACTED]	US	2022-05-25
lois ware	[REDACTED]	[REDACTED]	US	2022-05-25
Johna Sommer	[REDACTED]	[REDACTED]	US	2022-05-25
Elise Gibson	[REDACTED]	[REDACTED]	US	2022-05-25
Kathryn Ficho	[REDACTED]	[REDACTED]	US	2022-05-25
Neva Egan	[REDACTED]	[REDACTED]	US	2022-05-25
Anne Rush	[REDACTED]	[REDACTED]	US	2022-05-25
Cindy Ficho	[REDACTED]	[REDACTED]	US	2022-05-25
Barbara Filippini	[REDACTED]	[REDACTED]	US	2022-05-25
Dominique Birchmeier	[REDACTED]	[REDACTED]	US	2022-05-25

Robin Oldfield	[REDACTED]	[REDACTED]	US	2022-05-25
Sossong Annmarie	[REDACTED]	[REDACTED]	US	2022-05-25
Doug Minahan	[REDACTED]	[REDACTED]	US	2022-05-25
Amy Henriott	[REDACTED]	[REDACTED]	US	2022-05-25
Anne Taft	[REDACTED]	[REDACTED]	US	2022-05-25
Maggi Hayes	[REDACTED]	[REDACTED]	US	2022-05-25
Christie Baker	[REDACTED]	[REDACTED]	US	2022-05-25
Laura Kastelic	[REDACTED]	[REDACTED]	US	2022-05-25
Miriah Plawer-Volmerd	[REDACTED]	[REDACTED]	US	2022-05-25
Jessica Cashman	[REDACTED]	[REDACTED]	US	2022-05-25
Amy Miller	[REDACTED]	[REDACTED]	US	2022-05-25
Stacee Solotorovsky	[REDACTED]	[REDACTED]	US	2022-05-25
Justin Miller	[REDACTED]	[REDACTED]	US	2022-05-25
Ashley Vaughn Bransf	[REDACTED]	[REDACTED]	US	2022-05-25
James Hosfield	[REDACTED]	[REDACTED]	US	2022-05-25
Churchill Melissa	[REDACTED]	[REDACTED]	US	2022-05-25
Grith Funk	[REDACTED]	[REDACTED]	US	2022-05-25
Jennifer Reiland	[REDACTED]	[REDACTED]	US	2022-05-25
Lori Bedell	[REDACTED]	[REDACTED]	US	2022-05-26
Claudia Goodrich	[REDACTED]	[REDACTED]	US	2022-05-26
Laura Lippert	[REDACTED]	[REDACTED]	US	2022-05-26
Giancarlo Pena	[REDACTED]	[REDACTED]	US	2022-05-26
Sophia weathington	[REDACTED]	[REDACTED]	US	2022-05-26
Wendy Pelletiere	[REDACTED]	[REDACTED]	US	2022-05-26
Jennifer Davis	[REDACTED]	[REDACTED]	US	2022-05-26
Ann Mac	[REDACTED]	[REDACTED]	US	2022-05-26
Mary Allee	[REDACTED]	[REDACTED]	US	2022-05-26
Maria Faith	[REDACTED]	[REDACTED]	US	2022-05-26
Florrie Parks	[REDACTED]	[REDACTED]	US	2022-05-26
Amy Swartchild	[REDACTED]	[REDACTED]	US	2022-05-26
John Nichols	[REDACTED]	[REDACTED]	US	2022-05-26
Lara Beanblossom	[REDACTED]	[REDACTED]	US	2022-05-26

Gerald Corcoran	[REDACTED]	[REDACTED]	US	2022-05-26
Pat Corcoran	[REDACTED]	[REDACTED]	US	2022-05-26
Maureen Corcoran	[REDACTED]	[REDACTED]	US	2022-05-26
Sarah Martay	[REDACTED]	[REDACTED]	US	2022-05-26
Jennifer Soudan	[REDACTED]	[REDACTED]	US	2022-05-26
Katie Hielscher	[REDACTED]	[REDACTED]	US	2022-05-26
Lowey Sichol	[REDACTED]	[REDACTED]	US	2022-05-26
Denise Ingram	[REDACTED]	[REDACTED]	US	2022-05-26
Leah Greavu	[REDACTED]	[REDACTED]	US	2022-05-26
Melissa Altmeyer	[REDACTED]	[REDACTED]	US	2022-05-26
Todd Helmink	[REDACTED]	[REDACTED]	US	2022-05-26
Gabrielle Root	[REDACTED]	[REDACTED]	US	2022-05-26
King Poor	[REDACTED]	[REDACTED]	US	2022-05-26
D Beck	[REDACTED]	[REDACTED]	US	2022-05-26
Dan Funk	[REDACTED]	[REDACTED]	US	2022-05-26
Kathy Handelman	[REDACTED]	[REDACTED]	US	2022-05-26
Kate Wiley	[REDACTED]	[REDACTED]	US	2022-05-26
Sherri Cook	[REDACTED]	[REDACTED]	US	2022-05-26
Meredith Engstrom	[REDACTED]	[REDACTED]	US	2022-05-26
Kristen Senior	[REDACTED]	[REDACTED]	US	2022-05-26
Eric Carty-Fickes	[REDACTED]	[REDACTED]	US	2022-05-26
Christine Judd	[REDACTED]	[REDACTED]	US	2022-05-26
Beth Mulhern	[REDACTED]	[REDACTED]	US	2022-05-26
Michelle Paluch	[REDACTED]	[REDACTED]	US	2022-05-26
Tracy S.	[REDACTED]	[REDACTED]	US	2022-05-26
Eileen Murphy	[REDACTED]	[REDACTED]	US	2022-05-26
TRACEY KEENAN	[REDACTED]	[REDACTED]	US	2022-05-26
Diane Nissen	[REDACTED]	[REDACTED]	US	2022-05-26
Kelsey Koldeway	[REDACTED]	[REDACTED]	US	2022-05-26
Elaine Tinberg	[REDACTED]	[REDACTED]	US	2022-05-26
Matthew Baker	[REDACTED]	[REDACTED]	US	2022-05-26
Ericka Ellinger	[REDACTED]	[REDACTED]	US	2022-05-26

Richard Tinberg	[REDACTED]	[REDACTED]	US	2022-05-26
Eleanor Prince	[REDACTED]	[REDACTED]	US	2022-05-26
F R Rick Duran	[REDACTED]	[REDACTED]	US	2022-05-26
David Zacher	[REDACTED]	[REDACTED]	US	2022-05-26
William Bishop	[REDACTED]	[REDACTED]	US	2022-05-26
Kelly Olsen	[REDACTED]	[REDACTED]	US	2022-05-26
Kathleen Alexander	[REDACTED]	[REDACTED]	US	2022-05-26
Madeline Nissen	[REDACTED]	[REDACTED]	US	2022-05-26
Amanda Hanley	[REDACTED]	[REDACTED]	US	2022-05-26
Stuart Cohn	[REDACTED]	[REDACTED]	US	2022-05-26
Mark Kowalczyk	[REDACTED]	[REDACTED]	US	2022-05-26
Becky Sanderson	[REDACTED]	[REDACTED]	US	2022-05-26
Nina Monnig	[REDACTED]	[REDACTED]	US	2022-05-26
Tria Thomas	[REDACTED]	[REDACTED]	US	2022-05-26
Mark Stefanik	[REDACTED]	[REDACTED]	US	2022-05-26
Hope Poor	[REDACTED]	[REDACTED]	US	2022-05-26
Arthur Tokarczyk	[REDACTED]	[REDACTED]	US	2022-05-26
peter moran	[REDACTED]	[REDACTED]	US	2022-05-26
debbie Jones	[REDACTED]	[REDACTED]	US	2022-05-26
Julie Cook	[REDACTED]	[REDACTED]	US	2022-05-26
Ziba Jawanda	[REDACTED]	[REDACTED]		2022-05-26
Fleury Linn	[REDACTED]	[REDACTED]	US	2022-05-26
Amy Maciejewski	[REDACTED]	[REDACTED]	US	2022-05-26
Beth Bruns	[REDACTED]	[REDACTED]	US	2022-05-26
Joan Kuzel	[REDACTED]	[REDACTED]	US	2022-05-26
Elizabeth Forbes	[REDACTED]	[REDACTED]	US	2022-05-26
Kathy Hamburger	[REDACTED]	[REDACTED]	US	2022-05-26
Jude Offerle	[REDACTED]	[REDACTED]	US	2022-05-26
Katie Mangan	[REDACTED]	[REDACTED]	US	2022-05-26
Robert Taylor	[REDACTED]	[REDACTED]	US	2022-05-26
Laura Glenn	[REDACTED]	[REDACTED]	US	2022-05-26
Peter Eatherton	[REDACTED]	[REDACTED]	US	2022-05-26

Vicki J Woodward	[REDACTED]	[REDACTED]	US	2022-05-26
Nicole Rivera	[REDACTED]	[REDACTED]	US	2022-05-26
Yasmine Horton	[REDACTED]	[REDACTED]	US	2022-05-26
Sofia Galanis	[REDACTED]	[REDACTED]	US	2022-05-26
Maureen Gribble	[REDACTED]	[REDACTED]	US	2022-05-26
Mara Miskin	[REDACTED]	[REDACTED]	US	2022-05-26
Narissa HOPRASART	[REDACTED]	[REDACTED]	US	2022-05-26
Kendra Wallace	[REDACTED]	[REDACTED]	US	2022-05-26
Charla Provencio	[REDACTED]	[REDACTED]	US	2022-05-26
Justyna Marecik	[REDACTED]	[REDACTED]	US	2022-05-26
Suzanne Austin	[REDACTED]	[REDACTED]	US	2022-05-26
Harry Grace	[REDACTED]	[REDACTED]	US	2022-05-26
Alvarado Kate	[REDACTED]	[REDACTED]	US	2022-05-26
Jane Dowding	[REDACTED]	[REDACTED]		2022-05-26
Janel Ellison	[REDACTED]	[REDACTED]		2022-05-26
Crystle Neumann	[REDACTED]	[REDACTED]		2022-05-26
Joan Holden	[REDACTED]	[REDACTED]		2022-05-26
Jamie Alfano	[REDACTED]	[REDACTED]		2022-05-26
Julie Anderson	[REDACTED]	[REDACTED]	US	2022-05-26
Steve Huels	[REDACTED]	[REDACTED]	US	2022-05-26
Julianne Slade	[REDACTED]	[REDACTED]	US	2022-05-26
Barb Polgar	[REDACTED]	[REDACTED]	US	2022-05-26
Ann Grote	[REDACTED]	[REDACTED]	US	2022-05-26
Nancy Behles	[REDACTED]	[REDACTED]	US	2022-05-26
Barbara Redmond	[REDACTED]	[REDACTED]	US	2022-05-26
Mary ellen Morgan	[REDACTED]	[REDACTED]	US	2022-05-26
Renee Mulder	[REDACTED]	[REDACTED]	US	2022-05-26
Donna Konstant	[REDACTED]	[REDACTED]	US	2022-05-26
Darla Hovden	[REDACTED]	[REDACTED]	US	2022-05-26
Lauren Lewis	[REDACTED]	[REDACTED]	US	2022-05-26
Peggy Swartchild	[REDACTED]	[REDACTED]	US	2022-05-26
Jeffrey Kleinops	[REDACTED]	[REDACTED]	US	2022-05-26

Kit Condon	[REDACTED]	[REDACTED]	US	2022-05-26
Martha Pickrell	[REDACTED]	[REDACTED]	US	2022-05-26
Kelley MacKinnon	[REDACTED]	[REDACTED]	US	2022-05-26
Michael McGoohan	[REDACTED]	[REDACTED]	US	2022-05-26
Brian Montgomery	[REDACTED]	[REDACTED]	US	2022-05-26
Gayle Crane	[REDACTED]	[REDACTED]	US	2022-05-26
Julie Silva	[REDACTED]	[REDACTED]	US	2022-05-26
Jane Carroll	[REDACTED]	[REDACTED]	US	2022-05-26
Katherine Sadlowski	[REDACTED]	[REDACTED]	US	2022-05-26
Lisa Lux	[REDACTED]	[REDACTED]	US	2022-05-26
John True	[REDACTED]	[REDACTED]	US	2022-05-26
Rachel Schulenburg	[REDACTED]	[REDACTED]	US	2022-05-26
Anasofia Barba	[REDACTED]	[REDACTED]	US	2022-05-26
Steve Maciejewski	[REDACTED]	[REDACTED]	US	2022-05-26
Henry Iida	[REDACTED]	[REDACTED]	US	2022-05-26
Tara Maher	[REDACTED]	[REDACTED]	US	2022-05-26
Nancy Schelhas	[REDACTED]	[REDACTED]	US	2022-05-26
Dana Roeser	[REDACTED]	[REDACTED]	US	2022-05-26
Chris Ball	[REDACTED]	[REDACTED]	US	2022-05-26
Kate Holman	[REDACTED]	[REDACTED]	US	2022-05-26
Jessica Bollhoefer	[REDACTED]	[REDACTED]	US	2022-05-26
David Roeser	[REDACTED]	[REDACTED]	US	2022-05-26
Cheryl Axelrod	[REDACTED]	[REDACTED]	US	2022-05-26
Claudia del Busto	[REDACTED]	[REDACTED]	US	2022-05-26
Nora Jewett	[REDACTED]	[REDACTED]	US	2022-05-26
Julie Hosfield	[REDACTED]	[REDACTED]	US	2022-05-26
Kendal Reis	[REDACTED]	[REDACTED]	US	2022-05-26
Amanda Day	[REDACTED]	[REDACTED]	US	2022-05-26
Sarah Donaldson	[REDACTED]	[REDACTED]	US	2022-05-26
Elena Moore	[REDACTED]	[REDACTED]	US	2022-05-26
Stephanie Whitney	[REDACTED]	[REDACTED]	US	2022-05-26
Richard Messersmith	[REDACTED]	[REDACTED]	US	2022-05-26

Crystal martin	[REDACTED]	[REDACTED]	US	2022-05-26
Ruth Jennings	[REDACTED]	[REDACTED]	US	2022-05-26
Lilly Avril	[REDACTED]	[REDACTED]	US	2022-05-26
Scott Rosen	[REDACTED]	[REDACTED]	US	2022-05-26
Amy D	[REDACTED]	[REDACTED]	US	2022-05-26
Kim Johnson	[REDACTED]	[REDACTED]	US	2022-05-26
Nikki Brainerd	[REDACTED]	[REDACTED]	US	2022-05-26
Robert Daniels	[REDACTED]	[REDACTED]	US	2022-05-26
Sarah Ko	[REDACTED]	[REDACTED]	US	2022-05-26
Marie Kipp	[REDACTED]	[REDACTED]	US	2022-05-26
robert turf	[REDACTED]	[REDACTED]	US	2022-05-26
Joe Behles	[REDACTED]	[REDACTED]	US	2022-05-26
Betsy Womack	[REDACTED]	[REDACTED]	US	2022-05-26
Hallie Palomares	[REDACTED]	[REDACTED]	US	2022-05-26
Abby OBrien	[REDACTED]	[REDACTED]	US	2022-05-26
Phillip Pusateri	[REDACTED]	[REDACTED]	US	2022-05-26
Courtney Finlayson	[REDACTED]	[REDACTED]	US	2022-05-26
Marion Jelcz	[REDACTED]	[REDACTED]	US	2022-05-26
Gatry Grygotis	[REDACTED]	[REDACTED]	US	2022-05-26
Meredith Hwang	[REDACTED]	[REDACTED]	US	2022-05-26
Aileen McAnally	[REDACTED]	[REDACTED]	US	2022-05-26
Todd Kipp	[REDACTED]	[REDACTED]	US	2022-05-26
Grace Flatt	[REDACTED]	[REDACTED]	US	2022-05-26
Craig Finlayson	[REDACTED]	[REDACTED]	US	2022-05-26
Cynthia Cata	[REDACTED]	[REDACTED]	US	2022-05-26
George Harmon	[REDACTED]	[REDACTED]	US	2022-05-26
Brian Chaplin	[REDACTED]	[REDACTED]	US	2022-05-26
Amy Boehm	[REDACTED]	[REDACTED]	US	2022-05-26
Margaret Herrmann	[REDACTED]	[REDACTED]	US	2022-05-26
Madison Smith	[REDACTED]	[REDACTED]	US	2022-05-26
Alexandra Tippit	[REDACTED]	[REDACTED]	US	2022-05-26
Mark Josephson	[REDACTED]	[REDACTED]	US	2022-05-26

Suruchi Bhosale	[REDACTED]	[REDACTED]	US	2022-05-26
Sylvan Maher	[REDACTED]	[REDACTED]	US	2022-05-26
Elizabeth Pusateri	[REDACTED]	[REDACTED]	US	2022-05-26
Diane King	[REDACTED]	[REDACTED]	US	2022-05-26
Anja Hummel	[REDACTED]	[REDACTED]	US	2022-05-26
Allison Burke	[REDACTED]	[REDACTED]	US	2022-05-26
Melissa Iserloth	[REDACTED]	[REDACTED]	US	2022-05-26
Alex Coasby	[REDACTED]	[REDACTED]	US	2022-05-26
Jennifer Healy	[REDACTED]	[REDACTED]	US	2022-05-26
Kathleen L. McGarry	[REDACTED]	[REDACTED]	US	2022-05-26
Holly Miller	[REDACTED]	[REDACTED]	US	2022-05-26
Mary Conte	[REDACTED]	[REDACTED]	US	2022-05-26
David Anderson	[REDACTED]	[REDACTED]	US	2022-05-26
Tim King	[REDACTED]	[REDACTED]	US	2022-05-26
john doe	[REDACTED]	[REDACTED]	US	2022-05-26
Sarah Balan	[REDACTED]	[REDACTED]	US	2022-05-26
Sarah Helmink	[REDACTED]	[REDACTED]	US	2022-05-26
Molly Donovan	[REDACTED]	[REDACTED]	US	2022-05-26
Lisa Sprovieri	[REDACTED]	[REDACTED]	US	2022-05-26
Linda Welch	[REDACTED]	[REDACTED]	US	2022-05-26
Eric Bunselmeyer	[REDACTED]	[REDACTED]	US	2022-05-26
Deborah Alani	[REDACTED]	[REDACTED]	US	2022-05-26
Aimee McMahon	[REDACTED]	[REDACTED]	US	2022-05-26
Hilary Achauer	[REDACTED]	[REDACTED]	US	2022-05-26

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Name	City	State	Postal Code	Country	Commented Date	Comment
Cynthia Morning	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"This fence is wrong!"
Chris Macey	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"I fully support this petition and at some point the community might want to consider Attorney General involvement to promote transparency about the land swap and motivation behind the radical design. Taxpayer money is
Justine Houchens	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"This wall obstructs panoramic views of our lakefront. Permitting construction of this wall to go forward sets the wrong precedent."
Cerr Lane	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"I think the steel wall is just simply ridiculous. Not sure how the park district or village would think it is a good idea."
Rebecca Ferguson	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"We live near this beach and I'm very concerned about the tall walls closing it in and changing the entire feel. A panoramic view is so important to feeling you're one with nature! We love to look down the shoreline. Also in ad
Hilary Feldorshik	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"I do not want a fence on the beach. It's a terrible precedent."
Patrick Heraty	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"Build Sandcastles, Not Walls!"
Caroline Beatti	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"I would rather the beach development not go ahead if it means building this awful wall. This smacks of the worst kind of entitled behavior from the homeowner. No one should be allowed to build a barrier like this on the sho
Sarah Chalcraft	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"As a resident of Winnetka we have a legal right to access the public shoreline."
Collette Quackenbush	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"How was this project decided upon (taxpayer funded)? (Who does it benefit) (presured by land swap)? 7 and why is this enormous steel barricade wall being proposed on our Winnetka beaches? This blights the shoreline by
Miriah Plewer-Volmerding	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"I frequently run along Sheridan road and the shoreline. Anything that impedes the view will cloud the ability of the public to enjoy the lakefront"
Laura Lippert	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-25	"One of my favorite little girls loves to walk this beach"
Ann Mac	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"No wall! Easy access for all!"
D Beck	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"It would be nice to walk a length of beach like you can in Hawaii, CA or FL."
Beth Muham	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"The Village should not allowed to make significant changes without resident support and a large metal barrier fence dramatically changes the waterfront feel and ruins the beauty of the lakefront. Walls weren't incorporated i
Kendra Wallace	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"This is ridiculous and a sign of an idiot on a me Plan with too much money!"
Charis Provenzo	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"There has to be a better way to build a sea wall than this. Please don't put up this proposed wall that blocks the gorgeous view and limits accessibility to some areas. Thank you."
Laurin Lewis	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"I think Winnetka's beaches are one of our town's best features! This wall does not fit in with the aesthetic of our beautiful beaches."
Ruth Jennings	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"Inappropriate use of public land"
Lily Avni	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"Literally why would we do this..."
Grace Flatt	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"I do not support large metal barriers to block shoreline access and views. I also do not support moving forward with any plans that were not approved by resident taxpayers."
Cynthia Cota	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"This wall sets a dangerous precedence for other properties to do the same."
Linda Welch	[REDACTED]	[REDACTED]	[REDACTED]	US	2022-05-26	"The beach belongs to all of us"

Remarks from Visitors

Name: Rund Coster

Contact Information (optional): _____

Comment: _____



- #1 not enough notice that decision need to be made
- #2 right to walk on water edges very important
(I dont care that other villages have obstructions)
- #3 structure too high and presented too late as a fact

If you choose to write out your comment instead of addressing the Park Board during Remarks from Visitors, it will be incorporated in the minutes as part of public record.

Remarks from Visitors

Name: Chuck Doan

Contact Information (optional): _____

Comment: _____



Request that permit application be withdrawn so that several elements of the plan for rejuvenation of Elder-Centennial beaches can be reconsidered and redesigned.

**MINUTES OF THE WINNETKA PARK DISTRICT
BOARD OF COMMISSIONERS
ANNUAL MEETING
THURSDAY, MAY 26, 2022**

President James called the meeting to order at 8:51 p.m.

Commissioners Present: Mickey Archambault, Christina Codo, Warren James, Eric Lussen, Cynthia Rapp, Colleen Root, David Seaman.

Commissioners Absent: None

Staff Present: John Peterson, Executive Director; Jim Crocker, Superintendent of Finance; Costa Kutulas, Director of Parks & Maintenance; Kyle Berg, Superintendent of Recreation; Libby Baker, Office Associate; Molly Krohe Marketing Brand Manager; Ania Cramer, Community Outreach/Business Development.

Audience Present: None

Commissioner Archambault made a motion to allow Commissioner Codo to participate by remote means. Commissioner Lussen seconded the motion.

Ayes: Archambault, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

Election of Officers

Executive Director Peterson opened the floor for nominations for Board President to serve a one-year term.

Commissioner Archambault nominated Commissioner James as Board President. Executive Director Peterson asked for additional nominations. There being no further nominations, Executive Director Peterson asked for a motion to close nominations. Commissioner Root made a motion to close nominations for Board President. Commissioner Archambault seconded the motion. Passed by a voice vote.

Motion carried

Commissioner Archambault made a motion to elect Commissioner James as Board President to serve a one-year term. Commissioner Lussen seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

President James opened the floor for nominations for Board Vice President. Commissioner Archambault nominated Commissioner Codo as Board Vice President to serve a one-year term. President James asked for additional nominations.

There being no further nominations, President James asked for a motion to close nominations. Commissioner Archambault made a motion to close nominations for Board Vice President. Commissioner Lussen seconded the motion. Passed by a voice vote.

Motion carried

Commissioner Archambault made a motion to elect Commissioner Codo as Board Vice President. Commissioner Rapp seconded the motion. A roll call vote was taken.

Ayes: Archambault, Codo, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

Appointment of Director, Secretary, Treasurer and Attorney

Commissioner Archambault made a motion to appoint John Peterson as Executive Director and Board Secretary of the Winnetka Park District. Commissioner Lussen seconded the motion. Passed by a voice vote.

Motion carried

Commissioner Root made a motion to appoint James Crocker as Treasurer of the Winnetka Park District. Commissioner Archambault seconded the motion. Passed by a voice vote.

Motion carried

Commissioner Archambault made a motion to appoint Robbins Schwartz as the Winnetka Park District attorney. Commissioner Lussen seconded the motion. Passed by a voice vote.

Motion carried

Liaison Assignments

The board discussed liaison assignments. Commissioner Seaman expressed interested in being more involved.

Commissioner Root expressed interest in serving alongside Commissioner James as the Village liaison Commissioner Codo suggested Commissioner Root could serve as a substitute given her experience. Commissioner James stated it is best to have only one voice with the Village.

Commissioner Rapp suggested a liaison to the Environmental and Forestry Commission be assigned, as was requested by the EFC last year. Commissioner Root volunteered to serve in that role.

Following discussion, the liaison assignments were decided as follows:

- New Trier Township High School: Christina Codo
- Stormwater: Mickey Archambault and David Seaman
- Village of Winnetka: Warren James
- Winnetka Caucus Council Parks Committee: Cynthia Rapp
- Winnetka Public Schools District #36: Cynthia Rapp
- Winnetka Parks Foundation: Eric Lussen
- Environmental and Forestry Commission: Colleen Root

Committee of the Whole Leadership

Commissioner Rapp referenced a recent change the Wilmette Park District Board made to their committee leadership. She proposed the idea of rotating the leadership of Committee of the Whole meetings. Commissioners Lussen questioned if the timing is right given all that is going on with now with the Park District. Following discussion, Commissioner Rapp made a motion to rotate the leadership of the Committee of the Whole meetings between the President and Vice President, effective with the September 2022 meeting. Commissioner Root seconded the motion. Passed by a voice vote.

Motion carried

Commissioner Archambault made a motion to adjourn the meeting at 9:18 p.m. Commissioner Lussen seconded the motion and a roll call vote was taken.

Ayes: Archambault, Codo, James, Lussen, Rapp, Root, Seaman

Nays: None

Motion carried

John Peterson, Secretary

Date

MEMORANDUM OF AGREEMENT

I. Parties

The Village of Winnetka (“Village”) and the Winnetka Park District (“Park District”), collectively referred to as the “Parties” or individually as “Party.”

II. Purpose

- A. Pursuant to Article 7, Section 10 of the Illinois Constitution and the Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq., the Park District and the Village agree to the terms and conditions set forth in this Memorandum of Agreement (“MOA” or “Agreement”) for the benefit of their respective constituents.
- B. The Park District agrees to provide certain services for the benefit of the Village in exchange for compensation to be paid by the Village to the Park District and other good and valuable consideration pursuant to the terms and conditions of this Agreement. The Village agrees to pay the Park District compensation in exchange for the services described below, pursuant to the terms and conditions of this Agreement.

III. Beach Attendant Services and Costs

- A. Park District will provide an employee to serve as a beach attendant (“Beach Attendant”) assigned to the Cherry Street Beach (“Property”) pursuant to the terms and conditions set forth in this Agreement. The Park District shall be responsible to pay the Beach Attendants’ salary, benefits, workers’ compensation, and unemployment compensation, as applicable.
- B. The Beach Attendant services shall consist of the following: (i) verbally direct visitors to remain on public property including the public access area; (ii) verbally direct visitors not to enter private property adjacent to the Property; (iii) verbally direct visitors not to enter Lake Michigan; and (iv) observe behavior, attempt to verbally direct individuals from engaging in any unsafe or unlawful behavior, and report same to the Village’s Police Department (collectively, “Services”).
- C. Village acknowledges that neither the Beach Attendant nor the Park District shall provide any enforcement, security, or protection services. Park District shall not be liable or responsible to the Village for any personal injury, death or property damage occurring at the Property except to the extent caused by the Park District’s gross negligence or intentional misconduct. To the fullest extent permitted by the laws of the State of Illinois, Village hereby forever waives, relinquishes and discharges the Park District, and its park commissioners, officers, employees, volunteers, attorneys and agents from any and all claims of every nature whatsoever, which Village may have at any time against District, its Park Board, officers, employees, volunteers and/or agents, including without limitation claims for personal injury or property damage sustained or incurred by the Village or any person claiming by, through or under Village, relating directly or indirectly to any activity occurring on the Property, except to the extent caused by the Park District’s gross negligence or intentional misconduct.

- D. A Beach Attendant will be scheduled to be on duty at the Property from 10:45 a.m. to 8:45 p.m. seven (7) days per week during the Term. The Village will compensate the Park District for Beach Attendant Services as described below for the period 10:30 a.m. through and including 9:00 p.m., seven (7) days per week during the Term pursuant to the following:
1. The morning Beach Attendant will check-in at Tower Road Beach and report to the Property not later than 10:45 a.m.
 2. Beach Attendant coverage at the Property will end at 8:45 p.m. and Beach Attendant will check out at Tower Road Beach at 9:00 p.m.
 3. The overall Beach Attendant coverage for a given day including clock-in and clock-out time is 10:30 a.m. to 9:00 p.m., or 10.5 hours.
 4. The blended hourly rate for a Beach Attendant is \$13.50.
 5. The daily cost for Beach Attendant service is \$13.50/hour x 10.5 hours per day, or \$141.75.
 6. The Park District will staff the Property when the Park District beaches are opened, beginning the morning of Saturday, June 4 and ending the evening of Monday, September 5, or 94 days.
 7. $94 \text{ days} \times \$141.75 = \$13,342.50$. The Park District will invoice the Village of Winnetka monthly for the Services based on hours worked at the rates referenced above.
 8. The Village will pay the Park District an additional administrative fee of Ten Dollars (\$10.00) as and for the Services.
 9. The Beach Attendant will not provide lifeguard services or first aid as swimming is prohibited at the Property by Village ordinance.

IV. Indemnification and Insurance

- A. To the extent permitted by law, the Village shall indemnify and hold harmless the Park District and its officers, officials, employees, volunteers and agents (“Park District Indemnitees”) from and against all claims, damages, losses and expenses, including but not limited to legal fees (attorney’s and paralegals’ fees and court costs) (collectively, the “Losses”), arising from or in any way connected with (i) any act, omission, wrongful act or negligence of the Village, its elected or appointed officials, officers, agents, employees, volunteers, contractors or subcontractors related to this Agreement, the Property, or the Services; (iii) any accident, injury or damage whatsoever occurring in or at the Property. The Village’s duty to indemnify and hold harmless the Park District Indemnitees pursuant to this paragraph does not apply to the extent the Losses were caused by the gross negligence or intentional misconduct of the Park District Indemnitees. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this Paragraph. The Village shall similarly protect, indemnify, and hold and save harmless the Park District Indemnitees against and from any and all claims, costs, causes, actions and expenses including but not limited to legal fees, incurred by reason of the Village’s breach of any of its obligations under, or the Village’s default of, any provision of the Agreement.
- B. To the extent permitted by law, the Park District shall indemnify and hold harmless the Village and its officers, officials, employees, volunteers and agents (“Village Indemnitees”) from and against all claims, damages, losses and expenses, including but not limited to legal

fees (attorney's and paralegals' fees and court costs), arising from or in any way connected with any intentional wrongful act or omission, or gross negligence of the Park District, its elected or appointed officials, officers, agents, employees, volunteers, contractors or subcontractors related to this Agreement, the Property or the Services, except to the extent caused by the negligence or intentional wrongful act or omission of the Village Indemnitees. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this Paragraph. The Park District shall similarly protect, indemnify and hold and save harmless the Village Indemnitees against and from any and all claims, costs, causes, actions and expenses including but not limited to legal fees, incurred by reason of the Park District's breach of any of its obligations under, or the Park District's default of, any provision of the Agreement.

- C. The obligation on the part of either Party to defend, hold harmless and indemnify the other Party shall survive the expiration or termination of this Agreement for any reason, but only for claims that have accrued prior to termination of this Agreement.
- D. The Village shall require any contractor entering into an agreement after the commencement date of this Agreement, who performs any work or provides any services at the Property, to defend, hold harmless and indemnify the Park District to the same extent as required of the Village, and the Village shall include in all such contracts a statement expressly declaring the Park District to be a third-party beneficiary of the contract with respect to the indemnification provision.
- E. The Village shall procure and maintain during the term of this Agreement a policy of General Liability Insurance providing coverage for bodily injury and property damage claims arising on the Property. The policy shall (a) provide "occurrence" based coverage; (b) be issued by a company authorized to transact business in this State under the Illinois Insurance Code; (c) include an endorsement naming the Park District Indemnitees as an additional insured; (d) include contractual liability coverage; (e) apply as primary insurance with respect to any other insurance or self-insurance afforded to Park District; (f) properly acknowledge any insurance or self-insurance maintained by the Park District shall be excess of the Village's insurance and shall not contribute to it; The Village shall provide evidence of said insurance coverage upon request by the Park District, by furnishing the Park District with a Certificate of Insurance and, if requested, a certified copy of the policy issued by the insurer and all endorsements. With respect to the Village's obligations pursuant to this provision, such certificates and policies shall be provided through the Village's self-insurance risk pool, which the Park District hereby finds acceptable. Unless otherwise agreed to in writing between the Village and Park District, the General Liability policy shall have limits of not less than \$5,000,000 per occurrence bodily injury/property damage combined single limit and \$10,000,000 aggregate bodily injury/property damage combined single limit.

V. Security Services

- A. The Park District is presently under contract with Seldin Security Services, Inc. ("Seldin") to patrol the Park District's beaches and related parks 8:30 p.m. to 2:00 a.m., beginning Friday, May 27 through Monday, September 5. The Park District has requested that Seldin lock the Property's public access gate at not later than 9:00 p.m. daily. The Park District has

directed Seldin to continue to lock the gate at the Property through termination date of the Park District's agreement with Seldin.

- B. Seldin shall not any have any responsibilities towards the Village with regard to the Property except as specified within the revised executed agreement between the Park District and Seldin.
- C. Neither the Park District nor the Beach Attendant shall be required to enforce any laws, regulations, rules, or ordinances on the Property, and neither the Park District nor the Beach Attendant shall be liable for any personal injuries, death or property damage that may occur on the Property during the Term of this Agreement, except to the extent caused by the gross negligence or willful misconduct of the Park District.
- D. All costs for retaining Seldin shall be paid by the Park District. The Park District shall have no liability to the Village or any third party for any act or omission of Seldin in the performance of the services it will provide pursuant to the terms of this Agreement or pursuant to the terms of the agreement between Seldin and the Park District.

VI. Term of Agreement

This Agreement shall be effective for the period of May 27, 2022 through September 5, 2022 ("Term"), which Term may be extended by the mutual agreement of the Parties.

[SIGNATURE PAGE FOLLOWS]

VILLAGE OF WINNETKA

By: _____
Its: _____
Date: _____

ATTEST:

By: _____
Its: _____
Date: _____

WINNETKA PARK DISTRICT

By: _____
Its: _____
Date: _____

ATTEST:

By: _____
Its: _____
Date: _____

Ania M. Cramer

From: e-Subscription@Illinois.gov
Sent: Thursday, June 2, 2022 12:07 PM
To:
Subject: Governor Pritzker Signs Lake Michigan Rescue Equipment Act

Illinois e-News Release

FOR IMMEDIATE RELEASE

Thursday, June 2, 2022

CONTACT

GovernorsOffice@illinois.gov

Governor Pritzker Signs Lake Michigan Rescue Equipment Act

Chicago— Governor JB Pritzker signed HB4165 into law today, marking the creation of the Lake Michigan Rescue Equipment Act. The act, introduced by Rep. Kelly M. Cassidy (D-Chicago), is a crucial step towards addressing recent drownings in Lake Michigan and preventing future accidents by requiring public rescue equipment on all piers or drop-off points on the lake. The act also lays out new guidelines for reporting drowning events and establishing water safety guidelines.

“The stories of recent drownings on Lake Michigan are both tragic and preventable,” said **Governor Pritzker**. “This law will protect countless families from experiencing those same terrible losses and ensure a safer Lake Michigan for the thousands of Illinoisans who enjoy it every year.”

The act requires both private and government-owned piers and drop-off points to be outfitted with public rescue equipment such as flotation devices. Beyond requiring easily accessible flotation devices, the act also requires local governments to post warnings in high-incident areas and standardizes reporting of drowning incidents to the Illinois Department of Public Health.

The Lake Michigan Rescue Equipment Act was proposed following the death of 19-year-old Miguel Cisneros, who drowned in Lake Michigan in August of 2021. Cisneros’ family and activists in Rogers Park advocated for increased water safety measures after the tragic accident and several other incidents in the neighborhood in recent years.

2020 was one of the deadliest summers on Lake Michigan in years with 56 drowning deaths recorded, prompting legislators and community groups to advocate for laws like the Lake Michigan Rescue Equipment Act. The Great Lakes Surf Rescue Project, a water safety advocacy group, cites Lake Michigan as the Great Lake with the highest rate of drownings. Drownings often happen quickly and with little noise. Public safety officials recommend using wearable flotation devices, closely monitoring children at play, and assessing weather conditions carefully before swimming.

"Governor Pritzker's partnership advancing thoughtful and impactful legislation remains a hallmark of his administration," said **State Representative Kelly Cassidy (D-Chicago)**. "Today's signing of this community-driven problem-solving initiative continues to illustrate his belief in empowering our communities to seek solutions that work. I'm grateful all to the advocates, especially the Cisneros family, who turned their grief into action and brought us to this day."

"We have had too many tragic and, in many cases, preventable deaths on Lake Michigan," said **State Senator Robert Peters (D-Chicago)**. "Simple rescue equipment like lifesavers are an effective way to help people get to safety in case they fall or find themselves struggling in the water."

"The passage of this law is an example of how democracy should work," said **49th Ward Alderman Maria Hadden**. "Thank you to the community leaders who implored us to do more to prevent further tragedies at our lakefront. Having this new standard for saving is the right thing to do to save lives."

"This is great progress toward a safer Lake Michigan shoreline, with so many more life rings becoming available," said **Jamie Racklyeft, Executive Director, Great Lakes Water Safety Consortium**. "This successful bill can now serve as a template for other Great Lakes states, counties, communities, and parks interested in ways to keep their residents and visitors safer around the water."

"In 2018 on a Chicago beach we frantically searched for something that could float while helplessly watching a child fatally submerge and witnessing several would-be-rescuers turn into victims needing rescuing themselves," said **Halle Quezada Rasmussen, Founder of Collective Resource Compost**. "This weekend, I stood in front of a life ring at that same spot and whispered to the 13-year girl we lost, 'this is for you.' Of course, it is too late for her and I will never stop wishing this could bring her back, but her legacy will live in this law, ensuring that when the unthinkable unfolds, we will have a fighting chance at survival. I am so grateful to everyone who made this progress possible—if we can reduce preventable deaths, we should and now, we are."

AN ACT concerning water safety.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 1. Short title. This Act may be cited as the Lake Michigan Rescue Equipment Act.

Section 5. Definitions. As used in this Act:

"Drop-off" means an area of a lake's shoreline that is intended to facilitate direct public access to the water.

"High-incident drowning area" means an area within 100 feet of a pier or drop-off where more than one fatal drowning incident has occurred in the span of 5 years.

"Pier" means a man-made, raised structure (such as a breakwater) extending into navigable water for use as a landing place or promenade or to protect or form a harbor.

"Public rescue equipment" includes a range of water rescue devices available for public use in case of emergency, such as ring life buoys, throw bags, rescue tubes, and rescue poles.

Section 10. Public rescue equipment on piers and drop-offs.

(a) The owner of a pier or drop-off on Lake Michigan shall install public rescue equipment, including, at a minimum, ring life buoys, on each of the owner's piers or drop-offs along the Lake Michigan coast. The ring life buoy must not be permanently secured in any way to the station, rack, or pier. Each ring life buoy must be stowed inside a station to protect it from constant weather exposure. The station must be a bright orange or yellow color for high visibility and to allow for quick access to the ring.

To reduce vandalism and theft, the station shall have signage that warns lakefront patrons that tampering with or misuse of public rescue equipment is strictly prohibited.

(b) The owner of the pier or drop-off on Lake Michigan shall oversee the installation and maintenance of the public rescue equipment. The State or unit of local government owning a pier or drop-off shall also provide public education regarding public rescue equipment.

Section 15. Ring life buoy requirements. Ring life buoys installed under Section 10 must meet the following:

(1) The ring life buoy shall meet the requirements of 46 CFR Part 160 Subpart 160.050 or 46 CFR Part 160 Subpart 160.150 for SOLAS-approved equipment or successor standards issued by the United States Coast Guard.

(2) There shall be attached to each ring life buoy a buoyant line of at least 100 feet in length with a breaking strength of at least 5 kilonewtons. The end of the line must not be secured to the shore.

(3) Each ring life buoy shall be marked with type II retroreflective material meeting the requirements of 46 CFR Part 160, Subpart 164.018.

(4) Each ring life buoy shall be placed at a distance not to exceed 200 feet from the shoreline of the lake and be available for emergency rescue operations.

(5) Each pier shall have a ring life buoy installed with appropriate signage.

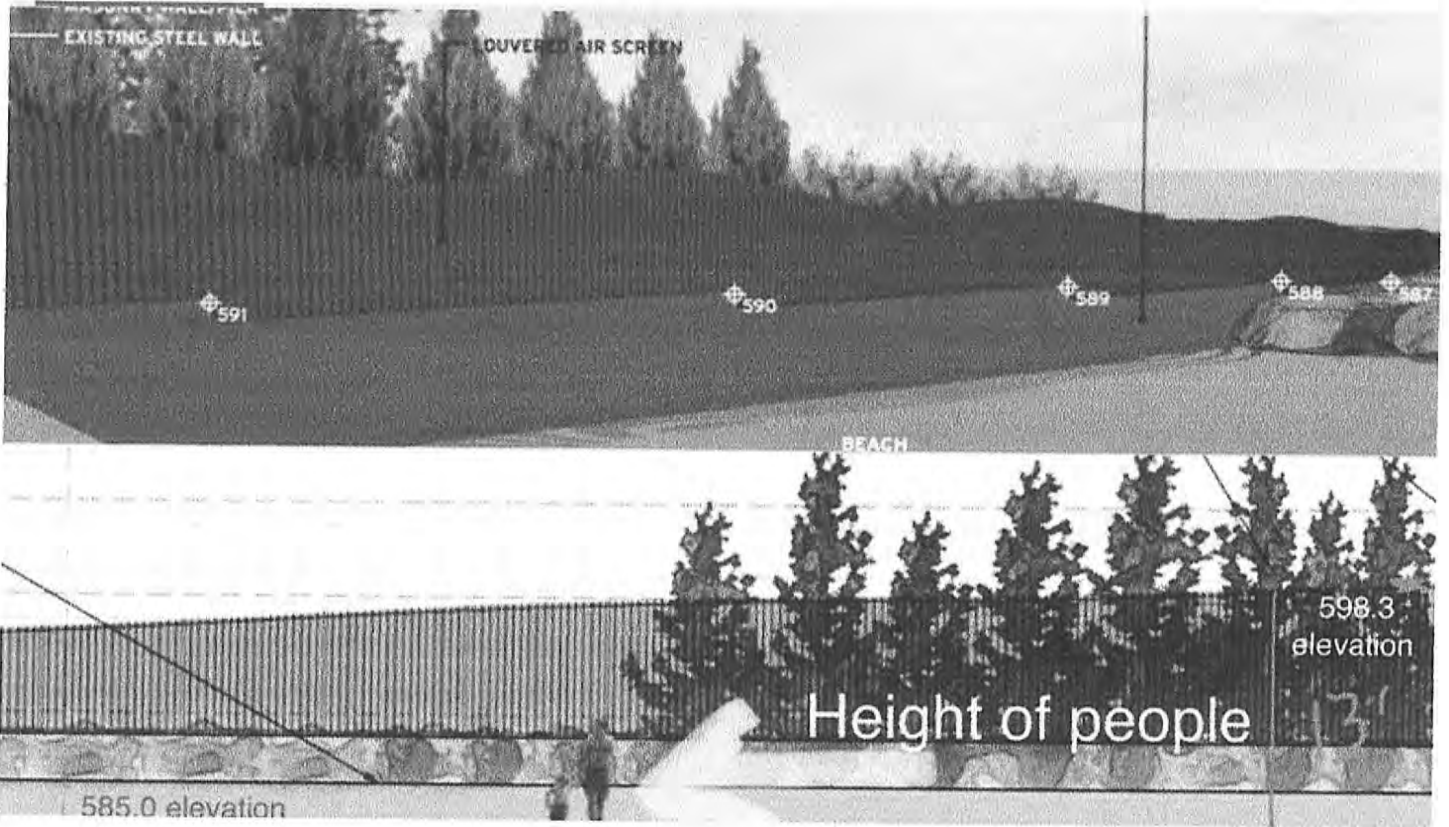
Section 20. Tracking, reporting, and analyzing drownings. Each unit of local government owning a pier or drop-off on Lake Michigan shall track and, at a minimum of twice per year, publish on the unit's website a report on lakefront drownings of which the unit is aware that have occurred within 100 feet of the unit's piers and drop-offs. The report shall include, at a minimum, a description of access to and use of public rescue equipment, location, temperature, time of day, conditions, demographics, and type of entry into the water. If there have been drownings during the reporting period, each unit of local government must also publish a water safety plan on the unit's website.

Section 25. High-incident drowning area plans. Within one year after an owner's property becoming a high-incident drowning area, the owner shall update and disseminate a water safety plan as well as upgrade installed safety equipment as needed, which may include, but is not limited to, installing equipment that automatically contacts 9-1-1 or other safety improvements.

Section 99. Effective date. This Act takes effect one year after becoming law.

Effective Date: 6/2/2023

Petition details Comments Updates



Stop the HUGE proposed metal borders blocking access & views at Elder-Centennial beach!

1,293 have signed. Let's get to 1,500!

*1,302 6-9-22

get picked up by local news!

Sign this petition

M M signed 4 minutes ago

susan marshall signed 5 minutes ago



John R started this petition

- **Help stop construction of the massive proposed metal border walls blocking shoreline access & views at Elder-Centennial beach in Winnetka, IL!**

To: Winnetka Park District

Illinois Dept of Natural Resources (IDNR)

US Army Corps of Engineers (USCAE)

Thank you for taking the time to read this.

We, concerned citizens, residents, and taxpayers request that the proposed metal barriers at Elder-Centennial Beach in Winnetka, IL be removed from the plan that has been submitted to the IDNR and USCAE.

The plan sent for approval has SIGNIFICANT material deviations from the resident approved 2030 Lakefront plan.

Most notably, ***two very tall (at some places 13' above water elevation) metal barrier / border fences were added to the design.***

These walls are proposed as fencing to sit atop large rocks and BLOCK the both shoreline view and shoreline access (protected by the Illinois public trust doctrine) for patrons of the beach.

We are also concerned that a steel fenced in / walled off beach sets a dangerous

precedent that could lead to many more walled in enclaves **destroying the continuous shoreline and lakefront.**

These fences / walls do not blend with nature and we imagine future generations wondering what the people of the 2020's were thinking.

Water, sand, rocks, are all elements of nature. A man-made steel fence anchored to rocks, towering above the height of people and extending into the water is anti-nature and seems environmentally unfriendly.

We believe the permitters could be built to embrace continuous shoreline access and views, similar to the just completed renovation at Lloyd beach also in Winnetka.

There, they have no steel wall, simply rocks with stone quarry steps allowing continuous access along the shoreline.

Note: Denying access to walking along the water's edge is typically a violation of the Illinois Public Trust Doctrine.

It's also concerning that no residents we spoke with were notified of workshops to develop the modified beach plan and it seems as though the Park district is using taxpayer money to further a special interest. At this time, the residents are also unaware of the cost estimate / source of funds for the project.

We would like residents and the Park District to TOGETHER create / review all plans (and modifications) for Elder-Centennial, always being mindful of the Illinois Public Trust Doctrine and our beautiful natural shoreline.

Just a quick note: please don't donate to change . org unless you want to support them (we are not receiving any of the money) - thank you to everyone who has shared and helped,

we are incredibly grateful!

Some of the many thoughtful comments collected from residents:

"The louvered steel fence / wall on top of the breakwater is an unproven design that walls in the beach and obliterates the current panoramic view both north and south."

"The top of the steel wall is over 13 feet higher than sand elevation near the water which obstructs the view of the shoreline and impedes the ability to freely walk the beach. The tree plantings will be even taller, as high as 20 feet."

"Shoreline erosion protection and bluff preservation can be accomplished without the downsides of the current design"

"Please consider revising the plan, removing the steel wall that was not approved by taxpaying residents and allowing for passage between the beach similar to what the village provided at newly completed Lloyd beach."

Thank you again for your time and consideration of this important matter - please consider adding your comments to the petition!

This petition, with signatures will be sent to and further comments can be directed to:

US Army Corps of Engineer

Reference Centennial/ Elder Lane Beaches, Winnetka, IL

Must be received by June 2, 2022

Commenters must provide their name, mailing address, and email address

If you have any questions, you can contact the Project Manager, Mr. Soren Hall by telephone at (312) 846-5532

Comments By Email: Soren.G.Hall@usace.army.mil

To the IDNR

Reference Centennial/ Elder Lane Beaches, Winnetka, IL (Co-Applicants: Winnetka Park District & Orchard 2020 Trust

Must be received by June 2

Project Manager, Jim Casey

(312) 793-5947

Emails:

james.casey@illinois.gov

Jim Casey - Project Manager

Loren.Wobig@Illinois.gov

IDNR Director of water resources

Renee.snow@illinois.gov

IDNR General Counsel

Ania.Bayers@illinois.gov

Director of Water Resources

IDNR IL Coastal Management Plan

Also:

croot@winpark.org

Colleen Root, Park District Commissioner

(You can request an email be read into the record at a meeting)

Additionally: In person comments are taken at the Park district board meetings each month and you can visit this page for the schedule to attend:

<https://www.winpark.org/park-district-info/about/board-of-commissioners/board-meetings/>

This petition and all signatures will be entered into the public record of the meeting dated 5/26/2022

Elder-Centennial Petition dated 5-25-22

Signatures visible
on
change.org
Thank you!

ypName	City	State	Postal Code	Country	Signed On
John R			US		2022-05-25
James Rauh			US		2022-05-25
Mary Pat Fahy			US		2022-05-25
Patricia Amez			US		2022-05-25
Steve Schmidt			US		2022-05-25
Alice Read			US		2022-05-25
Judy Rauh			US		2022-05-25
Julie Fleps			US		2022-05-25
Ankur Joshi			US		2022-05-25
Elena Rechter			US		2022-05-25
Tom Eilers			US		2022-05-25
Lisa Garrison			US		2022-05-25
Christine Souferis			US		2022-05-25
John Root			US		2022-05-25
Karle McLaughlin			US		2022-05-25
Richard Coasby			US		2022-05-25
STEPHANIE HERATY			US		2022-05-25
David McHugh			US		2022-05-25
Laura Sorensen			US		2022-05-25
Karen Behles			US		2022-05-25
Harriet McDonald			US		2022-05-25
Peter Fleps			US		2022-05-25
Allen Welch			US		2022-05-25
Barbara Rittenhouse			US		2022-05-25
Kimberley Marsh			US		2022-05-25
Sharp Sorensen			US		2022-05-25
Samuel Coffey			US		2022-05-25
Peggy Coffee			US		2022-05-25
Cynthia Monnig			US		2022-05-25
Chris Macey			US		2022-05-25
Jennifer Eilers			US		2022-05-25
Justine Hourihane			US		2022-05-25
Annie Flanagan			US		2022-05-25
Janeen Savage			US		2022-05-25
James McLaughlin			US		2022-05-25
Stephanie Tokarczyk			US		2022-05-25
Kathryn Leister			US		2022-05-25

Carl Lane	[REDACTED]	US	2022-05-25
Jennie Pastor	[REDACTED]	US	2022-05-25
Ann Taylor	[REDACTED]	US	2022-05-25
Elizabeth Parkinson	[REDACTED]	US	2022-05-25
Andrew Parkinson	[REDACTED]	US	2022-05-25
Mary Douglass Brown	[REDACTED]	US	2022-05-25
Brenna Nichols	[REDACTED]	US	2022-05-25
Lindsay Dewis	[REDACTED]	US	2022-05-25
Erin Lampe	[REDACTED]	US	2022-05-25
Rebecca Ferguson	[REDACTED]	US	2022-05-25
Linda Weber	[REDACTED]	US	2022-05-25
Sarah Sims	[REDACTED]	US	2022-05-25
Cassandra Bayna	[REDACTED]	US	2022-05-25
Patrick Ruane	[REDACTED]	US	2022-05-25
Anne McGovern	[REDACTED]	US	2022-05-25
Lisa White	[REDACTED]	US	2022-05-25
Peter Hoyt	[REDACTED]	US	2022-05-25
Lori Nielsen	[REDACTED]	US	2022-05-25
Lisa Cochran	[REDACTED]	US	2022-05-25
Anne Madden	[REDACTED]	US	2022-05-25
Stephanie Gaffin	[REDACTED]	US	2022-05-25
Peter Eck	[REDACTED]	US	2022-05-25
julia Burnett	[REDACTED]	US	2022-05-25
Catherine Nowacki	[REDACTED]	US	2022-05-25
Amy Kay	[REDACTED]	US	2022-05-25
Laurie Petersen	[REDACTED]	US	2022-05-25
Corinne Evans	[REDACTED]	US	2022-05-25
Caitlin Eck	[REDACTED]	US	2022-05-25
James Nowacki	[REDACTED]	US	2022-05-25
Elyse Hahner	[REDACTED]	US	2022-05-25
Jenna Griffin	[REDACTED]	US	2022-05-25
Marie DeLean	[REDACTED]	US	2022-05-25
Elyse Hoekstra	[REDACTED]	US	2022-05-25
Judith Kehoe	[REDACTED]	US	2022-05-25
Linda Hoekstra	[REDACTED]	US	2022-05-25
Jessica Howard	[REDACTED]	US	2022-05-25
Hilary Fedorinchik	[REDACTED]	US	2022-05-25
Phil Griffin	[REDACTED]	US	2022-05-25
Susan Curry	[REDACTED]	US	2022-05-25

Rene Nelson	[REDACTED]	US	2022-05-25
Cheryl Evert	[REDACTED]	US	2022-05-25
Patrick Heraty	[REDACTED]	US	2022-05-25
Kristin Braeseke	[REDACTED]	US	2022-05-25
Susan Curry	[REDACTED]	US	2022-05-25
Elizabeth Stucker	[REDACTED]	US	2022-05-25
Jay Ferguson	[REDACTED]	US	2022-05-25
Joan Keller-Evanich	[REDACTED]	US	2022-05-25
Brandon Hoekstra	[REDACTED]	US	2022-05-25
Nan Greenough	[REDACTED]	US	2022-05-25
katerina campbell	[REDACTED]	US	2022-05-25
Susan McGill	[REDACTED]	US	2022-05-25
Karen Proskurovsky	[REDACTED]	US	2022-05-25
Maryann Burke	[REDACTED]	US	2022-05-25
Jennifer Parkinson	[REDACTED]	US	2022-05-25
Sue Hartemayer	[REDACTED]	US	2022-05-25
Cindy Benes	[REDACTED]	US	2022-05-25
Elizabeth Cittadine	[REDACTED]	US	2022-05-25
Mara Foster	[REDACTED]	US	2022-05-25
Irene Smith	[REDACTED]	US	2022-05-25
Melissa Vega	[REDACTED]	US	2022-05-25
Lauren Pravetz	[REDACTED]	US	2022-05-25
Dorothy Szczepaniak	[REDACTED]	US	2022-05-25
Katherine Burke	[REDACTED]	US	2022-05-25
julie stracks	[REDACTED]	US	2022-05-25
Gussie August	[REDACTED]	US	2022-05-25
Franco Lombardi	[REDACTED]	US	2022-05-25
Susan Cranmer	[REDACTED]	US	2022-05-25
Philip Enquist	[REDACTED]	US	2022-05-25
Danielle Seaman	[REDACTED]	US	2022-05-25
Kate Brower	[REDACTED]	US	2022-05-25
Kevin Evanich	[REDACTED]	US	2022-05-25
Christine Schanen	[REDACTED]	US	2022-05-25
Greenwood Judy	[REDACTED]	US	2022-05-25
Liza Michaels	[REDACTED]	US	2022-05-25
Emilee Wolfe	[REDACTED]	US	2022-05-25
Claudia Montana	[REDACTED]	US	2022-05-25
Audra Schlegel	[REDACTED]	US	2022-05-25

Patricia Sutton	[REDACTED]	US	2022-05-25
Lee Bechtold	[REDACTED]	US	2022-05-25
Colleen Burke	[REDACTED]	US	2022-05-25
Caroline F	[REDACTED]	US	2022-05-25
Gina Gooden	[REDACTED]	US	2022-05-25
Lucia Baldini	[REDACTED]	US	2022-05-25
Ceylan Eatherton	[REDACTED]	US	2022-05-25
Lynne Molthen	[REDACTED]	US	2022-05-25
Tom Smith	[REDACTED]	US	2022-05-25
Walter Grote	[REDACTED]	US	2022-05-25
CHRISTOPHER CHATAIN	[REDACTED]	US	2022-05-25
Randi Zacher	[REDACTED]	US	2022-05-25
Amy Vieregg	[REDACTED]	US	2022-05-25
Ed Loeb	[REDACTED]	US	2022-05-25
Sheila Duran	[REDACTED]	US	2022-05-25
cindy asamA	[REDACTED]	US	2022-05-25
Neil Golden	[REDACTED]	US	2022-05-25
Mary Jo LaViolette	[REDACTED]	US	2022-05-25
Elizabeth Lane	[REDACTED]	US	2022-05-25
Glen Voycey	[REDACTED]	US	2022-05-25
thomas ficho	[REDACTED]	US	2022-05-25
Mauricio Benes	[REDACTED]	US	2022-05-25
Elsa Vieregg	[REDACTED]	US	2022-05-25
Ashley Thurman	[REDACTED]	US	2022-05-25
Jessica Czerniuk	[REDACTED]	US	2022-05-25
Alexander Ross	[REDACTED]	US	2022-05-25
Elle Griffin	[REDACTED]	US	2022-05-25
Jennifer Duboc	[REDACTED]	US	2022-05-25
Carole Smith	[REDACTED]	US	2022-05-25
Roger Coasby	[REDACTED]	UK	2022-05-25
Sylvia Walker	[REDACTED]	US	2022-05-25
Melissa Higgins	[REDACTED]	US	2022-05-25
Robert Vieregg	[REDACTED]	US	2022-05-25
Brian Szejka	[REDACTED]	US	2022-05-25
Housseem Smaoui	[REDACTED]	US	2022-05-25
Thomas W Bittman	[REDACTED]	US	2022-05-25
Carla Vorhees	[REDACTED]	US	2022-05-25
Kathleen Clarke	[REDACTED]	US	2022-05-25
Teddy Ross	[REDACTED]	US	2022-05-25

Anne Ross	US	2022-05-25
Stef Coyne	US	2022-05-25
Colleen McGarry	US	2022-05-25
Merridith Chessen	US	2022-05-25
Sarah Gediman	US	2022-05-25
Pamela Coster	US	2022-05-25
Shawna Radzik	US	2022-05-25
Kenneth Alt		2022-05-25
Steve Hoekstra	US	2022-05-25
James Patton	US	2022-05-25
essie mitchell	US	2022-05-25
Elizabeth Messersmi	US	2022-05-25
Jacob Andoniadis	US	2022-05-25
Caroline Betsill	US	2022-05-25
Cynthia Collins	US	2022-05-25
Michele Giczewski	US	2022-05-25
Courtney Jack	US	2022-05-25
ruth Reagel	US	2022-05-25
Colleen McGeady	US	2022-05-25
maggie meiners	US	2022-05-25
Tom Brown	US	2022-05-25
deborah ross	US	2022-05-25
Kelly Corley	US	2022-05-25
Eileen McCarthy	US	2022-05-25
Sheila Canmann	US	2022-05-25
Sarah Chalcraft	US	2022-05-25
Lisa Fogt	US	2022-05-25
Monty corley	US	2022-05-25
Charles Dowding		2022-05-25
Kristin Mahr	US	2022-05-25
Suzy Eilers	US	2022-05-25
Kristen Hayes	US	2022-05-25
Mary Happ		2022-05-25
Gerald Ambrose	US	2022-05-25
Tracey mccarrol	US	2022-05-25
David Reid	US	2022-05-25
mary Rourke	US	2022-05-25
Michelle Cullen	US	2022-05-25
David Canmann	US	2022-05-25

john henderson	US	2022-05-25
Deborah Berghors	US	2022-05-25
Colleen Micze	US	2022-05-25
Otto Monnig	US	2022-05-25
Beth Bishop	US	2022-05-25
Marianne Klei	US	2022-05-25
Anne Kelly	US	2022-05-25
Sandy Smith	US	2022-05-25
Cindy Brady	US	2022-05-25
Emily Baillos	US	2022-05-25
Kim Downey	US	2022-05-25
Jane Whitesides	US	2022-05-25
Laurie Van Dusen	US	2022-05-25
Dian Eller		2022-05-25
Kate Uniowski	US	2022-05-25
Katherine Myers-Crum	US	2022-05-25
Mariangela Dahl	US	2022-05-25
Bill Uniowski	US	2022-05-25
Cassie Buccellato	US	2022-05-25
Holly Hales	US	2022-05-25
James McDonald	US	2022-05-25
Deanne Macey	US	2022-05-25
MICHELE GRYGOTI	US	2022-05-25
Leslie McLamore	US	2022-05-25
Rachel Waimon	US	2022-05-25
Linda anderson Anderson	US	2022-05-25
Karen Skinner	US	2022-05-25
Colette Quackenbush	US	2022-05-25
Chris Dasse	US	2022-05-25
Dana Marzoni	US	2022-05-25
Ryan Dahl	US	2022-05-25
Christy Fowler	US	2022-05-25
Elizabeth Lande	US	2022-05-25
Lisa Snabes	US	2022-05-25
Alison Johnson	US	2022-05-25
Sara Wood	US	2022-05-25
Iretta Brennan	US	2022-05-25
Carolyn Yoch	US	2022-05-25

Elizabeth Vegas	US	2022-05-25
Emily Phillips	US	2022-05-25
Louise Berner-holmberg	US	2022-05-25
William Murphy	US	2022-05-25
Jill Buckley		2022-05-25
Laura Weidaw		2022-05-25
Hoyt Hudson		2022-05-25
Mary ann Gardner	US	2022-05-25
Rose Barnard		2022-05-25
Stephanie Keehn	US	2022-05-25
Christina Williams	US	2022-05-25
Michael Buckley		2022-05-25
Melinda Alleyne	US	2022-05-25
Katherine Casale MacNally	US	2022-05-25
lois ware		2022-05-25
Johna Sommer		2022-05-25
Elise Gibson	US	2022-05-25
Kathryn Ficho	US	2022-05-25
Neva Egan	US	2022-05-25
Anne Rush	US	2022-05-25
Cindy Ficho	US	2022-05-25
Barbara Filippini	US	2022-05-25
Dominique Birchmeier	US	2022-05-25
Robin Oldfield	IS	2022-05-25
Sossong Annmarie	US	2022-05-25
Doug Minahan	IS	2022-05-25
Amy Henriott	US	2022-05-25
Anne Taft	US	2022-05-25
Maggi Hayes	US	2022-05-25
Christie Baker	JS	2022-05-25
Laura Kastelic		2022-05-25
Miriah Plawer-Volmerding	IS	2022-05-25
Jessica Cashman		2022-05-25
Amy Miller	US	2022-05-25
Stacee Solotorovsky	S	2022-05-25
Justin Miller		2022-05-25
Ashley Vaughn Bransfield	US	2022-05-25
James Hosfield	US	2022-05-25
Churchill Melissa	US	2022-05-25

Grith Funk	JS	2022-05-25
Jennifer Reiland	US	2022-05-25
Lori Bedell	US	2022-05-26
Claudia Goodrich	US	2022-05-26
Laura Lippert	US	2022-05-26
Giancarlo Pena		2022-05-26
Sophia weathington	JS	2022-05-26
Wendy Pelletiere	US	2022-05-26
Jennifer Davis	US	2022-05-26
Ann Mac	US	2022-05-26
Mary Allee	US	2022-05-26
Maria Faith	US	2022-05-26
Florrie Parks	US	2022-05-26
Amy Swartchild	JS	2022-05-26
John Nichols	JS	2022-05-26
Lara Beanblossom	50035 US	2022-05-26
Gerald Corcoran	US	2022-05-26
Pat Corcoran	US	2022-05-26
Maureen Corcoran	US	2022-05-26
Sarah Martay	JS	2022-05-26
Jennifer Soudan	US	2022-05-26
Katie Hielscher	US	2022-05-26
Lowey Sichol	US	2022-05-26
Denise Ingram	US	2022-05-26
Leah Greavu	S	2022-05-26
Melissa Altmeyer	US	2022-05-26
Todd Helmink	S	2022-05-26
Gabrielle Root	JS	2022-05-26
King Poor	US	2022-05-26
D Beck		2022-05-26
Dan Funk		2022-05-26
Kathy Handelman	US	2022-05-26
Kate Wiley	S	2022-05-26
Sherri Cook		22-05-26
Meredith Engstrom	US	2022-05-26
Kristen Senior		2022-05-26
Eric Carty-Fickes		2022-05-26
Christine Judd		22-05-26
Beth Mulhern		22-05-26

Michelle Paluch		2022-05-26
Tracy S.	;	2022-05-26
Eileen Murphy	IS	2022-05-26
TRACEY KEENAN	IS	2022-05-26
Diane Nissen	US	2022-05-26
Kelsey Koldeway	JS	2022-05-26
Elaine Tinberg	;	2022-05-26
Matthew Baker	S	2022-05-26
Ericka Ellinger	IS	2022-05-26
Richard Tinberg	'S	2022-05-26
Eleanor Prince	S	2022-05-26
F R Rick Duran	US	2022-05-26
David Zacher	IS	2022-05-26
William Bishop		2022-05-26
Kelly Olsen	;	2022-05-26
Kathleen Alexander	US	2022-05-26
Madeline Nissen	US	2022-05-26
Amanda Hanley	US	2022-05-26
Stuart Cohn	US	2022-05-26
Mark Kowalczyk	US	2022-05-26
Becky Sandersoi	US	2022-05-26
Nina Monnig	IS	2022-05-26
Tria Thomas	;	2022-05-26
Mark Stefanik	5 US	2022-05-26
Hope Poor	;	2022-05-26
Arthur Tokarczyk	IS	2022-05-26
peter moran	US	2022-05-26
debbie Jones	IS	2022-05-26
Julie Cook		2022-05-26
Ziba Jawanda		2022-05-26
Fleury Linn		022-05-26
Amy Maciejewski	US	2022-05-26
Beth Bruns	JS	2022-05-26
Joan Kuzel	S	2022-05-26
Elizabeth Forbes	S	2022-05-26
Kathy Hamburger	US	2022-05-26
Jude Offerle	;	2022-05-26
Katie Mangan	--	2022-05-26
Robert Taylor		2022-05-26

Laura Glenn		2022-05-26
Peter Eatherton	S	2022-05-26
Vicki J Woodward		05-26
Nicole Rivera		2022-05-26
Yasmine Horton		022-05-26
Sofia Galanis		2022-05-26
Maureen Gribble		2022-05-26
Mara Miskin		2022-05-26
Narissa HOPRASART		2022-05-26
Kendra Wallace		2022-05-26
Charla Provencio	US	2022-05-26
Justyna Marecik		2022-05-26
Suzanne Austin	US	2022-05-26
Harry Grace		2022-05-26
Alvarado Kate		2022-05-26
Jane Dowding		2022-05-26
Janel Ellison	US	2022-05-26
Crystle Neumann	S	2022-05-26
Joan Holden	S	2022-05-26
Jamie Alfano		2022-05-26
Julie Anderson	JS	2022-05-26
Steve Huels	US	2022-05-26
Julianne Slade	US	2022-05-26
Barb Polgar	US	2022-05-26
Ann Grote		2022-05-26
Nancy Behles		2022-05-26
Barbara Redmond	US	2022-05-26
Mary ellen Morgan	US	2022-05-26
Renee Mulder	US	2022-05-26
Donna Konstant	US	2022-05-26
Darla Hovden	JS	2022-05-26
Lauren Lewis		2022-05-26
Peggy Swartchild	US	2022-05-26
Jeffrey Kleinops	US	2022-05-26
Kit Condon	US	2022-05-26
Martha Pickrell	S	2022-05-26
Kelley MacKinnon	US	2022-05-26
Michael McGoohan	IS	2022-05-26

Brian Montgomery	US	2022-05-26
Gayle Crane		2022-05-26
Julie Silva	S	2022-05-26
Jane Carroll	JS	2022-05-26
Katherine Sadlowski	US	2022-05-26
Lisa Lux		2022-05-26
John True	S	2022-05-26
Rachel Schulenburg	US	2022-05-26
Anasofia Barba	US	2022-05-26
Steve Maciejewski	US	2022-05-26
Tara Maher	US	2022-05-26
Nancy Schelhas	JS	2022-05-26
Dana Roeser		2022-05-26
Chris Ball		2022-05-26
Kate Holman	US	2022-05-26
Jessica Bollhoefer		2022-05-26
David Roeser		2022-05-26
Cheryl Axelrod		2022-05-26
Claudia del Busto	S	2022-05-26
Nora Jewett	S	2022-05-26
Julie Hosfield		2022-05-26
Kendal Reis		2022-05-26
Amanda Day	US	2022-05-26
Sarah Donaldson	S	2022-05-26
Elena Moore		2022-05-26
Stephanie Whitney	US	2022-05-26
Richard Messersmith	US	2022-05-26
Crystal martin	JS	2022-05-26
Ruth Jennings	S	2022-05-26
Lilly Avril		2022-05-26
Scott Rosen		2022-05-26
Amy D		05-26
Kim Johnson		2022-05-26
Nikki Brainerd		2022-05-26
Robert Daniels		2022-05-26
Sarah Ko		2022-05-26
Marie Kipp		2022-05-26
robert turf		22-05-26

Joe Behles		2022-05-26
Betsy Womack	US	2022-05-26
Hallie Palomares	US	2022-05-26
Abby OBrien		2-05-26
Phillip Pusateri	US	2022-05-26
Courtney Finlayson	US	2022-05-26
Marion Jelcz	US	2022-05-26
Gatry Grygotis	US	2022-05-26
Meredith Hwang	US	2022-05-26
Aileen McAnally	US	2022-05-26
Todd Kipp	US	2022-05-26
Grace Flatt	US	2022-05-26
Craig Finlayson		2022-05-26
Cynthia Cate		2022-05-26
George Harmon	US	2022-05-26
Brian Chaplin		2022-05-26
Amy Boehm	US	2022-05-26
Margaret Herrmann	US	2022-05-26
Madison Smith	US	2022-05-26
Alexandra Tippit		2022-05-26
Mark Josephson	US	2022-05-26
Suruchi Bhosale	US	2022-05-26
Sylvan Maher	US	2022-05-26
Elizabeth Pusateri	US	2022-05-26
Diane King	US	2022-05-26
Anja Hummel	US	2022-05-26
Allison Burke		2022-05-26
Melissa Iserloth		2022-05-26
Alex Coasby		2022-05-26
Jennifer Healy		2022-05-26
Kathleen L. McGarry	US	2022-05-26
Holly Miller	US	2022-05-26
Mary Conte		2022-05-26
David Anderson		2022-05-26
Tim King	US	2022-05-26
john doe		2022-05-26
Sarah Balan	US	2022-05-26
Sarah Helmink		2022-05-26
Molly Donovan	US	2022-05-26

Lisa Sprovieri	US	2022-05-26
Linda Welch	US	2022-05-26
Eric Bunselmeyer	S	2022-05-26
Deborah Alani	US	2022-05-26
Aimee McMahon	S	2022-05-26
Hilary Achauer	US	2022-05-26
Claire Avril		2022-05-26
sue gregor	S	2022-05-26
Maureen Fogerty	US	2022-05-26
Nicole Leahy		2022-05-26
Scott Lewis		2022-05-26
Brian Kelley	US	2022-05-26
Kristi Lohmeier	S	2022-05-26
Joanna Karatzas		2022-05-26
Sandra DiVarco	US	2022-05-26
Katie Gillig		2022-05-26
Lauren Grote		2022-05-26
Michael Petersen	IS	2022-05-26
Kathryn Infantino	S	2022-05-26
Susan Coreleone		2022-05-26
Emily Taylor Walker	US	2022-05-26
France Miller		2022-05-26
Tom Weidaw	IS	2022-05-26
Sarah Malia	JS	2022-05-26
Monique Duran	US	2022-05-26
Kimberly A Dsida	S	2022-05-26
Maureen Nelson	US	2022-05-26
J Stoltenberg		2022-05-26
Destry Makaila		2022-05-26
Emma Forquer	US	2022-05-26
Valerie Stubberfield	US	2022-05-26
Marilyn Faloon		2022-05-26
Janet Lubetkin	US	2022-05-26
Bruce Sturgeon	S	2022-05-26
David Kherson	S	2022-05-26
Andrea White	US	2022-05-26
Carol Ellman	US	2022-05-26
Scott Adkins	S	2022-05-26

Katie Stevens	JS	2022-05-26
Qing Ru	US	2022-05-26
Wendy Dury	US	2022-05-26
Mary-Audrey Atteberry	093 US	2022-05-26
Bob Sutter	S	2022-05-26
Mary Hickey	US	2022-05-26
Ken Mitchell	US	2022-05-26
kathy brander	US	2022-05-26
James Welch	US	2022-05-26
Jennifer Walsh	IS	US 2022-05-26
Deborah Dwyer	IS	2022-05-26
Thomas Goettsche	US	2022-05-26
Kathleen Kumer	US	2022-05-26
Brian McGarry	US	2022-05-26
Elizabeth Kern	US	2022-05-26
Kim Melancon	US	2022-05-26
Simon Jackson	IS	2022-05-26
Elisa Kirk Bartels	US	2022-05-26
Theodore Wynnychenko	US	2022-05-26
Lisa Flanagan	IS	2022-05-26
Eric Orsic	US	2022-05-26
Nancy Crowe		2022-05-27
Heidi Mitidiero		2022-05-27
Ronald Harrison	US	2022-05-27
Lesley Hershman	US	2022-05-27
Sheila Miller	US	2022-05-27
Douglas Dietz	US	2022-05-27
Karen Cyrus	US	2022-05-27
Bobby Jernegan	IS	2022-05-27
Lori James		2022-05-27
Becka Becka	S	2022-05-27
Christian Raynal		2022-05-27
Adam Alani		2022-05-27
Laura Hill		2022-05-27
Leslie Maguire		2022-05-27
Cristina Chung	JS	2022-05-27
Scott Bross	US	2022-05-27
Kari Roane		2022-05-27
Jennifer Lewis		2022-05-27

Gentry Sandra		2022-05-27
Ned Mcelvain	S	2022-05-27
Jeff Axelrod	US	2022-05-27
Valerie Yudell		2022-05-27
Magda Marzec	S	2022-05-27
Sidney Raynal	US	2022-05-27
erica chesney	JS	2022-05-27
Kara Todd	S	2022-05-27
danish haque		2022-05-27
Mary Himes	JS	2022-05-27
Lisa Peterson		2022-05-27
Joy Goldstein	US	2022-05-27
Jeffrey Golds		2022-05-27
Erin Kelly	S	2022-05-27
Courtney Mathy	US	2022-05-27
Kathryn Popoff		2022-05-27
JERRY ORTEGA	US	2022-05-27
M Ptak Evanston		2022-05-27
Madelyn Thompson		2022-05-27
christie osmond		2022-05-27
Tammy Holme	US	2022-05-27
Jay Stanek	IS	2022-05-27
Tim Dable		2022-05-27
Jennifer Lerum	US	2022-05-27
emily marsh		2022-05-27
Sheila Nielsen	JS	2022-05-27
Laury Morrison	US	2022-05-27
Mark Osmond		2022-05-27
Josh Standiford	US	2022-05-27
Jean Brown	US	2022-05-27
linda sanchez	JS	2022-05-27
Richard Krieg	S	2022-05-27
Jennifer Washburn	US	2022-05-27
Joshua Locher	US	2022-05-27
Robert Forbes	US	2022-05-27
Lucy Lehman	S	2022-05-27
Laura Helms	US	2022-05-27
Denise Kirshenbaum	US	2022-05-27
Steven Potts	US	2022-05-27

Susan Barry	IS	2022-05-27
Connie Gillock	--	2022-05-27
Woody Denham	US	2022-05-27
Deanna Beaugrand	US	2022-05-27
Georgie Geraghty	US	2022-05-27
Mary Sward		2022-05-27
Natasha Miller		2022-05-27
Diane Thodos		2022-05-27
Ann Buran		2022-05-27
Richard Gentile		2-05-27
Chris Guza	JS	2022-05-27
mary Jane murphy	;	2022-05-27
Darien Creamer	;	2022-05-27
Elizabeth Swanson		2022-05-27
Diane Moe		2022-05-27
Catherine Embree	US	2022-05-27
Steven Papageorge	US	2022-05-27
Karen Miller	;	2022-05-27
Maerry Lee	US	2022-05-27
Charles McDonald		2022-05-27
Melissa Moline Miller	3 US	2022-05-27
Lynn Jackson	--	2022-05-27
Keren Green	US	2022-05-27
Leora Long		2022-05-27
Jeff Miller	JS	2022-05-27
Greg Sultan	JS	2022-05-27
Thomas Jirgal	IS	2022-05-27
Claudia Cesca	US	2022-05-27
Colleen Simpson	US	2022-05-27
Ellen Mardock	0 US	2022-05-27
Mike McGill		2022-05-27
Mark Mitchell	US	2022-05-27
Gwynne Hales		2022-05-27
Matt Menzies		2022-05-27
Renee Siegel	i-	27
Stephanie Schepp	;	2022-05-27
Cordelia Maloney		2022-05-27
Denise Schofield		2022-05-27
Anna Fedyshyn	5	2022-05-27

Patricia Mitchell	i	2022-05-27
Pam Wirt		22-05-27
Jenn Matuska	S	2022-05-27
Pamalar Threlkeld		2022-05-27
Thomas Mcguigan	JS	2022-05-28
Tayler Mcelvain		2022-05-28
George Gigiolio		22-05-28
Debbie Shonfeld	US	2022-05-28
Margaret Searle		2022-05-28
Sam Shonfeld	i	2022-05-28
Mercedes Sichel		22-05-28
Jamie Robles		2022-05-28
Mary GARRISON	--	2022-05-28
Christy Ross		2-05-28
Elizabeth Bauer		2022-05-28
David Lukens		2022-05-28
Deborah Graham		2022-05-28
Ra Szumal		05-28
Orva M Gullett		i-28
Rajesh Kumar		2-05-28
Ken Shonfeld		2022-05-28
Susan Doyle		2-05-28
Nykia Threlkeld	S	2022-05-28
Jean Kotin	US	2022-05-28
Mary Foster	US	2022-05-28
Sheery Weizman	S	2022-05-28
Valerie George	i	2022-05-28
Lynne Frank	US	2022-05-28
Katy Pankau		2022-05-28
Joanna McGowan	36 US	2022-05-28
susan chait		2022-05-28
Jolie Schwartz	US	2022-05-28
Eliza Earle	US	2022-05-28
Lisa Gallas		22-05-28
Julia Montelione	i	2022-05-28
Julie Irving		22-05-28
John Amman		22-05-28
James Schultze	US	2022-05-28

Cristina Persico		022-05-28
Jennifer Gervasio		2022-05-28
Ce Baldwin		5-28
Mary claire Connell	US	2022-05-28
Sherry Molitor		2-05-28
Christine Fussell		2022-05-28
Mary Richardson	IS	2022-05-28
Eileen Madigan		2022-05-28
william darnton		2022-05-28
Ginger Boden	JS	2022-05-28
J A Ginsburg		22-05-28
Sandra Freda	IS	2022-05-28
Sarah Matteson		2022-05-28
Lindsey Simon	JS	2022-05-28
Kellie Finney		2022-05-28
Akshay Wadekar		2022-05-28
Greg Fedorinchik		2022-05-28
Silvia Kusaka		2022-05-28
Bruna Enos	US	2022-05-28
Kirsten Thiam		2022-05-28
Ali Fruland		2022-05-28
Christine Mau	S	2022-05-28
Paulibus Schumann	US	2022-05-28
Julie Rocap	US	2022-05-28
Laurie Maalul		2022-05-28
PATRICIA SCHUMANN	US	2022-05-28
Maria Panagopoulos	US	2022-05-29
Liz Fromstein	US	2022-05-29
Darlene Boehnel	US	2022-05-29
Andrea Strening		2022-05-29
Suzanne Van Alstyne	US	2022-05-29
J Mann		2022-05-29
Josephine Doyle	US	2022-05-29
Ingrid Gray	US	2022-05-29
Cortney Raynor		2022-05-29
Kelly Trimble		2022-05-29
Julianne Desautels Gallagher	US	2022-05-29
Michelle Sheedy	US	2022-05-29
Sara Nash	US	2022-05-29

Ana Misetic		2022-05-29
Timi Williams	US	2022-05-29
Ellen McLaughlin	US	2022-05-29
Michael McLaughlin	US	2022-05-29
Michael Farrell		22-05-29
Jane McCoy	§	2022-05-29
Justin Edge	-- JJ	2022-05-29
jennifer mitchell	US	2022-05-29
Elie Matumona	i	2022-05-29
Pooja Louis		2022-05-29
Agnieszka Kowalczyk	US	2022-05-29
Paula Kowalczyk	IS	2022-05-29
Ann Mostofi		2022-05-29
Gerry Paez	IS	2022-05-29
Eldar Uzicanin	IS	2022-05-29
Penelope Rieck	US	2022-05-29
Amy McCarter	US	2022-05-29
Jennifer Hernandez	US	2022-05-29
Jennifer Grow		2022-05-29
Mary Driscoll	--	2022-05-29
edward rosinus	§	2022-05-29
Elizabeth Fahrenbach	US	2022-05-29
Susan Hering	IS	2022-05-29
Amy Hilarides		2022-05-29
Blake harper	§	2022-05-29
Sara McClain	i	2022-05-29
Tory Tarsitano	US	2022-05-29
Michelle Tarsitano	S	2022-05-29
Steve Hansen	i	2022-05-29
Sylvia Creatura	-- JJ	2022-05-29
Daphne Denham		2022-05-29
Leanne Ylitalo		2022-05-29
Emilia Kowalczyk	i	2022-05-29
Barbara Williams		2022-05-29
Emma Robitaille		2022-05-29
Mary Robbins	--	05-29
Tadd Chessen		2022-05-29
Pat Stone		022-05-29

Mimi Dray	2022-05-29
Andy Knott	'S 2022-05-29
Mirela Peci	S 2022-05-29
Suzy Scherb	'S 2022-05-29
Lora Peknik-Graham	US 2022-05-29
Rory Tippit	2022-05-29
Natacha DePaola-Ostrogorsky	US 2022-05-29
julie pagliaro	2022-05-29
Laura Probst	22-05-29
Mark Bransfield	022-05-29
Joy Handelman	2022-05-29
John Robitaille	2022-05-29
Susan Ziegler	3 2022-05-29
Cheryl Henley	2022-05-29
Courtney Nelson	US 2022-05-29
Lisa Neild	022-05-29
Stephanie Zugschwert	US 2022-05-29
Elijah Wilde	2022-05-29
Diana Wilde	2022-05-29
Daniel Goes	2022-05-29
Heather Forster	2022-05-29
Mary Spalding	3 2022-05-29
Marilyn Falkenberg	2022-05-29
Julia Goodwin	S 2022-05-29
Jeane Cox-Meusef	022-05-29
Lisa Ahern	2022-05-29
Claire Henry	2022-05-29
Mike Fruland	2022-05-29
Meg Wozniak	022-05-29
marilyn prodromos	2022-05-29
Betsy Hammond	3 2022-05-29
Theodore Tran	022-05-29
Heidi Wozniak	2022-05-29
Tiffany Le	05-29
Judith Traynor	2022-05-29
Michael Hammond	022-05-29
Teresa Hutchins	2022-05-29
Harry Pascal	2022-05-29

Katie Minahan	US	2022-05-29
Melissa Siavelis		2022-05-29
Tim Perry		2022-05-29
MaryKay Burke	US	2022-05-29
Juliet Roberts		22-05-29
Michael Watkins		2022-05-29
Emily Cittadine	US	2022-05-29
Jacqueline Teuter		2022-05-29
Marc Garrison		2022-05-29
Helen Cassin	US	2022-05-29
Taylor Scobie Humphrey		2022-05-29
Brian Williams		2022-05-29
Lawrence O brien	US	2022-05-29
Melinda Hurley		2022-05-29
Courtney Doyle		2022-05-29
Albert Goodman	US	2022-05-29
Rebecca Murray		2022-05-29
Mary Ann Breitfelder	US	2022-05-29
Shane Franken		2022-05-29
Ed Mirkovic		2022-05-29
Home Beverly Gaabo	US	2022-05-29
Meredith McCormick	US	2022-05-29
Aimee Garrison	US	2022-05-29
Joan Fergus	US	2022-05-29
Marilyn Frank	US	2022-05-30
Lisa Matyas	US	2022-05-30
Andrea Carolus	US	2022-05-30
Stephanie Meyer	US	2022-05-30
Emily Ciaglo	US	2022-05-30
Margaret Kotz		2022-05-30
Dmitry Karpeyev	US	2022-05-30
Carli Gernot	US	2022-05-30
Margaret Cassin	US	2022-05-30
Laura Elsaden	US	2022-05-30
George Gardner	US	2022-05-30
Sophia Schaer	US	2022-05-30
Nancy Yurek	US	2022-05-30
Lia Marais	US	2022-05-30

Kirsten Lee		2022-05-30
Madeline Miller	1	US 2022-05-30
Bill Yurek		2022-05-30
Connor Shannon		US 2022-05-30
Larayne Dumlao		US 2022-05-30
Rita Compton		US 2022-05-30
Nadia Sattar	JS	2022-05-30
Kate Sabo		US 2022-05-30
Karen Schneider	'S	2022-05-30
Marjorie Steadman		US 2022-05-30
Jill Beckstedt		US 2022-05-30
Kerry Karpziel	'S	2022-05-30
Corrie Halas		US 2022-05-30
Timothy Johnson		US 2022-05-30
Carol Ritchell	3	2022-05-30
Patrick Smith	IS	2022-05-30
Katy Furton		US 2022-05-30
Julie Smit	;	US 2022-05-30
Vicki Horwich		US 2022-05-30
Andrew Letz	IS	2022-05-30
Martha Gillum		US 2022-05-30
Vicki Apatoff	JS	2022-05-30
Colleen Washburn	'S	2022-05-30
Edith Rosner		2022-05-30
Kay Ettington		US 2022-05-30
Antonio Mota	3	2022-05-30
Pam Shirley		US 2022-05-30
Bonnie Vasilion		US 2022-05-30
Daniel Ward	JS	2022-05-30
John Beckstedt		US 2022-05-30
Cynthia Damico		2022-05-30
Elizabeth Flores		2022-05-30
Michael Nemeth		2022-05-30
John Green		2022-05-30
Robert Shirley		2022-05-30
George Walper	JS	2022-05-30
Erin Vollmer	--	2022-05-30
William Holland		2022-05-30
Dave Chung		2022-05-30

Stephanie Altman	S	2022-05-30
Michael Amez	S	2022-05-30
Elizabeth Pyott	US	2022-05-30
Jennifer Morse	IS	2022-05-30
Tracy Winslow	US	2022-05-30
Amy Ziegler		2022-05-30
Leigh Sears	JS	2022-05-30
Vanessa Podgorski	S	2022-05-30
Susan Keats		2022-05-30
Marius Andreasen	US	2022-05-30
Debbie Yapp	US	2022-05-30
Jeanne Daniel	IS	2022-05-30
Kate Kligora		2022-05-30
Vincent D Amico	I	2022-05-30
Catie Jacobsen	S	2022-05-30
Mary Downie	S	2022-05-30
Georgeann Shenton	US	2022-05-30
Isaac Fogt	IS	2022-05-30
Dancy Bateman	IS	2022-05-30
Katie Flanigan	JS	2022-05-30
Craig Avril	S	2022-05-30
Irene and John Rielly	US	2022-05-30
Heidi Capozzi	--	2022-05-30
Meg Metzler	US	2022-05-30
David Mulligan	US	2022-05-30
Carl Damico	JS	2022-05-30
Anne Ryan		2022-05-30
Kim Arnowitt Mulligan	US	2022-05-30
Grace Damico		2022-05-30
Dalton Plank		2022-05-30
Sarah Tegel		2022-05-30
Kathy Ambrosino	JS	2022-05-30
MARNIE LINDBLAD	S	2022-05-30
Rick Bechtel	US	2022-05-30
Megan Amman	S US	2022-05-30
Laura DeMoor	US	2022-05-30
Michael Sawyer	IS	2022-05-30
Chris Barbin	L US	2022-05-30

Andrew Finke	US	2022-05-30
Jon Newman	US	2022-05-30
Claire Newman	US	2022-05-30
Lori Beck	US	2022-05-30
Susan Galvin	US	2022-05-30
Kristine Schriesheim	US	2022-05-30
paul getzendanner	US	2022-05-30
Cathy Murdoch	IS	2022-05-30
Ben Shonfeld	US	2022-05-30
Suzanne Lyman	US	2022-05-30
Jennifer Ellis	IS	2022-05-31
Karen Kiersey	S	2022-05-31
Bonalynn Wallach	US	2022-05-31
Alexandra Besen	US	2022-05-31
Alexandra Nichols	US	2022-05-31
Stephanie Chang	US	2022-05-31
Jessica Brosche		2022-05-31
Melisa Reyes		2022-05-31
Charles Wise		2022-05-31
Ellen Schermerhorn	US	2022-05-31
David Dana		2022-05-31
Karen Miller		2022-05-31
A Williams		2022-05-31
Theresa Croghan	US	2022-05-31
Erica Cordier		2022-05-31
Kat Lopez	IS	2022-05-31
Catherine Gray	US	2022-05-31
Eric Walker	JS	2022-05-31
Roy Berlin		2022-05-31
Patrick Hanley	IS	2022-05-31
connie Yonan	JS	2022-05-31
Jennifer Bunge		2022-05-31
Scott Johnson	US	2022-05-31
Steven Jambor	US	2022-05-31
Connor Mitchell	US	2022-05-31
Matt Furton		2022-05-31
carol rasmus		2022-05-31
Larry Byrne	US	2022-05-31
Mike Jakob		2022-05-31

DANIEL EGELAND	US	2022-05-31	
Leslie Farmer		2-05-31	
Amy Wilder Cunningham	US	2022-05-31	
Jan Bawden		5-31	
Katie Elizabeth	S	2022-05-31	
Bianca Giraldo		2022-05-31	
Paul Ringel			M
D. New York			
Jordan Shonfeld		2022-05-31	
Karen Essig		2022-05-31	
Christine Murdoch		2022-05-31	
Carol Kemp		2022-05-31	
Sharon Parks		2022-05-31	
Xerxes Bhote	S	2022-05-31	
Sam Ringel	US	2022-05-31	
Samantha Fonda	US	2022-05-31	
Anders Hellström		2022-05-31	
Martha Hoza	S	2022-05-31	
Michael Fonda		2022-05-31	
Marianne Wright	US	2022-05-31	
Steve Juliusson	US	2022-05-31	
Amy Bhote		2022-05-31	
Margaret Joyce	S	2022-05-31	
Beth Dustman		2022-05-31	
Anne Juliusson	S	2022-05-31	
Jeanie Moysey	US	2022-05-31	
Sandra Berger	US	2022-05-31	
Anne Milling		2022-05-31	
Lisa Amoroso	US	2022-05-31	
Rebecca White	US	2022-05-31	
taylor wells		2022-05-31	
Carolyn Turner	US	2022-05-31	
Mary Henry	S	2022-05-31	
Guy Sanon		2022-05-31	
david taggart	JS	2022-05-31	
William Merline	US	2022-05-31	
Dan Lucchesi	US	2022-05-31	
Quenna Moore	US	2022-05-31	

Rick Mullin		2022-05-31
J Harris		05-31
John Wilson	US	2022-05-31
Abby Burtelow		2022-05-31
Jim Head		22-05-31
Scott Pham	--	2022-05-31
Robert Berger	US	2022-05-31
Sarah Walling	US	2022-05-31
Etzar Cisneros	JS	2022-05-31
Don Doyle	--	31
Sharon Langley	US	2022-05-31
Alma Parker		2022-05-31
Rachel Mercedes Verdugo	2627 US	2022-05-31
Christine Quinn		2022-05-31
Mark Hemenway	S	2022-05-31
pamela hamilton	--	JS 2022-05-31
Dana Pearl		2022-05-31
Amy Polachek	US	2022-05-31
Karin Fink	US	2022-05-31
Suzanne Kipp	US	2022-05-31
Cindy Kilborn	S	2022-05-31
Heather Aldaco		022-05-31
Ayah Bajwa	US	2022-05-31
Dan De Yo	IS	2022-05-31
Abby Adams	--	2022-05-31
Sue Ellen Lupien	US	2022-05-31
Ann Balusek	S	2022-05-31
Anne O'Brien Prager	US	2022-05-31
Ann Walper	US	2022-05-31
Angela Clark		2022-05-31
Rick Nelson		2022-06-01
Evelyn Vlahandreas	S	2022-06-01
Stacy Goodman	US	2022-06-01
Erin Hines		2022-06-01
Charles Happ	US	2022-06-01
janice figman	US	2022-06-01
MICHAEL VLAHANDREAS		US 2022-06-01
Luvie Myers	US	2022-06-01
Brandie Siavelis		2022-06-01

Angela Newman		06-01
Jill Fischer		-06-01
Mike McGuiggan		---06-01
Robert Schriesheim		-- 2022-06-01
Michelle Ellensohn		2022-06-01
Melinda Hahn		2022-06-01
Judy Kushner		06-01
Harriet Ross		06-01
Susan Nelson		---22-06-01
Beth Skalla		- 00-01
Sandra Costa		!-06-01
Jennifer Day		--- 06-01
Elisabeth Geraghty		00 2022-06-01
Jaime Turgeon	US	2022-06-01
Antoinette Risdon	S	2022-06-01
Ingrid Anderson Grace		-- 2022-06-01
Amy Capocchi	S	2022-06-01
Walter Schmitt II	--- US	2022-06-01
Roberta Stern		_2-06-01
Lana Schmitt	JS	2022-06-01
Dale Beasley		01
Richard Reece	IS	2022-06-01
Julie Cassin		!-06-01
betty winholtz	S	2022-06-01
Liz Winemiller		2022-06-01
Brad Smith		2022-06-01
Jane Davidson	US	2022-06-01
Mary Mumbroe	JS	2022-06-01
Janice Kavanaugh		2022-06-01
doria wosk	US	2022-06-01
Bonnie Winter		'022-06-01
Max Winemiller		2022-06-01
Christopher Tom	US	2022-06-01
Joseph Pietanza	S	2022-06-01
Shelley Dolan		2022-06-01
Elizabeth Sapp		2022-06-01
Susan Weiser		-06-01
Annette Rauch		2022-06-01

Curtis Coleman	2022-06-01
Cindy Forbes	US 2022-06-01
Cheryl Montgomery	US 2022-06-01
Karen Lasher	US 2022-06-01
Paul Lively	2022-06-01
david holmes	US 2022-06-01
Nancy Niemeir	US 2022-06-01
Charlie Harre	US 2022-06-01
M Rhodes	US 2022-06-01
John Lembo	US 2022-06-01
Lane Hajack	JS 2022-06-01
Thaddeus Barton	US 2022-06-01
Anne Stevens	US 2022-06-01
Susan Bertram	US 2022-06-01
mary shields	S 2022-06-01
Louise Holland	US 2022-06-01
Tim Dolan	US 2022-06-01
Nancy Marcus	US 2022-06-01
Peter Tyor	S 2022-06-01
David Padgitt	2022-06-01
Alan McPherson	S 2022-06-01
Caroline Mitchell	US 2022-06-01
Beth Ann Papoutsis	3 US 2022-06-01
Nancy Orons	US 2022-06-01
Eleanor Tippens	US 2022-06-01
William O'Melia	US 2022-06-01
Mike Carpe	JS 2022-06-01
Laura Johnson	US 2022-06-01
ted eller	US 2022-06-01
John Dunn	US 2022-06-01
David Shanahan	US 2022-06-01
Jane homcy	US 2022-06-01
Cade Herman	US 2022-06-01
Anna Wisniewski	US 2022-06-01
Patricia Harrison	IS 2022-06-01
Danielle Cashman	US 2022-06-01
KarenSue Zoeller	5 US 2022-06-01
Katharine Altholz	US 2022-06-01
Colin Kennedy	US 2022-06-01

doretta miller	US	2022-06-01
Jessica Montgomery	US	2022-06-01
Marena Rudy	US	2022-06-01
Alexis Malayter	US	2022-06-01
Nancy Kurz	US	2022-06-01
Karen Ratzlaff	US	2022-06-01
Carl Buccellato	35 US	2022-06-01
Richard Franklin	US	2022-06-01
Julie Pagliaro	US	2022-06-01
Susan Bâby	US	2022-06-01
Austin Ellois	US	2022-06-02
Janie Anderson	US	2022-06-02
Cari Alexander	US	2022-06-02
Suzan Asbahi	US	2022-06-02
Joanne Wallace	JS	2022-06-02
Julia DeNapoli	35 US	2022-06-02
Dave Smith		2022-06-02
Karl Ellensohn	US	2022-06-02
Benjamin Dunnigan	US	2022-06-02
Terry Sailer	US	2022-06-02
Jonathan Shub	US	2022-06-02
Carol Pierce	JS	2022-06-02
Christine Cole	US	2022-06-02
Roxanne Clancy	US	2022-06-02
Paul Blackburn	US	2022-06-02
Evan Jones	US	2022-06-02
Matthew Neal	US	2022-06-02
Ron Kurz	US	2022-06-02
Lori Mulhern	US	2022-06-02
Kathy Jackson	US	2022-06-02
Courtney Wermeling	US	2022-06-02
Roger Yapp	US	2022-06-02
Greg DeCowsky	US	2022-06-02
Emily Marshall	US	2022-06-02
Frieda Baker	US	2022-06-02
Sandy Carlson	US	2022-06-02
Claire Winnard	US	2022-06-02
Tori Kramer	JS	2022-06-02

Rick Mitchell	US	2022-06-02
Shelly Ammann	US	2022-06-02
John Mathy		2022-06-02
Debra Beck	US	2022-06-02
Lisa Hoffman	US	2022-06-02
Donald wleklinski	US	2022-06-02
Erin Street	US	2022-06-02
Lisa Johnson	US	2022-06-02
Peter Marshall	US	2022-06-02
Jennifer Tippet	US	2022-06-02
Lynette Ferrero	US	2022-06-02
Xerxes Bhote	US	2022-06-02
Lara Scarborough	US	2022-06-02
Jack Coladarci	US	2022-06-02
betty Skalski	US	2022-06-02
Rich Kudia	US	2022-06-02
Krysia Miller	US	2022-06-02
Cameron Avery	US	2022-06-02
Karyn Murphy	US	2022-06-02
Peter Skalski	US	2022-06-02
Leo Von Ruden	US	2022-06-02
Craig Witty	US	2022-06-02
Amy Kraus	US	2022-06-02
Mike Esler	US	2022-06-02
Katie Moor		2022-06-02
Caephren McKenna	US	2022-06-02
Geoffrey Murphy	US	2022-06-02
Lynn Donaldson	US	2022-06-02
Darlene Hying	US	2022-06-02
Jeremy Farmer		2022-06-02
Marilyn Casey	US	2022-06-02
Wes Lund	US	2022-06-02
Toni Hamilton	US	2022-06-02
Cait Enriquez	US	2022-06-03
Connor Lane	US	2022-06-03
Marylou Hansen	US	2022-06-03
Ryan Tripton	US	2022-06-03
Matt Weisberg	US	2022-06-03

Tika Bordelon	US	2022-06-03
Julie McCauley	US	2022-06-03
Anne Coladarci	US	2022-06-03
Joan Wallgren	US	2022-06-03
Aaliyah Brunson	US	2022-06-03
June Pascucci	IS	2022-06-03
Heather Bell		2022-06-03
Amy Petterson	US	2022-06-03
Kirk Fast	US	2022-06-03
Nancy Santi	US	2022-06-03
Kristin Smith	US	2022-06-03
Tamara Kasey	US	2022-06-03
Saboora Alsikafi	US	2022-06-03
Natalie Hamm	US	2022-06-03
Heather Smith	US	2022-06-04
sharon belson	US	2022-06-04
Livi Murray	US	2022-06-04
Tova Goldberg	IS	2022-06-04
Valery Galvan	US	2022-06-04
Agim Demirovski	S	2022-06-04
David Stevens	US	2022-06-04
Gary Thaler		2022-06-05
Christopher Knapstein	US	2022-06-05
Phoebe Nixon	US	2022-06-05
Kayte Dickey	US	2022-06-05
Luc Ruizfunes	US	2022-06-05
Tanya Romero	US	2022-06-05
Timothy McAnally		2022-06-05
Luann Henry	IS	2022-06-05
Meghan McGuinness	US	2022-06-05
Camille Ruiz-Funes	US	2022-06-05
Alexander Campling	US	2022-06-05
Kip Caldwell	US	2022-06-05
Brian Rogers		2022-06-05
John marzonie	US	2022-06-05
John Ahlin		2022-06-06
Laura Freechack	JS	2022-06-06
Julie Eldring	US	2022-06-06
Kim Dobbins	US	2022-06-06

Molly Lewis	US	2022-06-06
Rachel Allport	S	2022-06-06
Lisa Hackett	IS	2022-06-06
david rooker		2022-06-06
Mitchell Wywiorsk	US	2022-06-06
Gregory Gaschler	US	2022-06-06
Gloria Gaschler	US	2022-06-06
Andrew Smyth	US	2022-06-06
Jamin Nixon	US	2022-06-06
Paul Campion	US	2022-06-06
john benedetto	US	2022-06-06
Brittany Ladd	US	2022-06-06
Joyce Bruce	US	2022-06-06
Sam Thimmesh	US	2022-06-06
katherine nemes	3 US	2022-06-06
Jan Pavlovic	US	2022-06-06
Christine Murray	US	2022-06-06
wanda anthony	US	2022-06-06
Elena Sokolova	US	2022-06-06
Constance Martin	US	2022-06-06
Aaron Reaves	US	2022-06-06
Bridget lewis	US	2022-06-06
Penny Murphy	US	2022-06-06
Brendan Lewis	US	2022-06-07
Beth Ring	US	2022-06-07
Diane Curtis	1 US	2022-06-07
Carrie Waterston	35 US	2022-06-07
Josie Magleby	3	2022-06-07
Yanhong Lin	US	2022-06-07
Mamie Case	JS	2022-06-07
brice stabnick	US	2022-06-07
Elizabeth M Thomas	US	2022-06-07
Len Messina	US	2022-06-07
Keith Myers-Crum	3 US	2022-06-07
Ann Roberts	US	2022-06-07
Joan Vatz	US	2022-06-07
Merrill Dellas	US	2022-06-07
Lynne Boehm	US	2022-06-07

Margo Carvell	US	2022-06-07
Maire Schirf	S	2022-06-07
Kathryn Healy	IS	2022-06-07
Victoria Prey		2022-06-07
Jessica Tucker	US	2022-06-07
Paula Danoff	US	2022-06-07
Kenneth Behles	US	2022-06-07
Jolene Birmingham	US	2022-06-07
perry myers		2022-06-07
Dodi Suhrowardi	;	2022-06-08
Tatiana Saldana	.. US	2022-06-08
Tiffani Pierson	US	2022-06-08
Robert Rasmus	JS	2022-06-08
Georgene Cevasco	US	2022-06-08
Kurt Anstaett	US	2022-06-08
Mark Stephan	S	2022-06-08
Joshua Curphey	US	2022-06-08
Catherine Ripkey	-- US	2022-06-08
deb emry	US	2022-06-08
Christopher Murdoch	3 US	2022-06-08
Barbara Aquilino	US	2022-06-08
Tanya Thompson	US	2022-06-09
Linda Gordon	US	2022-06-09
David Haskins	i US	2022-06-09
Carrie Fischer	JS	2022-06-09
Jackie Barrett	' US	2022-06-09
Richard Lawson	US	2022-06-09
Tony Marino	US	2022-06-09
Jessica Johnson	US	2022-06-09
Jim Lamb	US	2022-06-09
Tristin Thomas	US	2022-06-09
Peggy Hoyt	US	2022-06-09

9/14/2022 10:25 AM Commented Date **Comment** Elder-Centennial Petitions 5-25-22

Cynthia Morning US 2022-05-25 This fence is wrong!

Chris Mackey US 2022-05-25 I fully support this petition and at some point the community might want to consider Attorney General involvement to promote transparency about the land swap and motivation behind this radical design. Taxpayer money should not be used

Justine Hourfane US 2022-05-25 This wall obstructs panoramic views of our lakefront. Permitting construction of this wall to go forward sets the wrong precedent.

Carl Lane US 2022-05-25 I think the steel wall is just simply ridiculous. Not sure how the park district or village would think it is a good idea.

Rebecca Ferguson US 2022-05-25 We live near this beach and I'm very concerned about the wall closing it in and changing the entire feel. A panoramic view is so important to feeling you're one with nature! We have to look down the shoreline. Also in addition I

Hilary Fedorovich US 2022-05-25 I do not want a fence on the beach. It's a terrible precedent.

Patrick Heraty 3 US 2022-05-25 Build Sandcastles, Not Walls!

Caroline Bessill US 2022-05-25 I would rather the beach development not go ahead if it means building this awful wall. This smacks of the worst kind of entitled behavior from the homeowner. No one should be allowed to build a barrier like this on the shores of Lake Michigan.

Sarah Chalkroft US 2022-05-25 As a resident of Winnetka we have a legal right to access the public shoreline.

Colete Quackenbush US 2022-05-25 How was this project decided upon (taxpayer funded)? Who does it benefit (pressured by land swap)? and why is this enormous steel barricade wall being proposed on our Winnetka beaches? This blights the shoreline by impeding!

Miriah Prewer-Volmerding US 2022-05-25 I frequently run along Sheridan road and the shoreline. Anything that impedes the view will disrupt the ability of the public to enjoy the lakefront

Laura Lippert US 2022-05-26 One of my favorite little girls loves to walk this beach

Ann Mac 1 US 2022-05-26 No wall! Easy access for all!

D Beck US 2022-05-26 It would be nice to walk a length of beach like you can in Hawaii, CA or FL.

Beth Mulhern 1 US 2022-05-26 The Village should not allowed to make significant changes without resident support and a large metal barrier fence dramatically changes the waterfront feel and ruins the beauty of the lakefront. Walls weren't incorporated at Lloyd beach!

Kendra Wallace US 2022-05-26 This is ridiculous and a sign of an idiot on a me plan with too much money!

Lauren Lewis 1 US 2022-05-26 There has to be a better way to build a sea wall than this. Please don't put up this proposed wall that blocks the gorgeous view and limits accessibility to some areas. Thank you.

Ruth Jennings US 2022-05-26 I think Winnetka's beaches are one of our town's best features! This wall does not fit in with the aesthetic of our beautiful beaches.

Lily Avral US 2022-05-26 Inappropriate use of public land

Grace Platt US 2022-05-26 I do not support large metal barriers to block shoreline access and views. I also do not support moving forward with any plans that were not approved by resident taxpayers.

Cynthia Gata US 2022-05-26 This wall sets a dangerous precedent for other properties to do the same.

Linda Welch US 2022-05-26 The beach belongs to all of us

Joanna Karetzas US 2022-05-26 This is by far the worse proposal for a natural landscape I have ever seen. What would inspire such an ugly solution to a non-existent problem?

Elsa Kirk Barnels US 2022-05-26 We haven't been able to use Elder for a couple years. I was happy to hear news of improvement. This is anything but.

Erica Chesney US 2022-05-27 The large metal walls are terrible! We must be able to see the shoreline!

Sheila Nielsen 1 US 2022-05-27 This wall is totally unnecessary. Let's spend our money on things that matter.

Laura Helms 1 US 2022-05-27 I pay a fee to use that beach

Denise Kristchenbaum US 2022-05-27 I don't like access to the beautiful lake view being blocked

Ann Buran US 2022-05-27 The beach belongs to all citizens. Nature looks better than a big steel wall

Richard Gentle US 2022-05-27 Because we must protect our lakefront. We must set a precedence.

Eileen Maligan US 2022-05-28 Proposed wall structure is ugly, a terrible precedent and violates the Illinois public trust doctrine.

Sandra Freda 1 US 2022-05-28 This is just plain uglification as well as an unproven design. The current panoramic view both north and south is a source of relaxation for people - much needed in these difficult times.

Darlene Boehnel US 2022-05-29 This has to stop!

Andrea Stremling US 2022-05-29 I believe in the quality of life of the North Shore and that the lakefront is part of that quality of life and it should not be blocked off by an ugly wall.

Mary Spalding US 2022-05-29 This will be an eyesore. Use the plant works for what it is intended, if there are environmental concerns. This is an anti-social solution which is not a real solution.

Marilyn Falkenberg US 2022-05-29 The shoreline should be unobstructed for citizens to enjoy the natural beauty of the lake. If this exception is made, other wealthy lakefront home owners will expect the same for their properties.

Lesl Mayvas US 2022-05-30 Our beachfront belongs to us.

Karen Miller US 2022-05-31 The lakefront should be accessible to all.

DANIEL EGELAND US 2022-05-31 The fence should not be built. The beaches are for everyone

Matt Furton US 2022-05-31 This wall violates the law. The park district should be protecting the public's land, which includes all Winnetka's lakefront to the high water mark. See Illinois Central Railroad v. Illinois, 146 U.S. 387 (1892) (the people own all lands under the C

Beih Dushman US 2022-05-31 This plan was not originally presented to the residents of Winnetka nor was it studied for environmental or community impact. The plan benefits one family and one family only. It is shocking and embarrassing the the Winnetka Park District

Anne Julissen 3 US 2022-05-31 I want to keep the lakefront beautiful and natural.

Rebecca White US 2022-05-31 do not agree

Rachel Mercedes Verdugo US 2022-05-31 THEY DON'T WANT THIS,!!!!

Dana Pearl US 2022-05-31 Ruining the beauty of the neighborhood just because one has money is terrible!

Cindy Kilborn
 Erin Hines
 Harriet Ross
 Kendra Wallace
 Anne Stevens
 Terry Sailer
 Greg DeCowsky
 Connor Lane
 Marylou Hansen
 Anne Colclard
 Kirk Fast
 Julie Elding
 Perry Myers
 Robert Rasmus
 Jim Lamb

US 2022-05-31 no to the metal border walls.

US 2022-06-01 Do not want views blocked

US 2022-06-01 I love the dog beach at Centennial Park and all beach front property should be kept natural and free of any walls or partitions.

US 2022-06-01 The Lake is a beautiful asset and the ability to walk the shoreline a gift. Big \$ taking this and trying to exclude is the beginning of erosion of this value.

US 2022-06-01 As the lake levels rise and fall, a fence like this would become a serious water hazard for boaters, paddle boarders, and swimmers. It is critical to maintain the open shoreline. In Wilmette, public beach is directly adjacent to private property

US 2022-06-02 The wall IS A STUPID waste of \$\$\$...it will not stop anything useful but enjoying God's of enjoying the scenery

US 2022-06-02 The beach belongs to the people!

US 2022-06-03 This is dumb.

US 2022-06-03 I oppose the building of walls at the park. It is such a deplorable idea that I'm almost speechless.

US 2022-06-03 This is not at all appropriate! protect the natural landscape

US 2022-06-03 Horrible idea. We've visited that beach and others in the vicinity for years with a friend who lives there. We will look for more welcoming places if this ugly monstrosity is built and spend our dollars elsewhere as well.

US 2022-06-06 This current plan (with wall) is different than the one I reviewed previously. We should do everything we can to protect the shore front yet preserve the natural beauty of the shoreline.

US 2022-06-07 I'm signing because the proposed wall will be a monstrosity on a beautiful lake front. I cannot believe it's even gotten to this point.

US 2022-06-08 I do not like the idea of the non-conforming wall which benefits one resident to the detriment of all others

US 2022-06-09 Restricting the view of the lake. It will also change the currents flow in the lake

Billing Date	Provider	Service	Fees	Date Range	Scope of Work
2/18/2020	Robbins Schwartz	Legal services	\$972.00	thru January 2020	Property Exchange
3/4/2020	B.H. Suhr & Company, Inc	Plat of survey	\$4,350.00	March 2020	Property Exchange
3/31/2020	Robbins Schwartz	Legal services	\$990.00	thru February 2020	Property Exchange
4/17/2020	MaRous & Company	Property appraisal	\$9,055.00	April 2020	Property Exchange
4/21/2020	B.H. Suhr & Company, Inc	Property survey	\$5,500.00	April 2020	Property Exchange
4/30/2020	Robbins Schwartz	Legal services	\$4,218.00	03/02 - 03/31/2020	Property Exchange
5/29/2020	Robbins Schwartz	Legal services	\$3,572.00	thru April 30, 2020	Property Exchange
6/29/2020	Robbins Schwartz	Legal services	\$2,394.00	thru May 31, 2020	Property Exchange
7/9/2020	MaRous & Company	Property appraisal	\$1,600.00	July 2020	Property Exchange
7/30/2020	Robbins Schwartz	Legal services	\$1,140.00	06/04 - 06/30/2020	Property Exchange
8/25/2020	Robbin Schwartz	Legal services	\$1,197.00	07/01 - 07/31/2020	Property Exchange
9/14/2020	B.H. Suhr & Company, Inc	Property survey	\$2,900.00	September 2020	Property Exchange
9/28/2020	Robbins Schwartz	Legal services	\$6,935.00	08/05 - 08/31/2020	Property Exchange
9/29/2020	Appraisal Associates	Appraisal	\$4,500.00	September 2020	Property Exchange
9/29/2020	Shabica & Associates, Inc.	Coastal consulting	\$10,000.00	Down payment	Breakwater Project
10/2/2020	Terra Technology	Survey	\$8,000.00	October 2020	Breakwater Project
10/12/2020	MaRous & Company	Property appraisal	\$2,300.00	October 2020	Property Exchange
10/30/2020	Robbins Schwartz	Legal services	\$9,880.00	thru September 30, 2020	Property Exchange
10/30/2020	Shabica & Associates, Inc.	Coastal consulting	\$11,000.00	50% completion	Breakwater Project
11/16/2020	B.H. Suhr & Company, Inc	Property survey	\$5,825.00	November 2020	Property Exchange
11/30/2020	Robbins Schwartz	Legal services	\$4,418.00	thru October 30, 2020	Property Exchange
11/30/2020	Shabica & Associates, Inc.	Coastal consulting	\$10,500.00	75% completion	Breakwater Project
12/31/2020	Robbins Schwartz	Legal services	\$4,161.00	thru November 30, 2020	Property Exchange
1/31/2021	Robbins Schwartz	Legal services	\$2,470.00	thru December 31, 2020	Property Exchange
2/8/2021	Shabica & Associates, Inc.	Coastal consulting	\$10,500.00	Final payment	Breakwater Project

\$ 78,377.00 Property Exchange

\$ 50,000.00 Breakwater Project

\$ 128,377.00	Combined Total
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Appraisal Associates
B.H. Suhr & Company, Inc.

Figliulo & Silverman
MaRous & Company
Mealy and Handel Architects
Res Publica Group
Robbins Schwartz
Shabica & Associates, Inc.
SpaceCo
State of Illinois, Clean Water
Terra Tech
Testing Services Corp.
The Lakota Group

Billing Date	Provider	Service	Fees	Date Range	Scope of Work
1/20/2021	Testing Services Corp.	Clay Report	\$500.00	January 2021	Breakwater Project
2/3/2021	Mealy and Handel Architects	Architectural services	\$789.00	January 2021	Property Exchange
2/5/2021	Christopher Burke Engineering	Elder stormwater modeling mtg.	\$340.00	1/1/21 - 1/30/21	Stormwater Elder
2/12/2021	The Lakota Group, Inc.	Site concept plans	\$14,865.32	12/1/20 - 1/31/21	Breakwater Project
2/24/2021	Spaceco	Beach design/survey	\$2,600.00	1/1/21 - 1/30/21	Breakwater Project
2/26/2021	Robbins Schwartz	Legal services	\$1,035.50	thru January 31	Property Exchange
3/4/2021	Terra Technology	Survey	\$9,000.00		Breakwater Project
3/8/2021	Christopher Burke Engineering	Elder stormwater modeling	\$10,521.00	1/31/21 - 2/27/21	Stormwater Elder
3/10/2021	The Lakota Group, Inc.	Site concept plans	\$7,300.00	2/1/21 - 2/28/21	Breakwater Project
3/31/2021	Robbins Schwartz	Legal services	\$2,717.00	thru February 28	Breakwater Project
4/2/2021	Christopher Burke Engineering	Elder+Centennial breakwater review	\$1,862.00	2/28/21 - 3/27/21	Breakwater Project
4/12/2021	The Lakota Group, Inc.	Site concept plans	\$22,695.00	3/1/21 - 3/31/21	Breakwater Project
4/23/2021	Robbins Schwartz	Legal services	\$16,397.00	thru March 31	Property Exchange
5/4/2021	Christopher Burke Engineering	Elder+Centennial breakwater plan	\$125.00	3/28/21 - 4/24/21	Breakwater Project
5/4/2021	Spaceco	Beach design/survey	\$5,778.75	3/28/21 - 4/24/21	Breakwater Project
5/13/2021	The Lakota Group, Inc.	Site concept plans	\$18,850.00	4/1/21 - 4/30/21	Breakwater Project
5/24/2021	Robbins Schwartz	Legal services	\$15,485.00	thru April 30	Property Exchange
5/31/2021	Res Publica Group	Public relations	\$3,823.85	May 2021	Property Exchange
6/7/2021	The Lakota Group, Inc.	Site concept plans	\$4,277.50	5/1/21 - 5/31/21	Breakwater Project
6/9/2021	Christopher Burke Engineering	Elder stormwater design	\$125.50	4/25/21 - 5/29/21	Stormwater Elder
6/17/2021	Robbins Schwartz	Legal services	\$2,793.00	thru May 31	Property Exchange
6/18/2021	Figliulo & Silverman	Legal services	\$26,565.00	May 2021	Property Exchange
7/14/2021	Robbins Schwartz	Legal services	\$1,482.00	thru June 30	Property Exchange
8/3/2021	Shabica & Associates, Inc.	Elder/Centennial	\$18,000.00	25% completion	Breakwater Project
8/20/2021	Robbins Schwartz	Legal services	\$3,211.00	thru July 31	Property Exchange
8/23/2021	Figliulo & Silverman	Legal services	\$20,212.50	June and July 2021	Property Exchange
9/2/2021	Christopher Burke Engineering	Elder stormwater design	\$170.00	8/1/21 - 8/28/21	Stormwater Elder
9/30/2021	Robbins Schwartz	Legal services	\$4,351.00	thru August 31	Property Exchange
10/28/2021	Robbins Schwartz	Legal services	\$7,258.00	thru September 30	Property Exchange
11/5/2021	Spaceco	Elder Stormwater Realign.	\$465.00	9/26/21 - 10/30/21	Stormwater Elder
11/5/2021	Spaceco	Elder Stormwater Realign.	\$1,095.00	9/26/21 - 1/30/21	Stormwater Elder
11/30/2021	Spaceco	Elder Stormwater Realign.	\$12,106.83	10/31/21 - 11/27/21	Stormwater Elder

11/30/2021	Robbins Schwartz	Legal services	\$5,510.00	thru October 31	Property Exchange
12/23/2021	Robbins Schwartz	Legal services	\$3,857.00	thru November 30	Property Exchange
1/13/2022	Figliulo & Silverman	Legal services	\$305.00	December 2021	Property Exchange
1/18/2022	Robbins Schwartz	Legal services	\$1,007.00	thru December 31	Property Exchange

\$114,081.85 Property Exchange

\$108,570.57 Breakwater Project

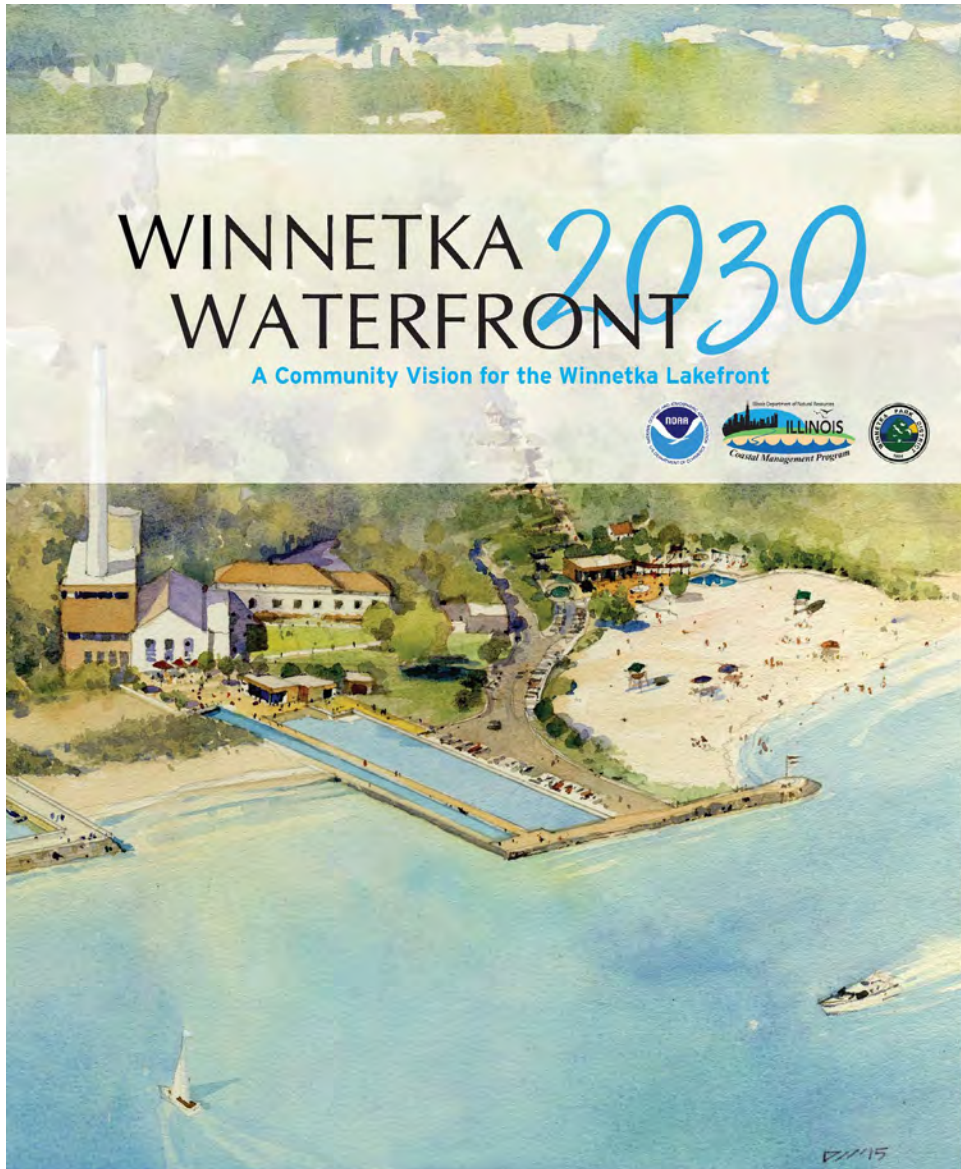
\$24,823.33 Stormwater Elder

\$247,475.75	Combined Total
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items in red have been added since the Board's last review of this spreadsheet

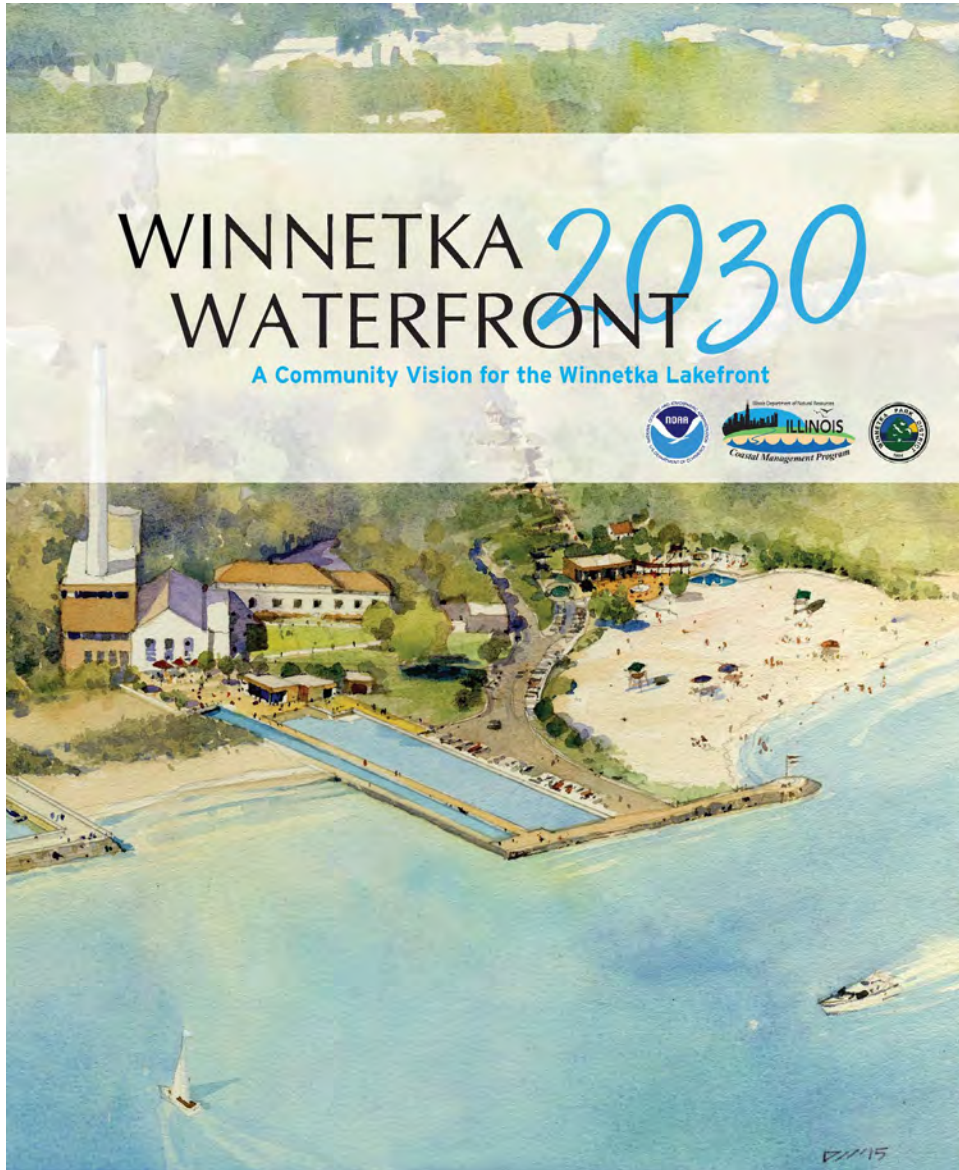
Billing Date	Provider	Service	Fees	Date Range	Scope of Work
1/24/22	Terra Technology	Bathymetric Survey	\$4,000.00	January 2022	Breakwater Project
1/27/22	Shabica & Associates	Proposal	\$46,800.00	90% completion	Breakwater Project
2/1/22	The Lighthouse Companies	Engineering Review	\$600.00	January 2022	Breakwater Project
2/16/22	The Lakota Group	Project review	\$3,662.50	1/1/22 - 1/31/22	Breakwater Project
2/23/22	Robbins Schwartz	weekly calls, permit, emails	\$1,235.00	thru January 31	Property Exchange
3/3/22	Christopher B. Burke Engineering	Design Engineering	\$630.00	1/1/22 - 2/2/22	Elder Stormwater
3/11/22	The Lakota Group	Project review	\$4,227.50	2/1/22 - 2/28/22	Breakwater Project
3/15/22	Robbins Schwartz	weekly calls, reports	\$513.00	thru February 28	Property Exchange
4/11/22	The Lakota Group	Project review	\$8,665.00	3/1/22 - 3/31/22	Breakwater Project
4/13/22	Robbins Schwartz	weekly calls, research, analysis, permit	\$4,674.00	thru March 31	Property Exchange
4/14/22	The Lakota Group	Dog beach rendering, site visit	\$3,312.50	3/1/22 - 3/31/22	Dog Park
5/3/22	State of IL, Clean Water Fund	IEPA water quality permit fee	\$10,000.00	N/A	Permit Fee
5/20/22	Robbins Schwartz	weekly calls, emails, review, analysis	\$3,097.00	thru April 30	Property Exchange
6/6/22	The Lakota Group	Presentation, materials	\$760.00	5/1/11 - 5/31/22	Dog Park

\$9,519.00 Property Exchange
 \$67,955.00 Breakwater Project
 \$630.00 Stormwater Elder
 \$4,072.50 Dog Park
 \$10,000.00 Permit Fee
\$92,176.50 Combined Total



Winnetka Waterfront 2030: Lakefront Master Plan

- Winnetka Park District 2011 – 2015 Strategic Plan
- Set in motion the efforts for a Lakefront Master Plan
- Board formed the Lakefront Advisory Committee
- RFP resulted in the Park District working with a team of third party experts (“Project Team”)
 - Lakota Group
 - W.F. Baird & Associates
 - GeWalt Hamilton Associates
 - Shabica Associates
 - OKW Architects



Winnetka Park District Board & Staff Liaisons

Bob Smith, Executive Director

Costa Kutulas, Director of Parks and Maintenance

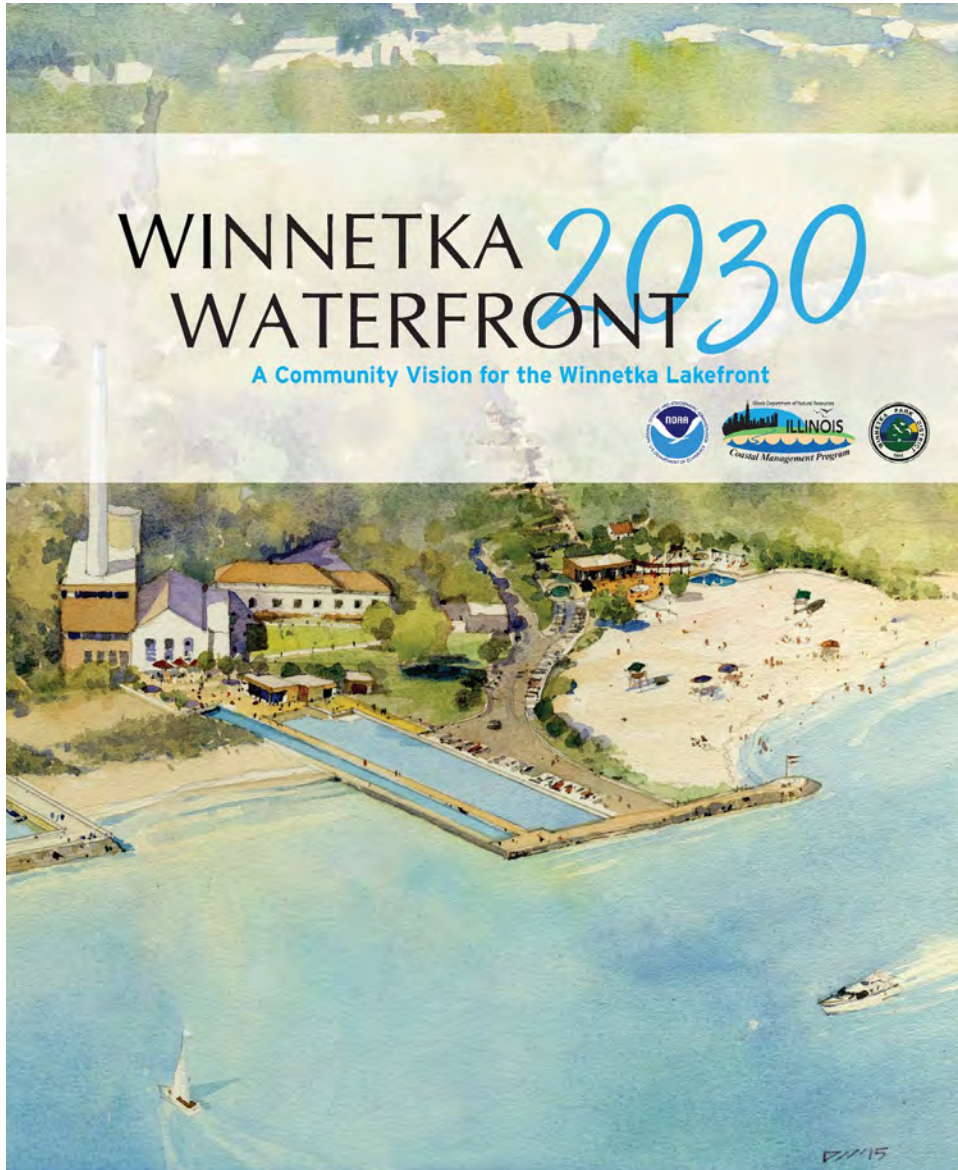
Ian Larkin, Vice President

John Muno, Superintendent of Facilities

John Shea, Superintendent of Recreation

Mary Cherveney, Marketing Manager

Teresa Claybrook, Commissioner



Lakefront Advisory Committee

The Park District Board developed a list of candidates representing a broad cross-section of the community.

LAC interviewed individuals and selected those to provide the LAC with a wide range subject matter expertise.

Joe Dooley

Warren James

Blake Hannafan

Cheryl Christian

Jim Petersen

Ken Alt

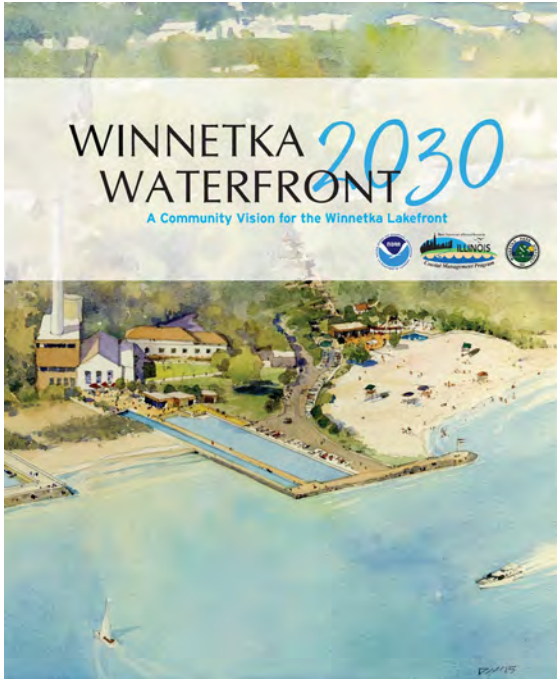
Newton Marshall

Charles Dowding

Chris MacRitchie

Mike Doornweerd

2014 + 2015 Community Engagement

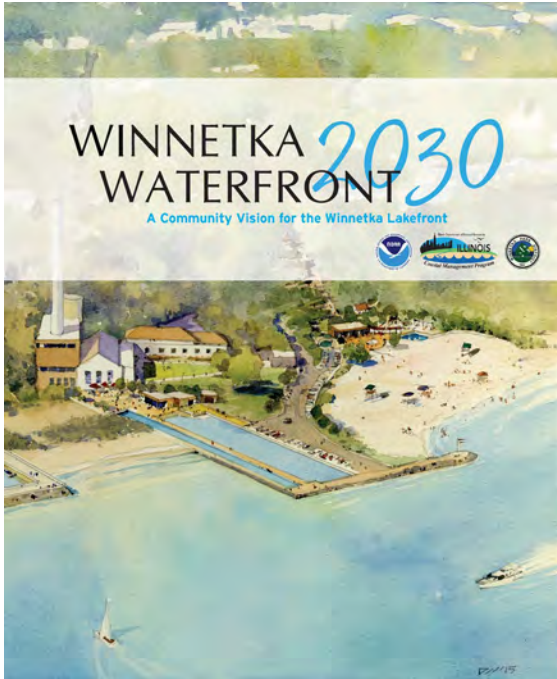


Stakeholder Interviews and Focus Group Discussions (200+ individuals)

- Village of Winnetka Board of Trustees
- Village of Winnetka Environmental and Forestry Commission
- Village of Winnetka staff
- Winnetka Parks Foundation
- Neighboring communities, local institutions, community organizations, lakefront homeowners, boat beach users, dog beach users, and other beach users.

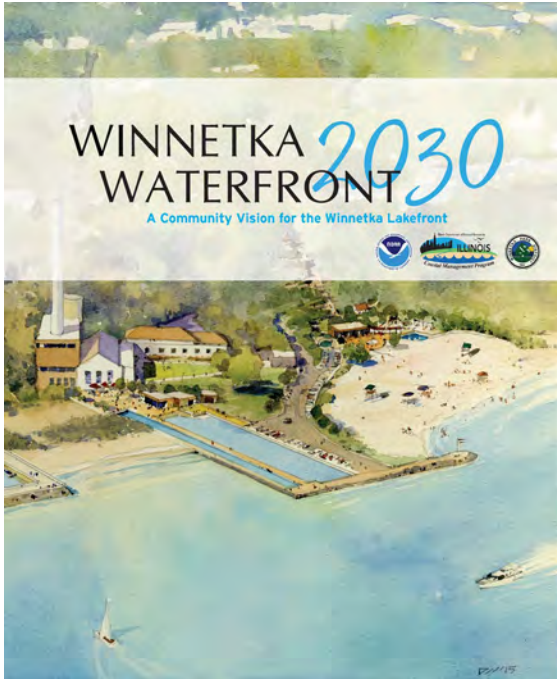
2014 + 2015 Community Engagement

Three web-based surveys completed:



- The Lakefront Master Plan Survey – July 2015:
 - 177 participants
 - Asked for feedback regarding preliminary lakefront plans
- Winnetka Caucus Council Survey – August 2015
 - Number of participants not known
 - Range of Village topics, to include resident preferences for future of lakefront
- Dog Beach Survey – September 2015
 - 117 participants
 - Sent to all current dog beach pass holders
 - Asked how users interacted with the Centennial Beach dog park

2014 + 2015 Community Engagement

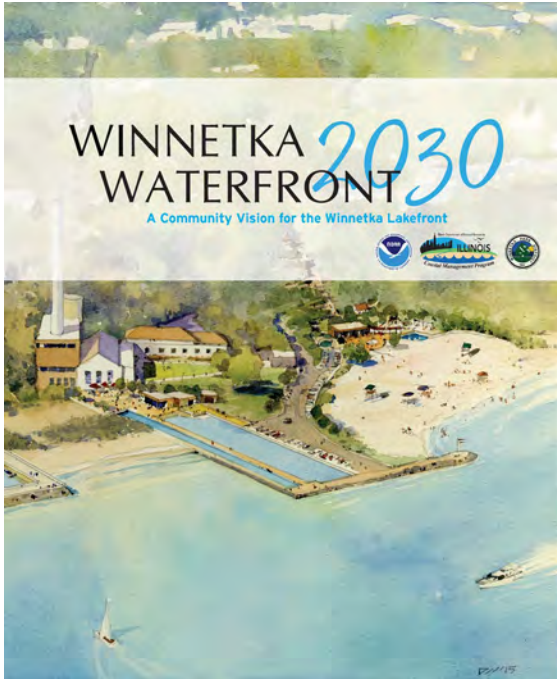


Nine public open house sessions in 2015

Five (5) topics addressed:

- Existing Conditions Assessment: February 19 and February 28
- Design Concept Alternative Review: May 21 and May 30
- Draft Concept Review #1: July 25
- Draft Concept Review #2: September 12 and September 16
- Draft Concept Review #3: October 15 and October 17

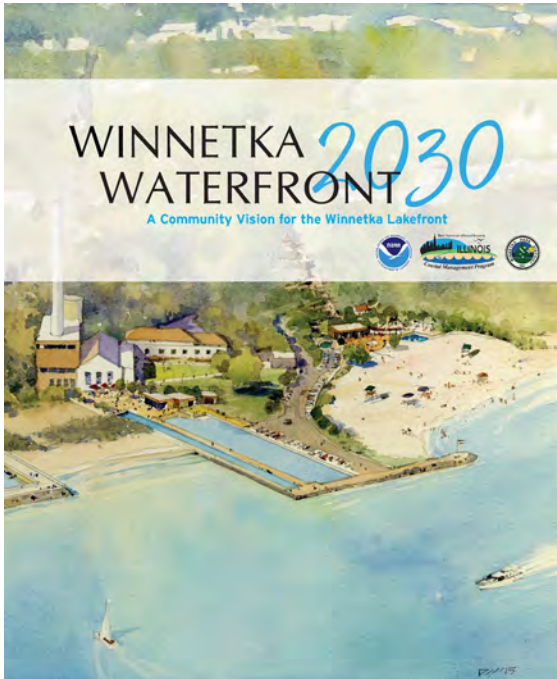
2014 + 2015 Community Engagement



Additional outreach:

- Lakefront tour
- Informational signage posted in the parks (kiosks)
- Community special event displays at seasonal events
 - Sidewalk sale (HW District), Fall Fest, Fourth of July, etc.

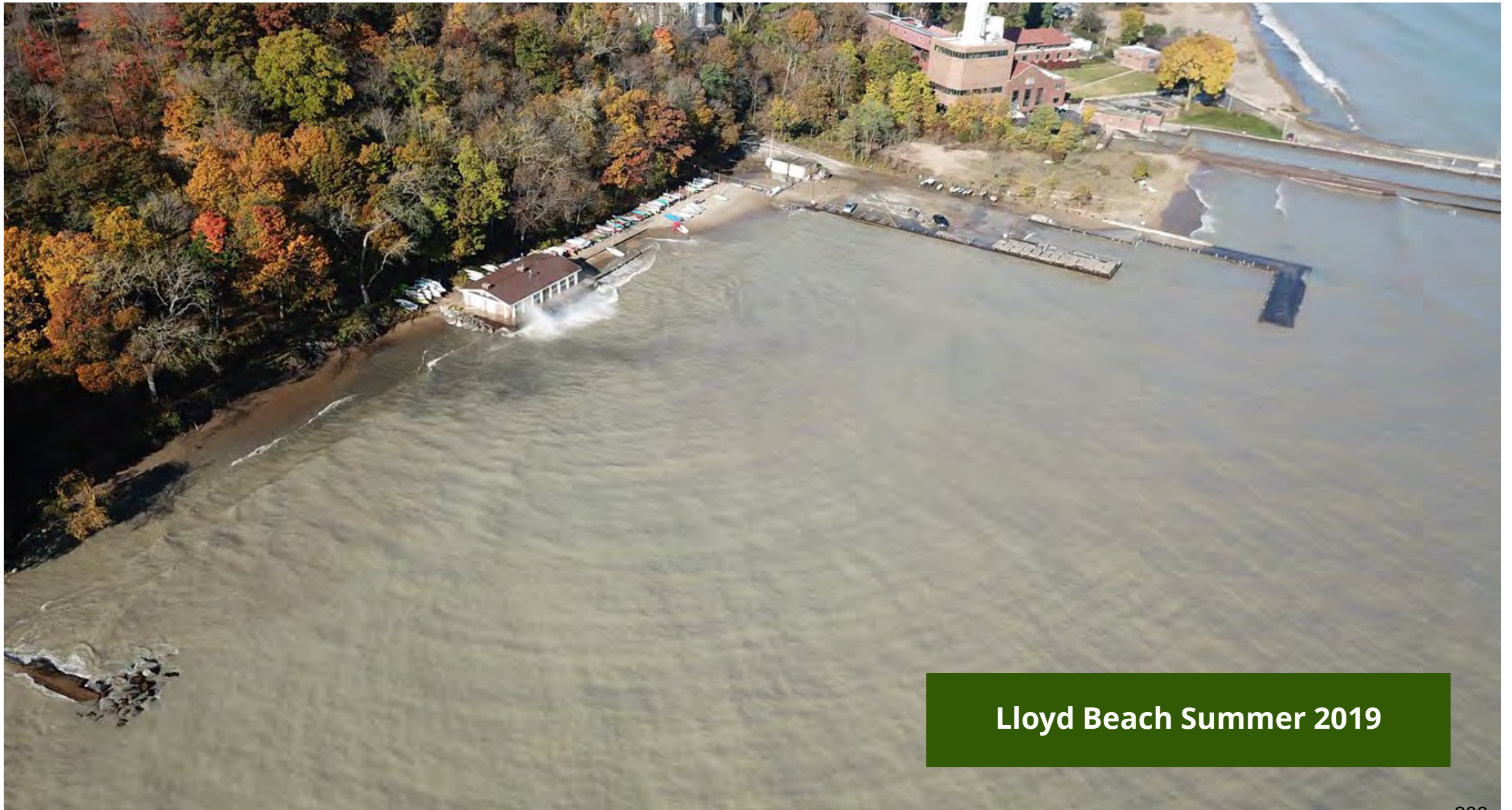
2016 – Present: Approval and Execution



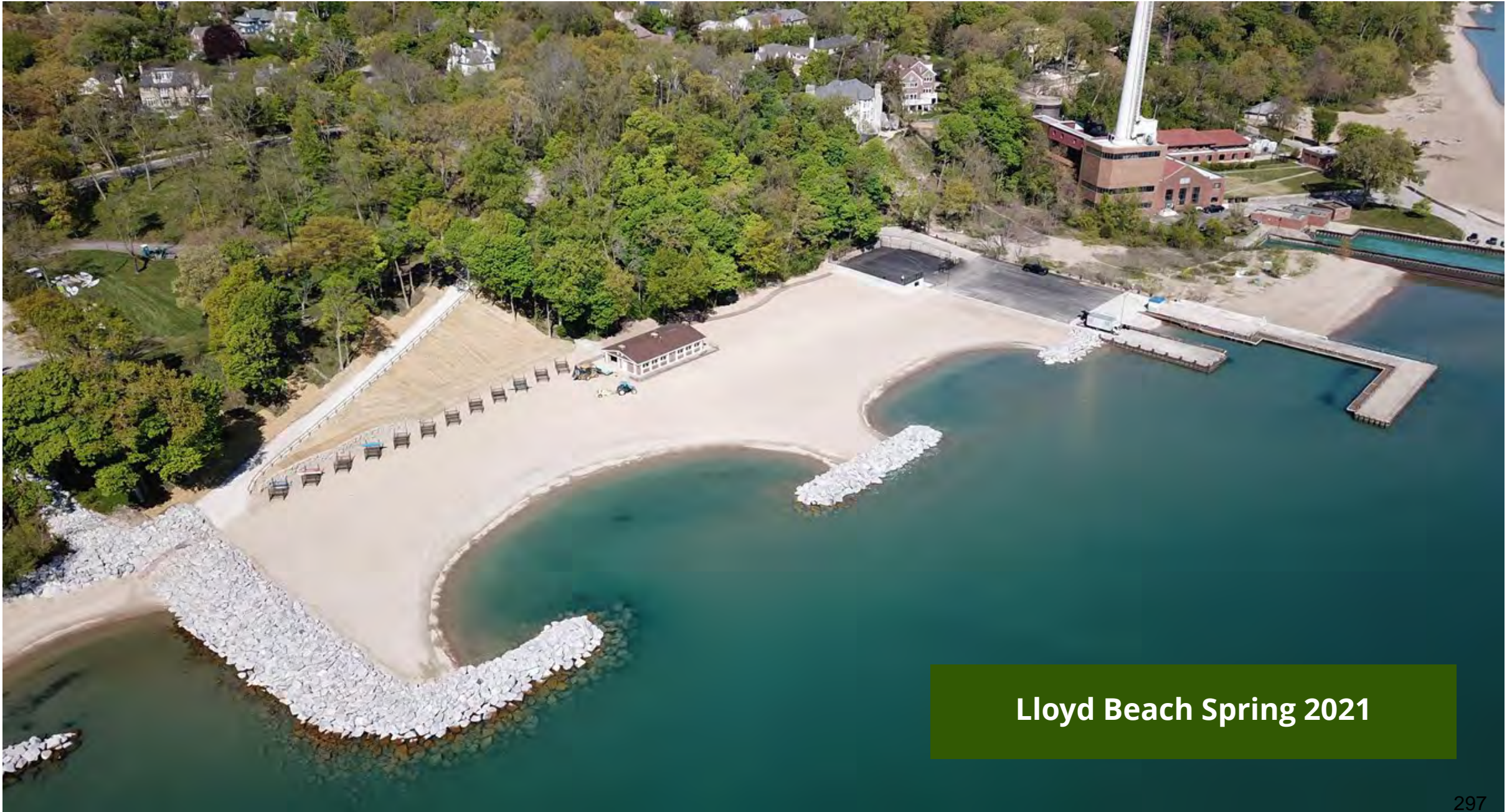
- Winnetka Park District board unanimously voted to approve and adopt the Winnetka Waterfront 2030: Lakefront Master Plan – March 17, 2016

Since approval, Master Plan has been executed:

- Maple Street Beach boardwalk (completed 2019) and bluff restoration (completed 2021)
- Tower Road Park/Beach bluff staircase and bluff restoration (completed 2021)
- Lloyd Beach breakwaters, bluff restoration, boardwalk, and more (completed 2021)



Lloyd Beach Summer 2019



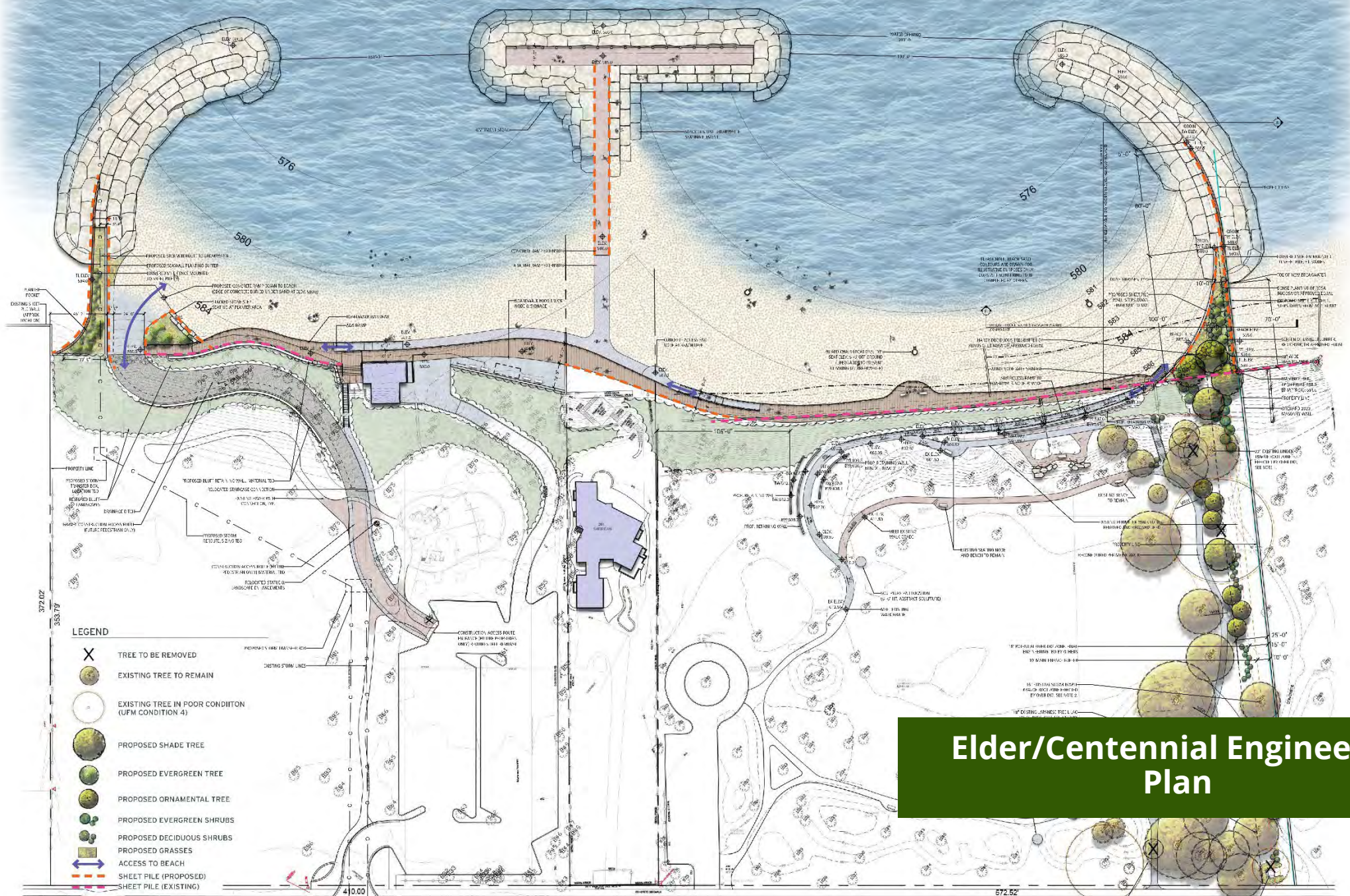
Lloyd Beach Spring 2021

Lloyd Beach Summer 2021



Elder/Centennial Master Plan





Elder/Centennial Engineered Plan

Lakefront Master Plan

Centennial Park & Beach Program & Site Improvements Matrix

Centennial Park & Beach: Program & Site Improvements Matrix

Cost	UAC Priority? (1 = highest priority)	Supports plan goals?	Cost (construction, soft costs)
0 - \$250,000 \$\$\$\$\$			
\$250,000 - \$500,000 \$\$\$\$\$			
\$500,000 - \$1,000,000 \$\$\$\$\$			
\$1,000,000 - \$3,000,000 \$\$\$\$\$			
\$3,000,000 - \$5,000,000 \$\$\$\$\$			
\$5,000,000 + \$\$\$\$\$			
Centennial Program and Operations Improvements			
1	✓	Property acquisition	\$\$\$\$\$\$
1	✓	Dedicate beach as swimming beach	\$\$\$\$\$\$
Centennial General Site Improvements			
1	✓	Sign program implementation (allowance)	\$\$\$\$\$\$
1	✓	Site furnishing and lighting program implementation (allowance)	\$\$\$\$\$\$



Single family property acquisition possibility.

Page 130 - Highest Priority:

- Property acquisition
- Dedicate beach as swimming beach

Lakefront Master Plan

Centennial Park & Beach Program & Site Improvements Matrix

Grant opportunity? Partnership opportunity? Revenue generator?	"Level of effort"	Dependent on shoreline improvements?	Notes
✓ ✓	high		
✓ ✓	medium		Requires relocation of dog run to alternate open space within the Village
✓	low		May be eligible for KCMP Sustainable Coastal Planning Grant, Illinois Transportation Enhancement Program (ITEP) funding*
	low		[WPD Operational budget item]

*Grant source funded by State of Illinois

Page 131:

- Requires relocation of dog run to alternate open space within the Village



Dedicate as swimming beach.

Lakefront Master Plan

Centennial Park & Beach Program & Site Improvements Matrix

Page 160:

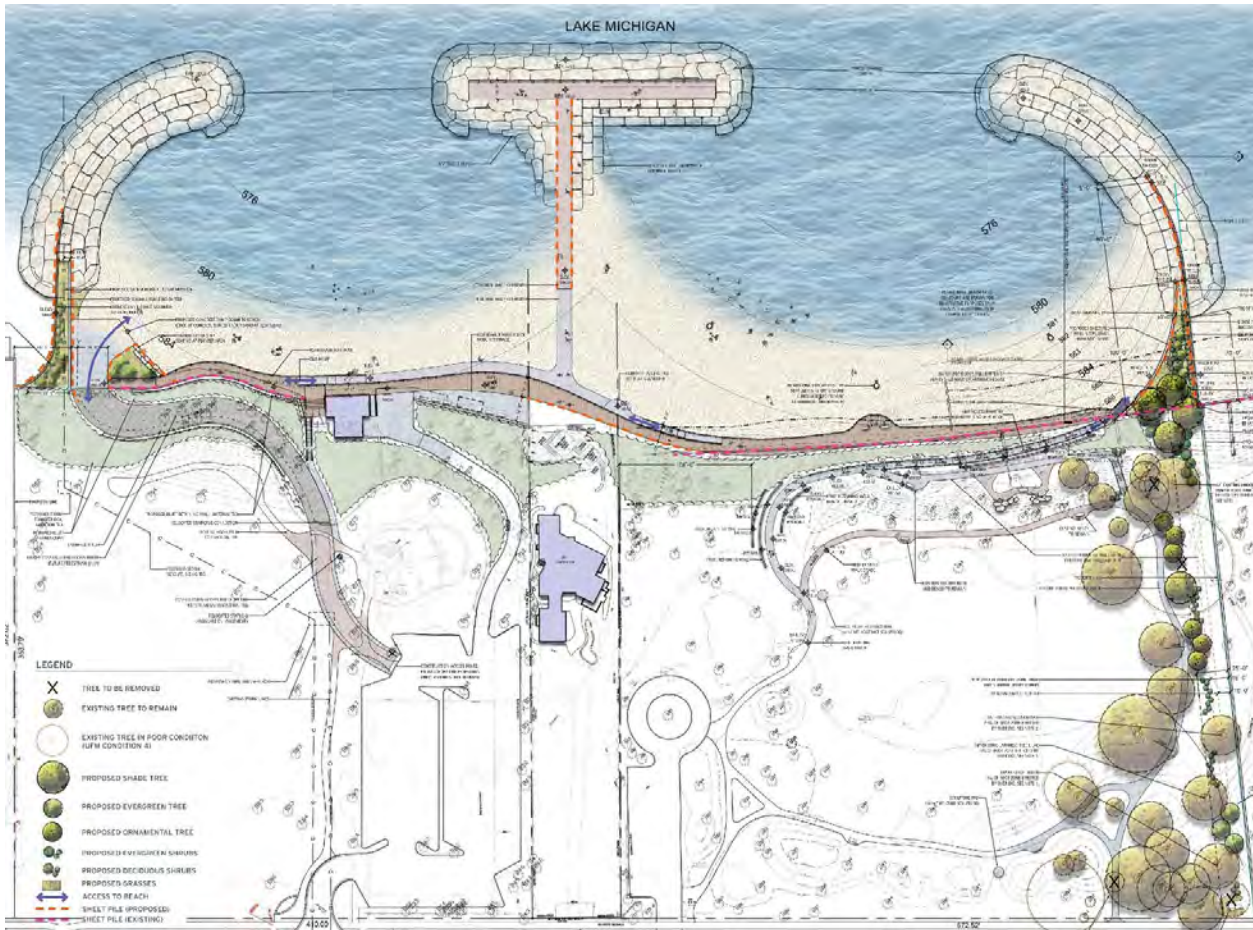
- Year 3 – 5 of Master Plan: Dedicate beach as swimming beach

Centennial:
Program & Site
Improvements
Matrix

Centennial Park and Beach			
Year 1 - 3	Year 3 - 5	Year 5 - 10	Year 10+
	Dedicate beach as swimming beach		
	Lifeguard stations		
	Rubblemound breakwater structure		
	New sheet pile groin		
	Boardwalk improvements		
		Construct a new upper-level restroom building	
		Vehicular circulation improvements, retaining walls	
			Rubble mound breakwater structure
			Vehicular circulation improvements, retaining walls
			Renovate single-family home into new beachfront event space
			New beach house

Elder Lane Park/Beach + Centennial Park/Beach

Key items:



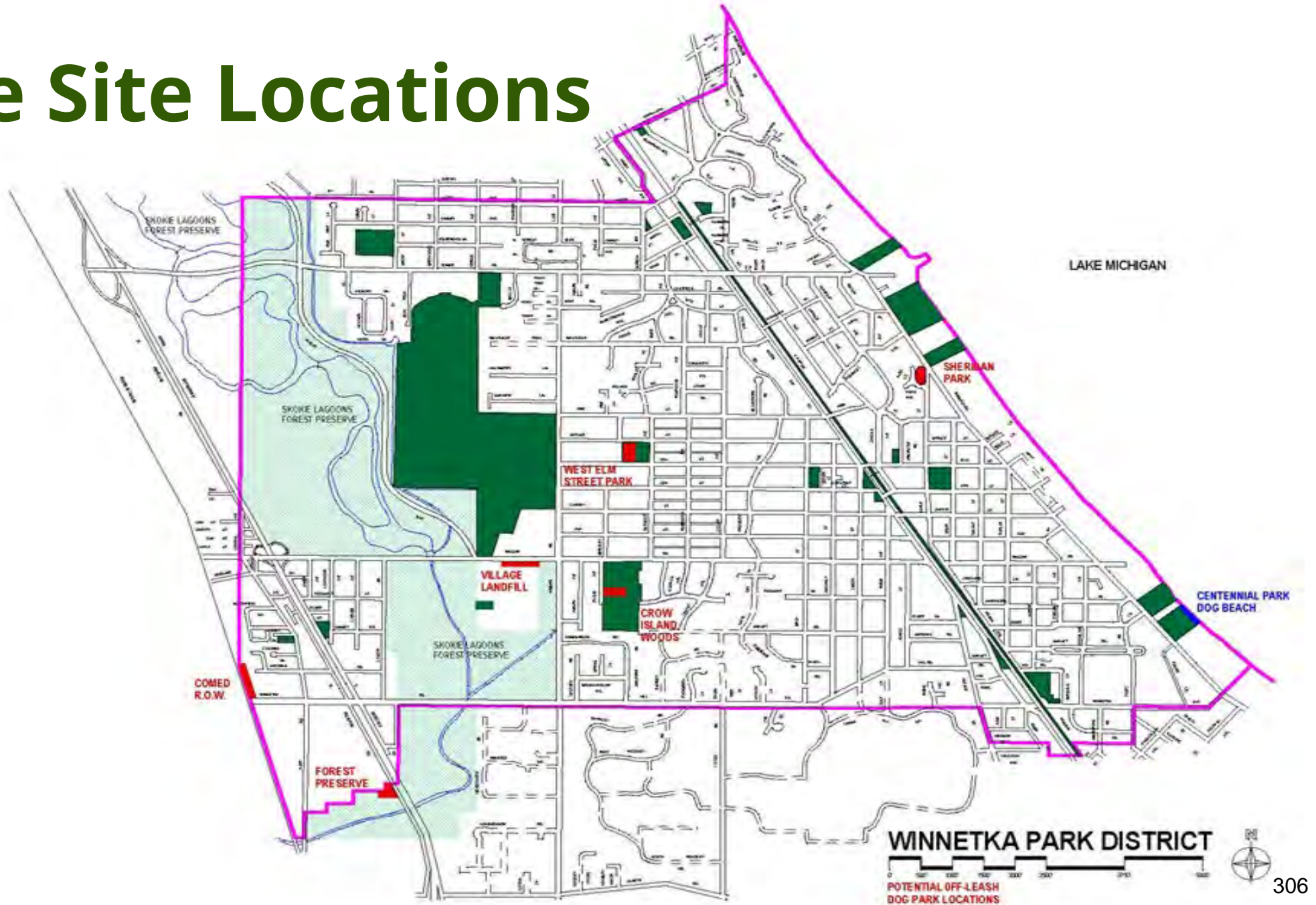
- Property Exchange Agreement (completed and approved October, 2020)
- Breakwater design (in process)
- Coastal engineering (in process)
- Outfall pipe solution (in process)
- Application for permit (in process)
- Development of off leash dog park (in process)

Dog Park Timeline



Significant efforts to provide a Winnetka dog park

Possible Site Locations



Communication & Research

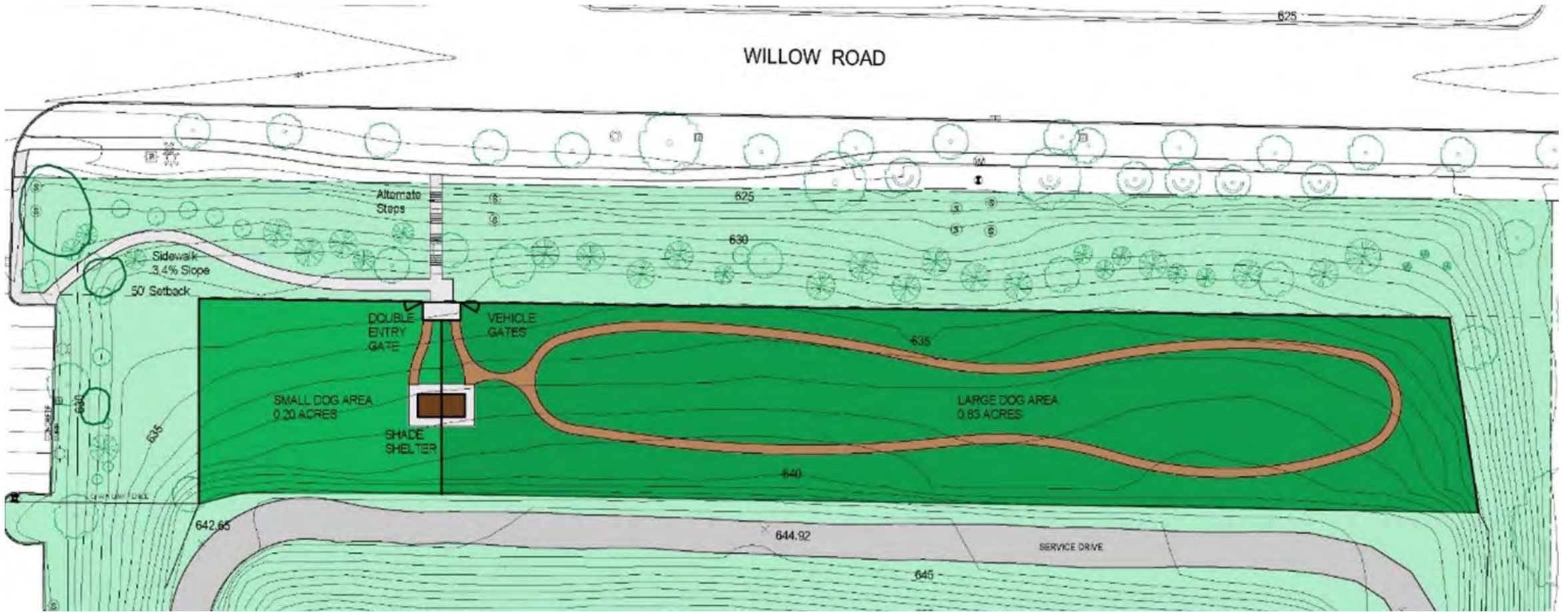
Stakeholder Group & Research	Reviewed
Dog Owners	<ul style="list-style-type: none">• Several meetings in 2019• Reviewed the needs and amenities on locations and suggestions• What makes a desirable dog park
Village of Winnetka	<ul style="list-style-type: none">• Base concept, expectations and concerns• Reviewed possible locations with in the Village Boundaries
Cook County Forest Preserve	<ul style="list-style-type: none">• Discussed possible locations (Erickson Woods, Skokie Lagoons, Etc.)
Northfield & Glencoe Park District	<ul style="list-style-type: none">• Possible Partnership or collaboration on a shared site• Staff attendance at Glencoe Dog Park Open House & Board Meetings
Site Visits	<ul style="list-style-type: none">• Visited 10 North Suburban Dog Parks



West Elm Park Location



Crow Island Woods Location



Village of Winnetka Property Location

Off Leash Dog Park Location Village Property at Public Works



- Developed within the overall Stormwater Project
- Plan presented to Village of Winnetka Trustees
- Parking and ADA access

Off Leash Dog Park Location Village of Winnetka Property



Possible Features:

- Drinking fountain (with dog dishes)
- Shade structure/shelter (fabric, metal, wood)
- Separate small dog area (separate entry / exit gates)
- Dog shower area (to rinse paws)
- Exercise or agility equipment

**Proposed Dog Park Location
Village of Winnetka Property**







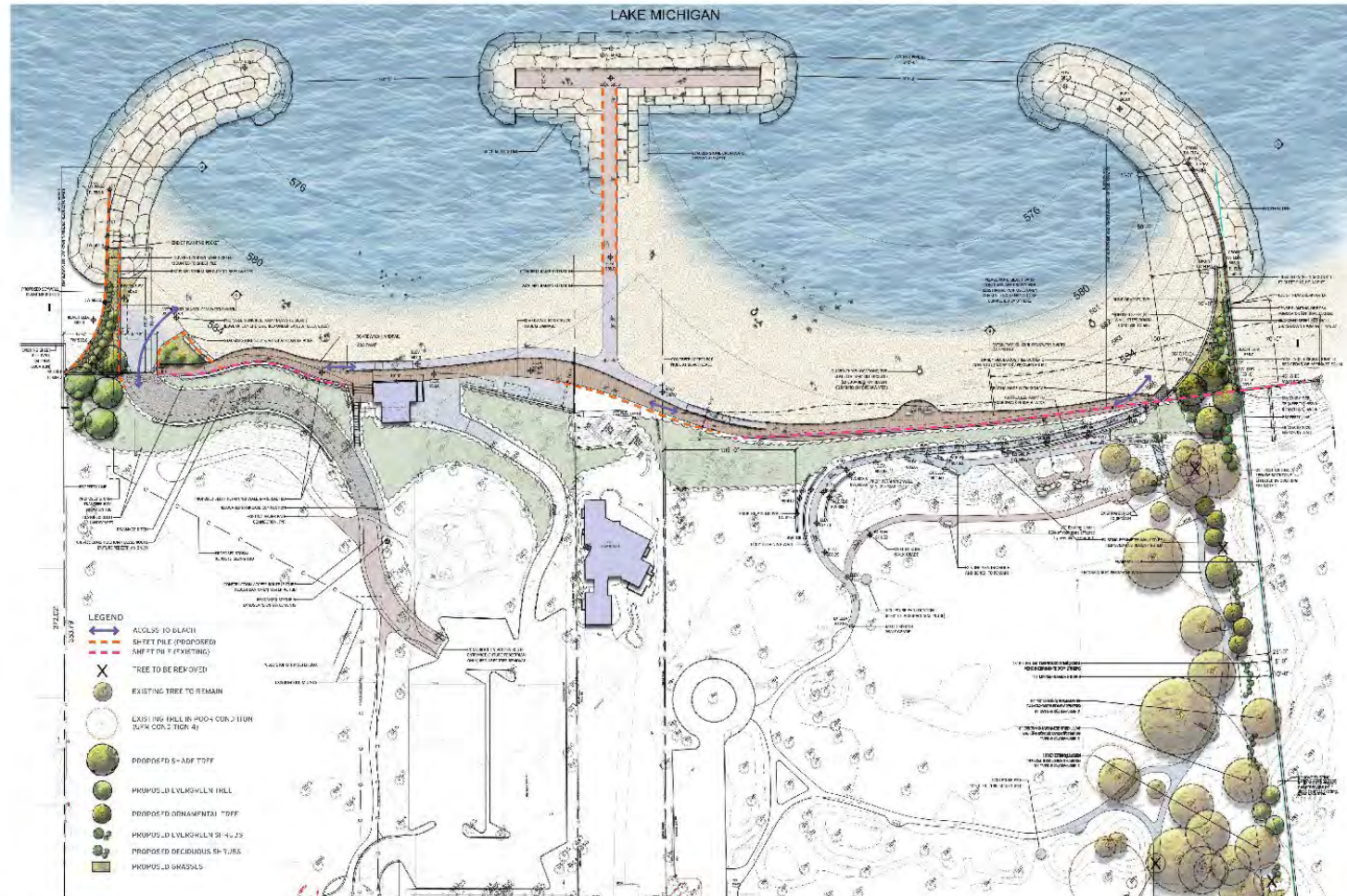
Winnetka Park District

Committee Meeting

September 9, 2021

Elder & Centennial Design Development Plan Review

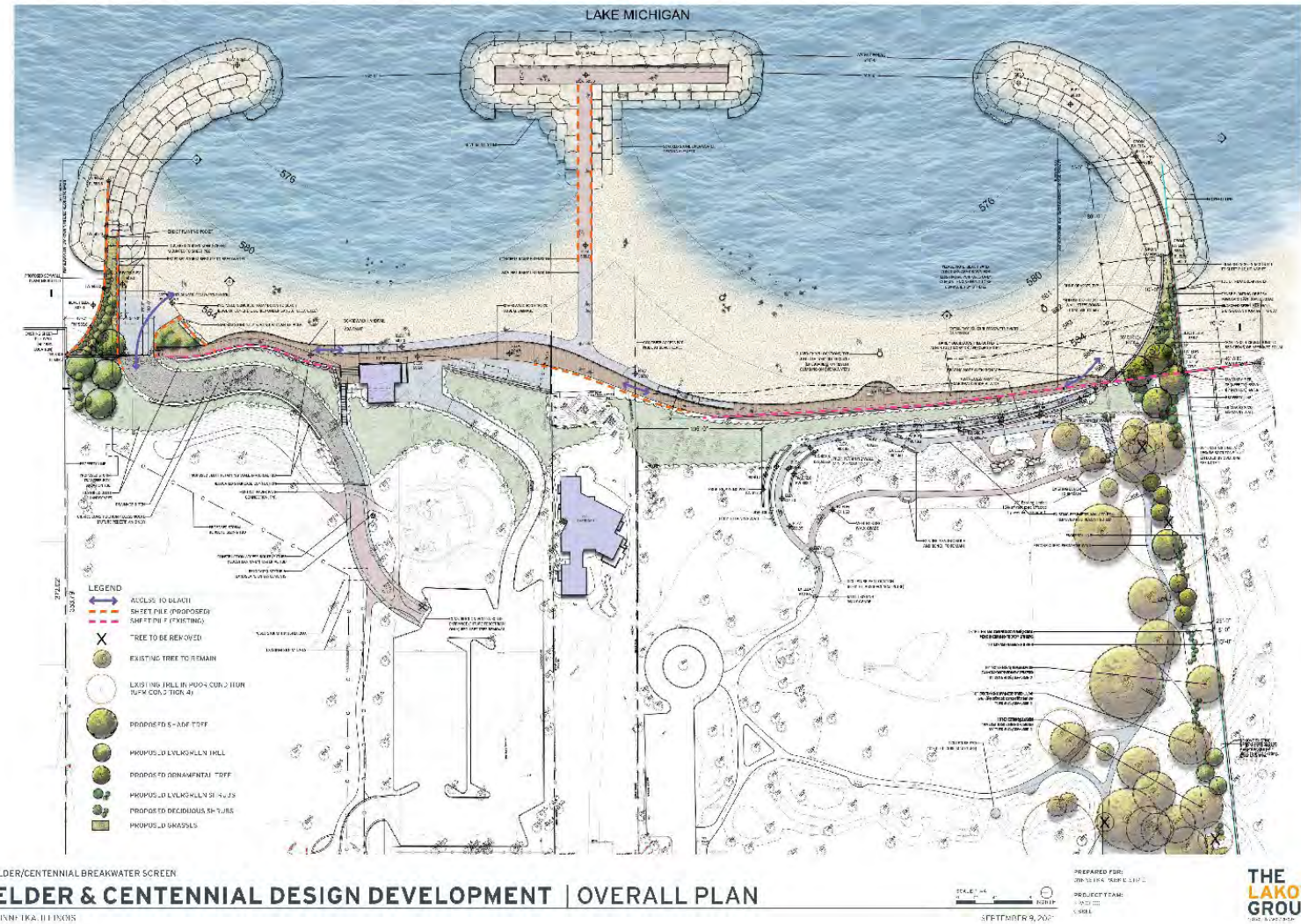
Elder & Centennial Design Development Plan



Elder & Centennial Plan Components

These major components are required to build back the infrastructure to create the vision that imagined in the Winnetka Waterfront 2030 Plan

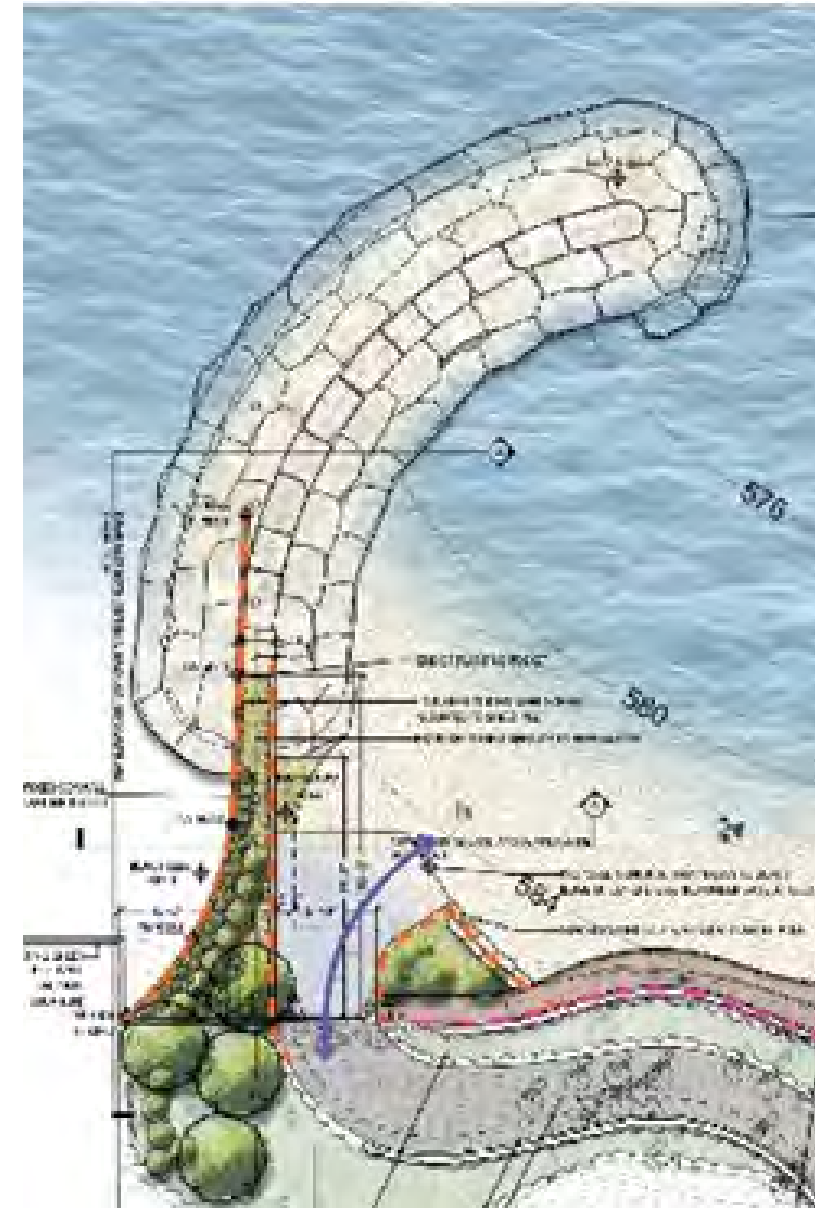
- Breakwaters with planter pockets
- Center Island “T” pier and walkway
- Sand nourishment
- Relocated stormwater discharge
- Elder north access route
- Bluff Restoration



Elder Breakwater with Planter Pockets

Overview

- Reduces the stone required
- Softens the feel of the beach
- Increases the amount of beach that can be used vs. traditional stone breakwaters
- Creates areas for plantings on the beach
- Reduces safety risks/concerns
- Provides infrastructure to secure stormwater discharge pipe



Centennial Breakwater with Planter Pockets

Overview

- Reduces the stone required
- Softens the feel of the beach
- Increases the amount of beach that can be used vs. traditional stone breakwaters
- Creates areas for plantings on the beach
- Reduces safety risks/concerns



Elder & Centennial Center Island “T”

Overview

- Creates the separation of the two beaches and adds the protection to maintain the two bay system
- Replaces the previous pier which is failing
- A destination for users to enjoy the pier
- Stacked stone seating/lounging element
- Designed to be ADA accessible



Elder Relocated Stormwater Discharge

Overview

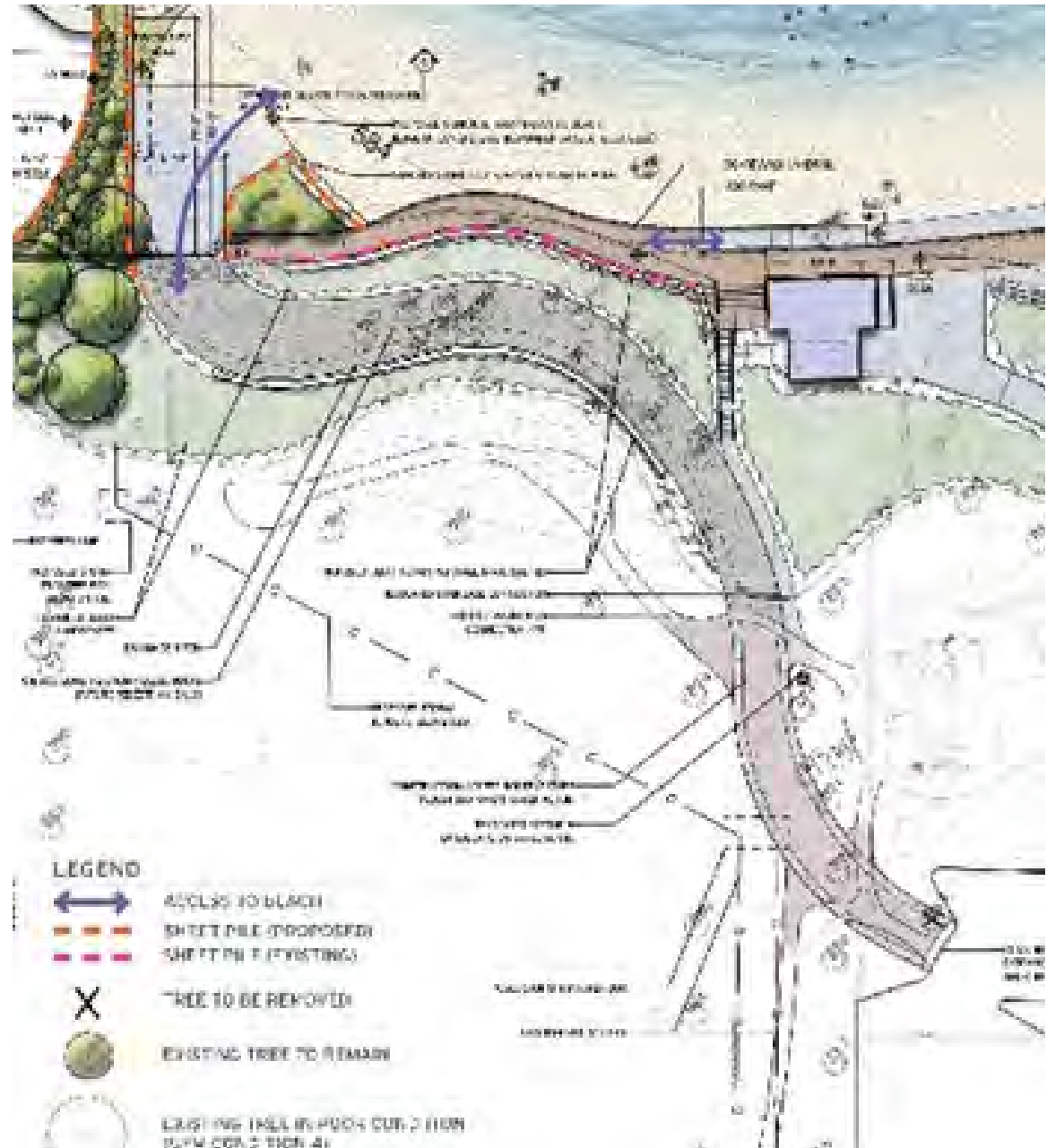
- Replaces the damaged infrastructure
- Will provide stormwater to be discharged further away from the swimming beach
- Will help improve on water quality



Elder North Access Route

Overview

- Allows for a land based operation vs marine based
- Creates a norther access route for patrons to bring there non-motorized watercraft (kayaks, paddle boards, etc.)
- Doubles as a maintenance access and construction access



Elder & Centennial Bluff Restoration

Overview

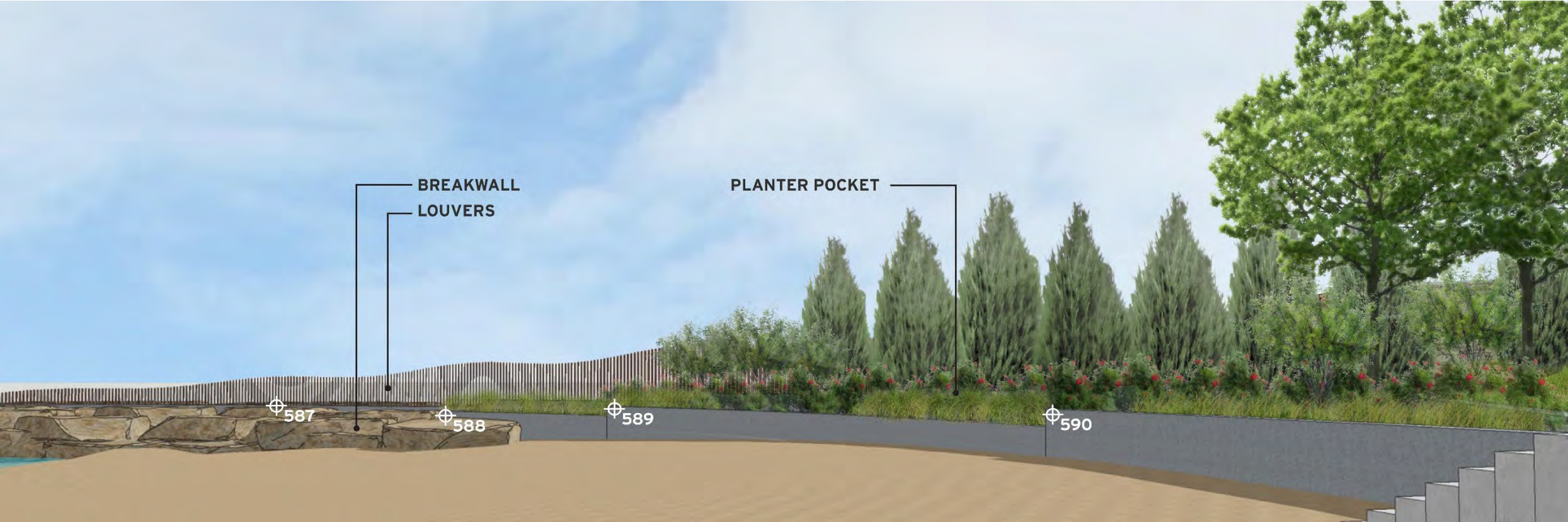
- Selective clearing of invasive species
- Replanting and over seeding of native species
- Opens up the bluffs and will help to create clear views to Lake Michigan



Elder Planter Pocket & Breakwater



Centennial Planter Pocket & Breakwater



Elder & Centennial Plan Secondary Components

- ADA access
- Continuous boardwalk



Lloyd Centennial Breakwater Comparison



Questions?