



Wheaton Park District

PUBLIC NOTICE

**Wheaton Park District Board of Commissioners
SUBCOMITTEE MEETING
Wednesday June 3, 2026
DuPage County Historical Museum
102 E. Wesley Street, Wheaton, IL 60187
5:00 pm**

Public Notice Date May 29, 2026

Public notice is hereby given that the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois (the “Park Board”) will hold a Subcommittee Meeting on Wednesday June 3, 2026, at the DuPage County Historical Museum 102 E. Wesley Street, Wheaton, IL 60187

**Please contact Michael J. Benard, Board Secretary, for further information.
mbernard@wheatonparks.org**

Michael J. Benard
Secretary

The Agenda for the June 3, 2026, Subcommittee Meeting is as Follows:

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the park district’s ADA Compliance Officer, Michael Benard, at the park district’s Administrative Office, 102 E. Wesley Street, Wheaton, IL Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 630.945-7726; fax number 630.665.5880; email dsiciliano@wheatonparks.org



Wheaton Park District

Subcommittee Meeting of the Wheaton Park District Board of Commissioners

June 3, 2026, 5:00 pm

No Action Will Be Taken at This Meeting – Review & Discussion Only

COMMUNITY INPUT

Public comments are important to the Board. However, it is the Board's policy not to take action on items until time has been taken to gather information and discuss all options. Lack of action does not imply lack of interest in the issues. During the community input portion of the agenda the Board typically will ask residents to provide input prior to accepting input from nonresidents.

The purpose of the public participation is to allow the public the opportunity to make a statement to the Board. The purpose of public participation is not to provoke a debate with the Board. Once an individual has spoken, that individual may not speak on the same issue again. Any limitation regarding addressing the Board may be waived by the President.

Except during the public comment portion of the regular Board agenda, or as stated in this rule, no person other than the Executive Director or the District's Attorney may address the Board.

DISCUSSION ITEMS

Finance and Administration

1. **2025 Annual Comprehensive Financial Report for the Wheaton Park District** – Presentation by Lauterbach & Amen
2. **Arrowhead Golf Club** – Review of Golf Course Chemical Purchase
3. **Safety Policy and Procedures Manual & Crises Management Plan** – Review of Proposed Amendments
4. **Illinois Department of Economic Opportunity Grant** – Review of \$250,000 Grant for General Infrastructure and Capital Improvement (verbal report)
5. **National Recreation and Parks Association Educational Conference and Exposition**
Review of Possible Commissioner Attendance: Sept. 29 - Oct 1, 2026, Philadelphia, PA

Buildings and Grounds

1. **Arrowhead Golf Club Driving Range Project** – Review of Construction Schedule and Date of Driving Range Closure
2. **Arrowhead Golf Club Driving Range Project** – Review of Top Tracer Lease and Installation Agreement
3. **City of Wheaton** – Review of Permanent Easement Agreement for Prairie Avenue Sidewalk

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Wheaton Park District

CLOSED SESSION

- a. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees, 5ILCS 120/2 (c)(1)
- b. The Selection of a Person to Fill a Vacancy in Public Office, 5 ILCS 120/2(c)(3).
- c. Purchase or Lease of Real Property, 5ILCS 120/2 (c)(5)
- d. Setting of Price for Sale or Lease of Property Owned by the Public Body, 5ILCS 120/2 (c) (6)
- e. Pending, Probable or Imminent Litigation, 5ILCS 120/2 (c)(11)
- f. Discussion of Minutes of Meetings Lawfully Closed Under this Act, Whether for Purposes of Approval by the Body of the Minutes or Semi-Annual Review of the Minutes, 5 ILCS 120/2(c)(21)

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WHEATON PARK DISTRICT **WHEATON, ILLINOIS**

Annual Comprehensive Financial Report
For the Fiscal Period Ended December 31, 2025



WHEATON PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

Prepared by:

Sandra D. Simpson
Director of Finance

Bethany Meger
Assistant Finance Director

WHEATON PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Wheaton Park District, Illinois including:

List of Principal Officials

Organizational Chart

Letter of Transmittal

Certificate of Achievement for Excellence in Financial Reporting

WHEATON PARK DISTRICT, ILLINOIS

**List of Principal Officials
December 31, 2025**

BOARD OF COMMISSIONERS

John Vires, President

William Barrett, Vice President

Terry A. Mee, Commissioner

John Kelly, Commissioner

Angela Welker, Commissioner

Bob Frey, Commissioner

Linda Pecharich, Commissioner

ADMINISTRATIVE STAFF

Michael J. Benard
Executive Director, Secretary

Daniel Novak
Director of Arrowhead Operations

Adam Lewandowski
Director of Athletics

Brian Kimbrough
Director of Parks and Planning

Sandra Simpson
Director of Finance

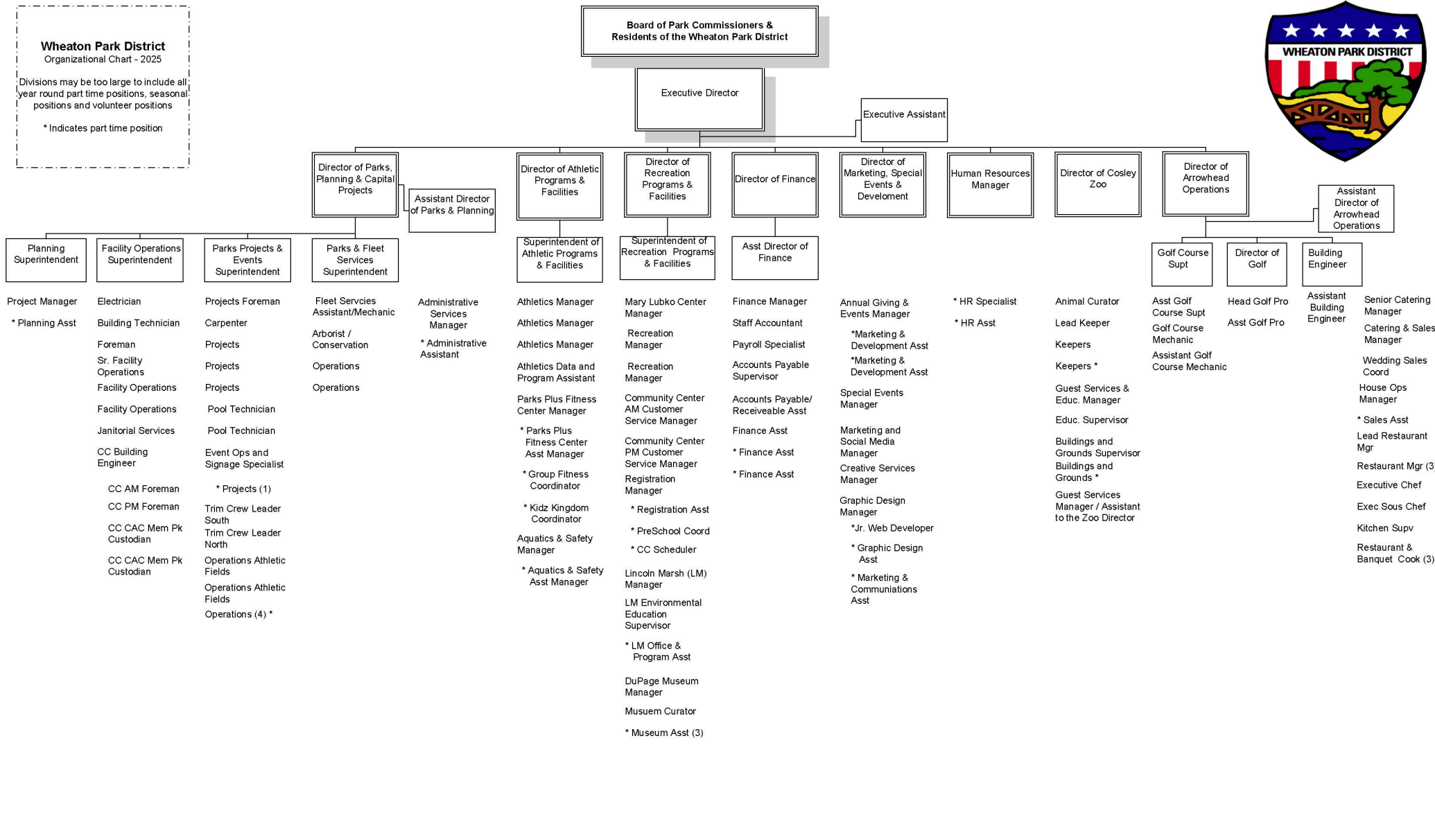
Margie Wilhelmi
Director of Marketing

Vicki Beyer
Director of Recreation

Wheaton Park District
Organizational Chart - 2025

Divisions may be too large to include all year round part time positions, seasonal positions and volunteer positions

* Indicates part time position



Additional part time staff, seasonal staff and volunteers serve in all external service departments and are too numerous to list on this chart



May 21, 2026

Dear Honorable Commissioner and Citizens of the Wheaton Park District:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we issue the Annual Comprehensive Financial Report of the Wheaton Park District for the fiscal year ended December 31, 2025.

This report consists of management's representations concerning the finances of the Wheaton Park District. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Wheaton Park District has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for preparation of the Wheaton Park District's financial statements in conformity with GAAP. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Wheaton Park District's financial statements have been audited by Lauterbach & Amen. The independent auditor's report is presented as the first component of the financial section of this report. GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A complements the letter of transmittal and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

The Reporting Entity and its Services

The Wheaton Park District, incorporated in 1921, is a special district unit of local government and exists as authorized by the State of Illinois Park District Code. The District serves most of the City of Wheaton, and small portions of unincorporated DuPage County, Glen Ellyn, Carol Stream, Winfield, and Lisle. The population of the District is estimated to be about 53,000.

Services which are provided by the District for all ages and abilities include recreation programs, athletic programs, continuing education programs, recreation facilities, enterprise facilities, museums, park management, capital development, and general administration. The Wheaton Park District is located in the heart of DuPage County and is approximately 30 miles west of downtown Chicago.

Active and passive parks owned or leased by the District include fifty-one (51) sites totaling nearly 821 acres. Recreational facilities owned and/or operated by the District include Rice Pool and Water Park, Ray Morill Community Center, Parks Plus Fitness Center, Northside Park Family Aquatic Center, Arrowhead Golf Club, Central Athletic Complex, Lincoln Marsh Natural Area and Teams Course, Mary Lubko Leisure Center, Memorial Park Bandshell, Clock Tower Commons Mini Golf Course and Skate Park, Cosley Zoo, DuPage County Historical Museum, Prairie Administrative Building, Blanchard Building and numerous softball / baseball diamonds, football / soccer / lacrosse fields, tennis courts, pickleball courts, playgrounds, open spaces, natural areas, gardens, ponds and picnic areas.

The District includes all agencies, departments and organizations of its governmental operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Additionally, the District maintains the financial records for both the DuPage County Historical Museum Foundation, which exists to raise funds to support capital development and operations of the Museum and the Play for All Foundation, a 501c-3 the District established in 2014, which exists for the capital development of playgrounds for children with sensory disorders. There are no other organizations for which we have financial accountability. The District, however, participates as a member in the Illinois Municipal Retirement Fund (IMRF), the Western DuPage Special Recreation Association (WDSRA), and the Park District Risk Management Agency (PDRMA). These organizations are considered separate governmental units because they are organized entities, have governmental character and are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices. Also, the District is closely affiliated with the Cosley Foundation, a 501c-3 Illinois not for profit organization which exists to raise funds to support capital development and operations of the Cosley Zoo. This organization is a discretely presented component unit in this report.

Economic Condition and Outlook

For the ninth time in ten years, the District has seen an increase in the total equalized assessed value. The increase from 2024 to 2025 was 8.8% (85% residential, 15% commercial). Our Cosley Zoo operations reported a positive bottom line for the thirteenth year in a row. Under the direction of the Board, Management has been aggressive in cost containment and reduction efforts. Alternative revenue sources are aggressively sought and creative marketing, sales and promotions are employed.

Significant Events and Accomplishments

The Wheaton Park District achieved Agency Accreditation by the Illinois Park and Recreation Association (IPRA) and the Illinois Association of Park Districts (IAPD). By the end of the year, we recorded 36,000+ program registrations and welcomed over 1.8 million visitors to our facilities, special events, tournaments, and programs.

Memorial Park continued to be an entertainment hub with over 40,000 people attending concerts and special events during the summer season. Highlights included the Summer Concert Series with a unique Jimmy Buffett Benefit Concert experience, Cream of Wheaton four-day festival, and three free nights of Shakespeare in the Park.

Arrowhead Golf Club boasted over 70,000 rounds of golf, hosted 50+ weddings and sold-out brunches for Easter and Mother's Day. Additionally, the staff worked with marketing to create a new branding and logo for the facility in preparation for Arrowhead's 100th anniversary in 2026.

The District completed \$4.5 million in capital projects in 2025, investing in improvements that enhance parks, facilities, and community spaces.

Youth sports programs experienced significant growth throughout the year. Winter, spring, and fall in-house soccer leagues served over 3,000 participants. Rams tackle football participation increased 8% (32 additional athletes) compared to 2024, reaching 386 participants, while Rams flag football remained strong with 342 participants.

Both Northside Family Aquatic Center and Rice Pool & Water Park underwent three safety audits by Ellis & Associates during the 2025 season. Each facility earned one "Meets" score and two "Exceeds" scores, reflecting a strong commitment to safety and operational excellence.

Advancements in our commitment to inclusion services included expanded communications in program guides and on the website to better highlight available supports. The District also introduced social stories and sensory bags, creating more welcoming and accessible experiences for all members of the community.

- The Community Center was renamed the Ray Morrill Community Center.

- Brand new Holistic Health, Youth Sports Performance, and PPF-Pickleball collaboration programs were all developed and implemented in 2025.
- Cosley Zoo opened a new Hale Family Education Pavilion.
- The Recreation & Marketing teams launched a new WPD mobile APP.
- Six new exhibits opened at the DuPage County Historical Museum
- Two playgrounds were updated including Sunnyside Playground.

Volunteers played a vital role in our success, contributing more than 102,000 hours across facilities, events, programs, and tournaments. Their time, energy, and dedication significantly enhance the quality of experience we provide to the community.

Financial Management and Control

The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is properly recorded to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. Internal control practices are also integrated into the budgetary management of the District's funds. A budget is prepared for each fund; control is provided by verification of budgeted amounts prior to expenditures, as well as a monthly review of actual account totals compared to budget. Additional control is established through published policies and procedures for all aspects of accounting practices of the Park District which includes the recording of receipts and disbursements of funds entrusted to the District.

Proper accounting practices, internal controls, and budgetary planning are affirmed by the continual review of the Board of Commissioners, to ensure sound financial management.

The basis of accounting and the funds utilized by the District are fully described in Note 1 of the financial statements. Additional information on the District's budgetary accounting can also be found in the Required Supplementary Information.

The District's defined benefit pension plan is the Illinois Municipal Retirement Fund (IMRF). A description of the plan, the benefits it pays, the percentage that employees and the District contribute, the actuarial assumptions used by the plan and the actuarial calculation method used by the plan, annual pension cost, actuarial accrued liability, actuarial value of plan assets, unfunded actuarial accrued liability and covered payroll are all disclosed in Note 4 of the Notes to Financial Statements. The annual employer pension contribution of IMRF in 2024 was 2.08% of total District expenses and 1.63% in 2023. While only employees who are expected to work 1,000 or more hours are eligible for this pension, all of the District employees are eligible for Social Security.

Management is responsible for preparing a Management's Discussion and Analysis of the District. This discussion is located in the basic financial statements, providing an assessment of District finances for 2025, with comparisons to 2024.

Future Initiatives

In 2019, the District began a multi-year plan to remodel the Ray Morill Community Center interior. The concept for the remodeling project was presented at the August 2019 board meeting. The plan includes replacing the Community Center roof and windows and renovating the program rooms, office spaces, restrooms, lobby area, fitness center and locker rooms.

After a brief pause in the project due to the COVID-19 pandemic, Phase 1 was completed in 2022. This included new carpeting, paint, fabric sound panels, a refinished stage and sound and lighting in the Memorial room as well as the remodeling of program rooms on the second floor of the Community Center. Phase 2, which began in 2023 focused on the Parks Plus Fitness center, remodeling the Zone, first floor preschool rooms, hallways, restrooms and locker rooms. The locker rooms which was the final project in phase 2 was completed in 2024. The locker rooms feature larger, wooden lockers, refinished tiled floors, new steam rooms, and renovated showers, recovery tubs and saunas.

Phase 3 of the Ray Morill Community Center is a two-year project that began in 2025 and includes improvements to the first floor. The design ideas include a more welcoming main entrance, reconfigured gymnasium access to improve traffic flow and renovation of all classroom, office and storage facilities. The gymnasium will also be renovated along with the seating and locker areas. Breakout areas throughout the facility will receive updated finishes and reconfigured layouts to provide more comfortable waiting and gathering spaces. This phase of the Ray Morrill Community Center renovation will be completed in 2026.

In 2024, a comprehensive existing conditions assessment was conducted for the Cosley zoo exhibits and support facilities. The report identified key opportunities for renovation and modernization to better support animal welfare, improve operational efficiency and enhance overall visitor experience. Funding sources for these future exhibit renovations will include Cosley Zoo Foundation capital campaigns, Wheaton Park District capital project funding, grants, and philanthropic support. Burrows to Branches introduces a series of new and revitalized habitats aimed at a new collection of animals and enhancing guest interaction. Key features include a modern aviary complex and prairie dog habitat, both designed with flexible layouts. The aviary will serve as a signature experience, offering both a close-up and walk-through. Guests will have opportunities for unique interactions with bird species, complemented by additional exterior viewing options. Integrated landscaping, water features and flexible plantings will create a vibrant, immerse environment for birds.

In 2026, the Arrowhead Golf Club will begin construction of a state-of-the-art Toptracer driving range designed to modernize and expand golf amenities and programming capacity. The project is expected to include multiple covered and open-air hitting bays equipped with Toptracer ball-tracking technology, allowing users to view real-time shot data and participate in interactive games and virtual golf experiences. Additional planned amenities include upgraded tee surfaces, enhanced lighting to support extended evening and seasonal use, improved seating and shade structures, and expanded digital scoring and display systems. Supporting site improvements are also expected, such as enhanced circulation and queuing areas, updated landscaping, and improved accessibility features. The driving range will also include food and beverage amenities. The project is intended to increase participation, support instructional programming and leagues, and provide a more engaging recreational experience for golfers of varying skill levels. The improvements are also expected to enhance revenue opportunities through increased usage and expanded programming.

Wheaton Park District engaged BerryDunn Consulting partnered with aQity Research to create a geographically diverse statistically valid survey to be mailed to a representative sample of households within the District. The survey will provide critical information in determining community values, satisfaction levels, needs and priorities, preferred marketing channels, level of awareness, current usage levels, and demographic information for long-range planning efforts. This survey will help the Wheaton Park District determine the future capital projects and needs of District residents.

Independent Audit

The Illinois Compiled Statutes require that park districts secure a licensed public accountant designated by the Board of Commissioners to perform an annual audit of all accounts. The firm Lauterbach & Amen, LLP, a firm of licensed certified public accountants, has performed the audit for the fiscal year ended December 31, 2025. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Their unmodified opinion on the basic financial statements is presented in the financial section of this report.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Wheaton Park District for its annual comprehensive financial report for the fiscal year ended December 31, 2024. This was the thirty-eighth consecutive year that the Wheaton Park District has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

This financial report was compiled through the efficient and dedicated efforts of the entire staff of the Finance Department, and with cooperation and assistance from the staff of all departments of the Wheaton Park District. The staff would like to thank the Finance Subcommittee of the Board of Park Commissioners for their extra time and effort in reviewing the audit as it was developed and the entire Park Board for their oversight, interest and support in planning and conducting the financial operations of the District in a responsible manner.

Respectfully Submitted,



Sandra D. Simpson
Finance Director



Bethany A. Meger
Assistant Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wheaton Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

May 21, 2026

Members of the Board of Commissioners
Wheaton Park District
Wheaton, Illinois

Report on the Audit of the Financial Statements

Opinion

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 Wheaton Park District (the District), Illinois, as of and for the year ended December 31, 2025, 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 Wheaton Park District, Illinois, as of December 31, 2025, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Wheaton 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

Our discussion and analysis of the Wheaton Park District (the District), Illinois' financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2025. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report and the District's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The District's net position increased as a result of this year's operations. Net position of the governmental activities increased by \$7,149,760, or 8.3 percent and net position of business-type activities increased by \$471,582, or 2.1 percent.
- During the year, government-wide revenues for the primary government totaled \$41,625,218, while expenses totaled \$34,003,876, resulting in an increase to net position of \$7,621,342.
- The District's net position totaled \$116,711,844 on December 31, 2025, which includes \$76,948,828 net investment in capital assets, \$1,614,431 subject to external restrictions, and \$38,148,585 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$87,027 or 2.0 percent, resulting in an ending balance of \$4,482,419.

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 operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business.

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

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

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 costs through user fees and charges (business-type activities). The governmental activities of the District include general government, culture and recreation, and Cosley zoo. The business-type activities of the District include the golf course.

The District includes one separate legal entity in its report. The Cosley Foundation, Inc. is presented as a discretely presented component unit. Although legally separate, this "component unit" is important because the District is financially accountable for it. Financial information for the component unit is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

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

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

The District maintains ten 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, Recreation Fund, Cosley Zoo Fund, Debt Service Fund, and Capital Projects Fund, which are considered major funds. Data from the other five 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 all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

USING THIS ANNUAL REPORT - Continued

Proprietary Funds

The District maintains two proprietary fund types: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District utilizes enterprise funds to account for its golf course operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions.

The District uses internal service funds to account for its information technology and health insurance. These services predominantly benefits governmental rather than business-type functions, and therefore, has been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Golf Course Fund, which is considered to be a major fund of the District.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

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.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. pension obligations, post-employment retirement benefit obligations, and budgetary comparison schedules for the General Fund, Recreation Fund, and Cosley Zoo Fund. The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information on pensions.

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

FINANCIAL SUMMARY

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 \$116,711,844.

	Net Position					
	Governmental		Business-Type		Totals	
	Activities	Activities	Activities	Activities	2025	2024
	2025	2024	2025	2024	2025	2024
Current Assets	\$ 51,994,189	47,696,890	7,471,154	7,235,027	59,465,343	54,931,917
Capital Assets	66,996,301	65,941,343	16,756,290	16,939,503	83,752,591	82,880,846
Total Assets	118,990,490	113,638,233	24,227,444	24,174,530	143,217,934	137,812,763
Deferred Outflows	3,706,479	3,639,820	68,061	68,883	3,774,540	3,708,703
Total Assets/Deferred Outflows	122,696,969	117,278,053	24,295,505	24,243,413	146,992,474	141,521,466
Long-Term Liabilities	3,806,416	5,658,917	317,430	279,461	4,123,846	5,938,378
Other Liabilities	7,506,805	7,939,666	739,976	1,195,152	8,246,781	9,134,818
Total Liabilities	11,313,221	13,598,583	1,057,406	1,474,613	12,370,627	15,073,196
Deferred Inflows	17,834,328	17,279,810	75,675	77,958	17,910,003	17,357,768
Total Liabilities/Deferred Inflows	29,147,549	30,878,393	1,133,081	1,552,571	30,280,630	32,430,964
Net Position						
Net Investment in Capital Assets	60,192,538	58,357,052	16,756,290	16,939,503	76,948,828	75,296,555
Restricted	1,614,431	1,429,714	—	—	1,614,431	1,429,714
Unrestricted	31,742,451	26,612,894	6,406,134	5,751,339	38,148,585	32,364,233
Total Net Position	93,549,420	86,399,660	23,162,424	22,690,842	116,711,844	109,090,502

A portion of the District's net position, \$76,948,828 or 65.9 percent, reflects its investment in capital assets (for example, land, construction in progress, land improvements, building and constructed assets, machinery and equipment, vehicles, and lease assets), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$1,614,431 or 1.4 percent, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$38,148,585 or 32.7 percent represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

WHEATON PARK DISTRICT, ILLINOIS

**Management's Discussion and Analysis
December 31, 2025**

FINANCIAL SUMMARY - Continued

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenues						
Charges for Services	\$ 9,510,935	8,560,051	9,583,476	9,901,322	19,094,411	18,461,373
Operating Grants/Contributions	308,830	317,899	—	—	308,830	317,899
Capital Grants/Contributions	3,495,550	3,610,323	37,980	—	3,533,530	3,610,323
General Revenues						
Property Tax	16,904,260	16,163,765	—	—	16,904,260	16,163,765
Replacement Tax	109,102	135,592	—	—	109,102	135,592
Investment Income	1,361,456	1,319,109	237,823	232,477	1,599,279	1,551,586
Miscellaneous	75,806	83,513	—	—	75,806	83,513
Total Revenues	31,765,939	30,190,252	9,859,279	10,133,799	41,625,218	40,324,051
Expenses						
General Government	9,518,511	9,135,333	—	—	9,518,511	9,135,333
Culture and Recreation	12,814,722	12,315,658	—	—	12,814,722	12,315,658
Cosley Zoo	2,238,487	2,292,629	—	—	2,238,487	2,292,629
Interest on Long-Term Debt	94,459	287,825	—	—	94,459	287,825
Golf Course	—	—	9,337,697	9,390,009	9,337,697	9,390,009
Total Expenses	24,666,179	24,031,445	9,337,697	9,390,009	34,003,876	33,421,454
Change in Net Position Before Transfers	7,099,760	6,158,807	521,582	743,790	7,621,342	6,902,597
Transfers	50,000	50,000	(50,000)	(50,000)	—	—
Change in Net Position	7,149,760	6,208,807	471,582	693,790	7,621,342	6,902,597
Net Position - Beginning	86,399,660	80,190,853	22,690,842	21,997,052	109,090,502	102,187,905
Net Position - Ending	93,549,420	86,399,660	23,162,424	22,690,842	116,711,844	109,090,502

FINANCIAL ANALYSIS OF GOVERNMENTAL ACTIVITIES

Net position of the District's governmental activities increased by 8.3 percent (\$93,549,420 in 2025 compared to \$86,399,660 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$31,742,451 at December 31, 2025. Revenues for governmental activities totaled \$31,765,939, while the cost of all governmental functions totaled \$24,666,179. This results in an increase of \$7,099,760, prior to transfers in of \$50,000. In 2024, revenues of \$30,190,252 exceeded expenses of \$24,031,445, resulting in an increase of \$6,158,807, prior to transfers in of \$50,000. The increase in 2025 is primarily due to higher-than-anticipated program revenues and the timing of capital project expenses. Certain planned capital projects including streambank restoration at Atten Park and Danada South park improvement projects were not completed during the fiscal year, resulting in lower current-year capital outlays and an increase in ending net position.

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

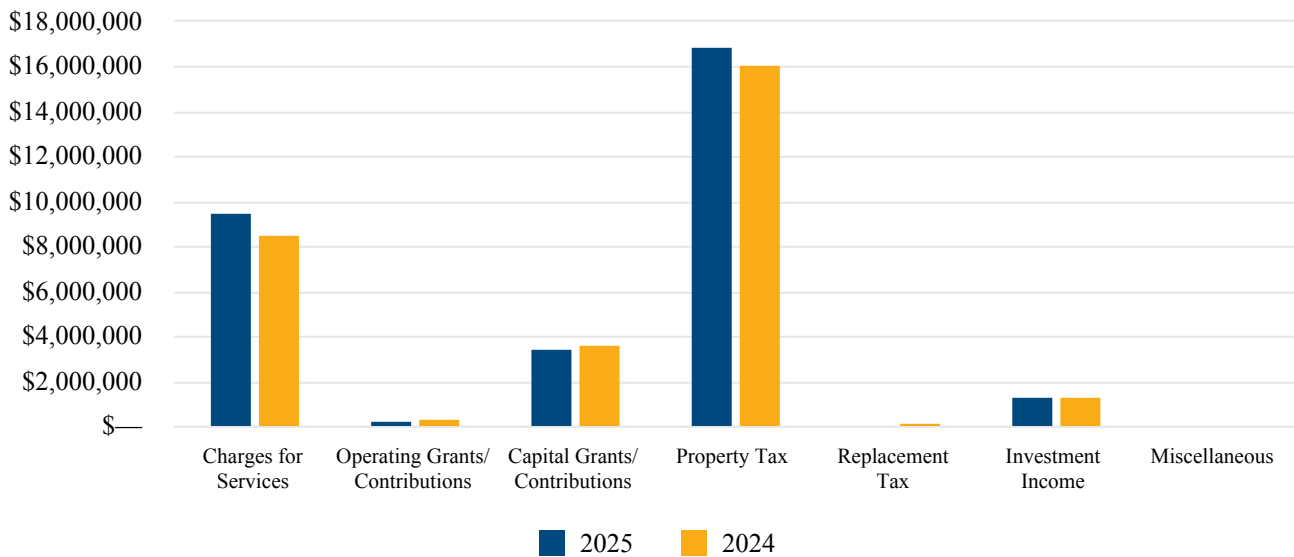
FINANCIAL ANALYSIS OF GOVERNMENTAL ACTIVITIES - Continued

Governmental Activity Revenues

The District's governmental activities reported total revenues of \$31,765,939 for the current fiscal year, this represents an increase of \$1,575,687, or 5.2 percent, from the prior year's total amount of \$30,190,252. As is typical for activities of local governments, program revenues cover a very small percentage of program expenses, with general revenues covering the majority of expenses. For fiscal year ended December 31, 2025, governmental program expenses of \$24,666,179 exceeded program revenues of \$13,315,315 by \$11,350,864. General revenues of \$18,450,624 made up all the deficiency.

The following table graphically depicts the distribution of revenue sources of the District's governmental activities for fiscal years ended December 31, 2025 and December 31, 2024. It depicts very clearly the reliance of charges for services and property taxes to fund governmental activities. It also clearly identifies the less significant amounts the District receives from other sources.

Comparison of Revenues - Governmental Activities



Significant changes of the District's governmental activities' revenues from the prior year include the following:

Property tax revenues increased by \$740,000 primarily due to growth in the Equalized Assessed Valuation (EAV) within the District, which resulted in higher property tax extensions and collections during the fiscal year.

The increase in charges for services revenue of \$820,000 was primarily attributable to slight increases in program fees, along with the expansion of athletic and camp programming activities, which contributed to higher overall participation and related revenues.

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

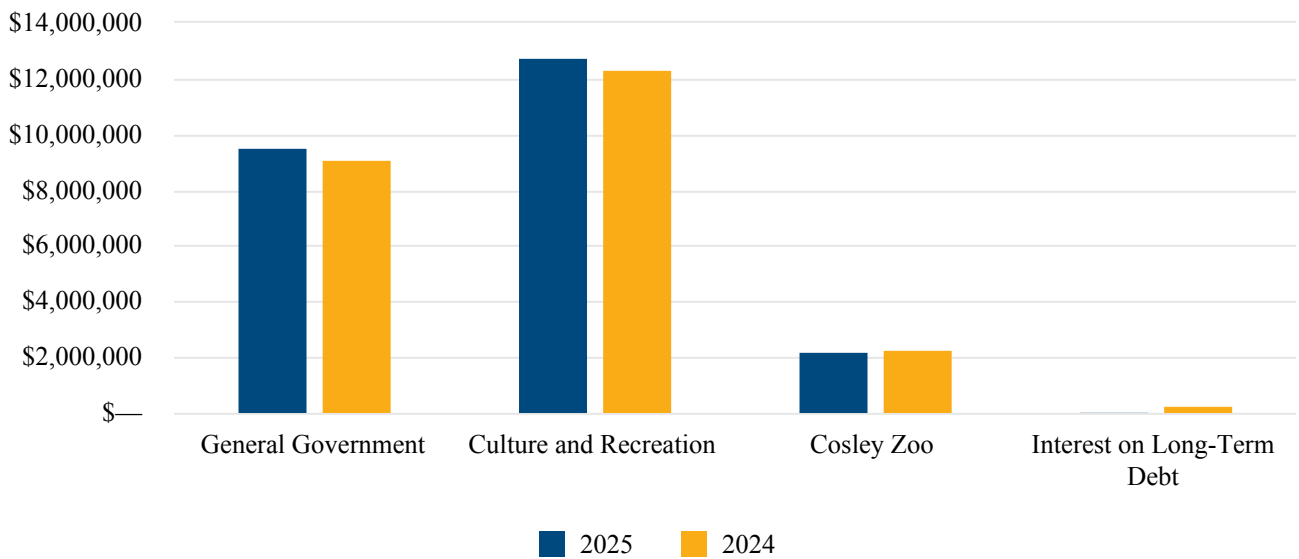
December 31, 2025

FINANCIAL ANALYSIS OF GOVERNMENTAL ACTIVITIES - Continued

Governmental Activity Expenses

The District's governmental activities reported total expenses of \$24,666,179 for the current fiscal year, this represents an increase of \$634,734, or 2.6 percent, from the prior year's total amount of \$24,031,445. The following table graphically depicts the expenses of the District's governmental activities for fiscal years ended December 31, 2025 and December 31, 2024.

Comparison of Expenses - Governmental Activities



Significant changes of the District's governmental activity expenses from the prior year include the following:

The \$420,000 increase in general government expenses was largely the result of rising personnel costs, including higher salaries and wages for cost of living adjustments, employee benefits including health insurance premiums and an increase in the District I.M.R.F contributions, and the continued impact of minimum wage increases along with an increase in contractual services which includes rising utility costs.

The \$500,000 increase in culture and recreation can be attributed to 8% higher program participation levels in camp and athletic travel programming, which resulted in increased operating costs, along with rising salaries, wages, and employee benefit expenses during the fiscal year.

Long-term debt expenses decreased as the District continued to make scheduled payments on bond issuances that are nearing maturity.

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

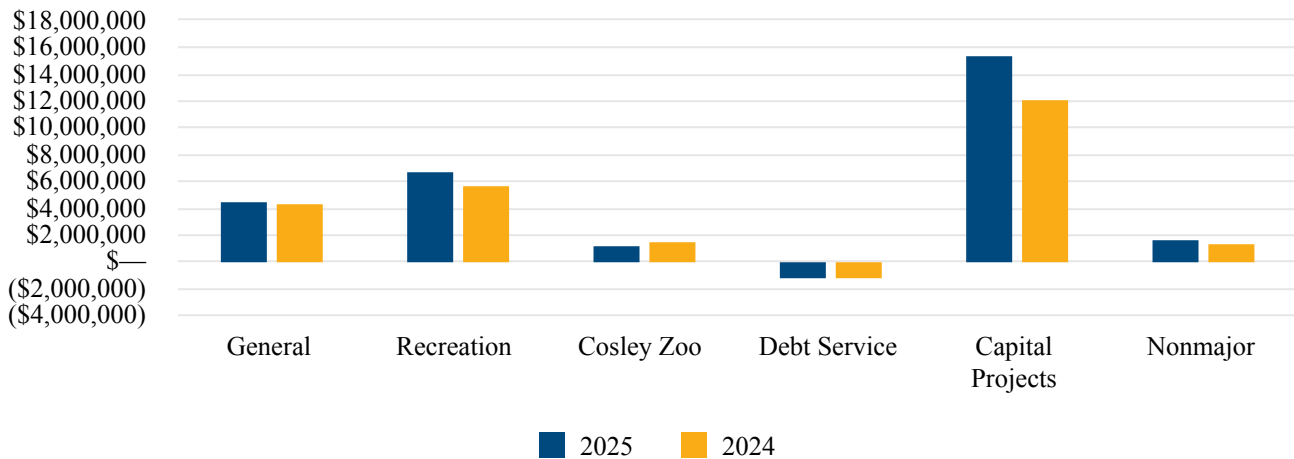
FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

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

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

The District's governmental funds reported combining ending fund balances of \$28,392,220, which is \$4,230,380, or 17.5 percent, higher than last year's total of \$24,161,840. Of the \$28,392,220 total, \$3,341,508, or approximately 11.8 percent, of the fund balance constitutes unassigned fund balance.

Fund Balances - Governmental Funds



The General Fund is the chief operating fund of the District. At December 31, 2025, unassigned fund balance in the General Fund was \$4,466,363, which represents 99.6 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 79.5 percent of total General Fund expenditures.

The General Fund concluded the fiscal year with a balance of \$4,482,419, reflecting a 2.0 percent increase from the previous year's balance of \$4,395,392. This \$87,027 increase is due to higher interest revenue earned on invested cash balances during the fiscal year.

The Recreation Fund concluded the fiscal year with a balance of \$6,744,558, reflecting a 16.9 percent increase from the previous year's balance of \$5,768,350. This \$976,208 increase is due to higher program revenue and interest revenue earned on invested cash balances during the fiscal year.

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS - Continued

The Cosley Zoo Fund concluded the fiscal year with a balance of \$1,279,480, reflecting a 20.5 percent decrease from the previous year's balance of \$1,610,085. This \$330,605 decrease can be attributed to a decrease in charges for service revenue, which includes admissions and programming. The City of Wheaton's construction project along Gary Avenue impacted operating revenue results. Associated road closures and access limitations contributed to lower admissions and reduced participation in zoo programming during the fiscal year.

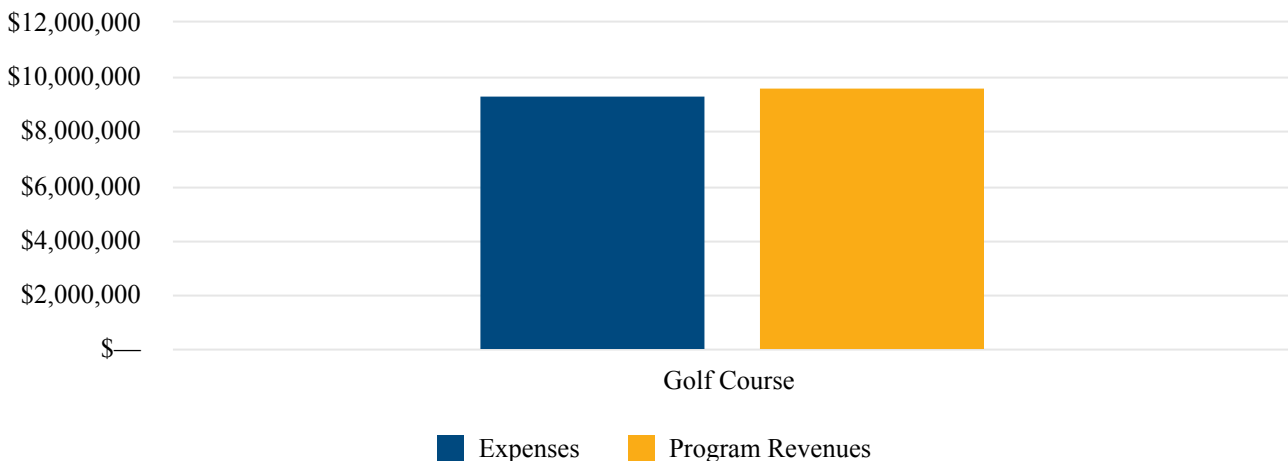
The Debt Service Fund concluded the fiscal year with a deficit balance of \$1,124,855, reflecting a 4.2 percent increase from the previous year's deficit balance of \$1,174,580. This \$49,725 increase is due to higher interest revenue earned on invested cash balances during the fiscal year. The District issues an annual general obligation bond to provide funds for the acquisition and construction of major capital projects. This funding is shown as a transfer on the Debt Service Fund schedule.

The Capital Projects Fund concluded the fiscal year with a balance of \$15,395,778, reflecting a 26.9 percent increase from the previous year's balance of \$12,130,730. In 2025, the District expensed a total of \$3.8 million on capital projects and received \$3.5 million grants and donations, including a \$1.26 million grant from the Cosley Foundation to fund the construction of the Cosley Zoo Parking lot and the Hale Family Pavilion. The Capital Projects Fund also received a total of \$4.1 million in budgeted transfers from the General, Recreation, Cosley Zoo and Debt Service Funds. The increase in fund balance at the conclusion of 2025 reflects the timing of capital project completion, as certain planned capital projects were not completed during the fiscal year. The Board of Commissioners and staff strive for continued improvement and to maintain or enhance quality parks and recreation throughout the community, therefore the District continues to invest in capital.

FINANCIAL ANALYSIS OF BUSINESS-TYPE ACTIVITIES AND RELATED FUNDS

Business-type activities posted total revenues of \$9,859,279, while the cost of all business-type activities totaled \$9,337,697. This results in an increase of \$521,582, prior to transfers out of \$50,000. In 2024, revenues of \$10,133,799 exceeded expenses of \$9,390,009, resulting in an increase of \$743,790, prior to transfers out of \$50,000.

Expenses and Program Revenues - Business-Type Activities



WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis
December 31, 2025

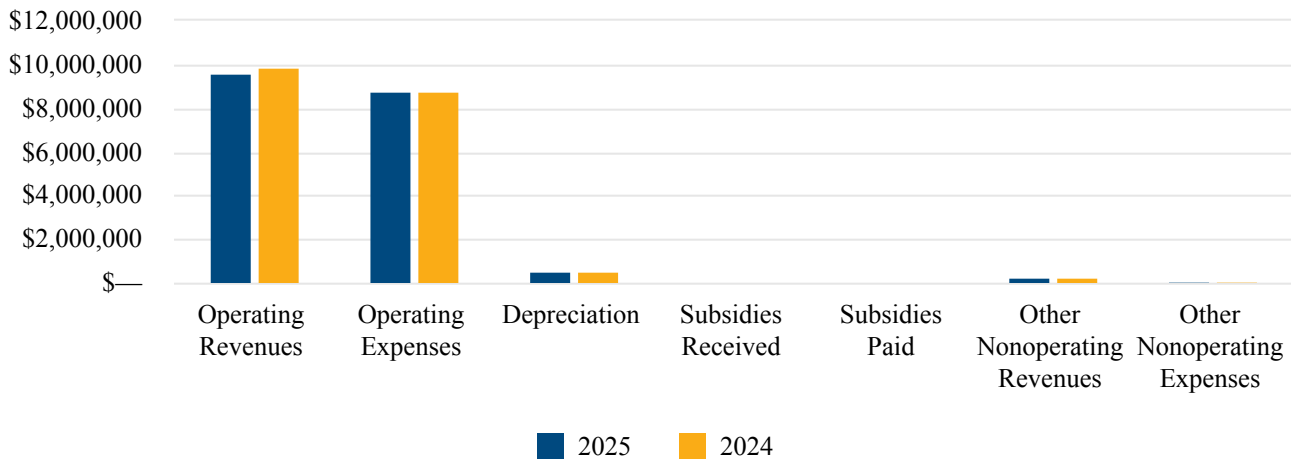
FINANCIAL ANALYSIS OF BUSINESS-TYPE ACTIVITIES AND RELATED FUNDS - Continued

Proprietary Funds

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

The District reports the Golf Course Fund as a major proprietary fund. The District intends to run the funds at a breakeven rate. Periodically, there will be an annual surplus or draw down due to timing of capital projects.

Golf Course Fund



The Golf Course Fund concluded the fiscal year with a balance of \$23,162,424, reflecting a 2.1 percent increase from the previous year's balance of \$22,690,842. Unrestricted net position in the Golf Course Fund totaled \$6,406,134 at December 31, 2025. This \$471,582 increase is due to capital projects and equipment replacements that were not completed in the fiscal year.

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

CAPITAL ASSETS

The District's investment in capital assets for its governmental and business type activities as of December 31, 2025 was \$83,752,591 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, land improvements, building and constructed assets, machinery and equipment, vehicles, and lease assets.

	Capital Assets - Net of Depreciation/Amortization					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2025	2024	2025	2024	2025	2024
Land	\$ 19,145,071	19,009,847	5,760,892	5,760,892	24,905,963	24,770,739
Construction in Progress	2,987,942	1,579,923	17,625	11,000	3,005,567	1,590,923
Land Improvements	14,752,551	15,153,765	1,570,233	1,473,300	16,322,784	16,627,065
Buildings and Constructed Assets	25,865,994	26,207,221	7,845,368	8,061,343	33,711,362	34,268,564
Machinery and Equipment	3,468,518	3,498,013	1,562,172	1,630,681	5,030,690	5,128,694
Vehicles	631,422	336,633	—	2,287	631,422	338,920
Lease Assets - Property	144,803	155,941	—	—	144,803	155,941
Totals	66,996,301	65,941,343	16,756,290	16,939,503	83,752,591	82,880,846

This year's major additions included:

Land	\$ 135,224
Construction in Progress	1,533,363
Land Improvements	1,422,313
Buildings and Constructed Assets	876,765
Machinery and Equipment	491,104
Vehicles	388,491
	<u>4,847,260</u>

Additional information on the District's capital assets can be found in Note 2 of this report.

WHEATON PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

LONG-TERM DEBT

At year-end, the District had total outstanding debt of \$3,824,900 as compared to \$4,855,742 the previous year, a decrease of 21.2 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental		Business-Type		Totals	
	Activities		Activities			
2025	2024	2025	2024	2025	2024	
General Obligation Bonds Payable	\$ 3,665,000	4,685,000	—	—	3,665,000	4,685,000
Leases Payable	159,900	170,742	—	—	159,900	170,742
Total	3,824,900	4,855,742	—	—	3,824,900	4,855,742

The District maintains an Aa2 rating from Moody's Investors Service for general obligation debt.

Additional information on the District's long-term debt can be found in Note 2 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The 2026 fiscal year operating budget is \$39,489,499 which represents a 6% increase over the fiscal year 2025 budget. The 2026 fiscal year capital budget is \$16,491,001, which represents a 2% increase compared to the 2025 capital budget. Combined, the budget components result in an overall 4% increase to the overall District budget of \$60,285,671 from the prior fiscal year.

Many trends and economic factors can affect the future operations of the Park District and during budgeting and long-range planning these factors need to be considered. Private-sector development of competitive facilities and comparable services in the area, trends in facility usage, and the availability for acquisition of open space and facilities are constant considerations. A challenge the District faces is funding the maintenance of aging facilities, parks and infrastructure. Our primary focus is on providing fiscal responsibility to the community by developing the strength of the District's finances, so we continue to prioritize alignment of the District's fund balances with the Fund Balance Policy.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This report is designed to provide our citizens, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning this report or requests for additional information should be directed to the Park District's Finance Director, Sandra D. Simpson, 855 West Prairie Avenue, Wheaton, IL 60187.

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

Fiduciary Fund

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.

WHEATON PARK DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2025

See Following Page

WHEATON PARK DISTRICT, ILLINOIS

**Statement of Net Position
December 31, 2025**

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Totals	Unit Cosley Foundation
ASSETS				
Current Assets				
Cash and Investments	\$ 31,504,659	7,290,463	38,795,122	2,849,349
Receivables - Net of Allowances				
Property Taxes	17,554,495	—	17,554,495	—
Accounts	2,671,946	6,718	2,678,664	28,190
Other	84,138	12,326	96,464	220
Inventory	5,357	104,367	109,724	30,217
Prepays	173,594	57,280	230,874	—
Total Current Assets	51,994,189	7,471,154	59,465,343	2,907,976
Noncurrent Assets				
Capital Assets				
Nondepreciable	22,133,013	5,778,517	27,911,530	—
Depreciable/Amortizable	91,986,928	23,234,187	115,221,115	—
Accumulated Depreciation/Amortization	(47,123,640)	(12,256,414)	(59,380,054)	—
Total Noncurrent Assets	66,996,301	16,756,290	83,752,591	—
Total Assets	118,990,490	24,227,444	143,217,934	2,907,976
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - IMRF	3,517,633	—	3,517,633	—
Deferred Items - RBP	177,577	68,061	245,638	—
Unamortized Loss on Refunding	11,269	—	11,269	—
Total Deferred Outflows of Resources	3,706,479	68,061	3,774,540	—
Total Assets and Deferred Outflows of Resources	122,696,969	24,295,505	146,992,474	2,907,976

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

	Primary Government			Component
	Governmental	Business-Type	Totals	Unit
	Activities	Activities		Cosley Foundation
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 925,892	314,830	1,240,722	1,310,130
Accrued Payroll	316,393	101,692	418,085	4,096
Accrued Interest Payable	10,564	—	10,564	—
Deposits Payable	1,000	162,674	163,674	—
Other Payables	493,971	32,888	526,859	3,216
Unearned Revenue	1,778,645	—	1,778,645	—
Compensated Absences Payable	278,325	116,356	394,681	—
Total OPEB Liability - RBP	30,096	11,536	41,632	—
General Obligation Bonds	3,660,883	—	3,660,883	—
Leases Payable	11,036	—	11,036	—
Total Current Liabilities	7,506,805	739,976	8,246,781	1,317,442
Noncurrent Liabilities				
Compensated Absences Payable	344,389	142,670	487,059	—
Net Pension Liability - IMRF	263,252	—	263,252	—
Total OPEB Liability - RBP	455,964	174,760	630,724	—
General Obligation Bonds - Net	2,593,947	—	2,593,947	—
Leases Payable	148,864	—	148,864	—
Total Noncurrent Liabilities	3,806,416	317,430	4,123,846	—
Total Liabilities	11,313,221	1,057,406	12,370,627	1,317,442
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	17,554,495	—	17,554,495	—
Deferred Items - IMRF	10,009	—	10,009	—
Deferred Items - RBP	197,444	75,675	273,119	—
Unamortized Gain on Refunding	72,380	—	72,380	—
Total Deferred Inflows of Resources	17,834,328	75,675	17,910,003	—
Total Liabilities and Deferred Inflows of Resources	29,147,549	1,133,081	30,280,630	1,317,442
NET POSITION				
Net Investment in Capital Assets	60,192,538	16,756,290	76,948,828	—
Restricted				
IMRF Employee Retirement	389,012	—	389,012	—
Liability Insurance	520,009	—	520,009	—
Audit Purposes	37,734	—	37,734	—
FICA Payroll Taxes	446,726	—	446,726	—
Special Recreation	220,950	—	220,950	—
Special Purposes	—	—	—	237,075
Unrestricted	31,742,451	6,406,134	38,148,585	1,353,459
Total Net Position	93,549,420	23,162,424	116,711,844	1,590,534

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

WHEATON PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2025

	Expenses	Program Revenues			Net (Expenses)/Revenues			Component Unit Cosley Foundation
		Charges for Services	Operating Grants/Contributions	Capital Grants/Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Totals	
Governmental Activities								
General Government	\$ 9,518,511	151,582	21,350	—	(9,345,579)	—	(9,345,579)	—
Culture and Recreation	12,814,722	8,765,866	178,689	3,495,550	(374,617)	—	(374,617)	—
Cosley Zoo	2,238,487	593,487	108,791	—	(1,536,209)	—	(1,536,209)	—
Interest on Long-Term Debt	94,459	—	—	—	(94,459)	—	(94,459)	—
Total Governmental Activities	24,666,179	9,510,935	308,830	3,495,550	(11,350,864)	—	(11,350,864)	—
Business-Type Activities								
Golf Course	9,337,697	9,583,476	—	37,980	—	283,759	283,759	—
Total Primary Government	34,003,876	19,094,411	308,830	3,533,530	(11,350,864)	283,759	(11,067,105)	—
Component Unit								
Cosley Foundation	2,151,136	744,871	597,822	—	—	—	—	(808,443)
		General Revenues						
		Taxes						
		Property Tax			16,904,260	—	16,904,260	—
		Intergovernmental - Unrestricted						
		Replacement Tax			109,102	—	109,102	—
		Investment Income			1,361,456	237,823	1,599,279	78,321
		Miscellaneous			75,806	—	75,806	511
		Transfers - Internal Activity			50,000	(50,000)	—	—
					18,500,624	187,823	18,688,447	78,832
					7,149,760	471,582	7,621,342	(729,611)
					86,399,660	22,690,842	109,090,502	2,320,145
					93,549,420	23,162,424	116,711,844	1,590,534

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

WHEATON PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2025

	General	Special Revenue		Debt Service	Capital Projects	Nonmajor	Totals
		Recreation	Cosley Zoo				
ASSETS							
Cash and Investments	\$ 4,745,182	8,649,091	1,347,232	1,119,462	13,586,261	1,764,148	31,211,376
Receivables - Net of Allowances							
Property Taxes	5,292,578	5,243,081	1,314,552	2,924,323	—	2,779,961	17,554,495
Accounts	3,310	533,961	—	—	2,134,675	—	2,671,946
Other	31,191	8,106	11,830	—	22,128	8,595	81,850
Inventory	5,357	—	—	—	—	—	5,357
Prepays	10,699	90,564	15,151	—	—	409	116,823
Total Assets	10,088,317	14,524,803	2,688,765	4,043,785	15,743,064	4,553,113	51,641,847
LIABILITIES							
Accounts Payable	173,587	190,929	45,459	9,200	327,922	122,909	870,006
Accrued Payroll	120,849	114,340	38,930	—	6,871	35,403	316,393
Deposits Payable	1,000	—	—	—	—	—	1,000
Other Payables	14,531	466,947	—	—	12,493	—	493,971
Unearned Revenue	3,353	1,764,948	10,344	—	—	—	1,778,645
General Obligations Bonds Payable	—	—	—	2,235,117	—	—	2,235,117
Total Liabilities	313,320	2,537,164	94,733	2,244,317	347,286	158,312	5,695,132
DEFERRED INFLOWS OF RESOURCES							
Property Taxes	5,292,578	5,243,081	1,314,552	2,924,323	—	2,779,961	17,554,495
Total Liabilities and Deferred Inflows of Resources	5,605,898	7,780,245	1,409,285	5,168,640	347,286	2,938,273	23,249,627
FUND BALANCES							
Nonspendable	16,056	90,564	15,151	—	—	409	122,180
Restricted	—	—	—	—	—	1,614,431	1,614,431
Assigned	—	6,653,994	1,264,329	—	15,395,778	—	23,314,101
Unassigned	4,466,363	—	—	(1,124,855)	—	—	3,341,508
Total Fund Balances	4,482,419	6,744,558	1,279,480	(1,124,855)	15,395,778	1,614,840	28,392,220
Total Liabilities, Deferred Inflows of Resources and Fund Balances	10,088,317	14,524,803	2,688,765	4,043,785	15,743,064	4,553,113	51,641,847

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

WHEATON PARK DISTRICT, ILLINOIS

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

December 31, 2025

Total Governmental Fund Balances	\$ 28,392,220
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.	66,996,301
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	3,507,624
Deferred Items - RBP	(19,867)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(622,714)
Net Pension Liability - IMRF	(263,252)
Total OPEB Liability - RBP	(486,060)
General Obligation Bonds Payable	(3,665,000)
Leases Payable	(159,900)
Unamortized Bond Premium	(354,713)
Unamortized Loss on Refunding	11,269
Unamortized Gain on Refunding	(72,380)
Accrued Interest Payable	(10,564)
Internal service funds are used by the District to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	<u>296,456</u>
Net Position of Governmental Activities	<u><u>93,549,420</u></u>

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

WHEATON PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2025**

	Special Revenue						Totals
	General	Recreation	Cosley Zoo	Debt Service	Capital Projects	Nonmajor	
Revenues							
Taxes	\$ 5,139,444	5,095,254	1,280,027	2,841,909	—	2,547,626	16,904,260
Intergovernmental	—	—	—	—	—	109,102	109,102
Charges for Services	329,197	8,015,065	537,565	—	—	—	8,881,827
Rentals	39,012	170,573	55,562	—	35,313	—	300,460
Product Sales	82,375	214,413	360	—	31,500	—	328,648
Grants and Donations	178,689	21,350	108,791	—	3,495,550	—	3,804,380
Investment Income	222,595	367,856	95,377	83,070	428,580	163,955	1,361,433
Miscellaneous	23,566	41,989	1,515	—	1,997	6,739	75,806
Total Revenues	6,014,878	13,926,500	2,079,197	2,924,979	3,992,940	2,827,422	31,765,916
Expenditures							
General Government	4,277,930	3,987,058	—	—	—	1,426,001	9,690,989
Culture and Recreation	679,790	7,467,828	—	—	903,518	546,079	9,597,215
Cosley Zoo	—	—	1,904,802	—	—	159,940	2,064,742
Capital Outlay	646,695	—	—	—	3,798,816	512,425	4,957,936
Debt Service							
Principal Retirement	10,842	—	—	1,020,000	—	—	1,030,842
Interest and Fiscal Charges	194	—	—	266,062	—	—	266,256
Total Expenditures	5,615,451	11,454,886	1,904,802	1,286,062	4,702,334	2,644,445	27,607,980
Excess (Deficiency) of Revenues Over (Under) Expenditures							
	399,427	2,471,614	174,395	1,638,917	(709,394)	182,977	4,157,936
Other Financing Sources (Uses)							
Disposal of Capital Assets	17,850	4,594	—	—	—	—	22,444
Transfers In	—	—	—	70,950	4,045,392	—	4,116,342
Transfers Out	(330,250)	(1,500,000)	(505,000)	(1,660,142)	(70,950)	—	(4,066,342)
	(312,400)	(1,495,406)	(505,000)	(1,589,192)	3,974,442	—	72,444
Net Change in Fund Balances	87,027	976,208	(330,605)	49,725	3,265,048	182,977	4,230,380
Fund Balances - Beginning	4,395,392	5,768,350	1,610,085	(1,174,580)	12,130,730	1,431,863	24,161,840
Fund Balances - Ending	4,482,419	6,744,558	1,279,480	(1,124,855)	15,395,778	1,614,840	28,392,220

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

WHEATON PARK DISTRICT, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended December 31, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 4,230,380
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital Outlays	4,445,511
Depreciation/Amortization Expense	(3,339,242)
Disposals - Cost	(317,903)
Disposals - Accumulated Depreciation	266,592

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

Change in Deferred Items - IMRF	132,526
Change in Deferred Items - RBP	9,322

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

Change in Compensated Absences Payable	131,107
Changes in Net Pension Liability - IMRF	365,910
Change in Total OPEB Liability - RBP	22,929
Retirement of Debt	1,030,842
Amortization of Bond Premium	100,766
Amortization of Gain/Loss on Refunding	69,562

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

1,469

Internal service funds are used by the District to charge the cost of certain services to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

(11)

Changes in Net Position of Governmental Activities

7,149,760

WHEATON PARK DISTRICT, ILLINOIS

Statement of Net Position - Proprietary Funds

December 31, 2025

See Following Page

WHEATON PARK DISTRICT, ILLINOIS

Statement of Net Position - Proprietary Funds
December 31, 2025

	Business-Type Activities	Governmental Activities
	Golf Course	Internal Service
ASSETS		
Current Assets		
Cash and Investments	\$ 7,290,463	293,283
Receivables - Net of Allowances		
Accounts	6,718	—
Other	12,326	2,288
Inventory	104,367	—
Prepays	57,280	56,771
Total Current Assets	<u>7,471,154</u>	<u>352,342</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable	5,778,517	—
Depreciable	23,234,187	66,269
Accumulated Depreciation	(12,256,414)	(66,269)
Total Noncurrent Assets	<u>16,756,290</u>	<u>—</u>
Total Assets	<u>24,227,444</u>	<u>352,342</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - RBP	68,061	—
Total Assets and Deferred Outflows of Resources	<u>24,295,505</u>	<u>352,342</u>

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

	Business-Type Activities	Governmental Activities
	Golf Course	Internal Service
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 314,830	55,886
Accrued Payroll	101,692	
Deposits Payable	162,674	—
Other Payables	32,888	—
Compensated Absences Payable	116,356	—
Total OPEB Liability - RBP	11,536	—
Total Current Liabilities	<u>739,976</u>	<u>55,886</u>
Noncurrent Liabilities		
Compensated Absences Payable	142,670	—
Total OPEB Liability - RBP	174,760	—
Total Long-Term Liabilities	<u>317,430</u>	<u>—</u>
Total Liabilities	1,057,406	55,886
DEFERRED INFLOWS OF RESOURCES		
Deferred Items - RBP	75,675	—
Total Liabilities and Deferred Inflows of Resources	<u>1,133,081</u>	<u>55,886</u>
NET POSITION		
Investment in Capital Assets	16,756,290	—
Unrestricted	6,406,134	296,456
Total Net Position	<u>23,162,424</u>	<u>296,456</u>

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

WHEATON PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended December 31, 2025**

	Business-Type Activities	Governmental Activities
	Golf Course	Internal Service
Operating Revenues		
Charges for Services	\$ 3,525,788	—
Product Sales	5,380,639	—
Rentals	635,687	—
Interfund Services	—	2,418,719
Miscellaneous	41,362	193,652
Total Operating Revenues	<u>9,583,476</u>	<u>2,612,371</u>
Operating Expenses		
Operations	8,753,944	2,612,405
Depreciation	584,962	—
Total Operating Expenses	<u>9,338,906</u>	<u>2,612,405</u>
Operating Income (Loss)	<u>244,570</u>	<u>(34)</u>
Other Nonoperating Revenues (Expenses)		
Investment Income	237,823	23
Disposal of Capital Assets	1,209	—
Capital Grants	37,980	—
Transfers Out	(50,000)	—
	<u>227,012</u>	<u>23</u>
Change in Net Position	471,582	(11)
Net Position - Beginning	<u>22,690,842</u>	<u>296,467</u>
Net Position - Ending	<u>23,162,424</u>	<u>296,456</u>

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

WHEATON PARK DISTRICT, ILLINOIS

**Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended December 31, 2025**

	Business-Type Activities	Governmental Activities
	Golf Course	Internal Service
Cash Flows from Operating Activities		
Receipts from Customers and Users	\$ 9,764,528	—
Receipts from Interfund Services Provided	—	2,556,094
Payments to Employees	(3,773,417)	(2,125,805)
Payments to Suppliers	(5,400,017)	(471,567)
	<u>591,094</u>	<u>(41,278)</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(401,749)	—
Disposal of Capital Assets	1,209	—
Capital Grants	37,980	—
Net Capital Related Transfers	(50,000)	—
	<u>(412,560)</u>	<u>—</u>
Cash Flows from Investing Activities		
Investment Income	237,823	23
Net Change in Cash and Cash Equivalents	416,357	(41,255)
Cash and Cash Equivalents - Beginning	6,874,106	334,538
Cash and Cash Equivalents - Ending	<u>7,290,463</u>	<u>293,283</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	244,570	(34)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities		
Depreciation	584,962	—
(Increase) Decrease in Current Assets	181,052	(56,277)
Increase (Decrease) in Current Liabilities	(419,490)	15,033
Net Cash Provided by Operating Activities	<u>591,094</u>	<u>(41,278)</u>

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

WHEATON PARK DISTRICT, ILLINOIS

**Statement of Fiduciary Net Position
December 31, 2025**

	<u>Custodial Employee Relief</u>
ASSETS	
Cash and Cash Equivalents	\$ 27,539
LIABILITIES	
None	<u>—</u>
NET POSITION	
Net Position Restricted for Employee Assistance	<u><u>27,539</u></u>

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

WHEATON PARK DISTRICT, ILLINOIS

**Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2025**

	<u>Custodial Employee Relief</u>
Additions	
Contributions	<u>\$ 3,580</u>
Deductions	
Operations	26
Donations	5,365
Total Deductions	<u>5,391</u>
Change in Fiduciary Net Position	(1,811)
Net Position - Beginning	<u>29,350</u>
Net Position - Ending	<u><u>27,539</u></u>

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

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The government-wide financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

REPORTING ENTITY

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

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 and GASB Statement No. 84 but do not meet the criteria for blending.

Cosley Foundation, Inc.

The Cosley Foundation, Inc. (the Foundation) is being reported as a discretely presented component unit of the District as it is legally separate from the 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. Separate financial statements of the Foundation are available by contacting the Administrative Office of the Wheaton Park District, 102 E. Wesley Street, Wheaton, Illinois 60187.

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 services are classified as governmental activities. The District's golf course activities are classified as business-type activities.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

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, cosley zoo, etc.) The functions are supported by general government revenues (property and personal property replacement taxes, certain intergovernmental revenues, investment income, etc.). The Statement of Activities reduces gross expenses (including depreciation/amortization) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, culture and recreation, cosley zoo, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property and personal property replacement taxes, certain intergovernmental revenues, investment income, etc.).

The District allocates indirect costs directly to the funds generating the expenditures/expenses. As a general rule, the effect of interfund activity has been eliminated from the entity-wide financial statements.

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 comprises its assets/deferred outflows, liabilities/deferred inflows, fund balance/net position, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District electively added funds, as major funds, which either have debt outstanding or a specific or community focus. The nonmajor funds are combined in a column in the fund financial statements.

A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

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

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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

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

Governmental Funds

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

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains two major special revenue funds. The Recreation Fund accounts for revenue and expenditures related to recreation programs funded by a tax levy and user fees. The Cosley Zoo Fund is used to account for the Cosley Zoo funded by a tax levy, user fees, grants, and donations from the Cosley Foundation. Additionally, the District maintains five nonmajor special revenue funds.

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

Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Projects Fund is a major fund.

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 one major enterprise fund. The Golf Course Fund is used to account for the operation of the Arrowhead Golf Course and Clubhouse. Operations include green fees, driving range, banquets, rental and food and beverage sales. The cost of operations is recovered through user fees.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Proprietary Funds - Continued

Internal Service Funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the District on a cost-reimbursement basis. The District maintains two internal service funds. The Information Technology Fund is used to account for the costs related to the maintenance and capital expenditures for the District's information systems. The Health Insurance Fund is used to account for the health insurance costs of the employees of the District. The District's internal service funds are presented in the proprietary funds financial statements. Because the principal users of the internal services are the District's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government, culture and recreation, cosley zoo, etc.).

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Custodial Funds are used to account assets held in a trustee capacity in a purely custodial capacity. The Employee Relief Fund is used to account for the collection of donations from District employees to be used to assist fellow employees during times of need.

The District's fiduciary funds are presented in the fiduciary fund financial statements by type (pension trust and custodial). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

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.

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.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

All proprietary and custodial 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, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and custodial funds 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, investment income, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary and custodial 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, and of the District’s internal service funds are charges to customers for sales and services. The District also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. Revenues received from capital grants, operating subsidies, and other nonexchange transactions are reported as nonoperating revenues. All revenues and expenses not meeting the definition of operating revenues or expenses are reported as nonoperating revenues and expenses.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows," cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

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.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

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 accounts as their major receivables.

Prepays/Inventories

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

Deferred Outflows/Inflows of Resources

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

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000, depending on asset class, or more 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. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

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

Building and Constructed Assets	10 - 30 Years
Land Improvements	10 - 20 Years
Machinery and Equipment	15 Years
Vehicles	8 Years
Lease Assets - Property	25 Years

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type 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.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Compensated Absences

Accumulated unpaid vacation pay is accrued by the District on the statement of net position and the proprietary fund financial statements. Full-time employees are entitled to compensated vacation time. Vacations are usually taken within the anniversary year of each employee. The liability for accumulated unpaid vacation pay is based upon accumulated days at year-end, times the current pay rate (including certain benefits) for each employee.

All full-time employees receive one sick day per month. Unused sick leave days accumulate to a maximum of 30 days for full-time personnel. The District does not reimburse employees for unused sick days remaining upon termination of employment. Employees can receive an annual payout for unused sick days up to a maximum of six days per year. The liability for accumulated sick leave is based upon the accumulated days at year-end times the expected use factor, times the current pay rate (including certain benefits) for each employee.

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."

Use of Estimates

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

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds except the custodial fund. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the District's funds. The deposits and investments of the custodial fund are held separately from those of other funds.

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

Deposits. At year-end, the carrying amount of the District's deposits for governmental and business-type activities totaled \$30,118,897 and the bank balances totaled \$30,011,742.

Investments. The District has the following investment fair values and maturities at year-end:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Securities	\$ 8,676,225	3,522,583	5,153,642	—	—

The District has the following recurring fair value measurements as of December 31, 2025:

- U.S. Treasury Securities of \$8,676,225 are valued using quoted market prices (Level 1 inputs)

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy states the District will minimize the risk that the market value of securities in the portfolio will fall due to changes in the general interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and investing funds primarily in shorter-term securities, money market mutual funds, or similar investment pools. The maximum maturity of individual securities will be 4 years from the settlement date. The maximum weighted average maturity of the portfolio will not exceed 2.5 years (can be less).

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District will minimize credit risk by diversifying the investment portfolio so that potential losses on individual securities will be minimized. The District's investments in U.S. treasury securities are not rated.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's formal 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.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy does not specifically address custodial credit risk for investments. At year-end, the District's investments in U.S. Treasury Securities are all insured or registered with the District or its agent in the District's name.

Concentration Risk. This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. To reduce this risk, the District's investment policy states that no individual issuer shall account for more than 5% of the value of the portfolio (direct obligations of the US Treasury, FDIC insured obligations, and money market funds) and at least quarterly, any outside investment managers must furnish a detailed list of holdings so that the District can be assured that the limitations established here have not been violated. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Debt Service	Capital Projects	\$ 70,950 (1)
Capital Projects	General	330,250 (2)
Capital Projects	Recreation	1,500,000 (2)
Capital Projects	Cosley Zoo	505,000 (2)
Capital Projects	Debt Service	1,660,142 (2)
Capital Projects	Golf Course	<u>50,000 (2)</u>
		<u><u>4,116,342</u></u>

Transfers are used to (1) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due and (2) provide resources from other funds for capital project expenditures.

PROPERTY TAXES

Property taxes for 2024 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the fiscal year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 19,009,847	135,224	—	19,145,071
Construction in Progress	1,579,923	1,515,738	107,719	2,987,942
	<u>20,589,770</u>	<u>1,650,962</u>	<u>107,719</u>	<u>22,133,013</u>
Depreciable/Amortizable Capital Assets				
Buildings and Constructed Assets	43,963,799	984,484	50,092	44,898,191
Land Improvements	36,109,453	1,158,731	101,154	37,167,030
Machinery and Equipment	7,809,143	370,562	106,279	8,073,426
Vehicles	1,241,709	388,491	60,378	1,569,822
Lease Assets - Property	278,459	—	—	278,459
	<u>89,402,563</u>	<u>2,902,268</u>	<u>317,903</u>	<u>91,986,928</u>
Less Accumulated Depreciation/Amortization				
Buildings and Constructed Assets	17,756,578	1,307,194	31,575	19,032,197
Land Improvements	20,955,688	1,527,151	68,360	22,414,479
Machinery and Equipment	4,311,130	400,057	106,279	4,604,908
Vehicles	905,076	93,702	60,378	938,400
Lease Assets - Property	122,518	11,138	—	133,656
	<u>44,050,990</u>	<u>3,339,242</u>	<u>266,592</u>	<u>47,123,640</u>
Total Net Depreciable/Amortizable Capital Assets	<u>45,351,573</u>	<u>(436,974)</u>	<u>51,311</u>	<u>44,863,288</u>
Total Net Capital Assets	<u>65,941,343</u>	<u>1,213,988</u>	<u>159,030</u>	<u>66,996,301</u>

Depreciation/amortization expense was charged to governmental activities as follows:

General Government	\$ 460,449
Culture and Recreation	2,705,048
Cosley Zoo	<u>173,745</u>
	<u>3,339,242</u>

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

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

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 5,760,892	—	—	5,760,892
Construction in Progress	11,000	17,625	11,000	17,625
	<u>5,771,892</u>	<u>17,625</u>	<u>11,000</u>	<u>5,778,517</u>
Depreciable Capital Assets				
Buildings	11,932,507	—	—	11,932,507
Land Improvements	7,244,959	263,582	—	7,508,541
Equipment	3,727,235	131,542	126,790	3,731,987
Vehicles	61,152	—	—	61,152
	<u>22,965,853</u>	<u>395,124</u>	<u>126,790</u>	<u>23,234,187</u>
Less Accumulated Depreciation				
Buildings	3,871,164	215,975	—	4,087,139
Land Improvements	5,771,659	166,649	—	5,938,308
Equipment	2,096,554	200,051	126,790	2,169,815
Vehicles	58,865	2,287	—	61,152
	<u>11,798,242</u>	<u>584,962</u>	<u>126,790</u>	<u>12,256,414</u>
 Total Net Depreciable Capital Assets	 <u>11,167,611</u>	 <u>(189,838)</u>	 <u>—</u>	 <u>10,977,773</u>
 Total Net Capital Assets	 <u>16,939,503</u>	 <u>(172,213)</u>	 <u>11,000</u>	 <u>16,756,290</u>

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

Golf Course	<u>\$ 584,962</u>
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WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

SHORT-TERM OBLIGATIONS

General Obligation Bonds Payable

The District enters into short-term general obligation bonds payable to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. Short-term general obligation bonds payable currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,142,397 General Obligation Limited Tax Park Bonds of 2024 due in one installment plus interest at 3.46% through October 15, 2025.	\$ 2,142,397	—	2,142,397	—
\$2,235,117 General Obligation Limited Tax Park Bonds of 2025 due in one installment plus interest at 3.00% through November 1, 2026.	—	2,235,117	—	2,235,117
	<u>2,142,397</u>	<u>2,235,117</u>	<u>2,142,397</u>	<u>2,235,117</u>

LONG-TERM OBLIGATIONS

General Obligation Bonds Payable

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

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,915,000 General Obligation Limited Tax Refunding Park Bonds of 2015C, due in annual installments of \$30,000 to \$610,000 plus interest at 3.00% through December 30, 2026.	\$ 1,205,000	—	595,000	610,000
\$5,335,000 General Obligation Refunding (Alternate Revenue Source) Bonds of 2019A, due in annual installments of \$335,000 to \$810,000 plus interest at 2.00% to 5.00% through December 15, 2029.	3,480,000	—	425,000	3,055,000
	<u>4,685,000</u>	<u>—</u>	<u>1,020,000</u>	<u>3,665,000</u>

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Debt Service Requirements to Maturity

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

Fiscal Year	Governmental Activities	
	General Obligation	
	Bonds	
	Principal	Interest
2026	\$ 1,325,000	138,950
2027	750,000	84,900
2028	780,000	47,400
2029	810,000	16,200
Totals	<u>3,665,000</u>	<u>287,450</u>

Leases Payable

The District has the following leases payable at year-end:

Lease	Start Date	End Date	Payments	Interest Rate
PFA Property	May 2, 2014	May 2, 2038	\$9,381 - \$15,335	1.80%

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

Fiscal Year	Governmental Activities	
	Principal	Interest
2026	\$ 11,036	199
2027	11,235	202
2028	11,437	206
2029	11,643	210
2030	11,852	213
2031-2035	62,540	1,125
2036-2038	40,157	725
	<u>159,900</u>	<u>2,880</u>

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Long-Term Liabilities Activity

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

Type of Liability	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due Within One Year
Governmental Activities					
Compensated Absences	\$ 753,821	—	131,107	622,714	278,325
Net Pension Liability - IMRF	629,162	—	365,910	263,252	—
Total OPEB Liability - RBP	508,989	—	22,929	486,060	30,096
General Obligation Bonds Payable	4,685,000	—	1,020,000	3,665,000	1,325,000
Plus: Unamortized Bond Premium	455,479	—	100,766	354,713	100,766
Leases Payable	170,742	—	10,842	159,900	11,036
	<u>7,203,193</u>	<u>—</u>	<u>1,651,554</u>	<u>5,551,639</u>	<u>1,745,223</u>
Business-Type Activities					
Compensated Absences	\$ 277,493	—	18,467	259,026	116,356
Total OPEB Liability - RBP	158,266	28,030	—	186,296	11,536
	<u>435,759</u>	<u>28,030</u>	<u>18,467</u>	<u>445,322</u>	<u>127,892</u>

Compensated absences are reported as the net change amount for the fiscal year.

For the governmental activities the net pension liability and the total OPEB liability are being liquidated by the General Fund. The general obligation bonds payable and leases payable are being liquidated by the Debt Service Fund.

Additionally, for business-type activities, the total OPEB liability is being liquidated by the Golf Course Fund.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Legal Debt Margin

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

Assessed Valuation - 2024	<u>\$ 3,093,573,622</u>
Legal Debt Limit - 2.875% of Assessed Valuation	88,940,242
Amount of Debt Applicable to Limit	
General Obligation Limited Tax Refunding Park Bonds of 2015C	610,000
General Obligation Limited Tax Park Bonds of 2025	<u>2,235,117</u>
Legal Debt Margin	<u>86,095,125</u>
Non-Referendum Legal Debt Limit - 0.575% of Assessed Valuation	17,788,048
Amount of Debt Applicable to Debt Limit	
General Obligation Limited Tax Refunding Park Bonds of 2015C	610,000
General Obligation Limited Tax Park Bonds of 2025	<u>2,235,117</u>
Non-Referendum Legal Debt Margin	<u>14,942,931</u>

FUND BALANCE CLASSIFICATIONS

In the governmental fund 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.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

	Special Revenue						Totals
	General	Recreation	Cosley Zoo	Debt Service	Capital Projects	Nonmajor	
Fund Balances							
Nonspendable							
Inventory	\$ 5,357	—	—	—	—	409	5,766
Prepays	10,699	90,564	15,151	—	—	—	116,414
	<u>16,056</u>	<u>90,564</u>	<u>15,151</u>	<u>—</u>	<u>—</u>	<u>409</u>	<u>122,180</u>
Restricted							
IMRF Employee Retirement	—	—	—	—	—	389,012	389,012
Liability Insurance	—	—	—	—	—	520,009	520,009
Audit Purposes	—	—	—	—	—	37,734	37,734
FICA Payroll Taxes	—	—	—	—	—	446,726	446,726
Special Recreation	—	—	—	—	—	220,950	220,950
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,614,431</u>	<u>1,614,431</u>
Assigned							
Construction and Development	—	—	—	—	15,395,778	—	15,395,778
League Specific Capital Projects	—	688,929	—	—	—	—	688,929
Recreation Purposes	—	5,965,065	—	—	—	—	5,965,065
Cosley Zoo Operations	—	—	1,264,329	—	—	—	1,264,329
	<u>—</u>	<u>6,653,994</u>	<u>1,264,329</u>	<u>—</u>	<u>15,395,778</u>	<u>—</u>	<u>23,314,101</u>
Unassigned	4,466,363	—	—	(1,124,855)	—	—	3,341,508
Total Fund Balances	<u>4,482,419</u>	<u>6,744,558</u>	<u>1,279,480</u>	<u>(1,124,855)</u>	<u>15,395,778</u>	<u>1,614,840</u>	<u>28,392,220</u>

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.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 2 - 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 District has established fund balance reserve policies for their governmental funds. The General Fund targets three to four months of operating expenditures of spendable fund balance. The Recreation Fund targets a minimum of two months of operating expenditures as unrestricted fund balance. The Cosley Zoo, Liability Insurance, Audit, FICA, and IMRF Funds target a range of three to six months of operating expenditures in fund balance. The Capital Projects and Special Recreation Funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2025:

Governmental Activities		
Capital Assets - Net of Accumulated Depreciation/Amortization	\$	66,996,301
Plus: Unamortized Loss on Refunding		11,269
Less Capital Related Debt:		
Accounts Payable		(327,922)
General Obligation Bonds		(5,900,117)
Leases Payable		(159,900)
Unamortized Bond Premium		(354,713)
Unamortized Gain on Refunding		(72,380)
Net Investment in Capital Assets		<u>60,192,538</u>
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation	\$	16,756,290
Less Capital Related Debt:		
None		<u>—</u>
Net Investment in Capital Assets		<u>16,756,290</u>

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1984, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

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

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

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

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2024 and the statement of revenues and expenses for the period ending December 31, 2024. The District's portion of the overall equity of the pool is 3.06% or \$1,233,642.

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

Since 94.31% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

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

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.

JOINT VENTURE

Western DuPage Special Recreation Association (WDSRA)

The District participates as a member of the Western DuPage Special Recreation Association (WDSRA). WDSRA is an association of other area park districts that provides recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in WDSRA, and generally provides funding based on up to .0400 cents per \$100 of its equalized assessed valuation. The District contributed \$512,425 to WDSRA during the current fiscal year.

The District does not have a direct financial interest in WDSRA and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of WDSRA, the assets, if any, shall be divided among the members in accordance with an equitable formula as determined by a unanimous vote of WDSRA's Board of Directors.

Complete financial statements for WDSRA can be obtained from WDSRA's administrative offices at 116 Schmale Road, Carol Stream, Illinois.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

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

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

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

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

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

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

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

Plan Membership. As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	155
Inactive Plan Members Entitled to but not yet Receiving Benefits	417
Active Plan Members	<u>187</u>
Total	<u><u>759</u></u>

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year-ended December 31, 2025, the District's contribution was 5.45% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liabilities were determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

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

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	24.50%	5.20%
Domestic Equities	33.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	12.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

Discount Rate

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

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate as well as what the District's net pension liability/(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:

	<u>1% Decrease (6.25%)</u>	<u>Current Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net Pension Liability/(Asset)	\$ 6,925,477	263,252	(4,949,719)

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 52,265,753	51,636,591	629,162
Changes for the Year:			
Service Cost	859,932	—	859,932
Interest on the Total Pension Liability	3,733,102	—	3,733,102
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	2,807,133	—	2,807,133
Changes of Assumptions	—	—	—
Contributions - Employer	—	465,665	(465,665)
Contributions - Employees	—	462,704	(462,704)
Net Investment Income	—	5,026,757	(5,026,757)
Benefit Payments, Including Refunds of Employee Contributions	(2,409,316)	(2,409,316)	—
Other (Net Transfer)	—	1,810,951	(1,810,951)
Net Changes	4,990,851	5,356,761	(365,910)
Balances at December 31, 2024	57,256,604	56,993,352	263,252

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the fiscal year ended December 31, 2025, the District recognized pension expense of \$76,495. At December 31, 2025, 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	\$ 1,633,498	—	1,633,498
Change in Assumptions	—	(10,009)	(10,009)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	1,309,204	—	1,309,204
Total Pension Expense to be Recognized in Future Periods	2,942,702	(10,009)	2,932,693
Pension Contributions Made Subsequent to the Measurement Date	574,931	—	574,931
 Total Deferred Amounts Related to IMRF	 <u>3,517,633</u>	 <u>(10,009)</u>	 <u>3,507,624</u>

\$574,931 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended December 31, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ 1,888,601
2027	1,905,009
2028	(606,687)
2029	(254,230)
2030	—
Thereafter	—
Totals	<u>2,932,693</u>

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - 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 eligible retired 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 GASB Statement 75.

Benefits Provided. RBP provides medical coverage to retirees and their eligible dependents. Retirees are responsible for the entire cost of the premium. Coverage may continue as long as payments are made.

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

Inactive Plan Members Currently Receiving Benefits	6
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>183</u>
Total	<u><u>189</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2025, and was determined by an actuarial valuation as of December 31, 2024.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increases	4.00%
Discount Rate	4.43%
Healthcare Cost Trend Rates	Initial trend rate of 7.50% decreasing to an ultimate rate of 4.50%.
Retirees' Share of Benefit-Related Costs	100% of benefit-related costs

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on the municipal bond index rate.

Mortality rates were based on rates from the December 31, 2023, IMRF Actuarial Valuation Report.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2024	<u>\$ 667,255</u>
Changes for the Year:	
Service Cost	26,198
Interest on the Total OPEB Liability	27,668
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(7,133)
Benefit Payments	<u>(41,632)</u>
Net Changes	<u>5,101</u>
Balance at December 31, 2025	<u><u>672,356</u></u>

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

The discount rate used to measure the total pension liability was 4.43%, while the prior valuation used 4.28%. 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 (3.43%)	Current Discount (4.43%)	1% Increase (5.43%)
Total OPEB Liability	\$ 722,880	672,356	626,127

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 614,029	672,356	739,760

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

For the fiscal year ended December 31, 2025, the District recognized OPEB expense of \$35,950. At December 31, 2025, the District and 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	\$ 120,969	(157,252)	(36,283)
Change in Assumptions	124,669	(115,867)	8,802
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	245,638	(273,119)	(27,481)

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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/ (Inflows) of Resources
2026	\$ (17,916)
2027	(17,916)
2028	(15,886)
2029	(11,412)
2030	17,600
Thereafter	<u>18,049</u>
Total	<u><u>(27,481)</u></u>

NOTE 4 - DISCRETELY PRESENTED COMPONENT UNIT - COSLEY FOUNDATION

NATURE OF ORGANIZATION

The Cosley Foundation, Inc. (the Foundation) incorporated under the Not-for-profit Corporation Act of the State of Illinois, is engaged in fund-raising activities solely to benefit the Cosley Zoo (the Zoo). The Zoo is a historical zoo, farm, museum, nature center and outdoor educational facility, owned and operated by the Wheaton Park District. The activities of the Zoo include the maintaining of a historic railroad station, barn, aviaries, other buildings and grounds, feeding and veterinary care of animals, and sponsoring of educational programs. The aim of the Foundation is to provide the Zoo with a stable, ascertainable funding base.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - DISCRETELY PRESENTED COMPONENT UNIT - COSLEY FOUNDATION - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Assets

Net assets of the Foundation and changes therein are classified and reported as follows:

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.

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.

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.

Cash and Investments

For the purpose of the Statement of Financial Position and Statement of Cash Flows, the Foundation's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase. Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of a given measurement date. Fair value measurements are based on three-level hierarchy based on the reliability of observable and unobservable inputs as follows:

Level 1 - Valuations are based on quoted prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date.

Level 2 - Valuations are based on quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; and model-derived valuations whose significant inputs are observable.

Level 3 - Valuations are based on unobservable inputs for the assets or liability that reflect the reporting entity's own data and assumptions that market participants would use in pricing the asset or liability.

Receivables

Receivables are stated at the amount billed, net of an allowance for credit losses. The Foundation does not charge late fees on amounts past due. The Foundation estimates the allowance based on an analysis of individual customers, taking into consideration the age of the past due accounts and an assessment of the customer's ability to pay. Management had determined an allowance for doubtful accounts was not necessary as of December 31, 2025.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - DISCRETELY PRESENTED COMPONENT UNIT - COSLEY FOUNDATION - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Inventory

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in the financial statements. Inventory is valued at cost, which approximates market, using the first-in/first-out (FIFO) method.

Donated Services

The Foundation recognizes donated services as revenue at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. The Foundation receives a significant amount of donated services from volunteers who donated their time to perform a variety of tasks that assist the Foundation in carrying out their mission. The value of these services has not been recognized in the statements of activities since these services do not meet the criteria for recognition as contributed services.

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 years ended December 31, 2025.

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.

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

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - DISCRETELY PRESENTED COMPONENT UNIT - COSLEY FOUNDATION - Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 functional expenses. 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 estimates made by the Foundation's management.

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.

Budgetary Information

The budget is prepared on the same basis and uses the same accounting principles as are used to prepare the financial statements. The budget is authorized by the Board of Directors, which is reviewed monthly against actual revenue and expenses by the Board. The Board discussed with staff the provisions for generating revenue, assuring long-term solvency, and maintaining services. Their recommendations are presented to the Board of Directors for discussion and decision making. No budget amendments were made during the year.

NOTE 3 - CASH AND INVESTMENTS

At December 31, 2025, the carrying amount of the Foundation's cash deposits totaled \$1,368,639 and the bank balances totaled \$1,522,043. The entire balance of deposits was fully insured by federal deposit insurance.

In addition to the above, the Foundation had \$1,480,710 invested in U.S. Treasury Notes which are valued based on significant other observable inputs (Level 2 inputs).

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - DISCRETELY PRESENTED COMPONENT UNIT - COSLEY FOUNDATION - Continued

AVAILABILITY AND LIQUIDITY

The following represents the Foundation's financial assets at December 31, 2025:

Financial Assets at Year End:	
Cash and Cash Equivalents	\$ 1,368,639
Investments	1,480,710
Receivables - Net of Allowances	
Accounts	28,190
Other	<u>220</u>
	2,877,759
Less Amounts not Available to be used within one year	
Net Assets with Donor Restrictions	<u>237,075</u>
Financial Assets Available to Meet General Expenses	
over the Next Twelve Months	<u><u>2,640,684</u></u>

The Foundation's goal is to invest in idle funds in Treasury securities to generate better earnings. These excess funds are being set aside for future capital projects but can be utilized for current expenses if necessary. Based on the accompanying statement of activities, on average, these financial assets would be sufficient to meet approximately 17 months of expenses at December 31, 2025.

NET ASSETS

Without Donor Restrictions

Net Assets without donor restrictions was comprised of the following:

Undesignated	<u><u>\$ 1,353,459</u></u>
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With Donor Restrictions

Net Assets with donor restrictions was comprised of the following:

Hale Family Pavilion Furnishings and Supplies	\$ 16,324
Pollinator Garden	6,130
Animal Enclosures	30,000
Kaleidoscope	11,000
Lincoln Marsh Renovation	11,698
SW Zoo Consulting	10,157
Zoo Leader of Tomorrow Scholarship	<u>151,766</u>
	<u><u>237,075</u></u>

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - DISCRETELY PRESENTED COMPONENT UNIT - COSLEY FOUNDATION - Continued

NET ASSETS - Continued

Net Assets Released from Restrictions

Net assets were released from donor restrictions by the occurrence of expenses satisfying the purpose restrictions specified by the donor as follows:

Capital Campaign	\$	108,000
Zoo Existing Conditions Assessment		12,716
Laser		45
Lincoln Marsh Renovation		4,552
Taylor Barn		206,630
Hale Family Pavilion Furnishings and Supplies		13,676
SW Zoo Consulting		15,043
Animal Enrichment		45
		<u>360,707</u>

CONTRIBUTED NONFINANCIAL ASSETS

For the year ended December 31, 2025 contributed nonfinancial assets recognized with the Statement of Activities included:

Use of Golf Course	\$	2,500
Equipment and Supplies		<u>7,017</u>
		<u>9,517</u>

The Foundation recognized contributed nonfinancial assets within revenue, including the use of the golf course and equipment and supplies. All the contributed nonfinancial assets did not have any donor-imposed restrictions. The golf course was used to host the Cosley Classic golf outing. Equipment and supplies were used to assist with the Run for Animals. Contributed services are valued and reported at the estimated fair value in the financial statements based on current rates for similar services. Fair value for the use of the golf course was determined as the prevailing rate multiplied by the number of golfers for the Cosley Classic. The fair value of equipment and supplies, donated for the Cosley Classic and Run for the Animals fundraisers, was determined based on market rates for identical items.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - DISCRETELY PRESENTED COMPONENT UNIT - COSLEY FOUNDATION - Continued

DONATION AGREEMENTS

On October 24, 2012, the Foundation entered into a donation agreement with the Wheaton Park District to fund the purchase of certain real property which will be partially used for administrative and operational functions of the Cosley Zoo. The agreement is an intention to give, which provides a sum of \$800,000 to be paid in 16 annual installments of \$50,000 commencing on July 15, 2013, through and including July 15, 2028. The current year installment is included as part of program service expense. Future installments will be recorded as an expense in the year the contribution is made.

On September 15, 2016, the Foundation entered into a donation agreement with the Wheaton Park District to fund the costs associated with the contract for the Animal Welcome Center/Quarantine Facility for Cosley Zoo. The agreement is an intention to give, which provides a sum of \$250,000 donated in December 2016 and \$25,000 donated annually beginning December 2017 until the donation balance is reached in December 2026. The current year installment is included as part of program service expense. Future installments will be recorded as an expense in the year the contribution is made.

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 - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefits Plan
- Budgetary Comparison Schedules
General Fund
Major Special Revenue Funds
- Notes to the Required Supplementary Information

WHEATON PARK DISTRICT, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2025**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 757,892	\$ 757,730	\$ (162)	\$ 8,246,917	9.19%
2017	755,635	755,635	—	8,509,413	8.88%
2018	761,926	761,926	—	8,571,573	8.89%
2019	624,626	624,626	—	8,859,932	7.05%
2020	720,061	720,061	—	8,229,272	8.75%
2021	699,048	699,048	—	8,166,865	8.56%
2022	578,304	578,304	—	8,795,668	6.57%
2023	438,789	438,789	—	9,580,535	4.58%
2024	465,665	465,665	—	10,279,580	4.53%
2025	574,931	574,931	—	10,556,308	5.45%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

WHEATON PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

December 31, 2025

	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
Total Pension Liability										
Service Cost	\$ 794,154	811,294	862,665	806,594	877,295	883,145	755,482	745,158	817,072	859,932
Interest	2,484,800	2,570,666	2,753,277	2,821,924	2,981,064	3,131,993	3,240,866	3,382,383	3,571,886	3,733,102
Differences Between Expected and Actual Experience	(793,204)	440,361	89,523	305,165	11,876	(140,643)	79,038	785,476	201,746	2,807,133
Change of Assumptions	45,566	(48,289)	(1,189,300)	1,235,220	—	(459,200)	—	—	(48,207)	—
Benefit Payments, Including Refunds of										
Member Contributions	(1,319,936)	(1,378,552)	(1,442,781)	(1,702,889)	(1,720,688)	(1,862,072)	(1,837,458)	(2,399,071)	(2,271,209)	(2,409,316)
Net Change in Total Pension Liability	1,211,380	2,395,480	1,073,384	3,466,014	2,149,547	1,553,223	2,237,928	2,513,946	2,271,288	4,990,851
Total Pension Liability - Beginning	33,393,563	34,604,943	37,000,423	38,073,807	41,539,821	43,689,368	45,242,591	47,480,519	49,994,465	52,265,753
Total Pension Liability - Ending	34,604,943	37,000,423	38,073,807	41,539,821	43,689,368	45,242,591	47,480,519	49,994,465	52,265,753	57,256,604
Plan Fiduciary Net Position										
Contributions - Employer	\$ 752,036	757,730	755,635	761,926	624,626	720,061	699,048	578,304	438,789	465,665
Contributions - Members	356,276	373,211	386,206	390,838	408,239	373,158	367,683	395,577	431,123	462,704
Net Investment Income	164,058	2,190,435	5,812,950	(1,945,101)	6,784,095	6,010,601	7,919,230	(6,710,556)	5,161,325	5,026,757
Benefit Payments, Including Refunds										
of Member Contributions	(1,319,936)	(1,378,552)	(1,442,781)	(1,702,889)	(1,720,688)	(1,862,072)	(1,837,458)	(2,399,071)	(2,271,209)	(2,409,316)
Other (Net Transfer)	(1,147,226)	315,301	(678,087)	470,531	57,220	302,185	(188,473)	(20,657)	585,598	1,810,951
Net Change in Plan Fiduciary Net Position	(1,194,792)	2,258,125	4,833,923	(2,024,695)	6,153,492	5,543,933	6,960,030	(8,156,403)	4,345,626	5,356,761
Plan Net Position - Beginning	32,917,352	31,722,560	33,980,685	38,814,608	36,789,913	42,943,405	48,487,338	55,447,368	47,290,965	51,636,591
Plan Net Position - Ending	31,722,560	33,980,685	38,814,608	36,789,913	42,943,405	48,487,338	55,447,368	47,290,965	51,636,591	56,993,352
Employer's Net Pension Liability/(Asset)	\$ 2,882,383	3,019,738	(740,801)	4,749,908	745,963	(3,244,747)	(7,966,849)	2,703,500	629,162	263,252
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.67%	91.84%	101.95%	88.57%	98.29%	107.17%	116.78%	94.59%	98.80%	99.54%
Covered Payroll	\$ 7,649,696	8,246,917	8,509,413	8,571,573	8,859,932	8,229,272	8,166,865	8,795,668	9,580,535	10,279,580
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	37.68%	36.62%	(8.71%)	55.41%	8.42%	(39.43%)	(97.55%)	30.74%	6.57%	2.56%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2016 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

WHEATON PARK DISTRICT, ILLINOIS

Retiree Benefits Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2025

	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
Total OPEB Liability								
Service Cost	\$ 36,198	38,106	23,147	28,942	30,790	21,662	27,356	26,198
Interest	24,576	26,570	25,521	9,134	10,801	19,655	18,754	27,668
Differences Between Expected and Actual Experience	—	—	(389,892)	—	(8,074)	—	162,065	—
Change of Assumptions	(14,787)	17,675	65,119	(12,547)	(28,879)	11,593	14,805	(7,133)
Benefit Payments	(43,554)	(40,746)	(16,989)	(11,099)	(26,279)	(31,076)	(49,128)	(41,632)
Other (Net Transfer)	(7,507)	(589)	(19,461)	—	—	—	—	—
Net Change in Total OPEB Liability	(5,074)	41,016	(312,555)	14,430	(21,641)	21,834	173,852	5,101
Total OPEB Liability - Beginning	755,393	750,319	791,335	478,780	493,210	471,569	493,403	667,255
Total OPEB Liability - Ending	750,319	791,335	478,780	493,210	471,569	493,403	667,255	672,356
Covered Employee Payroll	\$ 8,261,917	8,261,917	7,907,469	8,220,167	9,822,551	9,822,551	10,733,740	11,168,704
Total OPEB Liability as a Percentage of Covered Employee Payroll	9.08%	9.58%	6.05%	6.00%	4.80%	5.02%	6.22%	6.02%

Notes:

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

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

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate from 2018 through 2025.

WHEATON PARK DISTRICT, ILLINOIS

General Fund

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

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Taxes	\$ 5,105,584	5,105,584	—	5,139,444	33,860
Charges for Services	265,491	265,491	—	329,197	63,706
Rentals	54,556	54,556	—	39,012	(15,544)
Product Sales	53,500	53,500	—	82,375	28,875
Grants and Donations	186,281	186,281	—	178,689	(7,592)
Investment Income	85,000	85,000	—	222,595	137,595
Miscellaneous	7,500	7,500	—	23,566	16,066
Total Revenues	5,757,912	5,757,912	—	6,014,878	256,966
Expenditures					
General Government	4,685,143	4,704,989	19,846	4,277,930	(427,059)
Culture and Recreation	749,728	749,728	—	679,790	(69,938)
Capital Outlay	884,000	864,154	(19,846)	646,695	(217,459)
Debt Service					
Principal Retirement	—	—	—	10,842	10,842
Interest and Fiscal Charges	—	—	—	194	194
Total Expenditures	6,318,871	6,318,871	—	5,615,451	(703,420)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(560,959)	(560,959)	—	399,427	960,386
Other Financing Sources (Uses)					
Transfers In	—	—	—	17,850	17,850
Transfers Out	(660,500)	(660,500)	—	(330,250)	330,250
	(660,500)	(660,500)	—	(312,400)	348,100
Net Change in Fund Balance	(1,221,459)	(1,221,459)	—	87,027	1,308,486
Fund Balance - Beginning				4,395,392	
Fund Balance - Ending				4,482,419	

WHEATON 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, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Tax	\$ 5,051,812	5,051,812	—	5,095,254	43,442
Charges for Services	7,322,599	7,322,599	—	8,015,065	692,466
Rentals	165,761	165,761	—	170,573	4,812
Product Sales	200,237	200,237	—	214,413	14,176
Grants and Donations	15,100	15,100	—	21,350	6,250
Investment Income	150,000	150,000	—	367,856	217,856
Miscellaneous	22,000	22,000	—	41,989	19,989
Total Revenues	12,927,509	12,927,509	—	13,926,500	998,991
Expenditures					
General Government	4,633,278	4,323,736	(309,542)	3,987,058	(336,678)
Culture and Recreation	7,429,047	7,738,589	309,542	7,467,828	(270,761)
Capital Outlay	59,000	59,000	—	—	(59,000)
Total Expenditures	12,121,325	12,121,325	—	11,454,886	(666,439)
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	806,184	806,184	—	2,471,614	1,665,430
Other Financing Sources (Uses)					
Disposal of Capital Assets	—	—	—	4,594	4,594
Transfers Out	(1,500,000)	(1,500,000)	—	(1,500,000)	—
	(1,500,000)	(1,500,000)	—	(1,495,406)	4,594
Net Change in Fund Balance	(693,816)	(693,816)	—	976,208	1,670,024
Fund Balance - Beginning				5,768,350	
Fund Balance - Ending				<u>6,744,558</u>	

WHEATON PARK DISTRICT, ILLINOIS

Cosley Zoo - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Tax	\$ 1,267,915	1,267,915	—	1,280,027	12,112
Charges for Services	670,097	670,097	—	537,565	(132,532)
Rentals	75,750	75,750	—	55,562	(20,188)
Product Sales	1,100	1,100	—	360	(740)
Grants and Donations	107,038	107,038	—	108,791	1,753
Investment Income	10,000	10,000	—	95,377	85,377
Miscellaneous	—	—	—	1,515	1,515
Total Revenues	2,131,900	2,131,900	—	2,079,197	(52,703)
Expenditures					
Cosley Zoo	2,112,985	2,112,985	—	1,904,802	(208,183)
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,915	18,915	—	174,395	155,480
Other Financing (Uses)					
Transfers Out	(505,000)	(505,000)	—	(505,000)	—
Net Change in Fund Balance	(486,085)	(486,085)	—	(330,605)	155,480
Fund Balance - Beginning				1,610,085	
Fund Balance - Ending				1,279,480	

WHEATON PARK DISTRICT, ILLINOIS

**Notes to the Required Supplementary Information
December 31, 2025**

BUDGETARY INFORMATION

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- In December 2024, the Executive Director submitted to the Board of Commissioners a proposed operating budget and appropriation for the fiscal year covering the period January 1, 2025, through December 31, 2025. The operating budget included proposed expenditures and the means of financing them.
- A public hearing was held to obtain taxpayer comments.
- On December 18, 2024, the budget was legally adopted through passage of an ordinance by the Board of Commissioners.
- Once adopted, the Board of Commissioners can make transfers between objects within any fund up to 10% of the total budget of that fund. However, any revisions that alter the total disbursements of any fund must be approved by the Board of Commissioners after a public hearing, except that the Board of Commissioners may adopt a supplemental appropriation ordinance in an amount not to exceed the aggregate of any additional revenue available to the District or estimated to be received by the District without being subject to any publication, notice and public hearing provisions.
- Formal budgetary integration is employed as a management control device during the year for all funds. The legal level of budgetary control is the fund level.
- Budgets are adopted on a basis consistent with generally accepted accounting principles with the exception of depreciation (which is not budgeted), debt service and capital outlay (which are budgeted on a cash basis). The financial statements present the operating budget of the District, the appropriations are 20% higher than the operating budget.
- All budget authority lapses at the end of the year. No supplemental appropriations were adopted during the current fiscal period.

DEFICIT FUND BALANCE

The following fund had a deficit fund balance as of the date of this report:

Fund	Deficit
Debt Service	\$ 1,124,855

Deficits will be eliminated by future revenues or transfers.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Required Supplementary Information

December 31, 2025

ANALYSIS OF VARIANCES BETWEEN ACTUAL AMOUNTS AND FINAL BUDGET

The following section summarizes significant variances between final budget amounts and actual results for key funds. More detailed budgetary comparison schedules, as well as information for other funds not presented here, can be found in the required supplementary information and other supplementary information sections of this report.

General Fund

The General Fund's revenues totaled \$6,014,878 compared to budgeted revenues of \$5,757,912, resulting in a difference of \$256,966 or 4.5 percent above budget. Variances between actual and final budgeted amounts include the following:

- Tax revenue exceeded the budget by \$30,000 due to higher-than-anticipated collections during the fiscal year.
- Charges for services were \$64,000 higher than budgeted, primarily attributable to additional revenue generated from summer concert ticket sales.
- Investment income exceeded budget expectations by \$138,000 as a result of favorable interest rates during the year.
- Miscellaneous income was \$16,000 above budget due to unanticipated receipts received during the fiscal year.

The General Fund's expenditures totaled \$5,615,451 compared to budgeted expenditures of \$6,318,871, resulting in a difference of \$703,420 or 11.1 percent below budget. Variances between actual and final budgeted amounts include the following:

- Capital outlay expenditures were \$200,000 below budget due to delays in acquiring vehicles resulting from limited vehicle availability during the fiscal year.
- Salaries, wages, and insurance costs were \$200,000 below budget primarily because of unfilled staff positions and related benefit savings.
- Contractual services expenditures were \$170,000 below budget due to lower-than-anticipated attorney fees and other contractual service costs during the year.
- Supplies expenditures were \$80,000 below budget, mainly related to lower costs associated with special events conducted during the fiscal year.

Recreation Fund

The Recreation Fund's revenues totaled \$13,926,500 compared to budgeted revenues of \$12,927,509, resulting in a difference of \$998,991 or 7.7 percent above budget. Variances between actual and final budgeted amounts include the following:

- Program revenues exceeded the budget by \$690,000, primarily due to stronger-than-anticipated participation in camps and travel soccer programs during the fiscal year.
- Investment income exceeded budget expectations by \$220,000 as a result of favorable interest rates during the year.

WHEATON PARK DISTRICT, ILLINOIS

Notes to the Required Supplementary Information

December 31, 2025

ANALYSIS OF VARIANCES BETWEEN ACTUAL AMOUNTS AND FINAL BUDGET - Continued

Recreation Fund - Continued

The Recreation Fund's expenditures totaled \$11,454,886 compared to budgeted expenditures of \$12,121,325, resulting in a difference of \$666,439 or 5.5 percent below budget. Variances between actual and final budgeted amounts include the following:

- Salaries and insurance costs were \$120,000 below budget primarily due to personnel vacancies and related benefit savings during the fiscal year.
- Utilities expenditures were \$120,000 below budget as a result of savings realized from newly negotiated utility contracts.
- Contractual services expenditures were \$100,000 below budget due to lower-than-anticipated attorney fees and other professional service costs.
- Park maintenance supply costs were \$200,000 below budget primarily because of lower-than-expected chemical costs and the postponement of painting projects for two outdoor pools.
- Capital outlay expenditures were \$59,000 below budget due to capital projects and equipment purchases not being completed during the fiscal year.

Cosley Zoo

The Cosley Zoo Fund's revenues totaled \$2,079,197 compared to budgeted revenues of \$2,131,900, resulting in a difference of \$52,703 or 2.5 percent below budget. Variances between actual and final budgeted amounts include the following:

- Investment income exceeded budget expectations as a result of favorable interest rates during the year.

The Cosley Zoo Fund's expenditures totaled \$1,904,802 compared to budgeted expenditures of \$2,112,985, resulting in a difference of \$208,183 or 9.9 percent below budget. Variances between actual and final budgeted amounts include the following:

- Salaries and insurance costs were \$40,000 below budget primarily due to personnel vacancies and related benefit savings during the fiscal year.
- Contractual and other service expenditures were \$40,000 below budget due to lower-than-anticipated professional and contractual service costs.
- Supplies expenditures were \$60,000 below budget as a result of reduced operational and program supply costs during the year.
- Other services expenditures, including veterinary services, were \$40,000 below budget due to lower service utilization and related costs than originally anticipated.

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental - Special Revenue Funds
- Budgetary Comparison Schedules - Nonmajor Governmental - Special Revenue Funds
- Budgetary Comparison Schedules - Enterprise Fund
- Combining Statements - Internal Service Funds
- Budgetary Comparison Schedules - Internal Service Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund, a major fund, accounts 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 fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Recreation Fund

The Recreation Fund is used to account for revenue and expenditures related to recreation programs funded by a tax levy and user fees. This fund is reported as a major fund.

Cosley Zoo Fund

The Cosley Zoo Fund is used to account for the activities of the Cosley Zoo funded by a tax levy, user fees, grants, and donations from the Cosley Foundation. This fund is reported as a major fund.

IMRF Fund

The IMRF Fund is used to account for the activities resulting from the District's participation in IMRF. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to IMRF on behalf of the District's employees.

Liability Insurance Fund

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

Audit Fund

The Audit Fund is used to account for the expenditures in connection with the District's annual financial and compliance audit which is mandated by state statute and related activities. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose.

FICA Fund

The FICA Fund is used to account for the activities resulting from the District's participation in OASDI/Medicare. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to OASDI/Medicare on behalf of the District's employees.

INDIVIDUAL FUND DESCRIPTIONS - Continued

SPECIAL REVENUE FUNDS - Continued

Special Recreation Fund

The Special Recreation Fund is used to account for expenditures in connection with the District's participation in the Western DuPage Special Recreation Association which specializes in providing recreational opportunities for the physically and mentally challenged. Financing is provided from an annual property tax levy.

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital assets (other than those financed by business-type/proprietary funds).

ENTERPRISE FUND

The Enterprise Funds are used 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 operation of the Arrowhead Golf Course and Clubhouse. Operations include green fees, driving range, banquets, rental and food and beverage sales. The cost of operations is recovered through user fees.

INDIVIDUAL FUND DESCRIPTIONS - Continued

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Information Technology Fund

The Information Technology Fund is used to account for the costs related to the maintenance and capital expenditures for the District's information systems.

Health Insurance Fund

The Health Insurance Fund is used to account for the health insurance costs of the employees of the District.

CUSTODIAL FUND

Employee Relief Fund

The Employee Relief Fund is used to account for the collection of donations from District employees to be used to assist fellow employees during times of need.

WHEATON PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
General Government					
Administration					
Salaries and Wages	\$ 545,096	545,096	—	534,079	(11,017)
Contractual Services	447,007	446,147	(860)	310,549	(135,598)
Supplies	39,992	39,992	—	29,051	(10,941)
Other	106,431	107,291	860	90,738	(16,553)
	<u>1,138,526</u>	<u>1,138,526</u>	<u>—</u>	<u>964,417</u>	<u>(174,109)</u>
Parks Maintenance					
Salaries and Wages	1,927,280	1,927,280	—	1,857,302	(69,978)
Contractual Services	765,609	766,322	713	669,537	(96,785)
Supplies	386,569	403,003	16,434	362,449	(40,554)
Other	15,050	17,749	2,699	12,576	(5,173)
	<u>3,094,508</u>	<u>3,114,354</u>	<u>19,846</u>	<u>2,901,864</u>	<u>(212,490)</u>
Human Resources					
Salaries and Wages	39,521	39,521	—	37,980	(1,541)
Contractual Services	20,136	20,136	—	16,378	(3,758)
Supplies	2,070	2,070	—	1,663	(407)
Other	18,034	18,034	—	11,902	(6,132)
	<u>79,761</u>	<u>79,761</u>	<u>—</u>	<u>67,923</u>	<u>(11,838)</u>
Finance					
Salaries and Wages	258,490	258,490	—	255,195	(3,295)
Contractual Services	86,382	86,382	—	74,859	(11,523)
Supplies	7,088	7,088	—	5,695	(1,393)
Other	20,388	20,388	—	7,977	(12,411)
	<u>372,348</u>	<u>372,348</u>	<u>—</u>	<u>343,726</u>	<u>(28,622)</u>
Total General Government	<u>4,685,143</u>	<u>4,704,989</u>	<u>19,846</u>	<u>4,277,930</u>	<u>(427,059)</u>
Culture and Recreation					
Administration					
Salaries and Wages	55,250	55,250	—	31,619	(23,631)
Contractual Services	262,200	284,278	22,078	299,577	15,299
Supplies	83,000	73,342	(9,658)	49,779	(23,563)
Other	54,000	41,580	(12,420)	31,793	(9,787)
	<u>454,450</u>	<u>454,450</u>	<u>—</u>	<u>412,768</u>	<u>(41,682)</u>

WHEATON PARK DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Culture and Recreation - Continued					
Historical Museum					
Salaries and Wages	\$ 159,410	159,410	—	156,690	(2,720)
Contractual Services	113,713	113,713	—	95,087	(18,626)
Supplies	13,920	13,767	(153)	9,924	(3,843)
Other	8,235	8,388	153	5,321	(3,067)
	<u>295,278</u>	<u>295,278</u>	<u>—</u>	<u>267,022</u>	<u>(28,256)</u>
Total Culture and Recreation	<u>749,728</u>	<u>749,728</u>	<u>—</u>	<u>679,790</u>	<u>(69,938)</u>
Capital Outlay	<u>884,000</u>	<u>864,154</u>	<u>(19,846)</u>	<u>646,695</u>	<u>(217,459)</u>
Debt Service					
Principal Retirement	—	—	—	10,842	10,842
Interest and Fiscal Charges	—	—	—	194	194
Total Debt Service	<u>—</u>	<u>—</u>	<u>—</u>	<u>11,036</u>	<u>11,036</u>
Total Expenditures	<u>6,318,871</u>	<u>6,318,871</u>	<u>—</u>	<u>5,615,451</u>	<u>(703,420)</u>

WHEATON PARK DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual
 For the Fiscal Year Ended December 31, 2025**

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
General Government					
Administration					
Salaries and Wages	\$ 1,112,482	1,171,076	58,594	1,092,701	(78,375)
Contractual Services	883,277	881,800	(1,477)	714,087	(167,713)
Supplies	155,743	92,287	(63,456)	84,600	(7,687)
Other	123,745	118,080	(5,665)	112,187	(5,893)
	<u>2,275,247</u>	<u>2,263,243</u>	<u>(12,004)</u>	<u>2,003,575</u>	<u>(259,668)</u>
Parks Maintenance					
Salaries and Wages	967,152	967,152	—	986,659	19,507
Contractual Services	388,725	364,491	(24,234)	328,717	(35,774)
Supplies	565,269	291,965	(273,304)	253,046	(38,919)
	<u>1,921,146</u>	<u>1,623,608</u>	<u>(297,538)</u>	<u>1,568,422</u>	<u>(55,186)</u>
Human Resources					
Salaries and Wages	96,522	96,522	—	90,237	(6,285)
Contractual Services	8,164	8,164	—	7,463	(701)
Supplies	750	750	—	—	(750)
Other	2,652	2,652	—	—	(2,652)
	<u>108,088</u>	<u>108,088</u>	<u>—</u>	<u>97,700</u>	<u>(10,388)</u>
Finance					
Salaries and Wages	276,822	276,822	—	269,846	(6,976)
Contractual Services	51,975	51,975	—	47,515	(4,460)
	<u>328,797</u>	<u>328,797</u>	<u>—</u>	<u>317,361</u>	<u>(11,436)</u>
Total General Government	<u>4,633,278</u>	<u>4,323,736</u>	<u>(309,542)</u>	<u>3,987,058</u>	<u>(336,678)</u>
Culture and Recreation					
Administration					
Salaries and Wages	43,000	43,000	—	41,925	(1,075)
Contractual Services	110,000	110,000	—	91,171	(18,829)
Supplies	50,150	50,150	—	34,395	(15,755)
	<u>203,150</u>	<u>203,150</u>	<u>—</u>	<u>167,491</u>	<u>(35,659)</u>
Recreation Programs					
Salaries and Wages	1,578,200	1,502,166	(76,034)	1,480,341	(21,825)
Contractual Services	2,058,195	2,388,129	329,934	2,324,688	(63,441)
Supplies	237,160	230,822	(6,338)	217,059	(13,763)
Other	500	46	(454)	—	(46)
	<u>3,874,055</u>	<u>4,121,163</u>	<u>247,108</u>	<u>4,022,088</u>	<u>(99,075)</u>

WHEATON PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Culture and Recreation - Continued					
Athletics					
Salaries and Wages	\$ 46,419	63,860	17,441	56,802	(7,058)
Contractual Services	235,607	273,546	37,939	271,326	(2,220)
Supplies	305,500	343,836	38,336	342,755	(1,081)
Other	96,000	87,303	(8,697)	87,302	(1)
	<u>683,526</u>	<u>768,545</u>	<u>85,019</u>	<u>758,185</u>	<u>(10,360)</u>
Pools					
Salaries and Wages	892,686	892,686	—	938,915	46,229
Contractual Services	347,637	349,542	1,905	319,178	(30,364)
Supplies	111,552	99,407	(12,145)	97,883	(1,524)
Other	21,300	17,854	(3,446)	15,214	(2,640)
	<u>1,373,175</u>	<u>1,359,489</u>	<u>(13,686)</u>	<u>1,371,190</u>	<u>11,701</u>
Recreation Facilities					
Salaries and Wages	207,457	207,457	—	205,720	(1,737)
Contractual Services	438,798	438,798	—	339,803	(98,995)
Supplies	32,836	24,521	(8,315)	22,465	(2,056)
Other	11,285	11,376	91	5,684	(5,692)
	<u>690,376</u>	<u>682,152</u>	<u>(8,224)</u>	<u>573,672</u>	<u>(108,480)</u>
Special Facilities					
Salaries and Wages	449,116	449,845	729	440,060	(9,785)
Contractual Services	78,124	80,902	2,778	71,256	(9,646)
Supplies	66,225	64,937	(1,288)	62,943	(1,994)
Other	11,300	8,406	(2,894)	943	(7,463)
	<u>604,765</u>	<u>604,090</u>	<u>(675)</u>	<u>575,202</u>	<u>(28,888)</u>
Total Culture and Recreation	<u>7,429,047</u>	<u>7,738,589</u>	<u>309,542</u>	<u>7,467,828</u>	<u>(270,761)</u>
Capital Outlay	<u>59,000</u>	<u>59,000</u>	<u>—</u>	<u>—</u>	<u>(59,000)</u>
Total Expenditures	<u>12,121,325</u>	<u>12,121,325</u>	<u>—</u>	<u>11,454,886</u>	<u>(666,439)</u>

WHEATON PARK DISTRICT, ILLINOIS

Cosley Zoo - Special Revenue Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Cosley Zoo					
Administration					
Salaries and Wages	\$ 11,084	11,084	—	11,078	(6)
Contractual Services	16,659	16,659	—	9,041	(7,618)
	<u>27,743</u>	<u>27,743</u>	<u>—</u>	<u>20,119</u>	<u>(7,624)</u>
Parks Maintenance					
Salaries and Wages	65,841	65,841	—	61,992	(3,849)
Contractual Services	9,149	9,149	—	8,364	(785)
	<u>74,990</u>	<u>74,990</u>	<u>—</u>	<u>70,356</u>	<u>(4,634)</u>
Recreation Programs					
Contractual Services	2,750	2,750	—	1,505	(1,245)
Supplies	20,772	20,772	—	14,732	(6,040)
	<u>23,522</u>	<u>23,522</u>	<u>—</u>	<u>16,237</u>	<u>(7,285)</u>
Special Facilities					
Salaries and Wages	47,970	47,970	—	34,490	(13,480)
Contractual Services	5,050	5,050	—	4,563	(487)
Other	16,000	16,000	—	7,699	(8,301)
	<u>69,020</u>	<u>69,020</u>	<u>—</u>	<u>46,752</u>	<u>(22,268)</u>
Human Resources					
Salaries and Wages	9,894	9,894	—	9,491	(403)
Contractual Services	1,362	1,362	—	1,245	(117)
Other	106	106	—	—	(106)
	<u>11,362</u>	<u>11,362</u>	<u>—</u>	<u>10,736</u>	<u>(626)</u>
Finance					
Salaries and Wages	61,494	61,494	—	60,764	(730)
Contractual Services	8,969	8,969	—	8,200	(769)
	<u>70,463</u>	<u>70,463</u>	<u>—</u>	<u>68,964</u>	<u>(1,499)</u>

WHEATON PARK DISTRICT, ILLINOIS

Cosley Zoo - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Cosley Zoo - Continued					
Operations					
Salaries and Wages	\$ 1,127,893	1,127,893	—	1,130,567	2,674
Contractual Services	407,604	407,864	260	334,336	(73,528)
Supplies	219,895	219,635	(260)	162,014	(57,621)
Other	80,493	80,493	—	44,721	(35,772)
	<u>1,835,885</u>	<u>1,835,885</u>	<u>—</u>	<u>1,671,638</u>	<u>(164,247)</u>
Total Expenditures	<u>2,112,985</u>	<u>2,112,985</u>	<u>—</u>	<u>1,904,802</u>	<u>(208,183)</u>

WHEATON 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, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Tax	\$ 2,841,909	2,841,909	—	2,841,909	—
Investment Income	10,000	10,000	—	83,070	73,070
Total Revenues	2,851,909	2,851,909	—	2,924,979	73,070
Expenditures					
Debt Service					
Principal Retirement	1,020,000	1,020,000	—	1,020,000	—
Interest and Fiscal Charges	286,141	286,141	—	266,062	(20,079)
Total Expenditures	1,306,141	1,306,141	—	1,286,062	(20,079)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,545,768	1,545,768	—	1,638,917	93,149
Other Financing Sources (Uses)					
Transfers In	70,950	70,950	—	70,950	—
Transfers Out	(1,684,290)	(1,684,290)	—	(1,660,142)	24,148
	(1,613,340)	(1,613,340)	—	(1,589,192)	24,148
Net Change in Fund Balance	(67,572)	(67,572)	—	49,725	117,297
Fund Balance - Beginning				(1,174,580)	
Fund Balance - Ending				(1,124,855)	

WHEATON 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, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Rentals	\$ 32,024	32,024	—	35,313	3,289
Product Sales	25,000	25,000	—	31,500	6,500
Grants and Donations	5,178,900	5,178,900	—	3,495,550	(1,683,350)
Investment Income	150,000	150,000	—	428,580	278,580
Miscellaneous	1,000	1,000	—	1,997	997
Total Revenues	5,386,924	5,386,924	—	3,992,940	(1,393,984)
Expenditures					
Culture and Recreation	960,473	1,020,655	60,182	903,518	(117,137)
Capital Outlay	13,654,613	13,594,431	(60,182)	3,798,816	(9,795,615)
Total Expenditures	14,615,086	14,615,086	—	4,702,334	(9,912,752)
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	(9,228,162)	(9,228,162)	—	(709,394)	8,518,768
Other Financing Sources (Uses)					
Transfers In	5,074,790	5,074,790	—	4,045,392	(1,029,398)
Transfers Out	(70,950)	(70,950)	—	(70,950)	—
	5,003,840	5,003,840	—	3,974,442	(1,029,398)
Net Change in Fund Balance	(4,224,322)	(4,224,322)	—	3,265,048	7,489,370
Fund Balance - Beginning				<u>12,130,730</u>	
Fund Balance - Ending				<u>15,395,778</u>	

WHEATON PARK DISTRICT, ILLINOIS

Capital Projects Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Culture and Recreation					
Administration					
Salaries and Wages	\$ 28,000	28,000	—	28,464	464
Contractual Services	96,531	96,650	119	87,107	(9,543)
Supplies	61,025	57,598	(3,427)	128,279	70,681
Other	13,300	11,887	(1,413)	3,421	(8,466)
	<u>198,856</u>	<u>194,135</u>	<u>(4,721)</u>	<u>247,271</u>	<u>53,136</u>
Parks Maintenance					
Salaries and Wages	189,378	189,378	—	190,717	1,339
Contractual Services	57,939	57,939	—	51,982	(5,957)
Supplies	111,800	107,884	(3,916)	96,084	(11,800)
	<u>359,117</u>	<u>355,201</u>	<u>(3,916)</u>	<u>338,783</u>	<u>(16,418)</u>
Park Projects					
Contractual Services	140,000	141,295	1,295	208,977	67,682
Supplies	262,500	330,024	67,524	108,487	(221,537)
	<u>402,500</u>	<u>471,319</u>	<u>68,819</u>	<u>317,464</u>	<u>(153,855)</u>
Total Culture and Recreation	<u>960,473</u>	<u>1,020,655</u>	<u>60,182</u>	<u>903,518</u>	<u>(117,137)</u>
Capital Outlay	<u>13,654,613</u>	<u>13,594,431</u>	<u>(60,182)</u>	<u>3,798,816</u>	<u>(9,795,615)</u>
Total Expenditures	<u>14,615,086</u>	<u>14,615,086</u>	<u>—</u>	<u>4,702,334</u>	<u>(9,912,752)</u>

WHEATON PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

December 31, 2025

	IMRF	Liability Insurance	Audit	FICA	Special Recreation	Totals
ASSETS						
Cash and Investments	\$ 444,022	600,158	37,734	463,080	219,154	1,764,148
Receivables - Net of Allowances						
Property Taxes	575,529	750,640	35,825	807,967	610,000	2,779,961
Other	4,110	—	—	2,689	1,796	8,595
Prepays	—	409	—	—	—	409
Total Assets	<u>1,023,661</u>	<u>1,351,207</u>	<u>73,559</u>	<u>1,273,736</u>	<u>830,950</u>	<u>4,553,113</u>
LIABILITIES						
Accounts Payable	42,760	80,149	—	—	—	122,909
Accrued Payroll	16,360	—	—	19,043	—	35,403
Total Liabilities	<u>59,120</u>	<u>80,149</u>	<u>—</u>	<u>19,043</u>	<u>—</u>	<u>158,312</u>
DEFERRED INFLOWS OF RESOURCES						
Property Taxes	575,529	750,640	35,825	807,967	610,000	2,779,961
Total Liabilities and Deferred Inflows of Resources	<u>634,649</u>	<u>830,789</u>	<u>35,825</u>	<u>827,010</u>	<u>610,000</u>	<u>2,938,273</u>
FUND BALANCES						
Nonspendable	—	409	—	—	—	409
Restricted	389,012	520,009	37,734	446,726	220,950	1,614,431
Total Fund Balances	<u>389,012</u>	<u>520,418</u>	<u>37,734</u>	<u>446,726</u>	<u>220,950</u>	<u>1,614,840</u>
Total Liabilities and Fund Balances	<u>1,023,661</u>	<u>1,351,207</u>	<u>73,559</u>	<u>1,273,736</u>	<u>830,950</u>	<u>4,553,113</u>

WHEATON PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2025

	IMRF	Liability Insurance	Audit	FICA	Special Recreation	Totals
Revenues						
Taxes	\$ 506,418	832,639	37,282	692,830	478,457	2,547,626
Intergovernmental	54,551	—	—	54,551	—	109,102
Investment Income	39,140	51,917	2,235	51,216	19,447	163,955
Miscellaneous	—	6,739	—	—	—	6,739
Total Revenues	600,109	891,295	39,517	798,597	497,904	2,827,422
Expenditures						
General Government	251,711	755,791	30,770	387,729	—	1,426,001
Culture and Recreation	263,032	—	—	283,047	—	546,079
Cosley Zoo	60,188	—	—	99,752	—	159,940
Capital Outlay	—	—	—	—	512,425	512,425
Total Expenditures	574,931	755,791	30,770	770,528	512,425	2,644,445
Net Change in Fund Balances	25,178	135,504	8,747	28,069	(14,521)	182,977
Fund Balances - Beginning	363,834	384,914	28,987	418,657	235,471	1,431,863
Fund Balances - Ending	389,012	520,418	37,734	446,726	220,950	1,614,840

WHEATON PARK DISTRICT, ILLINOIS

IMRF - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Tax	\$ 501,598	501,598	—	506,418	4,820
Intergovernmental					
Replacement Tax	92,000	92,000	—	54,551	(37,449)
Investment Income	8,000	8,000	—	39,140	31,140
Total Revenues	<u>601,598</u>	<u>601,598</u>	<u>—</u>	<u>600,109</u>	<u>(1,489)</u>
Expenditures					
General Government					
Contractual Services	609,343	609,343	—	251,711	(357,632)
Culture and Recreation					
Contractual Services	—	—	—	263,032	263,032
Cosley Zoo					
Contractual Services	—	—	—	60,188	60,188
Total Expenditures	<u>609,343</u>	<u>609,343</u>	<u>—</u>	<u>574,931</u>	<u>(34,412)</u>
Net Change in Fund Balance	<u>(7,745)</u>	<u>(7,745)</u>	<u>—</u>	<u>25,178</u>	<u>32,923</u>
Fund Balance - Beginning				<u>363,834</u>	
Fund Balance - Ending				<u>389,012</u>	

WHEATON PARK DISTRICT, ILLINOIS

Liability Insurance - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Tax	\$ 822,888	822,888	—	832,639	9,751
Investment Income	5,000	5,000	—	51,917	46,917
Miscellaneous	50	50	—	6,739	6,689
Total Revenues	<u>827,938</u>	<u>827,938</u>	<u>—</u>	<u>891,295</u>	<u>63,357</u>
Expenditures					
General Government					
Contractual Services	726,633	726,633	—	701,703	(24,930)
Supplies	50,000	50,000	—	54,088	4,088
Total Expenditures	<u>776,633</u>	<u>776,633</u>	<u>—</u>	<u>755,791</u>	<u>(20,842)</u>
Net Change in Fund Balance	<u>51,305</u>	<u>51,305</u>	<u>—</u>	<u>135,504</u>	<u>84,199</u>
Fund Balance - Beginning				<u>384,914</u>	
Fund Balance - Ending				<u>520,418</u>	

WHEATON 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, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Tax	\$ 34,182	34,182	—	37,282	3,100
Investment Income	400	400	—	2,235	1,835
Total Revenues	<u>34,582</u>	<u>34,582</u>	<u>—</u>	<u>39,517</u>	<u>4,935</u>
Expenditures					
General Government					
Salaries and Wages	2,964	2,964	—	—	(2,964)
Contractual Services	39,100	39,100	—	30,770	(8,330)
Total Expenditures	<u>42,064</u>	<u>42,064</u>	<u>—</u>	<u>30,770</u>	<u>(11,294)</u>
Net Change in Fund Balance	<u>(7,482)</u>	<u>(7,482)</u>	<u>—</u>	<u>8,747</u>	<u>16,229</u>
Fund Balance - Beginning				<u>28,987</u>	
Fund Balance - Ending				<u><u>37,734</u></u>	

WHEATON PARK DISTRICT, ILLINOIS

FICA - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Tax	\$ 685,651	685,651	—	692,830	7,179
Intergovernmental					
Replacement Tax	92,000	92,000	—	54,551	(37,449)
Investment Income	5,000	5,000	—	51,216	46,216
Total Revenues	<u>782,651</u>	<u>782,651</u>	<u>—</u>	<u>798,597</u>	<u>15,946</u>
Expenditures					
General Government					
Contractual Services	781,013	781,013	—	387,729	(393,284)
Culture and Recreation					
Contractual Services	—	—	—	283,047	283,047
Cosley Zoo					
Contractual Services	—	—	—	99,752	99,752
Total Expenditures	<u>781,013</u>	<u>781,013</u>	<u>—</u>	<u>770,528</u>	<u>(10,485)</u>
Net Change in Fund Balance	<u>1,638</u>	<u>1,638</u>	<u>—</u>	<u>28,069</u>	<u>26,431</u>
Fund Balance - Beginning				<u>418,657</u>	
Fund Balance - Ending				<u>446,726</u>	

WHEATON 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, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Revenues					
Taxes					
Property Tax	\$ 473,620	473,620	—	478,457	4,837
Investment Income	5,000	5,000	—	19,447	14,447
Total Revenues	478,620	478,620	—	497,904	19,284
Expenditures					
Capital Outlay	512,425	512,425	—	512,425	—
Net Change in Fund Balance	(33,805)	(33,805)	—	(14,521)	19,284
Fund Balance - Beginning				235,471	
Fund Balance - Ending				220,950	

WHEATON PARK DISTRICT, ILLINOIS

Golf Course - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Operating Revenues					
Charges for Services	\$ 3,115,500	3,115,500	—	3,525,788	410,288
Product Sales	6,681,000	6,681,000	—	5,380,639	(1,300,361)
Rentals	652,750	652,750	—	635,687	(17,063)
Miscellaneous	45,000	45,000	—	41,362	(3,638)
Total Operating Revenues	10,494,250	10,494,250	—	9,583,476	(910,774)
Operating Expenses					
Operations	11,015,154	11,015,154	—	8,753,944	(2,261,210)
Depreciation	—	—	—	584,962	584,962
Total Operating Expenses	11,015,154	11,015,154	—	9,338,906	(1,676,248)
Operating Income (Loss)	(520,904)	(520,904)	—	244,570	765,474
Other Nonoperating Revenues (Expenses)					
Investment Income	50,000	50,000	—	237,823	187,823
Disposal of Capital Assets	—	—	—	1,209	1,209
Capital Grants	—	—	—	37,980	37,980
Transfers Out	(50,000)	(50,000)	—	(50,000)	—
	—	—	—	227,012	227,012
Change in Net Position	(520,904)	(520,904)	—	471,582	992,486
Net Position - Beginning				22,690,842	
Net Position - Ending				23,162,424	

WHEATON PARK DISTRICT, ILLINOIS

Golf Course - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Operations					
Administration					
Salaries and Wages	\$ 283,655	283,655	—	265,226	(18,429)
Contractual Services	685,446	681,542	(3,904)	528,769	(152,773)
Supplies	123,509	123,509	—	80,972	(42,537)
Capital Outlay	565,000	565,000	—	—	(565,000)
Other	141,850	142,411	561	123,537	(18,874)
	<u>1,799,460</u>	<u>1,796,117</u>	<u>(3,343)</u>	<u>998,504</u>	<u>(797,613)</u>
Cross Country Skiing					
Salaries and Wages	5,000	5,000	—	—	(5,000)
Contractual Services	683	683	—	187	(496)
Supplies	7,000	7,000	—	—	(7,000)
	<u>12,683</u>	<u>12,683</u>	<u>—</u>	<u>187</u>	<u>(12,496)</u>
Finance					
Salaries and Wages	237,480	237,480	—	229,785	(7,695)
Contractual Services	64,618	64,618	—	59,641	(4,977)
	<u>302,098</u>	<u>302,098</u>	<u>—</u>	<u>289,426</u>	<u>(12,672)</u>
Food and Beverage					
Salaries and Wages	2,656,835	2,656,835	—	2,467,350	(189,485)
Contractual Services	1,052,895	1,050,565	(2,330)	882,601	(167,964)
Supplies	2,025,248	2,025,248	—	1,589,024	(436,224)
Capital Outlay	185,000	185,000	—	—	(185,000)
Other	107,000	106,439	(561)	76,633	(29,806)
	<u>6,026,978</u>	<u>6,024,087</u>	<u>(2,891)</u>	<u>5,015,608</u>	<u>(1,008,479)</u>
Golf Maintenance					
Salaries and Wages	657,588	657,588	—	639,982	(17,606)
Contractual Services	192,244	192,244	—	169,870	(22,374)
Supplies	444,381	434,012	(10,369)	390,494	(43,518)
Capital Outlay	100,000	110,369	10,369	—	(110,369)
Other	45,000	45,000	—	19,913	(25,087)
	<u>1,439,213</u>	<u>1,439,213</u>	<u>—</u>	<u>1,220,259</u>	<u>(218,954)</u>

WHEATON PARK DISTRICT, ILLINOIS

Golf - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Operations - Continued					
Human Resources					
Salaries and Wages	\$ 51,683	51,683	—	50,718	(965)
Contractual Services	26,182	26,182	—	18,669	(7,513)
Other	5,305	5,305	—	—	(5,305)
	<u>83,170</u>	<u>83,170</u>	<u>—</u>	<u>69,387</u>	<u>(13,783)</u>
Parks Maintenance					
Salaries and Wages	25,965	25,965	—	26,956	991
Contractual Services	7,920	7,920	—	7,475	(445)
Supplies	10,000	10,000	—	7,066	(2,934)
	<u>43,885</u>	<u>43,885</u>	<u>—</u>	<u>41,497</u>	<u>(2,388)</u>
Pro Shop/Golf Fees					
Salaries and Wages	598,332	598,332	—	623,852	25,520
Contractual Services	382,809	389,043	6,234	310,272	(78,771)
Supplies	174,526	174,526	—	169,709	(4,817)
Capital Outlay	117,000	117,000	—	—	(117,000)
Other	35,000	35,000	—	15,243	(19,757)
	<u>1,307,667</u>	<u>1,313,901</u>	<u>6,234</u>	<u>1,119,076</u>	<u>(194,825)</u>
Total Operations	11,015,154	11,015,154	—	8,753,944	(2,261,210)
Depreciation	—	—	—	584,962	584,962
Total Operating Expenses	<u>11,015,154</u>	<u>11,015,154</u>	<u>—</u>	<u>9,338,906</u>	<u>(1,676,248)</u>

WHEATON PARK DISTRICT, ILLINOIS

**Internal Service Funds
Combining Statement of Net Position
December 31, 2025**

	Information Technology	Health Insurance	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 18,133	275,150	293,283
Receivables - Net of Allowances			
Other	—	2,288	2,288
Prepays	56,771	—	56,771
Total Current Assets	<u>74,904</u>	<u>277,438</u>	<u>352,342</u>
Noncurrent Assets			
Capital Assets			
Depreciable	66,269	—	66,269
Accumulated Depreciation	<u>(66,269)</u>	<u>—</u>	<u>(66,269)</u>
Total Capital Assets	<u>—</u>	<u>—</u>	<u>—</u>
Total Assets	<u>74,904</u>	<u>277,438</u>	<u>352,342</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	<u>55,786</u>	<u>100</u>	<u>55,886</u>
NET POSITION			
Unrestricted	<u>19,118</u>	<u>277,338</u>	<u>296,456</u>

WHEATON PARK DISTRICT, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Net Position

For the Fiscal Year Ended December 31, 2025

	Information Technology	Health Insurance	Totals
Operating Revenues			
Interfund Services	\$ 486,389	1,932,330	2,418,719
Miscellaneous	211	193,441	193,652
Total Operating Revenues	486,600	2,125,771	2,612,371
Operating Expenses			
Operations	486,600	2,125,805	2,612,405
Operating (Loss)	—	(34)	(34)
Other Nonoperating Revenues			
Investment Income	—	23	23
Change in Net Position	—	(11)	(11)
Net Position - Beginning	19,118	277,349	296,467
Net Position - Ending	19,118	277,338	296,456

WHEATON PARK DISTRICT, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

For the Fiscal Year Ended December 31, 2025

	Information Technology	Health Insurance	Totals
Cash Flows from Operating Activities			
Receipts from Internal Services Provided	\$ 430,493	2,125,601	2,556,094
Payments to Employees	—	(2,125,805)	(2,125,805)
Payments to Suppliers	(471,667)	100	(471,567)
	<u>(41,174)</u>	<u>(104)</u>	<u>(41,278)</u>
Cash Flows from Investing Activities			
Investment Income	—	23	23
	<u>—</u>	<u>23</u>	<u>23</u>
Net Change in Cash and Cash Equivalents	(41,174)	(81)	(41,255)
Cash and Cash Equivalents - Beginning	59,307	275,231	334,538
	<u>59,307</u>	<u>275,231</u>	<u>334,538</u>
Cash and Cash Equivalents - Ending	<u>18,133</u>	<u>275,150</u>	<u>293,283</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating (Loss)	—	(34)	(34)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities			
(Increase) Decrease in Current Assets	(56,107)	(170)	(56,277)
Increase (Decrease) in Current Liabilities	14,933	100	15,033
	<u>(41,174)</u>	<u>(104)</u>	<u>(41,278)</u>
Net Cash Provided by Operating Activities	<u>(41,174)</u>	<u>(104)</u>	<u>(41,278)</u>

WHEATON PARK DISTRICT, ILLINOIS

Information Technology - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Operating Revenues					
Interfund Services	\$ 605,339	605,339	—	486,389	(118,950)
Miscellaneous	50	50	—	211	161
Total Operating Revenues	605,389	605,389	—	486,600	(118,789)
Operating Expenses					
Operations					
Contractual Services	500,377	500,377	—	422,652	(77,725)
Supplies	105,263	105,263	—	63,948	(41,315)
Total Operating Expenses	605,640	605,640	—	486,600	(119,040)
Change in Net Position	(251)	(251)	—	—	251
Net Position - Beginning				19,118	
Net Position - Ending				19,118	

WHEATON PARK DISTRICT, ILLINOIS

Health Insurance - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Original Budget	Final Budget	Variance Final with Original	Actual Amounts	Variance Actual with Final
Operating Revenues					
Interfund Services	\$ 2,145,840	2,145,840	—	1,932,330	(213,510)
Other	213,758	213,758	—	193,441	(20,317)
Total Operating Revenues	<u>2,359,598</u>	<u>2,359,598</u>	<u>—</u>	<u>2,125,771</u>	<u>(233,827)</u>
Operating Expenses					
Operations					
Contractual Services	<u>2,360,598</u>	<u>2,360,598</u>	<u>—</u>	<u>2,125,805</u>	<u>(234,793)</u>
Operating (Loss)	(1,000)	(1,000)	—	(34)	966
Other Nonoperating Revenues					
Investment Income	<u>500</u>	<u>500</u>	<u>—</u>	<u>23</u>	<u>(477)</u>
Change in Net Position	<u>(500)</u>	<u>(500)</u>	<u>—</u>	<u>(11)</u>	<u>489</u>
Net Position - Beginning				<u>277,349</u>	
Net Position - Ending				<u>277,338</u>	

SUPPLEMENTAL SCHEDULES

WHEATON PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Refunding Park Bonds of 2015C

December 31, 2025

Date of Issue	November 12, 2015
Date of Maturity	December 30, 2026
Authorized Issue	\$2,915,000
Interest Rate	3.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 610,000	18,300	628,300

WHEATON PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding (Alternate Revenue Source) Bonds of 2019A

December 31, 2025

Date of Issue	September 25, 2019
Date of Maturity	December 15, 2029
Authorized Issue	\$5,335,000
Interest Rate	2.00% to 5.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamted Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 715,000	120,650	835,650
2027	750,000	84,900	834,900
2028	780,000	47,400	827,400
2029	810,000	16,200	826,200
	<u>3,055,000</u>	<u>269,150</u>	<u>3,324,150</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.

WHEATON PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net Investment in Capital Assets	\$ 28,687,046	34,942,952	38,256,302	43,658,185	47,274,365	50,092,309	51,757,702	54,165,652	58,357,052	60,192,538
Restricted	1,991,321	1,191,242	1,272,989	1,215,231	1,660,632	1,535,059	9,629,975	1,702,570	1,429,714	1,614,431
Unrestricted	13,961,340	11,877,650	11,652,616	11,653,903	12,099,425	16,428,128	14,532,805	24,322,631	26,612,894	31,742,451
Total Governmental Activities Net Position	44,639,707	48,011,844	51,181,907	56,527,319	61,034,422	68,055,496	75,920,482	80,190,853	86,399,660	93,549,420
Business-Type Activities										
Net Investment in Capital Assets	9,098,339	11,270,134	12,363,653	13,579,381	14,799,772	15,850,389	16,936,623	16,724,998	16,939,503	16,756,290
Unrestricted	6,037,062	4,786,882	4,531,712	4,369,342	3,810,198	4,989,460	4,395,903	5,272,054	5,751,339	6,406,134
Total Business-Type Activities Net Position	15,135,401	16,057,016	16,895,365	17,948,723	18,609,970	20,839,849	21,332,526	21,997,052	22,690,842	23,162,424
Primary Government										
Net Investment in Capital Assets	37,785,385	46,213,086	50,619,955	57,237,566	62,074,137	65,942,698	68,694,325	70,890,650	75,296,555	76,948,828
Restricted	1,991,321	1,191,242	1,272,989	1,215,231	1,660,632	1,535,059	9,629,975	1,702,570	1,429,714	1,614,431
Unrestricted	19,998,402	16,664,532	16,184,328	16,023,245	15,909,623	21,417,588	18,928,708	29,594,685	32,364,233	38,148,585
Total Primary Government Net Position	59,775,108	64,068,860	68,077,272	74,476,042	79,644,392	88,895,345	97,253,008	102,187,905	109,090,502	116,711,844

Data Source: Audited Financial Statements

*Accrual Basis of Accounting

WHEATON PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* December 31, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities										
General Government	\$ 9,150,683	8,333,198	8,584,138	5,363,494	7,458,494	6,075,810	5,876,681	9,030,458	9,135,333	9,518,511
Culture and Recreation	9,080,840	9,602,159	9,521,656	12,752,201	6,480,113	8,200,292	9,497,333	10,509,920	12,315,658	12,814,722
Cosley Zoo	1,500,213	1,612,837	1,616,872	1,675,173	1,555,756	1,703,898	1,864,430	2,032,612	2,292,629	2,238,487
Interest on Long-Term Debt	642,485	531,486	462,560	642,248	190,479	98,884	347,514	312,245	287,825	94,459
Total Governmental Activities Expenses	20,374,221	20,079,680	20,185,226	20,433,116	15,684,842	16,078,884	17,585,958	21,885,235	24,031,445	24,666,179
Business-Type Activities										
Golf Course	8,046,182	8,560,421	8,040,668	7,796,187	5,792,086	6,719,525	8,062,078	8,777,325	9,390,009	9,337,697
Total Primary Government Expenses	28,420,403	28,640,101	28,225,894	28,229,303	21,476,928	22,798,409	25,648,036	30,662,560	33,421,454	34,003,876
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	370,204	359,675	375,692	385,497	115,173	410,888	549,620	558,855	440,514	151,582
Culture and Recreation	5,423,507	5,526,883	5,397,504	5,369,047	1,761,032	4,121,309	5,547,613	6,664,863	7,449,445	8,765,866
Cosley Zoo	435,107	534,244	491,708	515,559	233,977	587,384	552,977	631,354	670,092	593,487
Operating Grants and Contributions	211,143	219,986	221,709	240,759	404,997	372,323	295,194	290,349	317,899	308,830
Capital Grants and Contributions	554,954	849,989	659,932	2,167,714	599,318	183,658	494,150	871,288	3,610,323	3,495,550
Total Governmental Activities Program Revenues	6,994,915	7,490,777	7,146,545	8,678,576	3,114,497	5,675,562	7,439,554	9,016,709	12,488,273	13,315,315
Business-Type Activities										
Charges for Services										
Golf Course	7,681,283	7,629,036	7,268,464	6,983,459	4,670,272	7,618,940	8,544,366	9,321,129	9,901,322	9,583,476
Operating Grants and Contributions	—	—	—	—	39,785	—	5,485	—	—	—
Capital Grants and Contributions	—	—	—	—	—	—	—	—	—	37,980
Total Business-Type Activities Program Revenues	7,681,283	7,629,036	7,268,464	6,983,459	4,710,057	7,618,940	8,549,851	9,321,129	9,901,322	9,621,456
Total Primary Government Program Revenues	14,676,198	15,119,813	14,415,009	15,662,035	7,824,554	13,294,502	15,989,405	18,337,838	22,389,595	22,936,771
Net (Expense) Revenue										
Governmental Activities	(13,379,306)	(12,588,903)	(13,038,681)	(11,754,540)	(12,570,345)	(10,403,322)	(10,146,404)	(12,868,526)	(11,543,172)	(11,350,864)
Business-Type Activities	(364,899)	(931,385)	(772,204)	(812,728)	(1,082,029)	899,415	487,773	543,804	511,313	283,759
Total Primary Government Net (Expense) Revenue	(13,744,205)	(13,520,288)	(13,810,885)	(12,567,268)	(13,652,374)	(9,503,907)	(9,658,631)	(12,324,722)	(11,031,859)	(11,067,105)

WHEATON PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years - Continued
December 31, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Tax	\$ 15,660,037	15,863,470	16,279,951	16,450,380	16,766,996	17,117,836	17,276,835	15,410,802	16,163,765	16,904,260
Intergovernmental										
Replacement Tax	73,284	77,390	70,356	87,470	78,176	137,238	277,680	231,018	135,592	109,102
Investment Income	105,884	185,855	345,112	457,275	111,953	24,528	365,994	1,171,507	1,319,109	1,361,456
Miscellaneous	79,678	119,643	72,010	117,930	120,323	144,794	40,881	275,570	83,513	75,806
Internal Activity - Transfers	—	—	—	—	—	—	50,000	50,000	50,000	50,000
Total Governmental Activities	15,918,883	16,246,358	16,767,429	17,113,055	17,077,448	17,424,396	18,011,390	17,138,897	17,751,979	18,500,624
Business-Type Activities										
Taxes										
Property Tax	1,571,923	1,529,931	1,744,172	1,774,137	1,715,740	1,325,929	—	—	—	—
Investment Income	23,525	37,751	63,089	92,934	27,536	4,535	54,904	170,722	232,477	237,823
Internal Activity - Transfers	—	—	—	—	—	—	(50,000)	(50,000)	(50,000)	(50,000)
Total Business-Type Activities	1,595,448	1,567,682	1,807,261	1,867,071	1,743,276	1,330,464	4,904	120,722	182,477	187,823
Total Primary Government	17,514,331	17,814,040	18,574,690	18,980,126	18,820,724	18,754,860	18,016,294	17,259,619	17,934,456	18,688,447
Changes in Net Position										
Governmental Activities	2,539,577	3,657,455	3,728,748	5,358,515	4,507,103	7,021,074	7,864,986	4,270,371	6,208,807	7,149,760
Business-Type Activities	1,230,549	636,297	1,035,057	1,054,343	661,247	2,229,879	492,677	664,526	693,790	471,582
Total Primary Government Changes in Net Position	3,770,126	4,293,752	4,763,805	6,412,858	5,168,350	9,250,953	8,357,663	4,934,897	6,902,597	7,621,342

Data Source: Audited Financial Statements

*Accrual Basis of Accounting

WHEATON PARK DISTRICT, ILLINOIS

**Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	\$ 13,516	14,886	12,380	13,486	10,941	8,275	9,766	52,585	16,250	16,056
Unassigned	3,295,924	3,322,876	2,560,517	2,363,484	3,818,157	5,499,375	5,137,160	4,020,922	4,379,142	4,466,363
Total General Fund	3,309,440	3,337,762	2,572,897	2,376,970	3,829,098	5,507,650	5,146,926	4,073,507	4,395,392	4,482,419
All Other Governmental Funds										
Nonspendable	105,586	86,462	65,784	47,978	33,834	20,666	38,604	113,558	61,248	106,124
Restricted	2,010,838	1,191,242	1,272,989	1,215,232	1,660,632	1,535,059	1,663,126	1,702,570	1,429,714	1,614,431
Assigned	10,936,946	9,858,308	11,400,312	12,019,751	11,160,439	13,785,273	17,694,066	18,001,870	19,450,066	23,314,101
Unassigned	—	(725,704)	(836,872)	(965,731)	(1,028,996)	(1,063,060)	(1,105,759)	(1,154,836)	(1,174,580)	(1,124,855)
Total All Other Governmental Funds	13,053,370	10,410,308	11,902,213	12,317,230	11,825,909	14,277,938	18,290,037	18,663,162	19,766,448	23,909,801
Total Governmental Funds	16,362,810	13,748,070	14,475,110	14,694,200	15,655,007	19,785,588	23,436,963	22,736,669	24,161,840	28,392,220

Data Source: Audited Financial Statements

*Modified Accrual Basis of Accounting

WHEATON PARK DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* December 31, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes	\$ 15,733,321	15,940,860	16,350,307	16,537,850	16,766,996	17,117,836	17,276,835	15,410,802	16,163,765	16,904,260
Intergovernmental	—	—	—	—	78,176	137,238	277,680	231,018	135,592	109,102
Charges for Services	6,228,818	6,420,802	5,679,975	5,677,428	1,944,835	4,707,911	6,088,430	7,322,003	8,061,449	8,881,827
Rentals	—	—	389,625	393,464	156,972	228,548	281,233	291,261	273,513	300,460
Product Sales	—	—	195,304	199,211	8,375	183,122	265,560	280,898	268,998	328,648
Grants and Donations	766,097	1,069,975	881,641	2,408,473	1,004,315	555,981	789,344	1,161,637	3,928,222	3,804,380
Investment Income	105,379	179,104	339,591	456,762	111,952	23,885	365,994	1,171,507	1,319,109	1,361,433
Miscellaneous	79,678	119,643	34,244	117,930	120,323	144,794	40,881	275,585	89,041	75,806
Total Revenues	22,913,293	23,730,384	23,870,687	25,791,118	20,191,944	23,099,315	25,385,957	26,144,711	30,239,689	31,765,916
Expenditures										
General Government	7,452,825	7,676,188	7,860,706	8,028,138	6,879,596	7,059,903	7,677,502	8,470,643	9,084,850	9,690,989
Culture and Recreation	7,416,923	8,006,383	7,741,265	7,570,459	4,552,571	6,167,104	7,357,193	8,313,781	9,908,882	9,597,215
Cosley Zoo	1,368,861	1,473,646	1,472,453	1,531,722	1,413,530	1,562,651	1,649,229	1,851,093	2,067,098	2,064,742
Capital Outlay	2,591,151	4,191,042	2,674,130	5,249,772	3,355,637	1,082,084	2,229,652	6,981,947	6,498,515	4,957,936
Debt Service										
Principal Retirement	4,025,090	2,486,015	2,607,680	2,534,607	2,594,578	2,647,601	2,522,966	960,461	995,649	1,030,842
Interest and Fiscal Charges	1,004,166	896,035	825,178	754,315	542,532	449,900	363,027	330,660	309,524	266,256
Total Expenditures	23,859,016	24,729,309	23,181,412	25,669,013	19,338,444	18,969,243	21,799,569	26,908,585	28,864,518	27,607,980
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,723)	(998,925)	689,275	122,105	853,500	4,130,072	3,586,388	(763,874)	1,375,171	4,157,936
Other Financing Sources (Uses)										
Debt Issuance	1,615,815	—	—	5,335,000	—	—	—	—	—	22,444
Premium on Debt Issuance	—	—	—	846,494	—	—	—	—	—	—
Payment to Escrow Agent	—	—	—	(6,166,810)	—	—	—	—	—	—
Disposal of Capital Assets	90,003	—	37,765	82,301	107,307	509	14,987	13,580	—	—
Transfers In	2,500,000	3,454,312	2,675,311	2,804,251	1,230,432	1,267,988	6,077,459	8,853,169	4,784,841	4,116,342
Transfers Out	(2,500,000)	(3,454,312)	(2,675,311)	(2,804,251)	(1,230,432)	(1,267,988)	(6,027,459)	(8,803,169)	(4,734,841)	(4,066,342)
	1,705,818	—	37,765	96,985	107,307	509	64,987	63,580	50,000	72,444
Net Change in Fund Balances	760,095	(998,925)	727,040	219,090	960,807	4,130,581	3,651,375	(700,294)	1,425,171	4,230,380
Debt Service as a Percentage of Noncapital Expenditures	23.70%	16.50%	16.74%	16.11%	19.63%	17.32%	14.76%	6.47%	5.84%	5.60%

Data Source: Audited Financial Statements

*Modified Accrual Basis of Accounting

WHEATON PARK DISTRICT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)**

Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Total Taxable Assessed Value	Estimated Actual Taxable Value	Taxable Assessed Ratio of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
2015	\$ 1,745,609,458	\$ 323,858,307	\$ 11,074,035	\$ 2,080,541,800	\$ 6,241,625,400	33.33%	0.8275
2016	1,860,732,961	341,792,379	11,498,631	2,214,023,971	6,642,071,913	33.33%	0.7892
2017	1,959,814,630	355,320,407	11,462,869	2,326,597,906	6,979,793,718	33.33%	0.7670
2018	2,055,649,652	372,048,160	12,189,117	2,439,886,929	7,319,660,787	33.33%	0.7469
2019	2,104,708,507	380,009,396	12,133,824	2,496,851,727	7,490,555,181	33.33%	0.7425
2020	2,166,784,913	378,583,925	10,304,160	2,555,672,998	7,667,018,994	33.33%	0.7403
2021	2,194,116,045	381,926,626	10,336,120	2,586,378,791	7,759,136,373	33.33%	0.7201
2022	2,262,903,892	431,187,153	9,867,469	2,703,958,514	8,111,875,542	33.33%	0.5705
2023	2,381,705,535	450,185,988	12,498,039	2,844,389,562	8,533,168,686	33.33%	0.5695
2024	2,597,238,076	483,419,806	12,915,740	3,093,573,622	9,280,720,866	33.33%	0.5474

Data Source: Office of the County Clerk

Note: The total direct tax rate is the total property tax extension divided by the total taxable equalized assessed value. The county assesses property at approximately 33.33% of actual value for all types of real property.

WHEATON PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Direct Rates										
Corporate	0.1900	0.1790	0.1773	0.1790	0.1710	0.1867	0.1890	0.1871	0.1841	0.1656
Debt Service	0.2833	0.2671	0.2562	0.2468	0.2429	0.2395	0.2133	0.0978	0.0976	0.0928
IMRF	0.0343	0.0345	0.0318	0.0178	0.0358	0.0189	0.0217	0.0091	0.0068	0.0163
Audit	0.0002	0.0012	0.0005	0.0006	0.0004	0.0004	0.0012	0.0016	0.0005	0.0012
Tort Judgments and Liability	0.0281	0.0224	0.0259	0.0257	0.0243	0.0221	0.0105	0.0200	0.0232	0.0268
Social Security	0.0228	0.0260	0.0241	0.0239	0.0242	0.0143	0.0218	0.0197	0.0170	0.0223
Recreation	0.1875	0.1766	0.1749	0.1768	0.1689	0.1847	0.1870	0.1851	0.1822	0.1640
Aquarium/Museum	0.0421	0.0451	0.0404	0.0417	0.0408	0.0399	0.0395	0.0397	0.0448	0.0412
Recreation for Handicapped	0.0392	0.0373	0.0359	0.0346	0.0342	0.0338	0.0334	0.0093	0.0124	0.0154
Aggregate Refunds	—	—	—	—	—	—	0.0027	0.0011	0.0009	0.0018
Total Direct Tax Rate	0.8275	0.7892	0.7670	0.7469	0.7425	0.7403	0.7201	0.5705	0.5695	0.5474
Overlapping Rates										
County of DuPage	0.1971	0.1848	0.1749	0.1673	0.1655	0.1609	0.1587	0.1428	0.1473	0.1361
City of Wheaton	1.0342	0.9960	0.9631	0.9338	0.9123	0.8913	0.8771	0.8379	0.7983	0.7365
Junior College District No. 502	0.2786	0.2626	0.2431	0.2317	0.2112	0.2114	0.2037	0.1946	0.1907	0.1794
Forest Preserve District	0.1622	0.1514	0.1306	0.1278	0.1242	0.1205	0.1177	0.1130	0.1076	0.1310
School District No. 200	5.3108	5.1076	4.9916	4.8883	4.8603	4.8540	4.8374	4.9029	4.7816	4.5592
Milton Township	0.0475	0.0457	0.0449	0.0442	0.0408	0.0434	0.0596	0.0606	0.0609	0.0414
Milton Township Roads	0.0778	0.0748	0.0734	0.0722	0.0722	0.0725	0.0734	0.0744	0.0748	0.0712
Milton Township Health	—	—	—	—	—	—	—	—	—	0.0178
DuPage Airport Authority	0.0188	0.0176	0.0166	0.0146	0.0141	0.0148	0.0144	0.0139	0.0132	0.0122
Wheaton Mosquito	0.0156	0.0136	0.0165	0.0161	—	0.0157	0.0154	0.0148	0.0141	0.0130
Total Overlapping Tax Rates	7.1426	6.8541	6.6547	6.4960	6.4006	6.3845	6.3574	6.3549	6.1885	5.8978
Total Direct and Overlapping Rates	7.9701	7.6433	7.4217	7.2429	7.1431	7.1248	7.0775	6.9254	6.7580	6.4452

Data Source: Office of the County Clerk

Note: Total rates per \$100 of assessed value.

WHEATON PARK DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2025 (Unaudited)**

Taxpayer	2025			2016		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Wheaton Center LLC	\$ 47,660,990	1	1.54%			
Wilson Danada LLC	36,092,146	2	1.17%			
Wheaton Multifamily Exchange	29,454,790	3	0.95%			
Nelp Wyndmere LLC	26,025,780	4	0.84%			
TGM Retreat Danada LP	22,633,073	5	0.73%			
CH Realty X-DLC R Wheaton	20,574,609	6	0.67%			
Redwood Briarbrook Wheaton	16,877,578	7	0.55%			
Danada East Retail	14,072,356	8	0.45%			
JVM Realty Corp.	13,259,891	9	0.43%			
Town Square Wheaton 2015 LLC	13,057,535	10	0.42%			
Invesco Advisors Inc.				\$ 24,470,100	1	1.11%
Wheaton 121 Owner LLC				16,592,870	2	0.75%
Wheaton Apartments Owner				15,859,260	3	0.72%
UCR Asset Services				15,065,390	4	0.68%
TSW 2015 LLC				14,364,740	5	0.65%
Avalon Properties				12,782,060	6	0.58%
Wheaton Illinois Senior Property				12,517,090	7	0.57%
Rice Lake Square LP				12,004,200	8	0.54%
Redwood Capital Group				9,757,830	9	0.44%
TBC Danada East LLC				9,590,920	10	0.43%
Total	<u>239,708,748</u>		<u>7.75%</u>	<u>143,004,460</u>		<u>6.46%</u>

Data Source: City of Wheaton Annual Comprehensive Financial Report. The percentage of total District taxable assessed valuation is based upon the District's assessed valuations, not the City's.

WHEATON PARK DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 17,216,483	\$ 17,190,552	99.85%	\$ 160	\$ 17,190,712	99.85%
2016	17,473,077	17,428,951	99.75%	—	17,428,951	99.75%
2017	17,845,006	17,792,698	99.71%	—	17,792,698	99.71%
2018	18,223,515	18,197,858	99.86%	—	18,197,858	99.86%
2019	18,539,122	18,509,960	99.84%	—	18,509,960	99.84%
2020	18,855,653	18,863,629	100.04%	—	18,863,629	100.04%
2021	18,637,466	18,604,419	99.82%	—	18,604,419	99.82%
2022	15,437,340	15,410,803	99.83%	—	15,410,803	99.83%
2023	16,198,799	16,196,680	99.99%	—	16,196,680	99.99%
2024	16,934,222	16,904,260	99.82%	—	16,904,260	99.82%

Data Source: DuPage County Clerk

Note: Collections do not include adjustments for errors and abatements of tax extensions.

WHEATON PARK DISTRICT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Estimated	Percentage of Personal Income (2)	Per Capita (1)
	General Obligation Bonds	Leases	General Obligation Bonds	Leases		Actual Taxable Value (1)		
2016	\$ 24,883,199	\$ —	\$ 9,032,289	\$ —	\$ 33,915,488	0.54%	1.49%	\$ 631.40
2017	20,611,182	—	7,676,982	—	28,288,164	0.43%	1.18%	529.85
2018	17,833,315	—	6,318,338	—	24,151,653	0.35%	0.97%	450.78
2019	15,464,300	249,271	4,706,239	139,672	20,559,482	0.28%	0.80%	383.74
2020	12,746,915	212,223	3,047,448	101,160	16,107,746	0.22%	0.60%	302.38
2021	9,949,555	202,127	1,338,632	67,862	11,558,176	0.15%	0.41%	214.16
2022	7,277,011	191,852	—	33,148	7,502,011	0.10%	0.26%	141.59
2023	6,226,245	181,390	—	—	6,407,635	0.08%	0.20%	120.94
2024	5,140,479	170,742	—	—	5,311,221	0.06%	0.16%	100.33
2025	4,019,713	159,900	—	—	4,179,613	0.05%	0.13%	77.77

Data Source: Audited Financial Statements

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

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

WHEATON PARK DISTRICT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2025 (Unaudited)**

Governmental Unit	Gross Debt	Percentage to Debt Applicable to District (1)	District's Share of Debt
Wheaton Park District	\$ 4,179,613	100.00 %	\$ 4,179,613
Overlapping Debt			
City of Naperville	120,180,000	0.13%	156,234
City of Wheaton	46,125,000	92.45%	42,642,563
County of DuPage	54,590,000	5.69%	3,106,171
Forest Preserve District	97,770,000	5.69%	5,563,113
High School District No. 87	116,725,000	3.08%	3,595,130
Junior College District No. 502	71,680,000	5.06%	3,627,008
School District No. 200	142,180,000	65.70%	93,412,260
School District No. 203	3,020,000	0.13%	3,926
School District No. 41	15,915,000	0.56%	89,124
School District No. 89	23,135,000	21.13%	4,888,426
Village of Lisle	1,780,000	1.71%	30,438
Village of Glen Ellyn	30,315,000	1.10%	333,465
Winfield Fire Protection	6,925,000	22.83%	1,580,978
Total Overlapping Debt	730,340,000		159,028,835
Total Direct and Overlapping Debt	734,519,613		163,208,448

Data Sources: DuPage County Clerk

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

WHEATON PARK DISTRICT, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)**

Tax Levy Year	Equalized Assessed Valuation	Bonded Debt Limit				Non-Referendum Debt Limit			
		Legal Debt Limit (2.875%)	Total Net Debt Applicable to Limit	Legal Debt Margin	Legal Debt Margin as a Percentage of Legal Debt Limit	Legal Debt Limit (0.575%)	Total Net Debt Applicable to Limit	Legal Debt Margin	Legal Debt Margin as a Percentage of Legal Debt Limit
2015	\$ 2,080,541,800	\$ 59,815,577	\$ 29,300,705	\$ 30,514,872	51.01%	\$ 11,963,115	\$ 7,535,705	\$ 4,427,410	37.01%
2016	2,214,023,971	63,653,189	25,965,815	37,687,374	59.21%	12,730,638	7,070,815	5,659,823	44.46%
2017	2,326,597,906	66,889,690	22,524,650	44,365,040	66.33%	13,377,938	6,609,650	6,768,288	50.59%
2018	2,439,886,929	70,146,749	24,942,395	45,204,354	64.44%	14,029,350	11,017,395	3,011,955	21.47%
2019	2,496,851,727	71,784,487	11,531,782	60,252,705	83.94%	14,356,897	5,231,782	9,125,115	63.56%
2020	2,555,672,998	73,475,599	7,623,088	65,852,511	89.63%	14,695,120	4,738,088	9,957,032	67.76%
2021	2,586,378,791	74,358,390	4,268,159	70,090,231	94.26%	14,871,678	4,268,159	10,603,519	71.30%
2022	2,703,958,514	77,738,807	3,826,178	73,912,629	95.08%	15,547,761	3,826,178	11,721,583	75.39%
2023	2,844,389,562	81,776,200	3,347,397	78,428,803	95.91%	16,355,240	3,347,397	13,007,843	79.53%
2024	3,093,573,622	88,940,242	2,845,117	86,095,125	96.80%	17,788,048	2,845,117	14,942,931	84.01%

Data Source: Annual Financial Reports

WHEATON PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2025 (Unaudited)

Fiscal Year	Population (1)	Personal Income (1)	Per Capita Income	Unemployment Rate (2)
2016	53,715	\$ 2,281,168,620	\$ 42,468	3.0%
2017	53,389	2,388,517,082	44,738	5.0%
2018	53,577	2,497,438,278	46,614	4.3%
2019	53,577	2,580,268,320	48,160	4.0%
2020	53,270	2,674,580,160	50,208	8.0%
2021	53,970	2,789,601,360	51,688	6.1%
2022	52,984	2,932,081,576	55,339	4.6%
2023	52,984	3,154,561,392	59,538	4.5%
2024	52,938	3,323,712,330	62,785	5.0%
2025	53,741	3,336,671,208	62,088	4.6%

Data Sources:

(1) U.S. Bureau of the Census, 2019-2023 American Community Survey 5-Year Estimated population, the most current figure available.

(2) Illinois Department of Employment Security, Illinois Labor Market Information (LMI)

WHEATON PARK DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2025 (Unaudited)**

Employer	2025			2016		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
DuPage County Government	2,680	1	9.55%	2,835	1	9.86%
School District Number 200	1,900	2	6.77%	1,616	2	5.62%
Wheaton Park District	1,191	3	4.24%	1,230	3	4.28%
Marianjoy Medical Group	930	4	3.31%	950	4	3.30%
Wheaton College	895	5	3.19%	900	5	3.13%
First Trust Portfolios	500	6	1.78%	500	6	1.74%
City of Wheaton	295	7	1.05%	296	10	1.03%
Coldwell Banker Realty	100	8	0.36%			
Good News Publishers	100	9	0.36%			
ServPro Wheaton	100	10	0.36%			
Wyndemere Senior Living				378	7	1.31%
Jewel Foods				348	8	1.21%
Forest Preserve District				307	9	1.07%
Total	8,691		30.97%	9,360		32.55%

Data Sources: Illinois Manufacturers Directory, Illinois Services Directory, and Wheaton Park District's W2s.

WHEATON PARK DISTRICT, ILLINOIS

**Full-Time Equivalent Employees by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Finance	8.63	8.15	9.96	9.63	8.40	9.22	8.97	9.22	8.90	9.07
Human Resources	2.43	2.37	2.35	2.35	2.16	2.71	2.29	2.20	2.28	2.24
Marketing	4.27	3.87	4.60	5.57	4.46	3.83	8.31	8.13	9.68	10.18
Parks	40.94	47.00	51.26	55.70	37.23	47.90	44.51	43.11	43.98	44.32
Recreation	110.26	106.20	95.65	94.66	43.52	65.06	74.88	83.60	92.82	97.03
Zoo	18.23	20.78	20.51	21.59	19.35	20.36	21.66	23.94	25.97	24.56
Golf	100.92	94.92	91.91	90.56	58.37	63.57	74.83	82.04	84.79	83.54
Museum	2.98	3.39	3.53	3.65	2.30	2.65	3.27	3.28	3.58	3.86
Totals	290.66	288.68	281.77	285.71	177.79	217.30	240.72	257.52	274.00	276.80

Data Source: District Records

WHEATON PARK DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Parks										
Number of Nature Preserves	1	1	1	1	1	1	1	1	1	1
Recreation										
Number of Recreation Programs	2,499	3,654	4,087	2,018	884	1,053	1,610	1,015	1,227	1,431
Residents Rounds of Golf Played	23,297	24,598	23,892	24,211	26,752	26,956	24,720	25,858	26,853	26,787
Nonresidents Round of Golf Played	26,210	22,324	21,968	21,166	26,806	33,878	32,634	34,431	37,220	38,004
Number of Participants	210,665	232,186	223,969	203,232	14,244	118,069	148,485	174,872	180,361	174,345
Nonresident Participants	95,279	106,898	102,336	92,196	9,514	98,156	34,571	75,883	76,616	75,888

Data Source: District Records

WHEATON PARK DISTRICT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Parks										
Acres of Parks	814	814	817	817	817	817	817	821	821	821
Recreation										
Number of Tennis Courts	19	19	19	19	18	16	16	16	16	16
Number of Swimming Facilities	2	2	2	2	2	2	2	2	2	2
Number of Museums	2	2	2	2	2	2	2	2	2	2
Number of Golf Course Holes	27	27	27	27	27	27	27	27	27	27

Data Source: District Records

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS***



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS**

May 21, 2026

Members of the Board of Commissioners
Wheaton Park District
Wheaton, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 Wheaton Park District (the District), Illinois, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 21, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Wheaton Park District, Illinois
May 21, 2026

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

Annual Financial Report Comparison, Internal

General Fund	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues	\$3,494,916	\$3,818,894	\$3,741,313	\$4,031,549	\$4,236,123	\$4,355,574	\$4,521,247	\$4,506,269	\$4,727,298	\$5,000,667	\$4,648,964	\$5,334,869	\$5,722,946	\$6,315,718	\$6,100,770	\$6,014,874
Operating Expenditures	(\$2,900,133)	(\$3,093,129)	(\$3,241,662)	(\$3,264,868)	(\$3,294,345)	(\$3,359,670)	(\$3,555,480)	(\$3,706,562)	(\$3,720,606)	(\$3,851,743)	(\$3,181,692)	(\$3,572,437)	(\$4,036,779)	(\$4,374,248)	(\$4,636,740)	(\$4,968,752)
Capital Expenditures	(\$143,685)	(\$143,139)	(\$248,572)	(\$138,588)	(\$109,855)	(\$156,341)	(\$189,252)	(\$224,004)	(\$431,842)	(\$314,484)	(\$95,993)	(\$83,879)	(\$49,232)	(\$188,469)	(\$242,146)	(\$646,695)
Revenues Over (Under)																
Expenditures	\$451,098	\$582,626	\$251,079	\$628,093	\$831,922	\$839,563	\$776,515	\$575,703	\$574,850	\$834,439	\$1,371,279	\$1,678,554	\$1,636,935	\$1,753,001	\$1,221,884	\$399,427
Gain (Loss) on Disposal of capital assets	\$22,500	\$8,500	\$43,575	\$9,000	\$16,297	\$38,144	\$90,003	\$54,011	\$37,128	\$82,301	\$80,846	\$0	\$14,841	\$13,580	\$0	\$17,850
Transfers In	\$10,000	\$10,000	\$17,226	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	(\$899,420)	(\$200,796)	(\$500,000)	(\$500,000)	(\$500,000)	(\$601,391)	(\$1,376,843)	(\$1,112,666)	\$0	\$0	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$330,250)
General Fund	\$483,598	\$601,126	(\$587,540)	\$446,297	\$358,219	\$387,707	\$366,518	\$28,323	(\$764,865)	(\$195,925)	\$1,452,125	\$1,678,554	(\$360,724)	(\$1,073,419)	\$321,884	\$87,027

Recreation Fund	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues	\$8,423,390	\$8,612,022	\$8,528,600	\$8,761,084	\$8,752,674	\$9,124,420	\$9,392,432	\$9,484,041	\$9,561,703	\$9,804,648	\$6,001,026	\$8,810,724	\$10,602,499	\$12,059,455	\$13,030,895	\$13,923,476
Operating Expenditures	(\$6,861,534)	(\$7,028,164)	(\$7,247,647)	(\$7,248,679)	(\$7,225,123)	(\$7,554,006)	(\$8,159,705)	(\$8,407,494)	(\$8,507,842)	(\$8,508,223)	(\$5,135,229)	(\$6,754,764)	(\$8,034,666)	(\$9,601,139)	(\$10,694,909)	(\$11,440,929)
Capital Expenditures	(\$37,449)	(\$48,524)	(\$83,244)	(\$207,551)	(\$16,454)	\$0	\$0	(\$3,612)	(\$2,983)	(\$47,492)	(\$27,177)	(\$13,825)	(\$21,728)	(\$4,604)	\$0	\$0
Revenues Over (Under)																
Expenditures	\$1,524,406	\$1,535,334	\$1,197,710	\$1,304,854	\$1,511,097	\$1,570,414	\$1,232,727	\$1,072,935	\$1,050,878	\$1,248,933	\$838,620	\$2,042,136	\$2,546,105	\$2,453,712	\$2,335,986	\$2,482,547
Gain (Loss) on Disposal of capital assets	\$0	\$0	\$7,050	\$2,000	\$1,989	\$4,701	\$0	\$122	\$637	\$0	\$13,395	\$0	\$146	\$0	\$5,525	\$4,594
Transfers In	(\$10,000)	(\$10,000)	(\$2,007,113)	(\$510,000)	(\$2,010,000)	(\$2,010,000)	(\$2,000,000)	(\$1,782,883)	(\$73,157)	(\$281,648)	\$0	\$0	(\$2,275,000)	(\$4,125,191)	(\$2,021,144)	(\$1,500,000)
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Fund	\$1,514,406	\$1,525,334	(\$802,353)	\$796,854	(\$496,915)	(\$434,885)	(\$767,273)	(\$709,826)	\$978,358	\$967,285	\$852,015	\$2,042,136	\$271,251	(\$1,671,479)	\$320,367	\$987,141

Cosley Zoo Fund	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues	\$1,080,977	\$1,113,067	\$1,129,438	\$1,188,834	\$1,254,715	\$1,314,517	\$1,350,828	\$1,582,291	\$1,504,613	\$1,651,477	\$1,456,972	\$1,848,798	\$1,689,127	\$1,898,353	\$2,162,347	\$2,079,199
Operating Expenditures	(\$1,156,498)	(\$1,163,285)	(\$1,106,603)	(\$1,140,698)	(\$1,137,317)	(\$1,204,402)	(\$1,211,849)	(\$1,313,265)	(\$1,347,845)	(\$1,417,471)	(\$1,279,900)	(\$1,432,712)	(\$1,518,278)	(\$1,729,944)	(\$1,936,262)	(\$1,904,622)
Capital Expenditures	(\$13,033)	(\$6,788)	(\$1,562)	(\$477)	(\$1,092)	\$0	\$0	(\$1,032)	(\$868)	(\$1,190)	(\$6,708)	(\$3,428)	(\$1,780)	(\$1,210)	\$0	\$0
Revenues Over (Under)																
Expenditures	(\$88,555)	(\$57,006)	\$21,273	\$47,659	\$116,306	\$110,115	\$138,979	\$267,994	\$155,899	\$232,816	\$170,364	\$412,658	\$169,069	\$167,200	\$226,085	\$174,576
Gain (Loss) on Disposal of capital assets	\$0	\$0	\$0	\$0	\$12,523	\$0	\$0	\$0	\$0	\$0	\$13,066	\$509	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$200,796	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$131,160)	\$0	\$0	(\$200,000)	(\$200,000)	(\$100,000)	(\$505,000)
Cosley Zoo Fund	(\$88,555)	(\$57,006)	\$21,273	\$248,455	\$128,829	\$110,115	\$138,979	\$267,994	\$155,899	\$101,656	\$183,430	\$413,167	(\$30,931)	(\$32,800)	\$126,085	(\$330,424)

Debt Service Fund	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues	\$3,394,504	\$3,519,111	\$3,692,176	\$4,324,757	\$4,364,334	\$5,117,728	\$4,441,696	\$4,496,640	\$4,547,001	\$5,232,655	\$4,266,175	\$4,321,149	\$4,172,391	\$2,687,473	\$2,825,886	\$2,924,979
Operating Expenditures	(\$3,937,753)	(\$4,101,473)	(\$4,217,816)	(\$4,859,689)	(\$4,942,590)	(\$5,115,313)	(\$5,029,256)	(\$3,382,050)	(\$3,432,858)	(\$3,250,926)	(\$3,099,007)	(\$3,087,225)	(\$2,875,532)	(\$1,280,472)	(\$1,294,332)	(\$1,286,062)
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	(\$15,101,872)	\$0	\$0	\$0	(\$6,166,810)	\$0	\$0	\$0	\$0	\$0	\$0
Revenues Over (Under)																
Expenditures	(\$543,249)	(\$582,362)	(\$525,640)	(\$534,933)	(\$578,256)	(\$15,099,457)	(\$587,560)	\$1,114,590	\$1,114,143	(\$4,185,082)	\$1,167,167	\$1,233,924	\$1,296,859	\$1,407,001	\$1,531,553	\$1,638,917
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122,304	\$117,325	\$108,950	\$100,200	\$90,950	\$81,200	\$70,950
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,070,038)	(\$1,225,311)	(\$1,401,081)	(\$1,347,757)	(\$1,376,938)	(\$1,439,759)	(\$1,547,028)	(\$1,632,497)	(\$1,660,142)
Bond Proceeds	\$568,821	\$580,867	\$573,583	\$586,087	\$585,818	\$15,148,445	\$587,401	\$0	\$0	\$5,335,000	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Fund	\$25,572	(\$1,495)	\$47,943	\$51,154	\$7,562	\$48,988	(\$159)	\$44,552	(\$111,168)	(\$128,859)	(\$63,265)	(\$34,064)	(\$42,700)	(\$49,077)	(\$19,744)	\$49,725

Capital Projects Fund	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues	\$1,646,616	\$314,929	\$4,614,429	\$661,535	\$674,747	\$439,366	\$529,800	\$843,056	\$675,750	\$2,321,349	\$753,363	\$358,377	\$600,244	\$1,239,807	\$4,166,094	\$3,992,937
Operating Expenditures	(\$550,631)	(\$603,271)	(\$546,208)	(\$355,365)	(\$449,317)	(\$442,671)	(\$633,250)	(\$984,247)	(\$721,325)	(\$657,831)	(\$612,177)	(\$462,928)	(\$605,366)	(\$1,029,825)	(\$1,578,972)	(\$893,527)
Capital Expenditures	(\$3,182,151)	(\$2,247,241)	(\$10,567,374)	(\$3,907,582)	(\$2,403,822)	(\$1,385,747)	(\$2,401,898)	(\$3,967,039)	(\$2,242,288)	(\$4,935,288)	(\$3,281,371)	(\$1,008,489)	(\$2,185,236)	(\$6,797,400)	(\$6,256,369)	(\$3,798,815)
Revenues Over (Under)																
Expenditures	(\$2,086,167)	(\$2,535,583)	(\$6,499,154)	(\$3,601,412)	(\$2,178,392)	(\$1,389,053)	(\$2,505,349)	(\$4,108,231)	(\$2,287,862)	(\$3,271,769)	(\$3,140,185)	(\$1,113,039)	(\$2,190,358)	(\$6,587,417)	(\$3,669,247)	(\$699,405)
Gain (Loss) on Disposal of capital assets	\$6,580	\$0	\$0	\$2,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$2,892,920	\$500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$3,454,312	\$2,675,311	\$2,926,555	\$1,347,757	\$1,376,938	\$5,977,259	\$8,762,219	\$4,703,641	\$4,045,392
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$122,304)	(\$117,325)	(\$108,950)	(\$100,200)	(\$90,950)	(\$81,200)	(\$70,950)
Bond Proceeds	\$9,612,568	\$737,038	\$807,112	\$829,913	\$861,327	\$1,017,285	\$1,028,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects Fund	\$7,532,982	(\$1,798,545)	(\$2,799,122)	(\$2,269,249)	\$1,182,935	\$2,128,232	\$1,023,065	(\$653,919)	\$387,448	(\$467,518)	(\$1,909,753)	\$154,949	\$3,686,701	\$2,083,851	\$953,194	\$3,275,037

Non-Major Governmental Funds	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues	\$2,365,499	\$2,468,878	\$2,893,688	\$2,858,251	\$2,763,079	\$2,699,193	\$2,677,250	\$2,763,957	\$2,854,326	\$2,626,814	\$3,065,437	\$2,425,381	\$2,598,747	\$1,943,891	\$1,948,167	\$2,827,422
Operating Expenditures	(\$1,862,169)	(\$1,899,437)	(\$1,878,376)	(\$1,883,919)	(\$1,883,199)	(\$1,830,332)	(\$1,870,893)	(\$1,928,513)	(\$1,961,810)	(\$1,858,532)	(\$1,793,353)	(\$1,723,712)	(\$1,652,303)	(\$1,652,513)	(\$1,874,544)	(\$2,132,019)
Capital Expenditures	(\$868,063)	(\$863,723)	(\$873,628)	(\$873,628)	(\$805,138)	(\$807,495)	(\$807,416)	(\$811,495)	(\$811,145)	(\$825,831)	(\$825,831)	(\$825,831)	(\$818,663)	(\$248,750)	(\$350,240)	(\$512,425)
Non-Major Governmental Funds	(\$364,733)	(\$294,282)	\$141,684	\$92,704	\$74,742	\$61,366	(\$1,059)	\$23,949	\$81,371	(\$57,549)	\$446,252	(\$124,162)	\$127,781	\$42,628	(\$276,617)	\$182,978

Annual Financial Report Comparison, Internal

Arrowhead Golf Club Fund ⁽¹⁾	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Operating Revenues	\$6,712,053	\$6,927,471	\$7,193,722	\$7,365,721	\$7,809,372	\$7,633,329	\$7,681,257	\$7,629,037	\$7,268,464	\$6,983,458	\$4,710,056	\$7,618,938	\$8,549,850	\$9,321,130	\$9,901,314	\$9,621,455
Operating Expenses	(\$5,758,502)	(\$6,049,780)	(\$6,188,866)	(\$6,367,193)	(\$6,623,940)	(\$6,940,421)	(\$7,010,632)	(\$7,141,745)	(\$7,024,684)	(\$6,834,446)	(\$4,870,270)	(\$5,882,720)	(\$7,276,632)	(\$8,205,599)	(\$8,820,267)	(\$8,753,758)
Operating Income (Loss)	\$953,551	\$877,691	\$1,004,856	\$998,528	\$1,185,432	\$692,907	\$670,624	\$487,292	\$243,780	\$149,012	(\$160,215)	\$1,736,218	\$1,273,217	\$1,115,531	\$1,081,047	\$867,697
Capital and Other Equipment																
Purchases ⁽²⁾	(\$731,388)	(\$438,700)	(\$438,097)	(\$61,533)	(\$615,316)	(\$273,880)	(\$535,032)	(\$735,305)	(\$582,934)	(\$433,315)	(\$372,759)	(\$108,278)	(\$514,873)	(\$354,476)	(\$784,550)	(\$401,749)
Property Taxes	\$1,225,020	\$1,380,924	\$1,065,574	\$1,294,664	\$1,480,469	\$1,524,467	\$1,571,923	\$1,529,931	\$1,744,172	\$1,774,137	\$1,715,740	\$1,325,929	\$0	\$0	\$0	\$0
Interest Expense	(\$743,283)	(\$724,756)	(\$697,731)	(\$660,675)	(\$637,890)	(\$671,107)	(\$298,649)	(\$261,731)	(\$222,611)	(\$183,392)	(\$136,568)	(\$88,344)	(\$38,619)	\$0	\$0	\$0
Amortization of Debt Items	(\$279,376)	(\$279,376)	(\$397,842)	(\$266,213)	(\$266,213)	(\$376,474)	(\$165,416)	(\$165,416)	(\$165,416)	(\$165,416)	(\$165,416)	(\$165,416)	(\$165,416)	\$0	\$0	\$0
Investment Income (Loss)	\$2,140	\$2,182	\$5,465	\$8,647	(\$28,775)	\$4,273	\$23,522	\$37,749	\$63,088	\$92,932	\$27,538	\$4,528	\$54,904	\$170,722	\$232,477	\$237,822
Gain (Loss) on Disposal of capital assets	(\$27,146)	\$0	\$0	\$0	(\$35,323)	(\$15,761)	\$4,089	(\$649)	(\$24,043)	\$10,149	\$6,792	(\$8,218)	(\$1,433)	\$12,883	(\$1,841)	\$1,209
Transfers Out	\$0	\$0	(\$3,613)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
Arrowhead Golf Club Fund⁽¹⁾	\$399,519	\$817,966	\$538,612	\$1,313,417	\$1,082,383	\$884,425	\$1,271,061	\$891,871	\$1,056,036	\$1,244,108	\$915,113	\$2,696,419	\$557,780	\$894,660	\$477,133	\$654,979

(1) Depreciation expenses have been excluded as Capital Expenses have been included instead.

	(\$556,695)	(\$565,348)	(\$578,358)	(\$590,305)	(\$599,880)	(\$584,027)	(\$575,551)	(\$601,516)	(\$601,801)	(\$601,801)	(\$609,436)	(\$567,390)	(\$575,787)	(\$581,561)	(\$567,894)	(\$584,961)
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(2) This line represents Capital Expenses for every year except 2017. In 2017 there are also \$387,170 of other equipment purchases. That \$387,170 consists of 100 Golf Cars \$343,090; \$20,780 for golf skate caddy units; and Banquet chairs \$23,300.

TO: Board of Commissioners
FROM: Justin Kirtland, Golf Course Superintendent
THROUGH: Michael Benard, Executive Director
RE: Golf Course Chemicals Purchase
DATE: June 3, 2026



SUMMARY:

The Board previously approved the annual golf course chemical bid for products anticipated to exceed the purchasing threshold established by finance policy. The four products included in this request: Interface, Mirage, Exteris, and Durentis, were not included in the original bid because they were not anticipated to be purchased in the volume required for the 2026 season.

Due to changing seasonal conditions, disease pressure, pest activity, and the need to rotate chemistries to maintain effectiveness and prevent resistance, staff determined these products are necessary to maintain turf health and quality playing conditions throughout the golf course. These fungicides and insecticides are used as part of both preventative and curative turf management programs for greens, tees, fairways, and roughs.

PREVIOUS COMMITTEE/BOARD ACTION:

None

REVENUE OR FUNDING IMPLICATIONS:

Funding for these purchases is included within the Golf Course operating budget: 60-601-000-53-5335-0000

ALTERNATIVES:

3 attached quotes have been obtained from suppliers to ensure competitive pricing and responsible purchasing.

Advanced Turf Services: \$22,050.14

Simplot: \$22,965.91

Clesen: 22,965.91

RECOMMENDATION:

It is recommended that the Wheaton Park District Board of Commissioners approve the purchase of the listed chemicals from Advanced Turf Solutions for \$22,050.14

Simplot Turf & Horticulture Downers Grove IL

1530 Centre Cir
Downers Grove, IL 60515-1019
(630) 268-8871 Fax:
274865 IN

Sales Order 238007508

Not Processed Offered

Order Date 5/21/2026

Est. Delivery Date 05/21/2026

Offer Expires

Customer ID 62425

Customer PO#

Salesperson bakern2

Shipping Via.

Field Name

Description

Ticket Type Deliver

Bill To: ARROWHEAD GOLF CLUB
26W151 BUTTERFIELD RD
WHEATON, IL 60189

Ship To: ARROWHEAD GOLF CLUB
26W151 BUTTERFIELD RD
WHEATON, IL 60187

Comments: QUOTE

Quantity	Description	Unit Price	Total \$	%	Your Share
40.00 Jug	DNGAgy 512872.5G FIATA STRESSGARD [2.5GAL]	195.8400 / Jug	7,833.60	100.0000	7,833.60
1.00 Jug	DNGAgy 5973964Z DURENTIS (FMC LABEL) [64OZ]	2,409.8500 / Jug	2,409.85	100.0000	2,409.85
4.00 Jug	DNGAgy 643002.5G EXTERIS STRESSGARD [2.5GAL]	377.4000 / Jug	1,509.60	100.0000	1,509.60
8.00 Jug	DNGAgy 459972.5G INTERFACE STRESSGARD (BAYER LABEL)	584.4600 / Jug	4,675.68	100.0000	4,675.68
13.00 Jug	DNGAgy 610792.5G MIRAGE STRESSGARD [2.5GAL]	502.8600 / Jug	6,537.18	100.0000	6,537.18

Subtotal 22,965.91

Amount Due 22,965.91

If Paid By Discount Deduct Pay Only

Customer: _____ Sales Person: _____

Purchase Terms:

Sales Order 238007508



North Chicago 635 Margate Drive Lincolnshire, IL 60069
 South Chicago 9710 W 194th Street Mokena, IL 60448
 Wisconsin 13125 Washington Drive Ste A Germantown, WI 53022
 Minnesota 7265 Washington Ave S Edina, MN 55439
 (847)537-2177 | clesens.com

Entered Date	Taken By	Customer #	Order #
5/21/26	MM02	38	32284-00
Expiration Date	Order Placed By	Requested Ship Date	Page #
9/18/26	JK	5/30/26	1 of 1

Bill To	Ship To
Arrowhead Golf Club-Wheaton PR 855 W Prairie Avenue Wheaton, IL 60187 (630) 665-4710 Justin Kirtland	Arrowhead Golf Club-Wheaton PR T & O 26W151 Butterfield Road Wheaton, IL 60187 (630) 653-5800

Instructions

PO #	Ship Point	Via	Sales Rep	Terms
Envu Products	Mokena	Our Truck	Mike Mumper	Net 30 Days

Notes

Line	Product and Description	Order Quantity	Qty UM	Unit Price	Price UM	Amount(Net)
1	FIATA2 + Envu Fungicide 2 x 2.5 GAL Jug / Case Phosphoric Acid (Phoshite), Stressgard	40.00	JUG	195.84	JUG	7,833.60
2	DURENTIS64 + Envu Insecticide 4 x 64 OZ Bottle / Case Chlorantraniliprole	1.00	BTL	2,409.85	BTL	2,409.85
3	EXTERIS2 + Envu Fungicide 2 x 2.5 GAL Jug / Case Fluopyram (SDHI), Trifloxystrobin (Strobilurin), Stressgard	4.00	JUG	377.40	JUG	1,509.60
4	INTERFACE + Envu Fungicide 2 x 2.5 GAL Jug / Case Iprodione (Dicarboximide), Trifloxystrobin (Strobilurin), Stressgard	8.00	JUG	584.46	JUG	4,675.68
5	MIRAGE2 + Envu Fungicide 2 x 2.5 GAL Jug / Case Tebuconazole (DMI), Stressgard	13.00	JUG	502.86	JUG	6,537.18
5	Lines Total	Total Order Quantity	66.00		Subtotal	22,965.91
					Taxes	0.00
					Total	22,965.91

Advanced Turf Solutions
 12955 Ford Drive
 Fishers, IN 46038
 United States
 P: (317) 842-1088

INVOICE



BILL TO:

ARROWHEAD GOLF CLUB - IL
 ARROWHEAD GOLF CLUB - IL
 WHEATON PARK DISTRICT
 855 WEST PRAIRIE AVENUE
 WHEATON, IL 60187

SHIP TO:

ARROWHEAD GOLF CLUB - IL
 ARROWHEAD GOLF CLUB - IL
 26 W 151 BUTTERFIELD ROAD
 WHEATON, IL 60189

Invoice Date	Invoice #	Ship Date	Order Date	Due Date	Ship Type	PO #	Customer #
10/31/2025	SO1411880.1	10/31/2025	10/31/2025	SEE TERMS	TR		160020

Quantity	Item Number	Description	Unit Price	Extended Price
40	BY1045-2.5GL	FIATA STRESSGARD - 2.5GL (AGENCY) (NOT SOLD IN - TN)	\$192.00	\$7,680.00
1	FMC1090-64OZ	DURENTIS INSECTICIDE - 64OZ (AGENCY)	\$2,126.34	\$2,126.34
4	BY1043-2.5GL	EXTERIS STRESSGARD - 2.5GL (AGENCY)	\$370.00	\$1,480.00
8	BY1055-2.5GL	INTERFACE STRESSGARD - 2.5GL (AGENCY)	\$544.35	\$4,354.80
13	BY1065-2.5GL	MIRAGE STRESSGARD - 2.5GL (AGENCY)	\$493.00	\$6,409.00
1	ATS SHIPPING-NT	ATS SHIPPING-NO TAX	\$41.00	\$0.00

Item total:	\$22,050.14
Sales Tax:	\$0.00
Shipping:	\$0.00
Invoice Total:	\$22,050.14

Advanced Turf Solutions
 12955 Ford Drive
 Fishers, IN 46038
 United States
 P: (317) 842-1088

INVOICE



BILL TO:

ARROWHEAD GOLF CLUB - IL
 ARROWHEAD GOLF CLUB - IL
 WHEATON PARK DISTRICT
 855 WEST PRAIRIE AVENUE
 WHEATON, IL 60187

SHIP TO:

ARROWHEAD GOLF CLUB - IL
 ARROWHEAD GOLF CLUB - IL
 26 W 151 BUTTERFIELD ROAD
 WHEATON, IL 60189

Invoice Date	Invoice #	Ship Date	Order Date	Due Date	Ship Type	PO #	Customer #
10/31/2025	SO1411880.1	10/31/2025	10/31/2025	SEE TERMS	TR		160020

15% RESTOCKING FEE ON ALL RETURNS
 PRODUCTS MUST BE NEW, CLEAN, UNOPENED IN ORIGINAL PACKAGING WITH LABEL, NOT DISCONTINUED, AND ABLE TO BE RESOLD.
 A RECEIPT OR INVOICE MUST BE PROVIDED AT THE TIME OF RETURN.
 NO RETURNS ON PRE-EMERGENT, ICE MELT, AGENCY OR SPECIAL ORDER PRODUCTS

Please tear off bottom portion and return with your payment - Thank you

Invoice Date: 10/31/2025
 Ship date: 10/31/2025

Invoice #: 501411880.1
 Customer #: 160020

Payment due date: SEE TERMS
 Purchase order no:

Please remit payment to:

Advanced Turf Solutions
 12955 Ford Drive
 Fishers, IN 46038
 United States
 P: (317) 842-1088

Scheduled Payment Terms	
Payment Amt	Pmt Due Date
\$22,050.14	6/5/2026

Item total:	\$22,050.14
Sales Tax:	\$0.00
Shipping:	\$0.00
Misc Charges:	\$0.00
Invoice Total:	\$22,050.14



TO: Board of Commissioners

FROM: Jamie Martinson, Superintendent of Recreation Programs
Matthew Jay, Human Resource Manager
Max Yoshikowa, Aquatics Manager

THROUGH: Michael Benard, Executive Director

RE: Review Amendments and Edits to the Safety Policy and Procedures
Manual and Crisis Management Plan

DATE: June 3, 2026

SUMMARY:

The Safety Committee conducts regular reviews of the Safety Policy and Procedures Manual and Crisis Management Plan.

The Safety Committee has provided recommended policy amendments and edits following their review of the existing policy.

PREVIOUS COMMITTEE/BOARD ACTION:

The Wheaton Park District Board of Commissioners previously approved edits and amendments to the Safety Policy and Procedures Manual and Crisis Management Plan at the March 20, 2024, Board of Commissioners meeting.

ATTACHMENTS:

- Summary of recommended policy amendments and edits
- Complete Safety Policy and Procedures Manual and Crisis Management Plan Redline

RECOMMENDATION:

It is recommended that the Wheaton Park District Board of Commissioners approve the amendments and edits of the Safety Policy and Procedures Manual and Crisis Management Plan as presented.

Summary of amendments and edits- Safety Policy and Procedures Manual and Crisis Management Plan



SUMMARY:

The following components of the Safety Policy and Procedures Manual and Crisis Management Plan were amended or edited:

1. Emergency Procedures- Lightning Safety (page 43):

a. Reflecting the recent installation of 8 Lightning Detection systems at various parks throughout the Wheaton Park District, Emergency Procedures regarding lightning safety was updated:

- Lightning Detection Systems are installed at various parks.
 - A warning signal will sound and strobe lights will activate when a potentially dangerous weather situation is in the area, along with a strobe light flash while the alert remains active.
 - All activities in the park should end immediately and patrons should leave the park. It is recommended that park patrons seek shelter in their cars or a building. All park patrons should wait until the lightning prediction detection system performs an All Clear Signal before returning to the park.
 - The All Clear Signal (three short horn blasts, two seconds apart) will sound and the strobe lights will deactivate. After the All Clear Signal sounds and the strobe lights deactivate, park patrons may resume their activities.
 - The Perry Weather system helps assess the conditions. Neither the signal nor the system is intended to guarantee that conditions are safe. If the weather is threatening and no warning signal is heard or seen, use good judgment and clear the field. Do not wait for the warning signal to activate, as the system can malfunction.

2. Threats of Violence (Page 45):

a. Updated threat of violence section due to recent trends surrounding Swatting and Mob Action (Teen takeovers):

i. **Threats of Violence-** all threats of violence should be taken seriously and reported to Supervisors and law enforcement. Document all information regarding who was threatening (including what they looked like and what they were wearing, how the threat was made, ie. Over the phone, through social media, email, etc.), any witness information, and what situation led to the incident. Depending on the magnitude, additional actions may be required. In all threats of violence situations, staff should remain calm and consistently follow established training, safety procedures and emergency response protocols. Below are examples of Threats of Violence:

1. Mass casualty threats are threats involving the potential for widespread harm, injury, or loss of life. These threats require immediate response from law enforcement and coordinated response from the crisis management team.
2. Swatting is a false report of a violent or dangerous incident intended to trigger a large emergency response and create fear, confusion, or disruption at a facility or event.

3. Teen takeovers are large gatherings of teenagers in various spaces such as downtown areas and aquatic centers that can create safety, security and crowd management concerns. When disruptive behavior occurs, these incidents may be considered a form of mob action requiring increased staff presence and law enforcement response.

3. Crisis Management Chain of Command (page 47):

- a. Due to the addition of new leadership staff and recent leadership staff title changes, the Wheaton Park District Chain of Responsibility and Crisis Management team was updated:

- i. Chain of Responsibility- Crisis Management Team:

1. Executive Director, Head of the Crisis Management Team
 2. Director of Arrowhead Operations
 3. Director of Parks and Planning
 4. Director of Recreation
 5. Director of Marketing
 6. Director of Athletics
 7. Director of Finance

- ii. Crisis Management Team Spokesperson- Media Contact:

1. Executive Director, Head of the Crisis Management Team
 2. Director of Marketing
 3. Director of Arrowhead Operations
 4. Director of Parks and Planning
 5. Director of Recreation
 6. Director of Athletics
 7. Director of Finance



Safety Policy and Procedures Manual
and
Crisis Management Plan

Reviewed and Amended May 2026

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Wheaton Park District
SAFETY POLICY STATEMENT

We acknowledge a dedication to provide a safe working environment for our employees as well as a safe leisure environment for the public utilizing our parks, facilities, and programs.

It is the intention of the Wheaton Park District to develop, implement and administer a comprehensive safety and loss control program. In all our assignments; the health and safety of all should be top priority.

Personnel at all levels are directed to make safety a matter of continuing and mutual concern, equal in importance with all other operational considerations. Each supervisor is responsible for work being performed in a safe manner, inspections conducted on a regular basis, hazards and dangers confronted and accidents investigated.

We are confident that this program will be successful and expect your cooperation and support.

Mike Benard
Executive Director

Board President
Board of Park Commissioners

Date

Date

STATEMENT OF ADMISSION

All employees are expected to act and conduct themselves at all times in the best interest of the agency. When an accident occurs, no matter how insignificant it may seem to be, it is of the utmost importance never to presume or admit guilt or fault of any kind. Employees should never speculate on the cause(s) of the accident or injury or discuss any facts of the accident. Employees should cooperate with investigating authorities and with any investigation conducted by or on behalf of the agency. Any and all questions relating to an accident involving agency property and/or personnel should be promptly directed to a Department Head, or agency spokesperson.

SAFETY COMMITTEE

The purpose of this committee is to review/conduct safety inspections, schedule safety training, review accidents and recommend changes in policies and procedures to promote safety. It will also perform other duties that will provide a safe working environment for our employees and participants. It is the added responsibility of the Safety Committee to be concerned with the safety of visitors utilizing our parks, playgrounds, facilities, and programs.

A. Objective

The Wheaton Park District Safety Committee has been established and will meet on a monthly basis to initiate and execute a safety program by:

1. Conducting regular meetings to discuss accident prevention methods, safety awareness and training, conditions noted on facility and park inspections, incident reports and other safety issues.
2. Taking part in routine inspections of the facilities and grounds to find current hazards and preventing future hazards. These inspections will be submitted to the Safety Co-Chairs for review at safety and staff meetings.
3. Taking part, when requested, in investigating incidents.
4. Recommending proper personal protective equipment (PPE) and other personal safety devices. The recommendations will adhere to OSHA, NIOSH, ANSI, and other industry standards.
5. Developing safety rules and guidelines to provide for the Wheaton Park District's current and anticipated loss reduction needs.
6. Promoting safety for all employees, which is intended to encourage each employee to develop safety awareness.
7. Monitoring activities of district-wide and departmental safety programs to ensure that they comply with the intent of this policy.
8. To ensure that the Wheaton Park District is compliant with the National Incident Management System (NIMS), Incident Command System (ICS) for efficient and effective response to emergencies.

B. Meetings

The following format will be used to conduct business during the safety committee meeting.

1. **Call to Order-** The safety committee meeting will be promptly called to order at the time that the Safety Co-Chairs established.
2. **Roll Call-** The names of each attending safety committee member and any guests should be recorded in the minutes.
3. **Introductions-** The guests that are present will be introduced.
4. **Review of Accidents and Statistics-** The committee will review all work-related employee injuries, serious injuries to patrons and park users, property and vehicular accidents to determine preventive measures in order to avoid future occurrences.
5. **Old Business-** All matters that require definite decisions will be reintroduced for further action.
6. **New Business-** At this time, the committee will discuss safety inspections results, new hazards, committee reports, or related safety concerns.
7. **Activities -** The Safety Coordinator may wish to appoint subcommittees to arrange, develop, or follow-up on matters pertaining to the safety committee.
8. **Adjournment**

C. Safety Committee Make-up

The Safety Co-Chairs have been appointed by the Wheaton Park District Director to chair the safety committee meetings. The safety committee shall be composed of one staff member from each department/location or in their absence, choose another staff member to represent their department.

ASSIGNMENT OF RESPONSIBILITIES

All Park District employees are responsible for compliance with safety procedures, standards and rules outlined in this manual. The rules and regulations outlined in this manual are a minimum and should in no way limit Wheaton Park District employees from implementing more comprehensive procedures to reduce the likelihood of injury or property damage.

A. Executive Director

The Park District Executive Director has the ultimate responsibility for implementing and overseeing the loss prevention program at the Wheaton Park District. However, for practical purposes, the authority for safe operations will be delegated through all management and supervisory levels. Following is a list of specific duties that the Director will perform to ensure compliance with the safety program.

1. Appoint Safety Co-Chairs to implement and administer the loss prevention program.
2. Review all serious employee or public injuries to ensure that the established accident investigation process clearly identifies the causative factors and takes action to prevent reoccurrence.
3. Meet with the Safety Co-Chairs to review the loss prevention program and make recommendations for improvement.

B. Safety Coordinator Responsibilities

1. The Safety Co- Chairs have the overall responsibility for formulating, directing, and coordinating all safety activities throughout the district.
2. Acts as the chairperson of the Safety Committee and presents recommendations to the Director when necessary.
3. Develops and maintains a loss prevention program.
4. Prepares agendas and minutes for Safety Committee meetings and reviews summaries of accidents and injuries.
5. Schedules and participates in safety inspections of sites and facilities to identify unsafe conditions or practices.
6. Periodically evaluates the compliance of the Park District Safety Program requirements within each department.
7. Acts as the liaison between the Park District and PDRMA's Loss Control Department.
8. Act as the alternate responsible for filing and sending claim forms to PDRMA.
9. Makes specific budget allocations for the purchase of safety related items.

C. Responsibilities of Safety Committee Members

1. Attend all monthly safety committee meetings, or send an alternate in your place, and contribute ideas and suggestions for safety improvements.
2. Report to the Safety Co-Chairs any unsafe conditions or behaviors that could lead to loss of life, injury, or damage to Park District property.
3. Participate in the scheduled inspections of all or specified Park District sites and facilities and provide recommendations to the safety committee for the elimination of the identified hazards.
4. Encourage others to work safely while setting an example of safe work performance.

D. Department Head Responsibilities

Each Department Head is responsible and accountable for maintaining a safe and healthy environment for employees and the public using the Wheaton Park District's facilities and participating in programs, services, and events.

Specific responsibilities include:

1. Maintain and support departmental safety programs by attending safety-related meetings and making loss prevention suggestions.
2. Take corrective action when any known, unsafe condition exists that could potentially affect the safety of a Park District employee or the general public.
3. Enforce Park District safety rules and policies pertinent to the activities conducted in your department.

E. Supervisory Responsibilities

Supervisors are responsible and accountable for accident prevention within their respective department. It must be thoroughly understood that supervisors are the key to an effective safety program. The number of accidents that occur in your work area can be a factor in individual performance reviews.

1. Take the initiative in recommending corrective action for any deficiencies noted in facilities or work procedures that affect Park District loss control efforts.
2. Be firm in enforcement of work policies by being impartial in taking disciplinary action against those who fail to conform; and by giving prompt recognition to those who perform well.
3. Ensure that each employee is fully trained for the job assigned and that the employee is familiar with published department work rules and personal protective equipment requirements.
4. Fully cooperate with the Safety Co-Chairs in shutting down operations considered to cause imminent danger to employees or the public and in removing personnel from hazardous jobs when they are not wearing or using prescribed protective equipment.
5. Promptly and thoroughly investigate all employee and participant accidents, review the circumstances of each incident and prescribe preventive measures.
6. Promptly submit the appropriate forms to PDRMA and the Safety Co-Chairs
7. Ensure employees receive adequate, documented training in order to be able to respond efficiently and effectively to all relevant emergency situations.

F. Employee Responsibilities

Each Wheaton Park District employee shall be fully responsible for implementing the provisions established in this safety manual as they pertain to their operations. The responsibilities listed are a minimum. They do not limit individual initiative to implement more comprehensive procedures to eliminate hazards.

1. Report all accidents and unsafe conditions to your supervisor immediately. Failure to do so may result in disciplinary action.
 2. Promptly forward all medical information pertaining to a work-related injury to your immediate supervisor and Human Resources.
 3. Cooperate with and assist in the investigation of accidents.
 4. Submit suggestions related to safety methods, conditions, or activities.
 5. Attend all required departmental and Park District wide safety meetings and actively participate when necessary.
 6. Following protocols, respond efficiently and effectively to all relevant emergency situations.
- **Note: Each employee performing hazardous jobs shall, in addition:**
1. Obey all safety rules and follow published work instructions. If you have any doubts about the safety of a job, stop and get instructions from the Supervisor before continuing to work.
 2. Only operate equipment that you have been trained to use and that the Supervisor has authorized for the job. All equipment shall be used according to the manufacturer's instructions.
 3. Wear the required personal protective equipment when working in hazardous operation areas. Dress safely and sensibly.

G. Administrative Goals and Objectives

1. Through PDRMA's Risk Management Review, identify risk management needs and implement appropriate best practices and solutions to minimize the impact of losses to the Wheaton Park District.
2. Comply with the PDRMA recommendations.
3. Strive to reduce claim frequency.

EMPLOYEE SAFETY RULES

General Safety Rules

1. No smoking or vaping is allowed inside of or within 15 ft of any Park District building or in Park District vehicles; and only in approved areas during the employee's regularly scheduled breaks, or as designated in site specific guidelines.
2. Horseplay and fighting will not be tolerated in the workplace.
3. Possession of firearms, alcoholic beverages, illegal drugs or unauthorized medically prescribed drugs will not be tolerated in the workplace.
4. Your immediate supervisor must be informed if you are required to take medication during work hours. Written medical evidence stating that the medication will not adversely affect your decision-making or physical ability may be required.
5. Your supervisor must be notified of any permanent or temporary impairment that may reduce your ability to perform in a safe manner.
6. Personal protection equipment must be used when potential hazards cannot be eliminated.
7. Equipment is to be operated only by trained and authorized personnel.
8. Periodic inspections of workstations will be conducted to identify potential hazards and to ensure that equipment or vehicles are in safe operating condition.
9. Any potentially unsafe conditions or acts are to be reported immediately to your supervisor.
10. If there is any doubt about the safety of a work method, your supervisor should be consulted before beginning work.
11. All incidents, near misses, injuries and property damage must be reported to a supervisor, regardless of the severity of the injury or damage.
12. Failure to report an incident or known hazardous condition may be cause for disciplinary action.
13. Employees are responsible for maintaining an orderly environment. All tools and equipment must be stored in a designated place. Scrap and waste material are to be discarded in a designated refuse container.
14. Any smoke, fire, or unusual odors must be reported to your supervisor immediately.
15. Employees who perform physical labor must lift correctly. For objects heavier than 50 pounds, the immediate supervisor must determine specific methods for safe lifting.
16. All employees must know departmental rules regarding first aid, evacuation routes and fire department notification
17. Employees who perform physical labor must lift correctly. For objects heavier than 50 pounds, the immediate supervisor must determine specific methods for safe lifting.
18. Employees must never attempt to catch a falling object.
19. If your work creates a potential slip or trip hazard, correct the hazard immediately or mark the area clearly before leaving it unattended.
20. Safety and restraint belts must be fastened before operating any motorized vehicle.

21. Employees who operate vehicles must obey all driver safety instructions and comply with the state law including traffic signs, signals, use of electronic devices (cell phone, Ipad, etc.), and markers.
22. Employees who are authorized to drive are responsible for having a valid driver's license for the class of vehicle they operate. Employees must report driving citations and revocation of driver's license to their supervisor within 24 hours.
23. Employees must assist and cooperate with all safety investigations and inspections and assist in implementing safety procedures that are requested.
24. Departmental rules and procedures specific to departmental operations must be followed by each employee in the department.

ENFORCEMENT OF STANDARDS

All safety and health standards adopted by the Wheaton Park District will be adhered to by all volunteers and persons employed by the Wheaton Park District.

Each person who serves the Park District in a supervisory capacity is responsible for the enforcement of and compliance with the adopted safety rules and regulations.

Any employee who fails to comply with and follow this safety manual may be subject to disciplinary action up to and including termination of employment.

ACCIDENT REPORTING & INVESTIGATION

Employees are required to report all injuries or damage to property of patrons/volunteers or property damage to the Park District to their supervisor immediately after its occurrence. Employees who are injured are required to report their injury to their supervisor immediately.

Employees are responsible for completing the appropriate accident report form, emailing it to PDRMA and giving it to the Safety Co Chairs, Department Head, and Human Resources within 24 hours following the incident. Prompt reporting is one key to effective investigation. When accidents are not investigated, nothing can be done to correct their causes and prevent future accidents. All forms must be emailed to claims@wheatonparks.org as well.

Please adhere to the following guidelines when completing an accident report:

A. Patron/Volunteer Accident/Incident and Property Damage Reporting

1. All patron or volunteer injuries that require any first aid treatment must be reported on an "Accident/Incident Report" **Form 01** (See Appendix). Any extremely minor injuries that require an ice pack, i.e. to soothe a child, may be documented on the "**Minor Injury Log.**"
2. Employee injuries should be reported as stated in Section B below.
3. The accident report must be filled out **completely** and signed. It is important that the names of witnesses be listed on the report.
4. Employees are not to admit to guilt or fault on the part of the Park District or themselves at any time. The Park District, PDRMA or the police department shall determine who was at fault following a thorough investigation.
5. The accident report is to be used for participant and volunteer injuries only. Injury Description should be in general terms and not provide any diagnosis.
6. Any head injury, no matter how minor it may seem, must be reported to PDRMA.
7. Photos should be taken where the accident occurred if medical attention was required and submitted with the report. Department Heads or other on-site supervisors should go to the site and take pictures as soon as possible.

8. The accident form should be given to the Safety Co-Chairs and emailed to claims@wheatonparks.org, who will then review it with the Safety Committee. The original will be filed in the Human Resource Department.
9. Copies should be sent to PDMRA within 24 hours of the accident/incident.

B. Employee Accident/Injury

1. Accidents involving Park District employees should be reported on PDRMA's online reporting system within 24 hours through the PDRMA website, which is completed by the employee's supervisor.
2. If all the information cannot be obtained immediately, complete as much as possible. The Safety Co-Chairs or Human Resource Manager will follow up with any missing information.
3. PDRMA may request photos of the area where an incident occurred. Generally, where there is a slip or fall, photos of the accident site should be taken and provided to PDRMA.

C. Reporting Vehicle Accident Damage

1. If an employee is involved in an accident causing damage to another vehicle or property while operating a Park District owned vehicle, they should contact the local police and their supervisor immediately.
2. If damage occurs only to a Park District vehicle or property, contact your supervisor immediately.
3. Following any vehicle accident, the driver will complete the "Vehicle Accident Report" **Form 02** (See Appendix) as soon as possible. This form identifies the procedures that should be followed after an accident has occurred.
4. When involved in an accident with another vehicle the employee should never argue about the accident and never admit or deny guilt. If the occupant of the other vehicle admits guilt, write it down.
5. If the accident involves an unattended vehicle or property, the employee is required to leave a note for the owner, listing the Park District's name and telephone number of their direct supervisor. The accident is to be reported to the supervisor immediately.
6. When appropriate, photos should be taken of the damage and the surrounding area that was involved in the accident.

D. Reporting Property Damage (Park District Property Only)

1. If an employee is aware of any property damage to the Park District, they should contact their supervisor immediately.
2. A supervisor should contact their department head and notify the police as soon as possible, if applicable.
3. The supervisor will complete a Property Loss Report, Form 03 (See Appendix) as soon as possible. This form identifies the procedures that should be followed after property damage has occurred.
4. If the property damaged belongs to a patron, please use Form 01.
5. Photos should be taken of the area or item damaged.
6. The claim form should be sent to PDRMA even though you may not have an estimated value of the damage. Make a note on the claim form that you will follow up with an estimate.
7. The form should be given to the Safety Co-Chairs who will then review it with the Safety Committee. The original will be filed in the Human Resource Department.
8. Copies should be sent to PDMRA within 24 hours of the accident/incident.

CHILD ABUSE & NEGLECT POLICY- Mandated Reporter

A. Child Abuse and Neglect Policy Statement

Child physical and sexual abuse, as well as neglect, is, unfortunately, prevalent. Due to the nature of our programs and facilities, Wheaton Park District staff are often the first to discover or suspect child abuse or neglect. Park District programs and facilities provide on-going contact with children and youth, enabling park district employees and volunteers to observe the effects of abuse or, after trust has been established, to be told directly about the abuse by the minor.

The Wheaton Park District is committed to providing a safe environment for all participants and has zero tolerance for any and all sexual or physical child abuse or neglect. The park district takes seriously observed or suspected sexual or physical abuse or neglect of a child and will deal with it in accordance with this policy and applicable federal, state and local laws, including but not limited to those laws on mandated reporting.

B. Definition of Abuse and Neglect

Generally, the term "child abuse" refers to any maltreatment of a minor by certain individuals. Unfortunately, what one person may consider maltreatment, another may consider appropriate discipline.

The Federal Child Abuse Prevention and Treatment Act (CAPTA), 42 U.S.C.A. § 5106g, as amended by the CAPTA Reauthorization Act of 2010, provides this definition: "Any recent act or failure to act on the part of a parent or caretaker, which results in death, serious physical or emotional harm, sexual abuse or exploitation;" or "[a]n act or failure to act which presents an imminent risk of serious harm."

The Illinois Department of Children and Family Services (DCFS) provides relevant definitions pursuant to the Illinois Abused and Neglected Child Reporting Act (ANCRA):

- "Child" means any person under the age of 18 years, unless legally emancipated by reason of marriage or entry into a branch of the United States armed services.
- "Abused child" includes, but is not limited to, a child whose parent or immediate family member, any person responsible for the child's welfare, any individual residing in the same home as the child or a paramour of the child's parent:
 - Inflicts, causes to be inflicted or allows to be inflicted upon such child physical injury, by other than accidental means, which causes death, disfigurement, impairment of physical or emotional health, or loss or impairment of any bodily function.
 - Creates a substantial risk of physical injury to such child by other than accidental means, which would be likely to cause death, disfigurement, impairment of physical or emotional health, or loss or impairment of any bodily function.
 - Commits or allows to be committed any sex offense against such child, as defined in the Illinois Criminal Code and Wrongs to Children Act and extending those definitions of sex offenses to include children under 18 years of age.
 - Commits or allows to be committed an act or acts of torture upon such child.
 - Inflicts excessive corporal punishment, or, in the case of a person working for an agency who is prohibited from using corporal punishment, inflicts corporal punishment upon a child or adult resident with whom the person is working in his or her professional capacity.
 - Commits or allows to be committed the offense of female genital mutilation against the child.

- Causes to be sold, transferred, distributed or given to such child under 18 years of age, a controlled substance as defined in Section 102 of the Illinois Controlled Substances Act in violation of Article IV of the Illinois Controlled Substances Act or in violation of the Methamphetamine Control and Community Protection Act, except for controlled substances prescribed and dispensed to such child in a manner that substantially complies with the prescription.
 - Commits or allows to be committed the offense of involuntary servitude, involuntary sexual servitude of a minor or trafficking in persons against the child.
 - Commits the offense of grooming, as defined in Section 11-25 of the Criminal Code of 2012, against the child.
- “Neglected child” includes, but is not limited to, any child who is not receiving the proper or necessary nourishment or medically indicated treatment including food or care not provided solely on the basis of the present or anticipated mental or physical impairment as determined by a physician acting alone or in consultation with other physicians or otherwise is not receiving the proper or necessary support or medical or other remedial care recognized under state law as necessary for a child's well-being or other care necessary for their well-being, including adequate supervision, food, clothing and shelter; or who is abandoned by their parents or other person responsible for the child's welfare without a proper plan of care.

C. Who Is a Mandated Reporter?

State law mandates that workers in certain professions *must* make reports *within 24 hours*, if they have reasonable cause to believe a child known to them in their professional or official capacities may be an abused child or a neglected child, as defined in ANCRA.

Under the Illinois Abused and Neglected Child Reporting Act (325 ILCS 5/1, *et seq.*), child care personnel (e.g., directors and staff assistants of day care centers and nursery schools, etc.), law enforcement personnel (e.g., police officers, etc.), recreation or athletic program or facility personnel and other similar roles as outlined under ANCRA, Section 4, are mandated reporters and required to report or cause a report to be made timely to the DCFS child abuse hotline number (800.25.ABUSE) whenever they have reasonable cause to believe a child may be abused or neglected.

All childcare personnel, recreation or athletic program or facility personnel, law enforcement personnel and other mandated reporter staff of the Wheaton Park District shall be required to sign an Acknowledgement of Mandated Reporter Status (which the park district will maintain in the employee's personnel file) and comply with all applicable laws and policies regarding mandated reporting and trainings.

D. What to do When an Employee or Volunteer Suspects or Discover Child Abuse or Neglect

Understandably, not all abuse or neglect is observable or identifiable. At times, significant judgment and discretion is necessary in identifying actual, potential or suspected abuse or neglect.

Mandated reporter staff should *not* substitute their judgment for that of DCFS. DCFS takes care when speaking with a potential or actual victim to gain the most accurate picture of any alleged incident of abuse. These trained professionals are familiar with appropriate techniques and seek to minimize the negative impact of questioning a child. Remember, staff need only “suspect” abuse to trigger the reporting requirement under the law. Staff is not intended to be the judge or jury, the investigator or to substitute staff judgment for that of DCFS (and/or other outside investigators such as the police).

Park District staff should take the following action when suspecting, observing or discovering child abuse or neglect.

- Report to Management *and* DCFS. Promptly report their observations or suspicions to their immediate supervisor and/or the program director. Park District management will report (with the employee who raised the concern) or cause a report to be made to the DCFS child abuse hotline number (800.25.ABUSE) *within 24 hours* of learning of the suspected abuse or neglect.
 - If an employee's immediate supervisor or program director is unavailable and/or they have concerns the matter will otherwise not be timely reported for any reason, they should timely contact the DCFS hotline directly, but still let their immediate supervisor/program director know of the report as soon as possible.
 - Failure by a mandated reporter to report suspected instances of child abuse or neglect timely to DCFS constitutes a class A misdemeanor. Reporting suspicions to any other person (including the police) but not DCFS – does *not* satisfy the legal duty to report under ANCRA. The only means of fulfilling one's legal obligation is to report the suspected child abuse or neglect timely to DCFS.
- Report Additional Issues. If, after a report has already been made to the hotline, an employee learns of continued or further abuse or neglect, they should make another report or cause one to be made. Often, these additional reports enable DCFS and/or the police to act if initial reports proved inconclusive. Therefore, employees should not hesitate to report to DCFS each new incident of suspected abuse or neglect, even if they have already filed a previous report.
- Be Accurate and Take Notes. When giving reports to either DCFS or the police, employees should take notes on when they reported the event, the name and title of with whom they spoke and what they reported. Employees/volunteers should stick to facts you know versus speculation.
- Contact 911 if Immediate Danger Exists. If an employee believes or suspects the child is in *immediate* danger, they must contact *both* the police and the DCFS hotline, and should not release the child into the care, custody or control of any parent or guardian, pending police/DCFS authorization.
- Determine Whether to Notify Parents. If the parent(s) or guardian(s) are not the suspected abuser(s) or individuals neglecting the child, employees should discuss with their immediate supervisor or the director of the program whether and how to contact the parent/guardian(s) to report the observations or suspicions.
- Complete a Privileged PDRMA Accident/Incident Report. Complete and submit a Form 01 to PDRMA.

In rare instances, park district employees may be the ones accused of causing or contributing to the alleged abuse or neglect. If a park district employee learns of an allegation of abuse or neglect against themselves or another park district employee, the employee must report it to their immediate supervisor and program director. The park district then should immediately report any such assertions or allegations (no matter how informally reported) to PDRMA Legal Services Division.

E. Staff Precautions

Any staff working with or interacting with children (or vulnerable adults) is potentially vulnerable to charges of sexual or physical abuse or neglect, even when acting with the best of intentions. The following precautions will minimize misperceptions and help deter false accusations:

- Always be in view of other employees and volunteers.
- Do not allow program participants into private staff areas.
- Use established procedures for handling discipline.
- Be aware of what one shares with participants – i.e., refrain from discussions of personal relationships, dating, sexual activity, sexual discussions or jokes, etc.
- Comply with the park district’s Boundary Violations Policy and other policies aimed at preventing sexual abuse and situations that could lead to allegations even when no such abuse actually occurred.
- Supervise private activities in pairs when possible (i.e., participant use of bathrooms or locker rooms, etc.).
- Recognize acceptable and unacceptable physical interaction between staff and young participants or vulnerable adults – i.e., patting a child/vulnerable adult on the head, back or shoulder vs. a full-frontal hug; sitting close vs. holding a child/vulnerable adult on your lap; light hand slapping or “high fives” vs. touching a child/vulnerable adult on their buttocks or thigh area, etc. Refrain from tickling, kissing, wrestling and games involving inappropriate touching.

F. Training

Pursuant to Illinois law, park district personnel who are mandated reporters must complete mandated reporter training (including a section on implicit bias) within three months of hire and at least every three years thereafter. The training must be in-person or web-based and must include, at least, information on the following topics:

- (1) indicators for recognizing child abuse and child neglect, as defined under ANCRA;
- (2) the process for reporting suspected child abuse and child neglect under ANCRA and the required documentation;
- (3) responding to a child in a trauma-informed manner; and
- (4) understanding the response of child protective services and the role of the reporter after making a call.

Park District programs serving minors may adopt additional training requirements based on the nature of the program, risk management considerations, legal requirements, contractual obligations and other relevant factors, as long as those rules at least comport with this Policy.

G. Immunity

Illinois law protects the identity of all mandated reporters and gives them immunity from liability as a result of good faith reports.

H. Retaliation Is Prohibited

The park district prohibits retaliation against anyone who reports abuse/neglect, participates in an investigation of such reports or otherwise complies with the Policy or cooperates with the park district and/or outside investigators. Retaliation against any individual who reports or cooperates with the reporting of abuse/neglect is a serious violation of this policy and will be subject to disciplinary action, up to and including termination of employment or rescission of volunteering opportunity.

MODIFIED DUTY POLICY

The Wheaton Park District is committed to providing employees with every reasonable opportunity to maintain career and employment status and benefits. To that end, we have developed a Modified Duty Program for employees who have sustained work-related injuries or illness. We feel that a Modified Duty Program is mutually beneficial and may aid in the employee's recovery.

The purpose of the Modified Duty Program is to provide a temporary modified work assignment, when feasible and applicable.

The feasibility of Modified Duty shall be determined on a case-by-case basis, taking several factors into consideration, including but not limited to: the employee, the specific physical or mental impairment, the essential functions of the job, the work environment and the ability of the Wheaton Park District to provide accommodation.

REPORTING HAZARDOUS CONDITIONS

Any existing safety hazards and conditions or potential safety problems which are observed, must be reported immediately to either your Supervisor or Safety Committee member through verbal or written form. The supervisor or Safety Committee member will then complete a work order which will be forwarded to the responsible department for remediation. The Safety Committee will retain a copy of these safety related work requests for follow-up purposes to ensure that proper action has been taken by the responsible party. Serious problems must be resolved as quickly as time permits; non-emergency items must be corrected within a reasonable period of time.

HAZARD IDENTIFICATION PROGRAM

The Wheaton Park District recognizes the need to maintain an on-going safety inspection program to uncover any unsafe human acts or conditions, document the identified hazards and correct these hazards to prevent injury or property damage losses.

As Park District employees, we ask that you assist in this effort by reporting any unsafe condition found in the daily course of your work duties. While our scheduled self-inspection program will be effective in identifying many hazards, you are still the most effective tool available in detecting hazardous conditions before someone gets hurt.

A. Building Inspections

1. FREQUENCY OF INSPECTIONS

Each Wheaton Park District building will be inspected on a monthly basis. Particular attention will be placed on the general condition of the building, fire protection, housekeeping, and maintenance of tools and equipment.

2. INSPECTION PROCESS

Each building will be divided into inspection zones based on structural make-up, activity areas and the potential for fire or other catastrophic emergencies.

3. DOCUMENTATION

The inspector will complete an inspection report form for each inspection. The federal OSHA CFR 1910 General Industry Standards will be used to establish any violations.

4. RE-INSPECTION

- a. Any items needing repair will require corrective action within 30 days. The 30 day time period will begin when the inspection report has been received by the Superintendent of Facilities or Building Engineer. It is then signed off by him/her

and sent to the Department Head. Once it is completed, it will be sent to the Safety Co-Chairs.

- b. The inspector who performed the initial inspection shall conduct the re-inspection following expiration of the 30 day abatement period.
- c. Any remaining incomplete or uncorrected items on the safety inspection following the 30 day period will be referred to the Department Head.
- d. Certain hazardous conditions may require immediate action to prevent injury. Discretion will be given to the inspector to make this recommendation, but approval from the Department Head and Executive Director should also be sought when necessary.

B. Parks and Playground Equipment Inspection

1. FREQUENCY OF INSPECTIONS

A parks department employee trained and certified to identify any wear, damage, vandalism, or related hazards will perform an in-depth, systematic, preventive playground maintenance inspection each month. Additionally, a high frequency inspection is done weekly by the trim crew leaders at each playground, who is also trained in safety inspection. During this inspection routine maintenance is performed, ie. Clean safety surface of debris etc...

2. INSPECTION PROCESS

The monthly inspections will be conducted on foot and will require the inspector to look for wear, structural integrity, and preventive parts replacement. Attention will also be given to playground surfaces, equipment footings, and landing areas.

3. DOCUMENTATION

We will use a checklist inspection form to identify any needed repairs, vandalism, or equipment replacement for each park. The Superintendent of Parks Superintendent of Facilities will keep these records.

- a. Programs utilizing playground equipment prior to use will return inspection forms to their supervisor for retention.

C. Fleet Inspections

1. FREQUENCY OF INSPECTIONS

- a. All vehicles must be inspected at least one time per month, although many of the items in the inspection should be checked on a daily basis when the vehicle is in operation.
- b. All on road Wheaton Park District vehicles will be thoroughly inspected every three months or 3,000 miles by a mechanic or designated maintenance employee.
- c. All trucks and buses requiring state inspection and certification will be taken to a local state inspection station as required prior to the sticker expiration date.

2. INSPECTION PROCESS

- a. Each employee is required to perform a safety and maintenance inspection on any vehicle prior to use.
- b. The Park District mechanic or designated maintenance employee will perform a thorough inspection of each on-road vehicle as required above. Contracted maintenance such as dealerships or local repair shops may also be used.
- c. All vehicles that require state certification will be inspected at a designated state vehicle safety inspection site.

3. DOCUMENTATION

- a. Employees performing the daily safety/maintenance inspection will do a vehicle inspection documented on the park district form and return to their direct supervisor.

For monthly inspections, the Monthly Vehicle Inspection Form should be filled out and placed on file with the Superintendent of Parks or facility mechanic.

- b. The thorough three month or 3,000 mile vehicle inspection will be documented on the vehicle inspection checklist. This checklist should be returned to the maintenance office for filing.
- c. All vehicles that successfully pass the state inspection will display the new sticker on the front windshield as required. All expired stickers should be removed promptly. Return all documentation relating to the vehicle inspection to the maintenance office for filing.
- d. Any vehicles that do not successfully pass the state inspection should be taken directly to the Wheaton Park District maintenance or facility mechanic so that the appropriate repairs can be made. A listing of the needed repairs must be given to the Maintenance Supervisor.
- e. The vehicle should be taken for state re-inspection when the needed repairs are completed.

D. Pool Inspections

4. FREQUENCY OF INSPECTIONS

- a. Pools will be formally inspected on a daily basis to identify any hazardous conditions that could cause injury during seasons of operation by the Pool Maintenance Manager.
- b. An in-depth safety inspection will be conducted prior to the opening of the pool each spring.

5. INSPECTION PROCESS

- a. A daily walk through inspection will be performed by the pool manager or trained employee.
- b. The annual pool inspection team will normally consist of the Superintendent of Athletics and Facilities, Project Manager, Aquatics Supervisor, and Safety Co-Chairs.

6. DOCUMENTATION

- a. If any repairs are needed or safety hazards are noted during the daily walk through inspection, a safety related work request should be completed and forwarded to the Aquatics Supervisor.
- b. The annual in-depth safety inspection will consist of a listing of safety concerns or repairs that the Safety Co-Chairs prepares.

E. Sled Hill Inspections

1. DESIGN

Sled hills should be designed so that a minimum of hazards such as trees, light poles, etc. is in the immediate sledding area. If any of the above hazards exist, attempts should be made to guard them with rubber tires or similar cushioning devices.

2. INSPECTIONS

During seasonal high use periods, sled hill inspections and maintenance is performed daily. Records should be kept reflecting the inspection results and any completed maintenance. A trained employee should perform these sled hill inspections.

3. DOCUMENTATION

Inspection results and maintenance records should be sent to the Director of Parks & Planning or the Superintendent of Parks to file.

4. SIGNAGE

Sled hill warning signs should be designed to reflect any known hazards and user safety

regulations. These can include:

- Posted use hours
- Direction of sled traffic
- Sledding devices allowed
- Sled hill hazards

F. Ice Skating Inspections

1. INSPECTIONS

Ice rinks, whether natural ponds or man-made, are inspected daily during the winter season of skating. On natural ponds the snow is removed once the ice depth is 6-8" so proper grooming and surfacing can occur. Once these ponds reach a minimum of 8" ice depth with a solid consistent hard ice they are opened to the public.

2. DOCUMENTATION

All ice skating facilities have detailed inspection results and maintenance records are signed off by the Director of Parks and Planning and in his absence the Superintendent of Buildings and Grounds.

3. SIGNAGE

Ice skating warning signs and flags are posted at the beginning of each winter season. Once the ice is established and skate-able, the skating signs are changed to reflect that they are open and the flags are changed to green. GREEN MEANS GO / RED MEANS STOP.

G. Sports Field Inspections

Sports field inspection will take place at a minimum of three times annually, before the start of each season, mid-season, and at the end of each season. Documentation will be kept by the parks department. All goals are staked down and stickers stating the following are on each goal: **Warning – Only authorized personnel may move and anchor this goal. If this goal is not anchored down, do not use it and contact 630-690-4880. Serious injury including death can occur if it tips over.**

MAINTENANCE OF SAFE WORKING CONDITIONS

A. Buildings- Safety Procedures

1. Egress

- a. Do not obstruct any aisles, exits, or stairways.
- b. Emergency exit doors shall never be blocked, chained or locked in a manner that would restrict persons from exiting a building in the event of a fire or related emergency.
- c. Each building will have an emergency exit plan clearly posted in each major public or employee work area to assist occupants if immediate evacuation is necessary.
- d. Emergency lighting fixtures should be installed in all Park District buildings and checked periodically to ensure proper operation. Exit signs should be properly.
- e. Building occupancy should never exceed posted limits.
- f. All stairways should be equipped with secure railings and adequate illumination. Loose stair treads must be replaced or repaired immediately. Items should never be stored in stairways.
- g. All floors should be periodically inspected and maintained to avoid dangerous conditions. All substances spilled on floors should be immediately removed. Proper signage should be placed where any slip hazards exist.

- h. Sidewalks, steps, parking lots, tennis/pickleball courts, and related outside areas should be maintained in safe condition.

2. Fire Protection

- a. Properly marked fire extinguishers should be provided in locations required by the local fire codes and should display OSHA color coding describing their type. Each employee should be instructed on the proper use of each type. Signs identifying extinguisher locations must be properly displayed.
- b. Fire extinguishers should not be blocked or obstructed from access.
- c. Fire extinguishers must be checked and serviced annually and must display inspection tags. *Notify the Maintenance Department if a fire extinguisher is empty or the needle gauge registers "recharge."*
- d. An inventory record should be kept by the Maintenance Department listing the location of every fire extinguisher in the Park District.
- e. All combustible supplies and materials must be stored in approved fire containers.
- f. Oily rags must be stored in self-closing fire resistant containers.
- f. Curtains or drapes should be fire retardant.
- g. If you discover a fire, you must make quick decisions. If it is small and the proper fire extinguishers are nearby, put it out. If the fire is too much to handle, evacuate the building and dial "911" from a cell phone or if dialing from inside a Park District building call "911." Pull the nearest alarm box to automatically notify the fire department and the building's occupants.

3. Electrical

- a. Electrical circuits should not be overloaded.
- b. Electrical wiring should be properly encased and replaced when defective.
- c. Replace broken light bulbs and fixtures immediately.
- d. All electrical cords should be 3-pronged, double insulated, and proper wire sized. Extension cords should only be used on a short term, temporary basis.
- e. Do not run electrical extension cords under carpeting. Secure cords properly to avoid tripping.
- f. Electrical cords are for temporary use and are not allowed to be used in lieu of permanent wiring.
- g. GFI outlets must be utilized in any area that is within 6 feet of water.

4. Housekeeping

- a. Place all refuse in the proper containers; each building should maintain a sufficient amount of receptacles. Waste receptacles should not be allowed to overflow.
- b. All materials and equipment should be stored properly and secured in designated areas to avoid possible injury or damage to individuals or property.
- c. All floors should be periodically inspected and maintained to avoid dangerous conditions. Remove all substances spilled on floors immediately.
- d. Broken glass in windows and doors should be replaced by Plexiglas or safety glass whenever practical.

5. Tools and Equipment

- a. Never use a defective ladder. Ladders must always be of sufficient length to reach the work being performed. It must be placed firmly on the ground, be equipped with non-slip safety feet, and be kept free of grease and oil. Whenever possible, use a wood or fiberglass ladder to perform electrical repairs.
- b. Proper safety training and instruction should be provided and documented to any employee that uses power tools or equipment.

- c. Employees using hand tools must wear personal protective equipment appropriate for the task being performed.
- d. Examine all hand tools for cracks, splits, or defects before using them. Report any damage to your Supervisor immediately.
- e. Always select the proper tool to perform a task.
- f. Electrical tools should always be grounded and the cords inspected for damage such as cuts, splices, or broken prongs. Use ground fault circuit interrupter protection when around water.
- g. Protect all exposed saw blades or similar sharp tools with scabbards when not in use.
- h. Any ax, sledgehammer, pick, or related hand tool that is cracked, has a splintered handle, or loose metal head must be removed from service and repaired.
- i. Make all connections to air tools secure before turning on the air pressure.
- j. Release pressure of air tools before leaving equipment unattended.

6. Maintenance of Equipment

- a. Servicing or repairing of any machinery will be approved by the Maintenance Supervisor or repaired by authorized maintenance personnel only.
- b. Certain machinery may be repaired by outside contractors per the Parks Superintendent approval.
- c. Before repairing any equipment, always “lock-out” the machinery electronically or mechanically first. You can do this by physically locking electrical switches, removing spark plug wires, etc. Lockout tags or signs will be used if the power source is remotely located away from the repair site.

PARKS

A. Park Safety Regulations

The Wheaton Park District commits to providing quality parks for use by the general public. As part of this commitment, all Park District team members must work together to maintain a high degree of safety in its parks, facilities, and the equipment contained within them.

- 1. Park District employees must exercise extreme caution while performing various work tasks in the parks and recreational facilities to avoid injury to participants when present.
- 2. Any unfinished projects that present a potential safety concern should be properly protected if left unattended and barricaded if the condition will exist overnight. Suitable barricades or covers shall protect any ground openings such as trenches, holes, or shafts.
- 3. All playground equipment and playground sites will be systematically inspected each month for hazards. Records of all inspections and repairs must be maintained in the Parks maintenance office.
- 4. Playground surfaces and athletic fields should be inspected regularly for the presence of and removal of any foreign objects that could cause injury.
- 5. Bleachers, backstops, dugouts, and players’ benches should be inspected regularly during high use periods and repaired when necessary.
- 6. All newly installed or replacement playground equipment should comply with standards as proposed by the US Consumer Product Safety Commission (USCPSC) guidelines.
- 7. All necessary regulatory signs must be posted and positioned in easily viewable, conspicuous locations. Absolutely no swimming will be permitted in any park pond, lagoon, waterway, or retention and detention ponds.
- 8. Trash and refuse should not be permitted to litter or accumulate in any park building or facility and must be properly hauled to a designated dumping area.

9. Pesticide, herbicides, and fertilizers must be applied in an appropriate manner. Only licensed pesticide applicators are permitted to spray chemicals. Personal protective equipment must be worn in accordance with the Safety Data Sheets (SDS) and manufacturer's recommendations. Signs must be posted in the park, listing the chemicals applied, 24 hours before and the day of the application.

B. Employee Safety

Full-time and part-time maintenance employees shall abide by the work guidelines of the Maintenance Safety Manual. Each employee is responsible for implementing the provisions established in the maintenance safety manual as they pertain to their operations. The responsibilities listed are MINIMUM. They do not limit individual initiative to implement more comprehensive procedures to eliminate hazards.

RECREATION SAFETY

A. Playground Safety Rules

1. A Playground Instructor may be considered a day camp director, assistant director, counselor, pre-school teacher, childcare attendant, or any individual that acts as an overseer of children participating in or using Park District playground equipment.
 - a. All playground supervisors should be trained in basic first aid. At least one individual at each Park District facility should have CPR and first aid training and carry a fully stocked first aid kit, which includes incident/accident forms, out onto the playground.
 - b. A playground supervisor must be located in close proximity to any play area used by young children participating in Wheaton Park District programs.
 - c. Conduct a daily inspection of the playground area to identify any damaged equipment, glass, foreign objects, etc. Never allow children to play on damaged playground equipment and contact the Parks Department immediately to repair equipment
 - d. Do not permit too many children to play on a single piece of equipment. Observe play patterns to identify any unsafe behaviors.
 - e. Do not allow children to roughhouse or play tag on or near any playground equipment. Never allow children to carry objects when on any apparatus.
 - f. Do not allow children to eat, chew gum or candy while playing on or around the playground.
 - g. Never allow vehicles or ground maintenance to be performed in a close proximity to playing children.
2. Safety Guidelines for Playground Equipment
 - a. Rings
 - i. Rings are to be used for hanging or "traveling," not gymnastic stunts.
 - ii. One child should travel at least halfway before the second child begins. Only one child should stand on any approach landing.
 - iii. Children should drop from the rings onto an approved surface. Do not allow children to swing out over a hard surface and release their grip.
 - b. Climbing Apparatus
 - i. Never allow children to hang by the knees, stand on top, or jump from the apparatus.
 - ii. Children should keep both hands in contact with the apparatus when climbing or descending.
 - iii. Do not allow children to play below any climbing apparatus.

- c. Slides
 - i. Children should climb one step at a time, one child at a time.
 - ii. Do not allow children to climb up the slide chute.
 - iii. Children should slide down in a sitting position, feet forward.
- d. Swings
 - i. Only allow one child per swing in a seated position.
 - ii. Try to limit the activities in the immediate area surrounding the swing seats.
 - iii. Do not allow children to engage in “jumping contests” from the swings.
- e. Bats and Balls
- f. Only allow bats to be swung in approved areas. Bats are not to be thrown.
- g. Do not allow children to climb the baseball backstops.
- h. Basketballs and volleyballs are not to be kicked.

B. Child Care Safety Rules

1. Counselors/Teachers/Childcare Attendants are not allowed to administer medication to any children unless the parents have notified the Park District Office that their child needs medication and have signed a Medication Dispensing Information form.
2. All medication should be kept in a locked box out of reach and will be dispensed by only one teacher, camp director/assistant director and/or childcare attendant.
3. Do not allow any children to leave the boundaries of the camp/program. Be aware of any strangers in the parks.
4. Do not allow children to leave with anyone but a parent/guardian or adult who has been placed on that child’s pick-up list by the parent who has shown a valid picture ID.
5. Counselors/teachers should not assist any child in the bathroom, port-o-potty or applying sunscreen.
6. On hot summer days periodic breaks (every 30 min. to 1 hr.) should be taken so that the children and counselors can drink plenty of water.
7. Do not keep any hazardous chemicals or dangerous objects in low cabinets or on low shelves within reach of the children.
8. Keep all sharp objects out of reach of children. (Scissors, letter openers, etc.)
9. When leaving the Park District building for outside activities, a first aid kit must be brought with. A first aid kit must be readily accessible at all times and must include accident incident reports. Counselors/teachers are responsible for refilling the kit when needed through their supervisor.
10. When either a counselor/teacher/childcare attendant or a participant is injured, an accident report must be filled out and put on their supervisor’s desk as soon as possible.
11. Counselors/teachers/childcare attendant must have a copy of the health history and emergency form on each participant when they leave the Park District building or camp area with the original to be kept on site. They must also carry an updated roster list and headcount sheets, with headcounts being done at specified intervals throughout the duration of the trip.

C. Pools

The Park District is committed to providing an aquatic recreation facility that will conform to all necessary safety standards. All pool employees shall be provided with specific instructions contained within a separate aquatic manual. It will include information on emergency response, safe handling of chemicals, policies and procedures, and general pool safety. The following is a partial listing of the Park District pool safety rules.

1. Chemical Handling

- a. All pool chemical handlers must be trained in the safe use of these chemicals according to the guidelines established on appropriate Safety Data Sheets (SDS). SDS must be kept on file at each pool for each toxic substance used.
 - b. All soft drink CO2 cylinders must be kept chained in the concession area at all times.
2. Pool Maintenance
- a. The chlorinating system must be maintained in good repair to ensure effective operation.
 - b. The water quality within each pool as it relates to chlorine levels, pH levels and clarity will be maintained according to state and county health department requirements. (Refer to the Pool Manual for sampling methods and levels).
 - c. All identified hazardous conditions found in the pool or surrounding deck, such as cracks, chips, broken hand rails, etc., should be repaired as quickly as possible.
 - d. Food, drinks, and gum are allowed only in the designated areas.
 - e. Two employees must be present whenever any in-water or confined space maintenance is being conducted.
3. Liability Control
- a. Post all pool regulations in high visibility areas. Specific safety regulations or requirements for pool apparatus such as diving pools and water slides should also be posted in a conspicuous area near the equipment.
 - b. Horseplay of any kind that could be considered potentially dangerous must not be permitted.
 - c. Incident report forms must be filled out for any injury occurring in the pool area that required medical treatment beyond basic first aid.
 - d. All Park District staff must be responsible for ensuring that all pool users adhere to the established safety rules and regulations. Notify your supervisor if any person refuses to obey any posted pool regulations.
4. Basic Emergency Response
- Refer to the Pool Emergency Procedures in the Aquatic Manual for a detailed response procedure.
- a. Only lifeguards currently trained in CPR/First Aid and life saving techniques will be on duty when the pool is open to bathers.
 - b. Immediately administer any necessary first aid treatment and notify EMS (Emergency Medical System - fire department) if the injury appears to be serious.
 - c. Have a staff member remain with the victim until additional medical assistance arrives.
 - d. Ensure that a roving guard moves into a position to cover the area left unattended by the treating guard.
 - e. Send a staff member to meet the ambulance or rescue squad and maintain a clear path to and from the accident scene.
 - f. Notify the parents, registered legal guardian, or immediate family to meet the ambulance at the treating hospital. Do not diagnose or estimate the extent of injury.
 - g. Notify your immediate supervisor.
 - h. Complete an accident report immediately. All witnesses and persons who administered first aid should write their recollection of the incident before speaking with others.
 - i. Accident/Incident reports are to be emailed to PDRMA and given to the Aquatics Supervisor, Safety Co-Chairs, and Human Resources.

ADMINISTRATION SAFETY

Persons working in office environments are exposed to many different hazards throughout the workday that can cause serious injury. The following is a listing of basic Wheaton Park District Office Safety rules and regulations.

A. General Fire Safety

1. All aisles, stairways, doorways, and emergency exits must be kept unobstructed at all times. All office areas must have at least two means of egress.
2. Never store any objects within 36 inches of furnaces or electrical boxes.
3. Learn all available routes to exit the building in the event of emergency. (Refer to the Emergency Operations Manual for fire procedures.) Also note the location of available fire extinguishers.
4. Never use rubber-based glues, markers, or any type of cleaning fluids near heat or flames. Also, use these materials in well-ventilated areas to avoid inhalation of fumes that can cause dizziness and headaches.

B. Safety Maintenance

1. Every employee shall be responsible for keeping their immediate work area clean and orderly. Good housekeeping practices are very important in maintaining a safe office environment.
2. Furniture such as tables, desks, cabinets, and chairs should be maintained in good condition and be free of sharp corners, projecting edges, wobbly legs, etc.
3. Report any loose or rough floor coverings that could cause tripping injuries. All employees are responsible for cleaning up any liquid spills immediately. This condition can cause extremely serious falling injuries.
4. Office employees should never attempt to make electrical or mechanical repairs.

C. Sharp or Pointed Objects

1. Never keep scissors or sharp pointed objects in shirt pockets or stored upright in drawers. Always carry these objects with the pointed portions away from your body.
2. Use a wetting device to moisten envelopes. Use finger guards when working with stacks of paper.
3. Always operate paper cutters and shredders with extreme caution, keeping hands and fingers away from the cutting area. Keep cutters closed and locked when not in use.

D. Desks and Chairs

1. All file and desk drawers shall be kept closed when not in use. Avoid overloading all cabinets, especially upper storage drawers that could cause the entire unit to fall on the user.
2. Never use a chair, desk, or any other office furniture as a make-shift ladder. If reaching raised materials is necessary, borrow a step ladder or have one located in your department.
3. Never tilt your chair back on two legs. Only tilt back in chairs that are designed for that purpose. Always be sure that your chair is behind you before sitting down.
4. Remove all insecure or broken chairs from use. Immediately tag all broken chairs to alert potential users.

E. Electrical Hazards

1. Avoid using electrical extension cords unless it is absolutely necessary. Permanent wiring will need to be installed to accommodate any permanent machinery that needs electrical power.

2. Electrical cords or phone lines that extend across a walkway can only be protected by an approved covering device. Never place electrical cords beneath floor carpeting. This can easily cause a fire.
3. Always remove the plug from a wall outlet. Never pull on the cord. All electrical cords should be regularly inspected for frayed cords or exposed wiring.
4. Furniture, shelving, cabinets, etc. should be kept a minimum of three feet from electrical panels to provide access in case of an emergency.

F. Proper Lifting and Stacking

1. Always obtain assistance when lifting heavy or awkward objects. Use material handling devices whenever possible.
2. Lift with your legs, not with your back. Bend your knees, get a firm grip and always set the object down in the same manner.
3. All boxes and packages should be carefully stacked in a manner that will reduce their possibility of falling.

COSLEY ZOO SAFETY

Cosley Zoo is one of the most unique facilities owned by the Wheaton Park District. Because of its nature, the zoo has many different safety considerations that vary from the Park District’s standard procedures. Zoo staff is provided with access to both “Crisis Management” and “Risk Management” manuals as well as annual training on all topics. Many of the policies and protocols in these documents are the same as or similar to the policies and protocols in place for the Wheaton Park District. The unique protocols in place at the zoo include the following:

Animal Attack	Animal Escape	Alternative Animal Housing Plan	Animal Handling
Anthrax	Avian Influenza	Capture & Restraint Protocol	Emergency Contact List
Ice Breaking	Isolation Procedure	Multiple Institutional Emergency Response Plan	Non-Collection Animal on Zoo Grounds
Quarantine Procedure	Pest Control	Structural Failure	Dangerous Person
Emergency Transport and Housing Containers	After Hours/Overnight Emergencies	Utilities Failure (Power, Gas, Water, Phone & Computer)	

DUPAGE COUNTY HISTORICAL MUSEUM SAFETY

DuPage County Historical Museum is just one of the many facilities operated by Wheaton Park District. Due to the Museum's unique collection and facility, in addition to the safety training contained in this policy, staff is trained and prepared for the following concerns:

Artifact Handling Policy	Collection Salvage Priorities List
Disaster Plan for Collection	Emergency Contact List
Emergency Preparedness Supplies, Services and Equipment	Integrated Pest Management Policy

FLEET SAFETY PROGRAM

The operation of vehicles is a necessary function in conducting business at the Wheaton Park District. If not properly controlled, this driving exposure can result in costly losses such as fatalities, bodily injury, liability suits, workers compensation cases, and property damage.

To help prevent vehicle accidents and the high costs associated with them, the Wheaton Park District has developed this fleet safety program. It is the responsibility of each supervisor to understand and implement any and all phases of the fleet safety program that pertain to your department and your employees who use Park District vehicles.

Guidelines presented within the fleet safety program to Park District employees who utilize Park District vehicles and implements.

A. Drivers Qualification and License Verification

All new employees hired for any position in which the operation of a motorized vehicle or equipment is required, or who drives their own vehicle on agency business, shall present a copy of their driver's license and sign a waiver to procure a driver's abstract from the Secretary of State as part of the hiring process.

The Human Resources Department is responsible for verifying that each new employee possesses a driver's license that is of proper classification for the vehicles to be driven.

1. A prospective employee applying for a position in which he/she may drive on Park District business as an essential function of their job (either a Park District vehicle or their own vehicle) should not be considered for employment if they have had any one of the following:
 - A revoked or suspended license within the last two years from the date of application.
 - Excessive violations which will be determined on a case-by-case basis.
2. The Park District will conduct driver's license abstract checks annually. Additional checks may be conducted as large influxes of seasonal employees enter active employment.
3. Supervisors must obtain the driver's license number, expiration date, and classification for all new employees that will drive Park District vehicles or their own vehicle for Park District purposes. Direct this information to the Human Resource Department.

4. Only licensed and qualified Park District operators that are of at least 18 years of age are permitted to drive or operate Park District vehicles, tractors, or motorized vehicles and equipment on public roadways.
5. Any driver of a Wheaton Park District vehicle must carry their driver's license at all times while conducting Park District business. If a Park District employee is found to be operating a Park District vehicle or motorized equipment without a valid driver's license on their person, that employee may be subject to disciplinary action.
6. Operators must possess the appropriate license classification for the vehicle for which they will be expected to operate for their job position. No employee shall at any time, operate any motorized vehicle or equipment that they are not specifically qualified by license to operate.

B. Restrictions

1. If any employee has their driver's license revoked or suspended, they will not be allowed to drive a Park District vehicle and must notify their supervisor within 24 hours. Failure to notify may result in disciplinary action.
2. Any restrictions imposed on an employee's driver's license by the state, including but not limited to corrective eyewear, night vision, color blindness, hearing impairment, etc., shall be required to abide by any state mandated driving restrictions when operating vehicles or motorized equipment for Park District business.
3. No person may operate a vehicle or motorized equipment for Park District business while under State or Park District driving suspension. An employee who drives on Park District business in violation of a State or Park District driving suspension may be subject to disciplinary action.
4. No person may operate motorized rental equipment or vehicles for Park District business while under State or Park District driving suspension. An employee who operates motorized rental equipment for Park District business while under suspension may be subject to disciplinary action.
5. Any employee who sustains a conviction for a misdemeanor/felony driving offense, such as Driving under the Influence (DUI), is not eligible to drive or use motorized rental equipment for Park District business for a minimum of one year from the date of conviction or during State suspension, whichever is greater.
6. Any employee who drives or operates motorized equipment for Park District business and is in violation of a State or Park District driving suspension, or who fails to notify management or the Safety Co-Chairs in writing of a driving accident while on Park District business, within 24 hours of said accident, may be subject to disciplinary action.

C. Vehicle Training and Orientation

1. The Department Head or designated supervisor will be responsible for the orientation and safety training of operators who use Park District vehicles and equipment. This training shall include:
 - a. A general orientation to the vehicle's controls and operation.
 - b. Location of manufacturer's user manual.
 - c. Location of emergency equipment such as fire extinguisher, first aid kit, flares, accident reporting information, PDRMA Insurance Card, etc.
 - d. Any special safety precautions or devices.
2. A checklist system will be maintained for all vehicles. Supervisors should maintain a checklist for each operator to document the specific vehicles that each employee is permitted to operate.

3. A defensive driving course may be presented to all operators who operate vehicles owned or leased by the Park District. The Safety Co-Chairs will coordinate class schedules with Department Heads and supervisors.
4. The Department Head or designated supervisor is responsible for identifying all operators of Park District vehicles so that they can be scheduled for instruction. New operators will be required to attend a defensive driving course within a reasonable period after employment, normally the next scheduled class.
5. The frequency of operator attendance in defensive driving courses shall be determined by the Park District Safety Co-Chairs. Seasonal employees with driving as an essential function of their job will receive annual training.
6. Any driver that is involved in a preventable collision while operating a vehicle or implement of the Park District or that demonstrates questionable driving ability may be required to attend the defensive driving course once again. If no improvement is noted, that employee may be reassigned, dismissed, or restricted from all vehicle use.
7. Supervisors should only allow those operators who have completed a vehicle orientation program to drive a vehicle that requires orientation. Vehicles that require orientation include, but are not limited to, the following:
 - a. Tractors
 - b. Dump Trucks
 - c. Vans
 - d. Manual shift vehicles
 - e. Riding mowers
 - f. Golf carts
 - g. Utility vehicles (like golf carts but heavier)

D. Ride Checks

1. To help ensure that operators are following safe driving practices while operating Park District vehicles, ride checks will be performed on a periodic basis. Discretion will be given to individual supervisors in regard to how they will accomplish the ride checks. Methods may include:
 - A formalized ride check during vehicle orientation.
 - Informally riding with an operator.
 - By following an operator in another vehicle.
2. Documentation should be kept when a ride check is performed. The operator ride check form should be filled out during the check or shortly thereafter and discussed with the employee. Copies should be sent to the Safety Co-Chairs for documentation purposes and possible consideration for re-training if serious driving problems are noted.

E. Supervisor Responsibilities

1. Both Department Heads and Supervisors should ensure that employees/operators do not drive any Park District vehicle unless they have a valid Illinois driver's license and are familiar with the State of Illinois and county driving rules and regulations.
2. Ensure that only authorized personnel be allowed to operate equipment, vehicles, and special purpose vehicles.
3. Be alert in observing unsafe driving practices of Park District employees and ensure that action is taken immediately to correct the driver.
4. Review all preventable vehicle collisions with employees/operators and discuss each unsafe act that was responsible so that something can be gained from the loss.

5. Periodically observe special purpose vehicles and truck drivers to check for compliance with operating instructions and traffic regulations.
6. Do not allow vehicles that have known unsafe mechanical conditions to be driven until the appropriate repairs are completed.
7. Scan documents to PDRMA and to the Safety Co-Chairs and Human Resources any accident reports within 24 hours of occurrence. Email claims@wheatonparks.org any scanned documents.
8. Ensure that all employees/operators are briefed and understand that the use of seat belts while driving or riding in a Park District vehicle is **mandatory** and failure to do so is a violation of Illinois State Law.
9. Never allow buses or vans to be overloaded with more passengers than available seats.
10. Enforce the vehicle safety, operation policies, and wireless communication device policy adopted by the Wheaton Park District.

F. Safety Co-Chairs Responsibilities

1. Oversee and make recommendations to improve the fleet safety program.
2. Review and investigate all serious accidents in conjunction with the Park District safety committee to recommend preventive measures and disciplinary actions when necessary.
3. Fully support and promote defensive driving practices and the use of seatbelts by all drivers.
4. Assist supervisors in their training responsibilities as they pertain to fleet operations.

G. Human Resources Responsibilities

1. Ensure that Wheaton Park District drivers have valid and proper licensing for the vehicles used by conducting annual State of Illinois driver's license abstract checks.
2. Maintain complete record of Park District vehicle accidents, property damage, worker's compensation, and liability claims as they pertain to vehicle incidents.

H. Driver Vehicle Safety and Operations

All drivers of Wheaton Park District vehicles and those using personal or leased vehicles in pursuit of Park District business or rental use will comply with all applicable laws of the State of Illinois as well as the regulations established by the Wheaton Park District.

1. Employees/operators are required to follow defensive driving practices, which are established for the protection of themselves, their fellow employees, and the public.
2. Before the initial use of any vehicle or implement each day, the driver will perform a walk around inspection to check for damage, loose hardware, tire condition, fluid levels, etc. The following is a list of the minimum required daily safety and maintenance checks:
 - a. Lights
 - b. Horn
 - c. Tires and mud flaps
 - d. Mirrors
 - e. Windshield and other glass
 - f. Fluid levels
 - g. Walk around visual inspection for damage
3. If there is evidence of vehicle accident damage, the employee/operator shall report it to their Department Head.
4. All safety related controls, guards, warnings, and alarms should be kept in good working condition.

5. All drivers and passengers must wear safety belts when the vehicle is in motion in accordance with Illinois State Law. There must be no more riders in the cab of a vehicle than there are seat belts.
6. It is prohibited to operate a Wheaton Park District vehicle under the influence of alcoholic beverages, non-prescription narcotics or prescription drugs that can cause physical harm.
7. At no time should any vehicle or implement be left unattended or unsecured at a work site other than its normal storage area. Ignition keys should never be left in an unattended vehicle except when stored overnight in a secured building.
8. Passengers are not allowed to ride in the rear bed of the truck.
9. Tailgates should remain up and in a locked position when the vehicle is in motion. If an extended load requires that the tailgate remain open, a red flag must be attached to the furthest rear point on the load to warn other vehicle drivers. Any overhead signal lights should be activated.
10. All loads must be firmly secured when transported in vehicles.
11. Backing vehicles that do not have a clear view of the rear will be accomplished with the assistance of a guide who can give appropriate hand and voice signals. If a driver is alone, they will lock the parking brake and inspect the area behind the vehicle before backing.
12. During periods of limited visibility or when windshield wipers are in use, activate the vehicle headlights.
13. Drivers must not exceed the posted speed limit and obey all traffic signs and signals. The traveling speed of any residential street should not exceed 25 MPH unless posted otherwise.
14. Drivers of Wheaton Park District vehicles will park in legal parking zones at all times, unless performing emergency repairs at which time the hazard lights will be turned on.
15. No smoking or vaping is permitted in vehicles, within 15 feet of any Park District facility, or in areas where fuel is being dispensed.
16. Use of radio headphones or wireless communication devices (texting, emailing, telephoning, or other activities) is prohibited while operating a motorized vehicle or equipment on behalf of the Park District. Operators are expected to comply with all City, State, and Federal laws.
17. Note the following requirements for special purpose vehicles:
 - a. All slow moving vehicles will be equipped with the appropriate orange fluorescent triangle to alert other drivers.
 - b. When towing portable equipment or trailers, all safety chains must be fastened.
 - c. Use overhead emergency lights for activities such as plowing snow at night, following slow moving vehicles on public roadways, performing roadway repairs, etc.
18. In the event of mechanical difficulties (engine failure, flat tire, etc.) while operating a park District vehicle, the Park District strongly discourages operators to fix the vehicle. Operators are to contact the nearest towing facility and have the vehicle towed to the garage to be repaired.
19. In the event of an accident with the vehicle, follow the Vehicle Accident Worksheet and answer all the proposed questions. Notify your direct supervisor immediately once it is safe to do so or after emergency services have been contacted in the event of a severe accident.
20. All employees who drive for the Park District will abide by the wireless communication device policy located in the Employee Personnel Manual.

I. Post-Accident Procedures

It is the responsibility of the Supervisors to train staff in advance as to what steps to take after a motor vehicle collision. The PDMRA Vehicle Accident Worksheet (See Appendix) and a pencil should be in all agency vehicles. The worksheet eases the mental strain by providing set guidelines.

In the unfortunate case of a vehicle accident with a Park District vehicle, the following guidelines have been established:

1. The employee(s) must stop at the scene of the accident or as close to it as possible without blocking traffic.
2. The employee(s) should assist the injured in whatever capacity they are authorized to do. They should not attempt to move an injured person unless the injured person faces immediate danger from another source, such as fire, etc. Emergency response personnel (police, fire, ambulance, etc.) should be notified.
3. The employee(s) must attempt to secure the scene to avoid any secondary crashes caused by the accident scene. This can be accomplished by displaying reflectors, flares, cones, flags, flashlights, etc.
4. The employee(s) must report any accident to the police as soon as possible.
5. The employee(s) must exchange information with other people involved in the accident. They will need to provide their name, address, driver's license, and insurance carrier. The worksheet identifies PDRMA as providing vehicle insurance.
6. The employee(s) should look for witnesses and record their names, addresses, and telephone numbers. The PDMRA vehicle accident worksheet should be completed.
7. The employee(s) should be courteous to all involved.
8. **The employee(s) should not admit any guilt or accept any responsibility from/to any party.** The driver should only discuss the facts with the police. However, the driver should record any admission of guilt by the occupant(s) of other vehicle(s).
9. If the accident involves an unattended vehicle, the driver should call the police and have an accident report completed. If the police cannot assist, the employee(s) must leave a note for that person. The note should include the driver's name, Park District's name, telephone number of their direct Supervisor, and the date and time the accident occurred.
10. The employee should follow-up by immediately contacting their Supervisor and filing a written report with the police department.

ACCIDENT REVIEW COMMITTEE

The purpose of the accident review committee is to decide borderline cases (preventable or non-preventable) fairly and consistently. The committee plays an important role in driver management relations. It needs the full support of senior management in order to function effectively.

A preventable accident is defined as an accident in which the driver failed to do everything that *reasonably could have been done to avoid the accident.*

1. The existing Safety Committee members shall serve as the Accident Review Committee. The committee shall represent all departments of the Park District directly involved in the safety program.
2. When an accident occurs, the accident committee shall investigate several factors thoroughly. These include the events leading up to the accident, the facts relating to the collision and the post-accident events.
3. A representative from the committee shall interview the driver as soon as possible after the accident. The representative needs thorough details about what the driver saw and when, as well as how the driver performed behind the wheel.

The Accident Review Committee plays an important role in the investigation of the accident. The information that is gathered and the actions of the committee may be used to aid in litigation in the defense of the Park District.

SEAT BELT POLICY

Illinois State Law dictates that safety belts (seat belts) must be worn by all drivers and include front and back seat passengers eight years of age and over. All employees of the Wheaton Park District are required to comply with this law when driving or riding in a Park District owned vehicle. Additionally, on maintenance vehicles and implements where a safety belt is provided, it must be worn at all times by the driver/operator.

A. Proper Use of Seat Belts

Safety belts should be worn properly. The lap belt should be drawn snugly across the hip bones. It should never be worn across the stomach or soft part of the abdomen. The shoulder strap should be loose enough to allow the driver to reach important controls. If the shoulder strap crosses the body at or near the neck or face, place the shoulder strap behind the body. The shoulder belt should never be worn alone.

B. 15-Passenger Park District Vans

Illinois law states that it is the responsibility of the driver to see that all passengers ages 8 and older obey the safety belt law.

It is the Wheaton Park District's policy that all passengers, ages eight and older traveling in the Park District van will be required to wear safety belts. It will be the driver's responsibility to see that this policy is enforced. Children under eight years of age must comply with the Child Passenger Protection Act.

C. Child Passenger Protection Act

The Child Passenger Protection Act requires the use of approved safety seats by children under age eight when riding in the van or a passenger car. Children four to eight years old may be secured either in a child safety seat or booster seat. It will be the driver's responsibility to see that the Child Passenger Protection Act is enforced.

EMPLOYEE SAFETY TRAINING PROGRAM

The Wheaton Park District Employee Safety Training Program will be conducted on an on-going basis and involve members from each department. The Safety Co-Chairs, Safety Committee, and Department Heads are all responsible for providing the proper safety related training for the present staff and all new employees.

New employee orientation will include safety training immediately after hire, while other programs will be performed on a scheduled or occasional basis. All employee safety training will be documented and kept in a central safety-training file maintained by Human Resources.

The following is a list of safety procedures that require employee training at some or all facilities:

- New employee orientation (all employees)
- Accident/Incident Reporting Procedures (all employees)
- Emergency Operations Procedures (all employees)
- Proper Lifting Techniques (where applicable)
- Right to Know- Hazardous Materials Training for all employees (where applicable)
- Bloodborne Pathogens Training (all employees)

- Personal Protective Equipment (PPE) Requirements (where applicable)
- First Aid, CPR, and AED- The following staff must have their CPR Certification: all full-time staff, Building Supervisors, and Preschool Teachers/Childcare Attendants.
- Lock-Out/Tag-Out (where applicable)
- Vehicle Orientation (where applicable)
- Defensive Driving Course (all who drive for the Park District)
- Proper use of equipment and tools (where applicable)
- Fire Extinguisher Use (where applicable)
- Parks Team Manual (where applicable)

FEDERAL AND STATE SAFETY REQUIREMENTS – RIGHT TO KNOW

A. Illinois Toxic Substance Act

The Illinois Toxic Substance Disclosure to Employees Act (public Act 83-140), often called the Illinois Right to Know Law, gives Illinois employees an inherent right to know about the known and suspected health hazards which may result from working with toxic substances so that they may make knowledgeable decisions regarding any personal risks of their employment. The Wheaton Park District will make such information available to employees about toxic substances “which pose known and suspected health hazards.”

The law went into effect January 1, 1984. The following material is not intended as legal material, but will help explain the rights of employees and the responsibilities of employers, manufacturers, suppliers, importers, and the Illinois Department of Labor (IDOL) under the Right to Know Law.

Rights of an Employee:

1. **You have a right to information about toxic substances at your workplace.** The law specifies a number of ways for this information to be provided to you by your employer. These are as follows:
 - A poster in an accessible location.
 - Safety Data Sheets (SDS). Copies must be made available to employees and are located in designated areas of each facility.
 - Annual training to routinely exposed employees. Transferred employees must be trained prior to beginning their new work assignment.
 - Containers of toxic substances must be labeled with the chemical name(s) and appropriate hazard warnings. Pipes and fixed containers within a workplace need not be labeled, but the required information must be available in the employee’s work area. Under certain circumstances, mixtures of toxic substances may be labeled with the trade name.
2. You may refuse to work with substances on the Toxic Substance List if the employer has not supplied you with a SDS after you requested one in writing and if your employer has not made a good faith effort within a time limit to get the SDS from the supplier or manufacturer.
3. You may not be discharged or otherwise disciplined or discriminated against in a manner by an employer for exercising your rights under this or any other law.
4. If you believe you have been denied your rights under the Right to Know Law, you (or your representative) may file a complaint with the Illinois Department of Labor.
5. You may petition the Illinois Department of Labor to make additions to the Toxic Substance List. The Illinois Department of Labor will consider any such requests annually at a public hearing.

6. Your representatives are entitled to specific SDS in the possession of your employer within 10 days of a written request.
7. Your personal physician is entitled to receive, upon request to the employer, any SDS in the employer's possession regardless of whether or not the substance is on the Toxic Substance List.

The Illinois Right to Know Act does require employees to be informed of toxic substances in their workplace. The Occupational Safety and Health Act (OSHA) requires that your employer provide a safe and healthy working environment. The Illinois Worker's Compensation Act and the Illinois Occupational Diseases Act may cover injuries and illnesses caused by toxic substances in the workplace.

B. Illinois Safety and Health Act

1. The Wheaton Park District recognizes the State of Illinois Safety Inspection and Education Act. This act requires that:
 - a. "Each public employer shall furnish to his/her employees a place of employment free from recognized hazards that are causing or are likely to cause death or serious physical harm and shall comply with occupational safety and health standards issued under the acts."
 - b. The Park District agrees to follow all guidelines as set by the acts.

C. Illinois Department of Labor (IDOL) Inspections

Under the requirements of the State of Illinois Safety Inspections and Education Act- 1983, IDOL is authorized to conduct inspections of municipal facilities and enforce the safety standards specified in the Occupational Safety and Health Act.

1. The IDOL inspector may or may not call to schedule an appointment. Upon the inspector's arrival, the Executive Director and Safety Co-Chairs should be notified immediately. *The following chain of personnel should be notified in the event that the Safety Co-Chairs are not in the workplace when the inspector arrives.*
 - Executive Director
 - Director of Arrowhead Operations
 - Director of Recreation
 - Director of Parks & Planning
2. During the opening conference, the inspector will outline what records will be reviewed, the purpose of the visit, the areas to be covered, etc. It is important to identify the purpose of the inspection. Some inspections are random, but others are in response to employee complaints.
3. The Park District representatives must accompany the inspector. The inspector may take photographs/material samples and the Park District representatives should do the same for the agency's records.
4. Minor violations should be corrected immediately during the course of the inspections (i.e. housekeeping, etc.)
5. A closing conference will then be held to review any violations noted by the inspector. This is an opportunity for the Park District representatives to reduce the inspector's list of minor violations.
6. The agency's view of the evaluation should be presented and an abatement period discussed.
7. Violations must be corrected within 30 days of the closing date. Citations for violations will be issued in writing by the IDOL within 30 days.

D. PDRMA Visits/Inspections

The Wheaton Park District welcomes annual visits conducted by PDMRA to ensure compliance with the American National Standards Institute, the National Fire Protection Association, and the OSHA Industry Standards as they apply to our facilities.

1. All staff should cooperate fully during these inspections as time permits.
2. Copies of the inspection results will be sent to the Safety Co-Chairs who will distribute as necessary and review with the Safety Committee.
3. All inspections of Park District facilities will be accompanied by the Safety Co-Chairs, Human Resources, the Department Head or the Executive Director.

E. Local Fire Inspections

The District welcomes annual inspections by the local Fire Department to identify any fire or evacuation hazards. In the event of a Fire Department inspection, contact the Building Supervisor to assist in the inspection process. Any violations found during the Fire Department inspection will be corrected immediately or within a reasonable timeframe.

SPECIFIC SAFETY POLICIES/PROCEDURES

A. Personal Protective Equipment (PPE)

1. In order to perform their jobs safely there may be times when management requires employees to wear PPE.
2. PPE may include safety glasses, goggles, face shields, ear plugs, ear muffs, leather, cotton or rubber gloves, dust masks, hard hats, and coveralls just to name a few. The Park District will provide PPE above and beyond appropriate work attire to its employees free of charge as long as it is not continuously lost or abused.
3. Keep in mind that PPE must be worn consistently and correctly in order for it to protect you.

B. Hazard Communication Program (Right to Know)

The Wheaton Park District has developed a comprehensive Hazard Communication (Hazcom) program to ensure that information on the hazards of chemicals used in our operations is communicated to our employees. The program is intended to meet all requirements of the Toxic Substances Disclosure to Employees Act, commonly referred to as the Illinois Right-to-Know Law.

The Right-to-Know Law requires the Wheaton Park District to train our employees about the health and safety hazards of the chemicals in the workplace. A “hazardous chemical” is any chemical that can be a physical or health hazard. A few examples of “hazardous chemicals” used at the District operations include pool chemicals, custodial supplies, fuels, paints, pesticides, automotive products, compressed gasses, and fertilizers.

The District Hazcom program applies to all work areas where employees have the potential to be exposed to chemicals during routine operations, non-routine tasks, and chemical spill emergencies. The Hazcom program consists of seven basic elements as listed below:

- Posting of Right-to-Know sign which are posted at all of our facilities.
- A written Hazcom program of which a complete program copy is available from the Safety Co-Chairs or Human Resources.

- An inventory of hazardous chemical products maintained by the Safety Co-Chairs.
- An inventory of Safety Data Sheets (SDS) maintained by the Safety Co-Chairs
- A labeling procedure for hazardous material containers.
- A Hazcom employee training program.

It is the District's policy to provide employees a safe and healthy work environment. It is also a management objective to maintain an effective Hazcom program consistent with federal, state, and local health and safety regulations. To attain this objective, all District employees must include Hazcom compliance as an essential consideration in all phases of their work. The District Hazcom program is a cooperative effort between management and employees.

1. Supervisor's Responsibilities:
 - a. Train all employees on hazards of newly introduced chemical products including personal protective equipment to be worn, health and physical hazards of each chemical product and review of the District written Hazcom program.
 - b. Maintain Hazcom training documentation.
 - c. Ensure that all chemical containers in their respective areas have proper labeling.
 - d. Request current SDS directly from chemical manufacturers and suppliers.
 - e. Post in a conspicuous place a list of all hazardous substances present at that location and a notice of where additional information concerning those substances is available.
2. Employee's Responsibilities:
 - a. Follow all chemical safety procedures applicable to their job tasks. If unsure of proper procedures, request instructions from manager/supervisor.
 - b. Report to manager or supervisor any unsafe or potentially unsafe chemical safety problems or issues. Chemical safety suggestions to management are encouraged.

Labeling

Each container of hazardous material in the workplace must be labeled with the identity of the product and the appropriate hazard warnings. As a general rule, the label provided by the supplier of the product is sufficient.

Safety Data Sheets (SDS)

SDS should be obtained from suppliers for all chemicals used within the operations. All employees should be trained on what an SDS is and where they are located (usually in a file/binder). The SDS file/binder should be placed at locations for specific chemical use; i.e., pool chemicals are found at the pool facility; custodial supplies in or near the janitor's office; automotive products in the shop office; and so forth.

Under the Right-to-Know Law, employees have the right to obtain SDS for each hazardous material in the workplace. SDS must be kept available to employees and former employees for at least **10 years** after the material is no longer used, produced, or stored on the work site.

Training

The District will conduct Hazcom and Right-to-Know training on an annual basis. Supervisors must train employees whenever a new chemical is introduced into the workplace. This training should address the health and physical hazards of the chemical as well as any necessary personal protective equipment that must be utilized. The supervisor will maintain training documentation with a copy to the Safety Co-Chairs.

Hazardous Material Spills

In the event of a chemical spill or cross contamination and the employee discovering the situation is unable or untrained to clean, maintain, or appropriately respond must do the following:

1. Immediately evacuate area if there is or potentially a spill, leak or emission of a hazardous substance.
2. If the hazard is suspected to be dangerous, contact 9-1-1 immediately after evacuating to a safe location. When in doubt, call 9-1-1 first.
3. Contact your immediate supervisor and the facility manager to determine additional steps. Depending on the location and knowledge of chemicals within their facilities, supervisors and/or facility managers may be involved in contacting 9-1-1, cleaning or managing the situation, or any other actions needed.

C. Bloodborne Pathogens (Communicable Diseases)

While serving the public, park and recreation agencies are subject to areas where communicable disease transmission is possible. Employees should always consider the risk of infectious disease to themselves and the people with whom they come into contact. Employees should be able to recognize the risks; equip themselves with the proper personal protective apparel and materials; and react properly to reduce risk when exposed to blood or other routes of disease transmission.

1. Bloodborne Pathogens (BBP's) are diseases such as HIV, AIDS, and Hepatitis B Virus that are spread through blood and other bodily fluids.
 - a. Blood may be present in saliva, vomit, urine, or feces.
 - b. Because a person may go for many years and not show any signs or symptoms of these diseases, they may unknowingly and unwillingly spread the disease if not tested.
 - c. This is why we must always use "Universal Precautions," which means we treat all blood and bodily fluids as though they are potentially infectious. Always use the proper PPE such as disposable vinyl gloves and a CPR shield when providing first aid treatment or CPR.
 - d. Clean and disinfect soiled areas immediately using the supplies in the CID kit.
 - i. Disinfect the affected area with the 1 parts bleach to 10 parts water disinfectant solution.
 - ii. Rinse clothing soaked with blood or body fluids and place in a plastic bag to be sent home.
 - iii. Place soiled sanitary napkins in plastic bags, secure, and dispose. Place used paper towels and disposable gloves in plastic bag and dispose.
 - iv. Wash hands and other skin that may have come into contact with blood or body fluids thoroughly with soap and water or other antiseptic hand cleanser. Flush eyes or other mucous membranes with water immediately, or as soon after contact as possible.
 - e. If you come in contact with someone else's blood be sure to immediately and thoroughly wash the affected area with water and non-abrasive soap. Then notify your Supervisor, Department Head, or Safety Co-Chairs to ensure that the proper steps are taken to ensure your health and safety.
2. Communicable Diseases are diseases such as Chicken Pox, Meningitis, Mumps, Measles, Pneumonia, Salmonella, Tuberculosis, and Whooping Cough. These diseases may be less serious, unless they are left untreated and they are spread more commonly through coughing, sneezing, and touching.

- Using simple, good hygiene practices such as frequently washing your hands and avoiding the touching of your eyes, nose, and mouth can stop the spread of these diseases.
- 3. By using good hygiene, proper working procedures and using universal precautions, we can minimize the risk of becoming exposed to Bloodborne Pathogens or Communicable Diseases.

Epidemic and pandemic procedures for communicable diseases may be introduced by the District at any time in order to protect employees and patrons. General precautions outlined above are important steps for most communicable diseases and should be practiced at all times. Additional guidelines, procedures, and policies may be developed by the District based on federal, state, or local agency requirements, or by the District itself in order to create a safe environment.

D. Lockout Tagout

1. Lockout Tagout is a means for controlling hazardous energy. Hazardous energy could be electricity, air pressure, gas, mechanical energy, or even gravity.
2. Lockout Tagout ensures that all energy sources have been disconnected, relieved of any stored energy and locked and tagged before any work can be done on the system or equipment.
3. Only trained and authorized employees may work on hazardous equipment. If you find something that is in need of repair and there is the potential for release of hazardous energy that could cause harm or injury, do not fix it. Immediately notify your Supervisor or Department Head so that someone from maintenance can take care of it.

E. Confined Spaces

1. Confined spaces are areas not designed for continuous human occupancy, i.e. pits, tanks, or holes.
2. Confined spaces may hold the potential for deadly atmospheres such as hazardous vapors or fumes, mechanical hazards, or lack of oxygen.
3. All confined spaces must only be entered by trained and authorized employees who know and understand the hazards that exist and how to control them.
4. Certain confined spaces require that a permit be filled out and the atmosphere be tested prior to entry.
5. If you have any questions on what or where confined spaces are, please ask your Supervisor, Department Head, or Safety Co-Chairs.

F. Fall Protection

1. Fall protection is required any time an employee is working on an elevated working surface more than four feet above the surrounding area. (This does not include portable ladders).
2. Using barriers, guardrails, or fall protective devices such as lanyards and harnesses, may accomplish fall protection.
3. Fall protection saves lives; if you have any questions regarding fall protection please ask your Supervisor, Department Head, or Safety Co-Chairs immediately.

G. Protective Footwear Policy

This policy applies to all employees and volunteers who work in the District and has been established to minimize injury and promote a safe working environment. Each affected employee or volunteer shall wear protective and/or appropriate footwear when working in areas where there is a danger of foot

injuries due to: falling or rolling objects; slips and falls from wet or slippery floors; insulation from the environment; stability while walking on uneven surfaces or stairs; and where such employee's feet are exposed to electrical or other such hazards.

1. Employees and volunteers are responsible for proper footwear as part of their daily attire. Shoes should be inspected daily for cleanliness, presence of liquid or solid contaminants wedged in the treads, and wear and tear; and replaced if appropriate.
2. Supervisors are responsible for monitoring employees to ensure they are wearing the appropriate footwear to minimize injury and promote a safe working environment. Work areas should be evaluated on a daily basis to prevent slips, trips and fall injuries.

H. 3 Points of Contact Policy

This policy applies to all employees and volunteers who work at the District. Improper exiting and entering or ascending and descending of any vehicles (cars, trucks, tractors, buses), trailers, truck beds, pieces of construction equipment, ladders, lifeguard chairs, and stairs can increase the risk of injury.

1. Employees and volunteers are responsible for using the 3 Points of Contact by maintaining either one hand and two feet OR two hands and one foot at all times on the vehicle, equipment, ladder, lifeguard chair, and stairs upon exit and entry or ascending and descending to form a stabilizing triangle of contact.
2. Supervisors are responsible for identifying vehicles, equipment or environments which require a 3 Points of Contact procedure. Supervisors are also responsible for training annually and monitoring employees to ensure they are using the 3 Points of Contact when appropriate.

I. 30-Second Site Safety Walk-Through Policy

The purpose of this policy is to identify job tasks that require a 30-Second Site Safety Walk and establish protocols for surveying the surrounding area for dangerous environments. This policy applies to all employees and volunteers.

1. Employees and volunteers are responsible for surveying their surrounding area for any potential safety hazards such as: ground or flooring that could create a hazard, pedestrian traffic, personal protective equipment is required, or anything unique that may cause a safety concern. Employees should take whatever safety precautions are necessary to ensure their safety and the safety of our patrons.
2. Supervisors are responsible for training annually and monitoring employees and volunteers to ensure they are doing the 30-Second Site survey.

J. Ergonomics Policy

Ergonomics is the science of tailoring workplace conditions and job demands to those who do the work. Effective ergonomic interventions can provide a safer working environment for the District staff and volunteers. It is the policy of the District to employ a proactive, sustained commitment to creating and maintaining a work environment incorporating practical ergonomic solutions to help reduce or eliminate ergonomic-related injuries, decrease related financial costs, and most importantly, improve the safety, health, and morale of employees and volunteers, both on and off the job.

The District adopts the ergonomics policy incorporating the elements of a proactive ergonomics program: acknowledging ergonomic risk factors, identifying program goals, analyzing

ergonomic hazards, evaluating types of ergonomic solutions, and providing necessary training. This policy applies to all employees and volunteers in all departments at the District.

1. Employees and volunteers are responsible for their awareness of ergonomic issues such as correct body positioning and basic furniture and equipment adjustments; comfort at their workstations and worksites and report any discomfort to their supervisor; ask for help when needed; and report any repairs or adjustments needed to their supervisor.

2. Supervisors are responsible for conducting initial ergonomic awareness training for current employees, volunteers, and all new hires; conduct follow up training as necessary; perform individual workstation and worksite assessments for employees who report discomfort; coordinate workstation or worksite adjustments as needed.

K. Emergency Procedures

1. **Fires-** When coming upon a fire you must evaluate the situation and determine whether to extinguish the fire or evacuate the building. In the event you decide to evacuate the building the following procedures shall go into effect:
 - a. Pull any fire alarm pull station in the building or call 911.
 - b. Immediately notify the main office of the location and nature of the fire.
 - c. Begin evacuation of all participants and staff. Remain calm, do not panic or run.
 - d. Check all doors for heat before exiting. If door is hot, use a secondary exit. Do NOT use the elevators.
 - e. Close all doors behind you to contain the fire.
 - f. Have all patrons and employees meet at a reunion site. (The reunion site should be 500 feet from the building and up wind.)
2. Lightning is a violent act of nature and causes approximately 10 deaths per year in Illinois alone. In most instances, people injured by lightning are not directly hit. These non-direct hit injuries are caused by transients, currents that flow through people in the vicinity of lightning strikes to the ground. Lightning strikes occur most frequently during the spring and summer months when thunderstorms are prevalent. Supervisors should adhere to the following procedures and guidelines:

- **Outdoor Programs:**

- Instructors and supervisors should listen to current weather forecasts the morning of any outdoor planned activities so that employees can be alert to changing weather conditions.
- Monitor weather conditions as they appear on the horizon.
- Monitor weather radios when possible.
- Designate buildings that can be used when severe weather occurs.
- Plan alternative indoor activities for camps and related programs.
- Whenever lightning is observed or thunder is audible, all outdoor activities should be suspended for a minimum of 30 minutes after the last sign of lightning or thunder is noted.
- Lightning Detection Systems are installed at various parks.
 - A warning signal will sound and strobe lights will activate when a potentially dangerous weather situation is in the area, along with a strobe light flash while the alert remains active.
 - All activities in the park should end immediately and patrons should leave the park. It is recommended that park patrons seek shelter in their cars or a building. All park patrons should wait until the lightning prediction detection system performs an All Clear Signal before returning to the park.
 - The All Clear Signal (three short horn blasts, two seconds apart) will

sound and the strobe lights will deactivate. After the All Clear Signal sounds and the strobe lights deactivate, park patrons may resume their activities.

- The Perry Weather system helps assess the conditions. Neither the signal nor the system is intended to guarantee that conditions are safe. If the weather is threatening and no warning signal is heard or seen, use good judgment and clear the field. Do not wait for the warning signal to activate, as the system can malfunction.

- **When Outside:**

- Avoid areas that are higher than the surrounding landscape.
- Do not use a tree for shelter.
- Keep away from metal objects, including bicycles, golf carts, umbrellas, etc.
- Avoid standing near tall or metal objects such as fences, light poles, or power lines.
- Boaters and swimmers should immediately leave the water and find shelter.
- If you feel your skin tingle or your hair stand on end, squat low to the ground on the balls of your feet. Place your hands on your knees with your head between them. Make yourself as small as possible target and minimize your contact with the ground.

- **When Inside:**

- When indoors, stand clear from doors and windows.
- Do not use electrical equipment, including hair dryers, curling irons, computers, etc.
- Do not attempt to unplug TVs, stereos, or computers during a storm.
- Avoid contact with sinks, faucets, and related piping.
- Do not use the telephone unless for emergency use.
- Indoor pool swimmers should immediately leave the water and seek shelter away from pool deck.

3. **Tornadoes-** in the event that a tornado is sighted or the Civil Defense Siren is activated, move employees and patrons away from windows at once and go to a hallway or

doorway away from exterior walls and windows and/or the lowest floor, preferably in a basement.

- a. If an activity is outside during a tornado, seek shelter immediately. The Supervisor of the activity shall instruct the participants and staff to the closest shelter area. Locations of shelter shall include, but are not limited to the closest building or structure or low-lying ravines, ditches, etc.
 - b. When threatening weather is observed, all outside activities shall take advance warning and move to alternate locations or be canceled.
4. **Threats of Violence-** all threats of violence should be taken seriously and reported to Supervisors **and law enforcement**. Document all information regarding who was threatening (including what they looked like and what they were wearing, how the threat was made, ie. Over the phone, through social media, email, etc.), any witness information, and what situation led to the incident. Depending on the magnitude, additional actions may be required. In all threats of violence situations, staff should remain calm and consistently follow established training, safety procedures and emergency response protocols. Below are examples of Threats of Violence:
- a. Mass casualty threats (bombs, "shoot the place up" comments, arson, ect.) should be reported to the police regardless of whether they were received via phone, mail, email, verbal, or through any other communication. Do not discard or delete anything related to the threat-are threats involving the potential for widespread harm, injury, or loss of life. These threats require immediate response from law enforcement and coordinated response from the crisis management team.
 - b. Supervisors along with the help of law enforcement will determine whether facilities and programming need to be evacuated, cancelled, or can resume.
 - c. Swatting is a false report of a violent or dangerous incident intended to trigger a large emergency response and create fear, confusion, or disruption at a facility or event.
 - b-d. Teen takeovers are large gatherings of teenagers in various spaces such as downtown areas and aquatic centers that can create safety, security and crowd management concerns. When disruptive behavior occurs, these incidents may be considered a form of mob action requiring increased staff presence and law enforcement response.
5. **Active violent situations-** violence witnessed within the District must be reported to supervisors and to law enforcement authorities as soon as it is safe to do so.
- a. Fights or assaults should result in calling 9-1-1 (once safely away from the situation) and contacting Supervisors. Remember to document including the appropriate PDRMA forms and submit to Supervisors and claims@wheatonparks.org.
 - b. Mass casualty incidents involving active threats will activate A.L.I.C.E. protocols. A.L.I.C.E. is a standard-of-care which emphasizes the need for pro-active, options-based, survival strategies:
 - i. **Alert:** Alert is overcoming denial, recognizing the signs of danger and receiving notifications about the danger from others. Alerts should be accepted, taken seriously, and should help you make survival decisions based on your circumstances.
 - ii. **Lockdown:** If Evacuate is not a safe option, barricade entry points to your room to create a secure starting point.
 - iii. **Inform:** Continue to communicate information in as real time as possible, if it is safe to do so. Armed intruder situations are unpredictable and evolve quickly, which means that ongoing, real-time information is key to making effective survival decisions. Information should always be clear, direct and in plain language, not using codes.
 - iv. **Counter:** Countering an active threat is always a last resort. Counter focuses on actions that create noise, movement, distance and distraction with the intent of reducing the shooter's ability to shoot accurately. Creating a dynamic environment decreases the shooter's chance of hitting a target and can provide the precious

seconds needed in order to evacuate.

- v. Evacuate: Evacuate to a safe area to take people out of harm's way and hopefully prevent patrons and employees from having to come into any contact with the active threat.

CRISIS MANAGEMENT PLAN

What is a crisis?

A crisis is a situation or event that causes, or has the potential to cause, public media concern. It could be, among other things, an accidental drowning, allegation of abuse, a severe vehicle accident, or a criminal act that occurred on agency property. The potential crisis list is endless. If you know of a situation or event that could be of concern to the public or media, please contact the head of the Crisis Management Team immediately. The Wheaton Park District has appointed the Executive Director the Head of the Crisis Management Team. The Executive Director will decide whether the crisis should be monitored and handled carefully. If the Head of the Crisis Management Team is not available, the next person in line should be contacted.

Chain of Responsibility and Crisis Management Team

In the event that the designated Crisis Management Team Head is unavailable, the following chain of responsibility will be followed in descending order. The first available staff person from those listed below will take temporary responsibility for implementing the Wheaton Park District's Crisis Management Plan. All decisions and public responses should come through a consensus of the Crisis Management Team members. The following is a chain of responsibility order for the Crisis Management Team:

1. Executive Director, Head of the Crisis Management Team
2. Director of Arrowhead Operations
3. Director of Parks and Planning
4. Director of Recreation
5. Director of Marketing
6. Director of Athletics
7. Director of Finance

Select one person to be the official spokesperson responsible for making statements to the media on behalf of the Crisis Management Team of the Wheaton Park District. Two alternate spokespersons should be appointed and used in descending order.

1. Executive Director, Head of the Crisis Management Team
2. Director of Marketing
3. Director of Arrowhead Operations
4. Director of Parks and Planning
5. Director of Recreation
6. Director of Athletics
7. Director of Finance

All listed spokespersons should review their duties on a periodic basis to help ensure their preparedness in the event of an expected crisis.

A. General Action Steps When a Crisis Occurs

1. Whenever a crisis occurs that involves injury or property damage, the first responsibility of the Crisis Management Team is to ensure that the Wheaton Park District's emergency response plan is implemented. Until the crisis is controlled, it is not recommended that any detailed statements be made to the media until the Crisis Management Team has had time to fully assess the crisis and its impact on those involved. Statements made at this time should only confirm that a situation has occurred.

2. Stay calm and in control. Notify employees that a crisis exists and that all information about the crisis should be immediately communicated to the Crisis Management Team Head or alternate, and provide all known details. The Head of the Crisis Management Team or alternate will direct actions depending on the severity of the crisis, the need for immediate information, and the time of day. When contacted, members of the Crisis Management Team should report to the Administration Office or other designated location.
3. PDRMA and the Wheaton Park District attorney should be immediately contacted in all crisis or potential crisis situations. If applicable, an incident/accident form should be submitted to PDRMA within 24 hours. (In addition ELLIS and ASSOCIATES must be contacted for a pool crisis.)
4. Depending upon the situation, contact the Park Board President to make him/her aware of the situation. Other Board members should also be notified. **They should not talk to the media directly.**
5. Continue to obtain and compile accurate information as quickly as possible so the Crisis Management Team can disseminate accurate information to the media. Document all events surrounding the crisis. Staff should be assigned to monitor (and record (DVR), if possible) television news reports to gather the facts that are being reported. The Crisis Management Team should interview any staff directly involved as soon as possible. The Crisis Management Team may appoint fact gatherers to verify all facts necessary for the preparation of written media releases and meeting with the press, relatives, or other affected parties.
6. Appoint the Executive Assistant and Secretary/Receptionist at the Administration Office to answer the phone calls and relay any pertinent information to the Crisis Management Team. All calls received at various locations should be directed to the appointed clerical person. This person should document all information received, who called, his or her title, the time of the call, etc.
7. The designated spokesperson may address the media after the Crisis Management Team has prepared a statement. The designated spokesperson should speak on behalf of the Wheaton Park District. **Fault should not be discussed.**
8. Depending upon the type of crisis, a press release may be prepared by the Crisis Management Team and presented to the media.

B. SPECIFIC ACTION STEPS

During a crisis, it can be difficult for the Crisis Management Team to know where to start in the information gathering process. Here are questions that should be addressed in order to begin the process of responding to a crisis. Depending upon the circumstances, there may be much information to gather.

1. When appropriate, make sure the proper authorities have been notified (police, fire, Environmental Protection Agency, Employee Assistant Program, etc.).
2. Have the Wheaton Park District attorney, PDRMA, and ELLIS and ASSOCIATES, if applicable, been notified?
3. Have victims' families been contacted?
4. What outside parties should be contacted?
5. Has the crisis situation been fully investigated?
6. Are damage estimates available and accurate?
7. How can the Crisis Management Team assure the public that the crisis is under control?
8. Will a formal press conference be necessary? When?
9. Has the spokesperson been updated with current information and tested with anticipated media questions?

C. ROLES AND RESPONSIBILITIES OF CRISIS MANAGEMENT TEAM MEMBERS

THE OFFICIAL SPOKESPERSON OR ALTERNATE: The official spokesperson, with the assistance of other members of the team, will receive accurate information about the crisis as quickly as possible, and will coordinate the dissemination of all official information that is to be given to the media and the public. The spokesperson will be the primary voice of the Wheaton Park District throughout the crisis but may request that others with more expertise or knowledge of the affected department also speak to the media.

MEDIA CONTACT: Assist the official spokesperson in gathering/disseminating accurate information as quickly as possible. Obtain information about callers and inquiries from the public. Assist the spokesperson in responding to those inquiries as directed. Log, record and date all statements given to the media.

TEAM MEMBER WHOSE DEPARTMENT IS AFFECTED BY THE CRISIS: Exactly, WHAT happened? WHO was/is involved? WHEN did it happen? WHERE did the incident occur? WHY did it happen? WHAT is currently being done? If you do not know the answers to these questions, WHEN will you know? Update the official spokesperson about changes in the situation as they occur. Be aware that the media will interview witnesses about the incident and that you have no control over non-Park District persons who speak to the media.

OTHER CRISIS MEMBERS: Make sure that other Crisis Management Team members are immediately informed of new details, injuries, current status of crisis, and events around the crisis. Assist the clerical phone person in obtaining and giving information as follows: Before answering a question, obtain the following information and keep a log of the calls and media visitors. Get the name of the person who is calling or visiting, his or her title, the organization he or she represents, a telephone number, and where and when the individual can be reached.

Provide **ONLY** the official information that has been approved by the Crisis Management Team. Let the caller know that we will provide accurate information as quickly as possible.

D. ROLE OF EMPLOYEES IN DEALING WITH NEWS MEDIA

In a crisis situation, all information should be released by members of the Crisis Management Team through the designated spokesperson. Employees who are knowledgeable of the event or who are witnesses to the event may be approached by reporters. Employees should direct reporters and others to the Crisis Management Spokesperson for all information. Here are some guidelines which employees can follow when dealing with reporters:

1. If you are questioned by a reporter, you are not required to give an interview. If you are uncomfortable, you may say, "I'm not the best person to answer your questions." You may want to discuss this with the Executive Director, our official Wheaton Park District spokesperson."
2. It is acceptable not to know the answer to a question. Just openly admit, "I don't know." Direct the reporter to the spokesperson who may have the answer.
3. It is okay to express sympathy for any person injured during a crisis. However, employees should direct any specific questions concerning the crisis to the Wheaton Park District Spokesperson.
4. Do not say "**NO COMMENT.**" Reporters may interpret the "no comment" phrase as guilt and reluctance to talk to the media. You may say, "At this time, it would be premature and speculative to discuss the matter pending further investigation."
5. Do not say anything you do not want to see in print. A negatively phrased "joke" loses its humor in print and can be very embarrassing when read later.

6. Never make an “off the record” statement. The confidentiality of “off the record” statements cannot be guaranteed.

E. MEDIA RELATIONS PLAN

Through the direction of the Head of the Crisis Management Team, the Spokesperson will coordinate all interaction with the media. In general, it is beneficial to communicate with the media when accurate information is available. In some cases, it may not be prudent to present detailed information on a crisis to the media. This decision should be made by the Crisis Management Team and legal counsel. However, in some situations, failure to make an official statement to the media or to release information to the media may lead the media to seek alternative and unreliable sources for their information.

READ A PREPARED STATEMENT first and then answer questions from the media. If possible, distribute a written statement to the media before the press conference.

Accentuate the positive in the statement to the media. Counsel should also be available to assist in answering certain questions.

The following is a list of information that may be requested but **SHOULD NOT** be released to the news conference or the official statement:

- Acknowledgement that an accident has taken place
- Extent of injuries
- Estimate of damage resulting from the incident
- Names of persons involved
- Blame placed on any individual or party
- Information about past incidents
- Monetary information regarding the district
- Salary information
- Home telephone numbers of staff or participants

The reason for keeping this information confidential is not to keep secrets, but to **ensure accuracy**.

F. NEWS MEDIA TELEPHONE NUMBERS

TELEVISION STATIONS

WGN Channel 9 773.528.2311
WLS Channel 7 (ABC) 312.750.7070
WMAQ Channel 5 (NBC) 312.836.5555
WBBM Channel 2 (CBS) 312.202.2222
WFLD Channel 32 (FOX) 312.565.5533

DAILY NEWSPAPER

Chicago Tribune News Desk 312.222.4440
Chicago Sun Times News Desk 312.321.3000
Daily Herald News Desk 847.427.4300
Wheaton Leader News Desk 630.668.7957
Wheaton Sun News Desk 800.397.9397

G. POST CRISIS EVALUATION AND FOLLOW-UP

1. The Crisis Management Team should initiate and complete a Post Crisis Evaluation within fourteen (14) days after a crisis.
2. Acknowledge and/or thank the necessary persons involved: police, fire, community, emergency crews and staff.

Below are questions to be asked after the crisis has been handled by the Crisis Management Team. The evaluation should be completed by every member of the Crisis Management Team.

1. Name, date, position and department.
2. What was your role in the crisis?
3. How did you learn about the crisis?
4. Were you satisfied with how you were notified?
5. How could the notification process be improved?
6. How many hours did you spend in managing any aspect of the crisis?

APPENDIX

PDRMA Accident/Incident Report Form 01	
Attorney-Client Privileged Document	
Agency name _____	Today's date _____
Date of incident (mm/dd/yyyy) _____	Time of incident (p/ham a.m./p.m.) _____
Name of person completing report _____	Title of person completing report _____
Business phone number _____	Business email _____
How did the incident occur? (Provide a brief, factual description; do not speculate on fault, etc.) _____ _____	
Name of the location (park, pool, community center; Ex. Smith Pool, Johnson Community Center) or nearest intersection where the incident occurred. _____	
Is there an address for this location? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, please provide the following: Street address _____ City _____ State _____ Zip code _____	
Location (Specify the exact type of location/facility where injury occurred. Ex. maintenance garage, sports field, aquatic outdoor, golf course, etc.) _____	
Primary location (Specify exact location. Ex. lap pool, cart storage, classroom, pavilion) _____	
MOBILITY INJURY	
If an employee was injured, please submit the form for an Employee Injury (Form 04) type of incident.	
Was a person injured? (Ex. patron, citizen, participant, volunteer) <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	
If yes, please provide the following information: Last name _____ First name _____ Address _____ City _____ State _____ Zip code _____ Home phone # _____ Work phone # _____ Cell phone # _____ Age _____ Sex <input type="checkbox"/> Male <input type="checkbox"/> Female	
Is injured person an agency volunteer? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	
Describe the injury (affected body part and type of injury; Ex. contusion, bruise, laceration, sprain, break, etc.) _____	
Did injured person make any statements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, what did injured person say? _____ _____	

PDRMA Accident/Incident Report Form 01	
Attorney-Client Privileged Document	
Was first aid administered? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	
Name and position of person who administered first aid _____	
What first aid was given? _____	
Did first aid involve AED and/or CPR? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, please submit a PDRMA post-AED form.	
Were paramedic services offered? Called and refused (at scene by patrol) <input type="checkbox"/> Yes <input type="checkbox"/> No Offered and called <input type="checkbox"/> Yes <input type="checkbox"/> No Offered and refused <input type="checkbox"/> Yes <input type="checkbox"/> No Offered, refused, called by agency anyway <input type="checkbox"/> Yes <input type="checkbox"/> No Unable to respond and called <input type="checkbox"/> Yes <input type="checkbox"/> No	
Were police called? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide the following information. Name of police department _____ Name of officer _____	
Do you expect this person to submit a claim? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	
PROPERTY DAMAGE	
Was property damaged as a result of this accident/incident? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	
If yes, how was the person involved in the accident/incident? Driver of property adjacent to park district <input type="checkbox"/> Patron <input type="checkbox"/> Vehicle owner <input type="checkbox"/> Other <input type="checkbox"/>	
Last name (or business name) _____ First name (not necessary if business name) _____ Address _____ City _____ State _____ Zip code _____ Phone number _____	
WITNESS INFORMATION	
If there was a witness(es) to the accident/incident, please provide the following information: Last name _____ First name _____ Address _____ City _____ State _____ Zip code _____ Phone number _____	
Did witness make any statements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, what did witness say? _____ _____	
Where was witness when the accident/incident occurred? _____ _____	



Vehicle Accident Report

Form 02

Agency name		Today's date	
Date of incident (mm/dd/yyyy)		Time of incident (hh:mm, a.m./p.m.)	
Name of person completing the report		Title of person completing report	
Business phone		Business email	
How did the incident occur and what property was damaged? (Provide a brief factual summary.)			
Name of the location (street/highway) or nearest intersection where the incident occurred.			
Is there an address for incident location? If yes, please provide the following:			
Street address			
City		State	Zip code
Location			
Offsite (non-agency owned) <input type="checkbox"/>		On agency property <input type="checkbox"/>	
Primary location			
Highway/freeway <input type="checkbox"/>	Parking lot <input type="checkbox"/>	Other <input type="checkbox"/>	
Was the agency vehicle occupied? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown			
Agency driver last name		First name	
Address			
City		State	Zip code
Home phone #	Work phone #	Cell phone #	
Email			
Is this driver an employee? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown			
If Yes, enter job title of employee			
Identify the type of driver			
Full-time employee <input type="checkbox"/>	Intern <input type="checkbox"/>	Non-part. district employee <input type="checkbox"/>	
Part-time employee <input type="checkbox"/>	Volunteer <input type="checkbox"/>	Spouse/family member <input type="checkbox"/>	
Seasonal employee <input type="checkbox"/>			
Agency vehicle VIN	Make	Model	License number



Vehicle Accident Report

Form 02

Is vehicle drivable? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown			
If no, provide current location of vehicle			
Area of damage			
Estimated repair cost			
Was a trailer involved? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown			
If yes, provide the following information.			
Trailer year	Make	Model	License number
Trailer area of damage			
Current location of trailer			
Estimated repair cost of trailer			
Has a police agency conducted an investigation? If yes, provide the following information.			
What police agency investigated the incident?			
Police report number			
Was the agency driver ticketed, arrested or cited for violation(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown			
If yes, provide details of the ticket, arrest or violation(s).			
Identify other people involved in the accident. (Provide the following information for each person. Make additional copies of this page if needed.)			
How was the person involved in the accident? Check all that apply.			
Driver of other vehicle <input type="checkbox"/>	Injured person <input type="checkbox"/>	Owner of involved property <input type="checkbox"/>	
Owner of other vehicle <input type="checkbox"/>	Passenger of agency vehicle <input type="checkbox"/>	Passenger of other vehicle <input type="checkbox"/>	
Pedestrian <input type="checkbox"/>			
Last name or business name		First name (not necessary for business)	
Address			
City		State	Zip code
Home phone #	Work phone #	Cell phone #	



Vehicle Accident Report

Form 02

Identify witnesses of the accident. (Provide the following information for each witness. Make additional copies of this page if needed.)

Last name		First name	
Address			
City	State	Zip code	
Home phone #	Work phone #	Cell phone #	
Witness to accident? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, provide the following information.			
Relation to injured person or property owner:			
Agency employee or volunteer <input type="checkbox"/>	Another program participant or park user <input type="checkbox"/>	Friend <input type="checkbox"/>	
Other <input type="checkbox"/>	Passerby <input type="checkbox"/>	Relative <input type="checkbox"/>	
Did witness make any statements? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown			
If yes, provide the following information.			
What did witness say?			
Where was witness when the accident occurred?			
Was the driver of the agency vehicle conducting agency business at the time of the accident? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown			
What street was the agency driver on?		What street was the other driver driving on?	
What direction was the agency driver traveling? <input type="checkbox"/> North <input type="checkbox"/> South <input type="checkbox"/> East <input type="checkbox"/> West			
What direction was the other driver traveling? <input type="checkbox"/> North <input type="checkbox"/> South <input type="checkbox"/> East <input type="checkbox"/> West			
Weather conditions			
Dry <input type="checkbox"/>	Fog <input type="checkbox"/>	Ice <input type="checkbox"/>	Snow <input type="checkbox"/> Wet <input type="checkbox"/>
Accident diagram			



Property Loss Report

Form 03

Agency name	Today's date
Date of incident (mm/dd/yyyy)	Time of incident (Month, a.m./p.m.)
Name of person completing the report	Title of person completing report
Business phone	Business email
How did the incident occur and what property was damaged? (Provide a brief factual summary.)	
Name of the location (park, pool, community center; Ex. Smith Pool, Johnson Community Center) or nearest intersection where the incident occurred.	
Is there an address for incident location? If yes, please provide the following:	
Street address	
City	State Zip code
Location (Specify the exact type of location/facility damaged, listing multiple locations/facilities if necessary. Ex. maintenance garage, sports field)	
Primary location (Identify the exact area of damage. Ex. roof storage, betting cage)	
Estimate of loss	
Contact person at facility	
Contact person's email	
Contact person's phone number	
Was damage caused by third-party (non-agency) individual? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	
Has the party responsible for damage been identified? If yes, provide the following contact information for the person or persons identified:	
Name	Street address
City	State Zip code
Has a police agency conducted an investigation? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	
What police agency investigated the incident?	What is the police report number?
Were criminal charges brought against the responsible party? If yes, what were the charges?	

Wheaton Park District

EMPLOYEE ACKNOWLEDGEMENT of the Employee Safety Policy and Procedures Manual and Crisis Management Plan

I, the undersigned employee, acknowledge receiving a copy of the Wheaton Park District's Employee Safety Policy and Procedures Manual and Crisis Plan dated January 2023.

I have read and become familiar with its contents. I have asked my Supervisor about any items which are unclear to me.

If there is ever a discrepancy between this guide and my performance, I understand that disciplinary action may be taken by my Supervisor, up to and including termination.

I understand that this Safety Manual and Crisis Plan may change at any time and that I will be notified and will have to adjust my work habits accordingly.

Employee Name (Printed)

Employee Signature

Date



TO: Board of Commissioners

FROM: Donna Siciliano

THROUGH: Mike Benard

RE: Possible Commissioner Attendance for the National Recreation and Parks Association Educational Conference and Exposition September 29-October 1, in Philadelphia, PA

DATE: June 3, 2026

SUMMARY:

The Board of Commissioners adopted a formal travel policy. Per Policy, the Park Board must approve attendance by, and related budgeted expenses for, educational conference attendance by Commissioners.

PREVIOUS COMMITTEE/BOARD ACTION:

In 2025, two commissioners was approved to attend the NRPA conference.

REVENUE OR FUNDING IMPLICATIONS:

Per Commissioner Expense Estimates

Lodging 4 nights	\$ 1,400.00
<i>In Person Conference</i> Registration before August 7, 2026	\$ 795.00
Airfare	\$ 450.00
Transportation to & from airports	\$ 150.00
Meals and incidental expenses reimbursement maximum 5 days @ \$79	\$ 395.00

ATTACHMENTS:

Travel Policy

ALTERNATIVES:

Virtual Conference Registration before August 7, 2026	\$ 325.00
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RECOMMENDATION:

To allow commissioners who are interested in attending the conference at a cost not to exceed \$3,200 per commissioner.

A. Purpose

The purpose of this policy is to establish guidelines for employees and elected officials of the District to follow when incurring business travel expenses while on assignments such as attending educational programs, association conferences or conducting onsite visits of parks and facilities for fact finding purposes outside of the local area and for the use of District owned vehicles. For employees, the immediate supervisor and department head must approve all business travel in advance and include related expenses in the annual operating budget. For elected officials, the Board of Park Commissioners must approve attendance and budgeted travel expenses in advance on a case by case basis.

B. Expenditure Limit

Consistent with the requirements of the Local Government Expense Control Act, the District may establish an expenditure limit for travel expenses incurred. By establishing said limit, the board would not have to approve each employee's attendance prior to said attendance. Instead they would approve all such expenditures via the budget and appropriation ordinance. However, in the event that an employee desires to attend some event that would cost in total in excess of the limit established, that attendance would have to be approved by the board in one of their noticed public meetings PRIOR to attendance. This policy is establishing the District's limit as \$3,000 per staff member per conference/event attended. The Act does not permit the reimbursement for any entertainment expense.

c. Elected Official

The Act **does not permit any elected official to attend without obtaining prior approval**, even if the expenses to be incurred are below the established limit. Any such expenses incurred by an elected official of the District must be approved before incurrence, by roll call vote at an open meeting of the governing board of the District. Any elected official incurring expenses under this policy is required to submit documentation of an estimate of said expenses prior to incurring them. Before travel, meals or lodging expenses may be approved under the Act the Documentation as specified in the "Documentation Required" section below must be submitted in writing to the governing board. In this instance, where the exact amount of the actual expenses to be incurred for some expenses, such as meals and travel may be unknown, such expenses may be estimated. Once the expenses have been incurred, the elected official must also complete the expense report form as noted in the "Documentation Required" section below.

It is expected that employees and elected officials attend educational sessions when attending conferences.

The District's objectives are to permit travel arrangements that:

- Conserve travel expenses
- Provide uniform treatment for employees
- Allow for Board oversight
- Adhere to the plan adopted in the budget
- Result in prompt approval and recording of District expenses

D. Personal Travel/Travel Companions

A family member or friend may accompany employees and elected officials on business travel, at their expense, when the presence of a companion will not interfere with successful completion of business objectives. Generally, employees and elected officials are also permitted to combine personal travel

with business travel, as long as time away from work is approved and vacation or personal time is used (employees only). Additional expenses arising from such non-business travel are the responsibility of the employee or the elected official.

E. Covered Expenses

When approved, the actual costs of conference or convention registrations, participation in professional organizations, technical meetings and the travel, meals, lodging and other expenses directly related to accomplishing business travel objectives can be either:

- charged to the District's procurement card (if one has been issued to employee or elected official traveling) or
- reimbursed by the District

F. Documentation Required

Per the Local Governmental Expense Control Act: travel, meal and lodging expenses must, whether above or below the Expenditure Limit established above, be documented in an expense report. The form of this report can be found on the G drive under District Forms\Expense Reports.

Expense Report Form effective October 2016

G: » DISTRICT FORMS » Expense Reports

These must be completed for each attendee. The report must indicate:

- An estimate of the cost of travel, meals or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals or lodging if the expenses have already been incurred;
- The name of the individual who received or is requesting the travel, meal or lodging expense;
- the job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
- the date or dates and nature of the official business in which the travel, meals or lodging expense was or will be expended.

In either case, original receipts or equivalent evidence must be provided to support the expenses incurred. These receipts must be turned in within 60 days of the date the purchase was incurred. It is expected that staff and elected officials will be cost-conscious when spending District funds, and make all reasonable efforts to minimize their expenses related to travel, lodging, and meals. The District Limit will be set to the current CONUS rate for Chicago, Illinois. Current lodging and M&IE (meals & incidentals) rates can be found at www.gsa.gov/perdiem. These rates and limits are the US General Services Administration CONUS rates. The District has elected to use the rates for Chicago to establish the rates to be used by District employees. Any expenses incurred beyond the daily limit on a district procurement card will be reimbursed to the district by the staff member/official.

Further, it is expected that Supervisors and Department Heads will be looking over their staff's charges even when the individual charges do not exceed the employee's approval limit as the travel costs may be broken into multiple charges that individually do not exceed the employee's approval limit but in total for a given trip would exceed that limit.

The Executive Director, at his discretion may authorize exceeding the amount spent on a meal for the purposes of team building or strategic planning. The entire bill will be charged to Executive Director's procurement card. Any staff/official in attendance will record the current CONUS dinner rate of group meal expense on their daily log to count against their daily. If the Executive Director is not in attendance, prior approval may be granted to another staff member/official to accomplish similar district objectives.

G. Alcohol

Consistent with the District's personnel manual direction, no alcohol purchases will be paid for by the District. Receipts for dining establishments must be provided in sufficient detail to document that no alcoholic beverages are being paid for by the District.

H. Accidents

Employees or elected officials who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor or the executive director.

I. Vehicle Use

District vehicles are used for official business and may be kept overnight in certain instances only when authorized by the Executive Director. Any employee provided a vehicle by the district shall not be authorized to use their private vehicle and receive reimbursement for travel, except on approval of the Executive Director.

Effective January 1, 2017, it is the policy of the Wheaton Park District to provide its Executive Director with a monthly vehicle stipend in a manner that is non-contributory to his or her Pension Calculation. The amount of the vehicle stipend will be voted on by the Board of Commissioners and reviewed and updated periodically. No other district employee shall be granted a vehicle stipend without the approval of the Board of Commissioners.

No employee may operate a district vehicle without having in his/her possession a valid driver's license.

District vehicles shall not be used to transport unauthorized passengers such as hitchhikers.

All accidents involving district vehicles must be reported in writing to the administrative office within twenty-four (24) hours of the accident. The report shall include the names and addresses of available witnesses and principals. All accidents involving district vehicles are to be reported to the police immediately and at the site of the accident. A police report must be submitted to the administrative office as soon as available from the police department in order to submit claims to the insurance company.

J. Mileage Reimbursement

Mileage reimbursement is made for the use of personal motor vehicles for District business at the current rate allowed by the Internal Revenue Service. Employees and elected officials are required to track their mileage and submit the mileage logs to the Finance Department with the appropriate approval signatures in order to get reimbursement as outlined in the District's purchasing policy.

K. Issues/Abuse

Employees should contact their supervisor or the Finance Department for guidance and assistance on procedures related to travel arrangements, expense reports, reimbursement for specific expenses or any other business travel issues. Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.



2026 Conference Schedule at a Glance

Tuesday, September 29

Timeline	Event
9 a.m. – 10:30 a.m.	Opening General Session
10:30 a.m. – 4:30 p.m.	Exhibit Hall Opening Day*
1:15 p.m. – 2:15 p.m.	Education Session Block #1
2:45 p.m. – 3:45 p.m.	Education Session Block #2
6:30 p.m. – 9:30 p.m.	Opening Reception

Exhibit Hall Only Hours 10:30 a.m. – 1 p.m.

Wednesday, September 30

Timeline	Event
9 a.m. – 10:30 a.m.	Day 2 General Session
10:30 a.m. – 3:00 p.m.	Exhibit Hall Opens
1:15 p.m. – 2:15 p.m.	Education Session Block #3
2:45 p.m. – 3:45 p.m.	Education Session Block #4
4:15 p.m. – 5:15 p.m.	Education Session Block #5
6 p.m. – 7 p.m.	Best of the Best Ceremony
7 p.m. – 8 p.m.	Best of the Best Reception

Exhibit Hall Only Hours 10:30 a.m. – 1 p.m.

Thursday, October 1

Timeline	Event
9 a.m. – 10 a.m.	Education Session Block #6
10:30 a.m. – 11:30 a.m.	Education Session Block #7
11:30 a.m. – 1 p.m.	Lunch Break
1 p.m. – 2 p.m.	Education Session Block #8
2:30 p.m. – 3:30 p.m.	Education Session Block #9

TO: Wheaton Park District Board of Commissioners
FROM: Matthew Nations, Director of Golf Operations
Dan Novak, Arrowhead Director of Operations
THROUGH: Michael Benard, Executive Director
RE: Arrowhead Golf Club – Toptracer Range Lease Agreement
DATE: May 20, 2026



SUMMARY:

As part of the Arrowhead Golf Club Driving Range project and our commitment to Cover the Tees prefabricated structure, the team is presenting the subscription agreement with Toptracer (Topgolf USA, Inc.) for the installation and operation of a 24-bay ball-tracking and gaming system at Arrowhead Golf Club. The agreement includes hardware, software, and range management tools designed to enhance the guest experience and modernize the driving range offering.

PREVIOUS COMMITTEE/BOARD ACTION:

- July 2, 2025: Board Subcommittee (Review Proposal for Design Services)
- January 17, 2026: Wheaton Park District Capital Project Review Meeting
- March 4, 2026: Board Subcommittee Meeting (Review Cover the Tees Bid Results)
- March 18, 2026: Board meeting (Approve Cover the Tees Bid Results)
- April 8, 2026: Board Subcommittee Meeting (Design Development Update)

REVENUE OR FUNDING IMPLICATIONS:

The agreement is structured as an annual subscription totaling approximately \$52,905.60, billed monthly, with a 3% annual escalation. This expense has been incorporated into the facility's operating budget. The addition of Toptracer is expected to enhance revenue generation through increased range usage, programming opportunities, and expanded customer engagement.

STAKEHOLDER PROCESS:

Staff evaluated the integration of Toptracer in coordination with the broader range improvement project and facility operations. Discussions included operational feasibility, guest experience enhancements, and alignment with long-term strategic goals for Arrowhead Golf Club.

LEGAL REVIEW:

- Legal Counsel has reviewed the Toptracer Lease and Installation Agreement

ATTACHMENTS:

- Legal competitive bidding analysis
- Toptracer Lease and Installation Agreement

ALTERNATIVES:

Staff considered alternative range technology solutions; however, those platforms are primarily designed for advanced player development and detailed performance analytics. While valuable in instructional settings, they do not align as closely with the facility's broader goal of enhancing the overall guest experience through inclusive, entertainment-driven offerings. Toptracer was selected because it best supports Arrowhead Golf Club's long-term vision of increasing accessibility, engagement, and enjoyment for a wider range of users.

RECOMMENDATION:

Staff recommend approval of the agreement with Toptracer to implement the range technology system at Arrowhead Golf Club, as it aligns with the facility's strategic goals of enhancing guest experience, increasing utilization, and maintaining competitive amenities within the regional golf market.



ORDER FORM

New Customer (Seasonal)

CUSTOMER	BUSINESS NAME	Arrowhead Golf Club		
	ADDRESS	26W151 Butterfield Rd, Wheaton, Illinois, United States, 60189-8999		
	CONTACTS	Matt Nations Mike Benard 6305104945 mbenard@wheatonparks.org		
	CORPORATE I.D #	TAX/VAT/GST#		
	99973936			
FACILITY	Arrowhead Golf Club 26W151 Butterfield Rd, Wheaton, Illinois, United States, 60189-8999			
INSTALL SIZE	MONITOR BAYS	MOBILE BAYS <i>(a mobile bay equals ~10 ft / 3m of tee width)</i>	MOBILE ENABLED IN FRONT OF MONITOR BAYS	
	24	0	No	
FEES	DESCRIPTION	Monthly Price USD	#	ANNUAL TOTAL USD
	Subscription Fee	4,408.8	12	52,905.6
	Coach License Fee	-		2 Licenses included

PAYMENT TERMS	Subscription Fee	<i>Monthly in 12 equal installments on 1st of the following months of each year during the Term, starting on the 1st of the month after install completion ("1st Payment Date") : January, February, March, April, May, June, July, August, September, October, November, December</i>
	Coach License Fee	<i>Annually, on the 1st Payment Date and each anniversary thereof</i>
	Price Increases	<i>3% annually applied on each anniversary of the 1st Payment Date.</i>

PRODUCT	PRODUCT COMPONENT	INCLUDED
	Toptracer System: <ul style="list-style-type: none"> • <i>Ball-tracking and gaming software</i> • <i>Toptracer "Hardware" (sensors, servers, screens, routers, switches, server racks, mounts and related infrastructure)</i> 	<input checked="" type="checkbox"/>
	<i>Toptracer Range Management System (TRMS)</i>	<input checked="" type="checkbox"/>
	<i>Toptracer Coach</i>	<input checked="" type="checkbox"/>
	2 Licenses	

TECHNICAL REQUIREMENTS SEE APPENDIX C for Customer's obligations to ensure the Facility is Ready for Install ("RFI") and for the successful ongoing operation of the Product.

READY FOR INSTALL / POWER & DATA ("RFI")

INSTALL ESTIMATED DATE January 1st, 2027

SPECIFIC INSTALL TERMS

TERM From signature of this Order Form until 60 months after the 1st Payment Date. Note that this a fixed term, there is no right of early termination other than as permitted under the SLA or Clause 9.

SLA (See Appendix B)	The SLA details Product performance levels, Toptracer's support commitments, and service credits. As set out in the SLA, Customer has right to terminate if "Uptime" levels are below 20% for two consecutive months.
INSURANCE	Customer is required to insure all Hardware installed at the Facility for its full replacement value against all usual risks of loss, damage or destruction by fire, theft, accident, act of god or other occurrences.
ORDER VALIDITY	<p>The pricing and other terms offered by Toptracer in this Order Form expire if this Agreement is not signed by Customer within 14 days of receipt (or any shorter period communicated by Toptracer). Toptracer reserves the right to conduct a credit check as detailed in Clause 11.4.</p> <p>Once executed, pricing and other terms in this Order Form are valid for the Install Size only and are subject to Customer being RFI by the Estimated Install Date. If Customer is not RFI by the Estimated Install Date, or wishes to change the Install Size, then Toptracer shall be entitled to adjust the pricing and other terms in line with its then current market rates.</p>

By signature of this Order Form, Customer enters into a binding agreement for the installation and use of Toptracer Range consisting of this Order Form and Appendix A (*Standard Subscription Terms*), Appendix B (*SLA*), Appendix C (*Technical Requirements*) and any additional Appendices named in the Order Form.

For and on behalf of

TopGolf USA Inc.

X

Signatory: Scott Blevins

Title: GM, Toptracer

Email of signatory: scott.blevins@topgolf.com

Timestamp: [empty signing timestamp]

For and on behalf of

Arrowhead Golf Club

X

Signatory: [empty member name]

Title:

Email of signatory: [empty member email]

Timestamp: [empty signing timestamp]

Appendix A - Toptracer Range Standard Subscription Terms

1. BASIS OF AGREEMENT

The Product is provided by Toptracer on a subscription model to the Customer for use in the Facility as detailed in the Order Form.

2. INSTALLATION. Where Toptracer carries out any installation of the Product, the following terms shall apply:

- 2.1. Install Dates are provisional unless stated otherwise in the Order Form and will be confirmed by Toptracer at least 14 days in advance. A full installation generally takes approximately 5-7 days.
- 2.2. Once confirmed, Toptracer shall keep to the Install Dates unless prevented by reasons outside its control or attributable to Customer (including if Customer is not RFI).
- 2.3. Some disruption is likely during install and Customer accepts that Facility may have to close for short periods.

- 2.4. Customer shall provide reasonable assistance during install, including helping to source facilities to work at height (crane or scaffolding) if requested by Toptracer (and at Toptracer's cost).
- 2.5. Installation is free unless Customer is not RFI and does not give Toptracer at least 30 days prior written notice, in which case, Toptracer is entitled to charge an install fee of USD/EUR/GBP10,000.

3. HARDWARE & SOFTWARE

- 3.1. Hardware. Toptracer will install appropriate Hardware for the Facility, and such Hardware may be replaced or adjusted at Toptracer's discretion. Hardware ownership remains with Toptracer at all times. Customer is responsible for the safekeeping and insuring of the Hardware once it is installed until returned to Toptracer's possession, as set out in the Order Form. Toptracer is responsible for Hardware defects under the SLA.
- 3.2. Software. The software elements of the Toptracer System is locally installed on the Hardware. Supplemental software such as TRMS is made available to Customer via web-based or mobile software applications. Toptracer may provide updates, modifications, and enhancements to its software as determined in its sole discretion. This may include adding or removing certain games, features or courses. All standard software maintenance and updates will be provided free of charge, but Toptracer may introduce premium elements or other paid offerings, or re-package its software, at any time.

4. FEES

Customer shall pay the Fees stipulated in the Order Form to Toptracer, free of deductions or withholdings. Fees are stated exclusive of taxes or import duties (whether applicable now or in future), all of which are payable by the Customer. Payment details are set out in the Schedule. Interest is payable on late payments at a rate of 1,5% per month, or the maximum amount permitted by law.

5. CUSTOMER OBLIGATIONS

- 5.1. Customer shall be RFI and shall ensure the Technical Requirements are met and maintained throughout the Term.
- 5.2. Customer is solely responsible and liable for the operation of the Facility, including (without limitation) compliance with all laws, advertising, health and safety, personal injury, death or damages to property, permits and permissions, and the conduct of any events, contests or promotions (whether or not involving the Product or arranged through TRMS).
- 5.3. Customer represents and warrants that it has the full authority to enter into this Agreement, and that it has (and shall maintain) the right to operate the Facility for the whole Term.

6. SLA & PRODUCT PERFORMANCE

- 6.1. Toptracer warrants that it shall perform its support obligations set out in the SLA with reasonable skill and care. All other warranties are disclaimed.
- 6.2. The Service Credits and termination rights in the SLA are customer's sole and exclusive remedy for (i) any failure of the Product to perform in line with the SLA; and (ii) any failure by Toptracer to resolve any such failure.
- 6.3. The SLA does not apply where the Customer is in default with Fee payments or otherwise in breach of this Agreement.

7. INTELLECTUAL PROPERTY; LICENSES & RESTRICTIONS

- 7.1. "Toptracer Proprietary Elements" means the Product and any IPR therein, including without limitation Toptracer web sites, API, algorithms, software, hardware, Toptracer's trade names, trademarks and commercial denominations, graphics, drawings and models, documents and any instructions for use developed by or for Toptracer, know-how and trade secrets, together with any data, databases, deliverables, or work product produced by the Product or by or on behalf of Toptracer, and all IPR therein. "IPR" means

Intellectual Property Rights, including (a) trademarks, service marks, trade names, trade dress and Internet domain names, together with all goodwill and common law rights associated therewith; (b) patents; (c) copyrights; (d) registrations and applications for registration of any of the foregoing in (a)-(c); (e) trade secrets and know-how; and (f) all other forms of intellectual property or proprietary rights, and derivatives thereof.

7.2. Toptracer reserves all right, title, and interest in and to the Toptracer Proprietary Elements. Except as expressly stated herein, this Agreement does not grant the Customer any rights to, under or in, any IPR or any other rights or licenses in respect of the Product.

7.3. Customer shall not:

7.3.1. seek, apply for, or obtain any patent, design right, copyright or other protection or registration in respect of (i) the Toptracer Proprietary Elements or (ii) any other invention, product or service which use, rely upon or integrate with any aspect of the Toptracer Proprietary Elements in any way;

7.3.2. copy, sell, distribute, sub-license, amend, modify, decompile, reverse engineer or disassemble the Toptracer Proprietary Elements in whole or in part or claim or assert any ownership or other rights in same.

7.4. Toptracer grants to Customer a non-exclusive, non-transferable, non-sublicensable, royalty-free, limited, and revocable license to use the Toptracer name and logo solely for the purposes of marketing the availability of Toptracer at the Facility, provided all usage is in accordance with Toptracer's Brand Guidelines.

7.5. Customer grants to Toptracer a non-exclusive, non-transferable, non-sublicensable, royalty-free, limited, and revocable license to use the Facility name and logo solely for the purposes of marketing Toptracer and its availability at the Facility (including the right to list the Facility on Toptracer.com and reference the Facility in Toptracer social media and marketing materials).

7.6. No rights are granted to Customer hereunder in respect of the TOPGOLF marks or concept.

8. CONFIDENTIALITY & DATA

8.1. *Confidentiality.* Each party undertakes that it shall not during the Term (and for 3 years after termination or expiry of this Agreement) disclose to any person any confidential information concerning the business, affairs, IPR, technology, customers, clients or suppliers of the other party, except as permitted by Clause 8.2

8.2. Each party may disclose the other party's confidential information:

8.2.1. to its employees, affiliates, officers, representatives, contractors, subcontractors or advisers who need to know such information for the purposes of exercising the party's rights or carrying out its obligations under or in connection with this Agreement provided that it ensures that the same are subject to a duty of confidentiality and comply with this Clause 8; and

8.2.2. as may be required by law, a court of competent jurisdiction or any governmental or regulatory authority.

8.3. Neither party shall use any other party's confidential information for any purpose other than to exercise its rights and perform its obligations under or in connection with this Agreement.

8.4. *Product Data.* All shot, performance and gaming data collected, tracked or captured by the Product shall be exclusively owned by Toptracer. Customer shall have access to certain Product usage data via TRMS which it may use for its internal business purposes only, but may not publicize, sell or share, commercialize or create products or services using such data.

8.5. *Personal Data.* The Product installed at the Facility does not store any personal data of end users. Toptracer collects personal data through a separate relationship with end users of the Toptracer App or Toptracer Coach and this collection and processing is subject to the Toptracer Privacy Policy (https://toptracer.com/pdf/2023_PrivacyPolicy_TTR.pdf). Where any end user personal data

is shared by Toptracer with Customer, Customer agrees to (i) only process such personal data in accordance with applicable laws, including applicable data protection laws, (ii) only process such personal data for its own follow-up and communication (including marketing) purposes (and purposes which are not incompatible with the foregoing), (iii) ensure that it has a legal basis under applicable laws for its own subsequent processing of the end-users' personal data for these permitted purposes; and (iv) provide its own privacy notice in accordance with applicable laws to end users. In case of any data breach involving or affecting personal data of end users shared by Toptracer with Customer, Customer agrees to notify Toptracer without undue delay after having become aware of the data breach. Toptracer may require Customer to enter into a data transfer agreement or other documentation to ensure compliance.

9. TERMINATION

- 9.1. *Mutual termination rights.* Each party is entitled to terminate this Agreement at any time by giving the other party notice in writing if the other party;
- 9.1.1. commits a material breach of this Agreement (which shall include any failure to pay the Fees on time) and (if the breach can be remedied) has failed to remedy the breach within 15 days after receipt of a request in writing to do so from the non-breaching party; or
 - 9.1.2. enters into liquidation or receivership (voluntary or compulsory), or becomes insolvent or enter into composition or corporate reorganization or bankruptcy proceedings.
- 9.2. *By Toptracer.* Toptracer shall further be entitled to terminate the Agreement immediately and without liability by giving written notice to Customer, if:
- 9.2.1. Customer commits any breach of Clauses 5.2, 5.3, 7.3, 8.1 or 8.5;
 - 9.2.2. Customer (or the Facility) undergoes a change of ownership, operation or control to a competitor of Toptracer or Topgolf;
 - 9.2.3. Customer is not RFI within 3 months after the estimated install date (or, in any event, within 12 months of the date of this Agreement);
 - 9.2.4. following signature of this Agreement, but prior to installation, Customer makes any changes to the nature, scope or size of the Product installation at the Facility, or any material change to the Facility itself; or
 - 9.2.5. Customer partially or fully uninstalls the Product from the Facility and/or installs an alternative range or ball-tracking technology product at the Facility.
- 9.3. *Consequences of termination.* Upon termination of this Agreement:
- 9.3.1. Customer's right to use the Product and any Toptracer Marks will terminate immediately;
 - 9.3.2. Toptracer shall have reasonable access to the Facility to remove the Product;
 - 9.3.3. any outstanding Fees or other costs owed by Customer to Toptracer shall be immediately payable, including (without limitation), the full outstanding amount of any upfront cost paid or reimbursed by Toptracer (such as RFI costs), regardless of whether such cost was intended to be repaid over the Term;
 - 9.3.4. where Toptracer is entitled to terminate this Agreement under Clauses 9.1, 9.2.1 or 9.2.5 then (i) the entire remaining contract value (monthly Subscription Fee x number of months remaining in the Term) shall become immediately due and payable by the Customer within 30 days of such termination; and (ii) Toptracer shall be entitled to charge a fee for uninstal of USD/EUR/GBP10,000; and

9.3.5. any termination of this Agreement shall not affect any accrued rights or liabilities of either party (including Customer's liability for all fees), nor shall it affect the continuance in force of any provision hereof, which is expressly or by implication intended to continue in force on or after such termination.

9.4. *Alternatives to Termination.* Without prejudice to its rights to terminate under this Clause 9, where Customer is in breach of this Agreement which would entitle Toptracer to terminate then Toptracer shall be entitled to:

9.4.1. suspend or restrict Customer's use of the Product (or part thereof) or any other services (including support) for any period Customer is in breach of this Agreement which would entitle Toptracer to terminate (including for non-payment); and/or

9.4.2. at its sole option, adjust the pricing and other terms in the Order Form in line with its then current market rates.

10. LIABILITY AND INDEMNITY

10.1. *Toptracer Indemnity.* Toptracer shall indemnify Customer against any third party claim that is instituted against Customer that alleges that the Product infringes any IPR of a third party; save to the extent that such claims arise from (a) unauthorized alteration or modification of the Product by or on behalf of Customer; (b) use of the Product by Customer in combination with any hardware, software, or service not provided, or authorized, by Toptracer; or (c) access to or use of the Product that is expressly prohibited by this Agreement or otherwise outside the scope of this Agreement. If the Product is (or in Toptracer's reasonable opinion is likely to be) held by a court of competent jurisdiction to infringe or otherwise violate any third-party IPR, Toptracer shall, at its own election, use commercially reasonable efforts to either (a) promptly replace any allegedly infringing materials with functionally equivalent, non-infringing materials; (b) modify any allegedly infringing materials to render them functionally equivalent and non-infringing; or (c) obtain a license for Customer under this Agreement to continue using the Product. The provisions of this Clause exhaustively regulate Toptracer's liability in the event the Product infringes third party IPR. In order to benefit from such indemnity Customer shall: (i) give Toptracer prompt notice of any such claim or threat thereof; (ii) permit Toptracer sole control (including the right to defend or settle) of such claim through counsel of its choice; and (iii) give Toptracer all information, assistance and authority to defend or settle such claim;

10.2. *Customer Indemnity.* Customer agrees to indemnify Toptracer (and its affiliates) against any and all claims, suits, actions, losses, damages or costs (including reasonable legal fees), arising out of, or in connection with (i) any breach by Customer of Clauses 5.2, 5.3, 7.3, 8.1 or 8.5; and (ii) any third-party claims relating to use of the Facility, save to the extent such third-party claims arise directly from the negligence or willful misconduct of Toptracer.

10.3. *Limitations & Exclusions.*

10.3.1. Save as may arise under the indemnities in Clauses 10.1 and 10.2 in no event shall either party be liable for (a) indirect, incidental, special, punitive, consequential, or exemplary damages of any kind whatsoever or for loss of profits, income, anticipated revenue or data; or (b) any amount in excess of the total Fees payable by the Customer during the Term of this Agreement.

10.3.2. Toptracer's liability for any Product downtime, performance or support issues are limited to the remedies set out in the SLA.

10.3.3. Nothing in this Clause 10 limits or exclude any liabilities which may not be limited or excluded under applicable law, nor shall it exclude or limit the Customer's obligation to pay the Fees as they are validly due under this Agreement.

11. MISCELLANEOUS

11.1. *Governing Law.* This Agreement shall be governed by the laws of the State of Texas and the parties consent to the jurisdiction of the courts of Dallas County, Texas. Notwithstanding the foregoing, it is agreed that Toptracer shall have the right at any court of competent jurisdiction to seek injunctive or interim relief to protect any of its rights or interests in this Agreement or in respect of the Product.

- 11.2. Entire Agreement.** This Agreement (consisting of the Order Form and all Appendices) constitutes the entire agreement between the parties in relation to the subject matters provided for herein.
- 11.3. Assignment.** Customer shall not be entitled to assign or transfer this Agreement, or the right to use the Product, without Toptracer's prior written consent. Toptracer shall be freely entitled to assign, novate or otherwise transfer this Agreement to any third party without requiring Customer's consent.
- 11.4. Credit Check.** Toptracer reserves the right to perform a credit check on the Customer prior to installation (and annually thereafter). If the check indicates any risk for Toptracer, Customer may be requested to provide an upfront payment, guarantee or other assurances to Toptracer as to its ability pay. If these cannot be provided to Toptracer's reasonable satisfaction then Toptracer shall be entitled to terminate this Agreement without liability to either party.
- 11.5. Amendments.** Toptracer may update these terms from time to time upon written notice to the Customer.
- 11.6. Other Products & Services.** Toptracer may offer promotions, subscription or other supplementary services via the Toptracer App, TRMS or otherwise. These may contain supplemental terms and conditions which are applicable to the Customer.
- 11.7. Language.** If a translation of this Agreement is provided to Customer in a language other than English, these English terms shall prevail in the event of any conflicts.
- 11.8. Notices.** All notices given by either party to the other under this Agreement shall be made in English and shall be sent by email to the contact named in the Order Form. Notices to Toptracer shall be cc'd to toptracerlegal@topgolf.com.
- 11.9. Survival.** The following Clauses survive any termination of this Agreement: Clauses 7.1, 7.2, 7.3, 7.6, 8, 9, 3, 10, 11.1 to 11.3 and 11.6 to 11.9.

Payment Details Schedule

We appreciate your partnership and are thankful for your business. We offer the following payment options but please confirm these details match with invoices provided as details may be updated from time to time:

1. WIRE/ACH

Beneficiary:	TopGolf USA, Inc
Beneficiary Address:	8750 N. Central Expressway, Suite 1200, Dallas, TX 75231
Bank:	Bank of America
SWIFT Code:	BOFAUS3N
Routing Number ACH:	111000025
Routing Number Wires:	026009593
Account Number:	488061567861

2. CHECK (checks must be payable to TopGolf USA Inc)

USPS Post

Topgolf USA, Inc
P.O. Box 841371
Dallas, TX 75284-4318

COURIER

Bank of America Lockbox Services
Lockbox 841371
1950 N. Stemmons Freeway
Suite 5010
Dallas, TX 75207

If you have questions regarding any of the above payment options, please e-mail AR@topgolf.com

To: Wheaton Park District Board of Commissioners
From: Arrowhead Staff Driving Range Team
Through: Michael Benard, Executive Director
Re: Driving Range Timeline
Date: June 3, 2026



As the Arrowhead Driving Range Project Team continues to collaborate with FGMA Architects and Doyle Construction on the design and implementation of the driving range enhancement project, staff is seeking guidance on establishing a construction commencement date and driving range closure timeline.

Attached is the preliminary construction schedule provided by Doyle Construction, with a project start date of **September 8, 2026**, immediately following Labor Day weekend and the Club Championship. Under this timeline, assuming everything goes as planned and weather is construction friendly, the project is anticipated to be substantially complete with a projected driving range reopening in **mid- to late-February 2027**, despite the early January completion date indicated with the schedule.

Should construction begin in October 2026, project completion could extend into spring 2027, potentially delaying the driving range reopening until **June 2027**. To further evaluate these timelines and associated impacts, the project team in conjunction with FGMA Architects conducted a construction schedule workshop on **May 29, 2026**. Topics for discussion included:

- DuPage County permitting requirements and timelines
- Asphalt plant seasonal closures
- Cover the Tees prefabricated installation schedule and vendor availability (installation ceases in mid-November)
- Guest experience and revenue implications
- Park Board review and approval schedule

Guest Experience and Revenue Considerations

The proposed construction start date should consider both seasonal driving range usage and overall revenue impacts.

Driving Range Revenue Comparison

	Arrowhead (3-years Average)	Prairie Bluff (2025)
January	\$0	\$23,000
February	\$0	\$39,500
March	\$5,000	\$78,000
April	\$24,000	\$92,000
May	\$36,000	\$110,500
June	\$51,000	\$122,500
July	\$39,000	\$129,500
August	\$53,000	\$134,000
September	\$30,500	\$85,500
October	\$21,500	\$63,000
November	\$6,500	\$35,500
December	\$0	\$22,000
Total	\$266,500	\$935,000

For comparison, **Prairie Bluff Golf Club's technology-enhanced driving range in New Lenox generated approximately \$935,000 in 2025**, demonstrating the revenue potential associated with a modernized range experience. During the months of September through January, Prairie Bluff Golf Club grossed \$206,000 compared to Arrowhead's \$58,500. When comparing January through March Arrowhead generated \$5,000 compared to Prairie Bluffs \$140,500.

September Outings and Operational Considerations

Arrowhead currently has **eight golf outings scheduled after September 8, 2026:**

September: 10, 14 (27-hole outing), 15, 17 (27-hole outing), 21 (27-hole outing), 22, and 28.
October: 5

To minimize guest disruption and maintain operations during the early phases of construction, staff has explored a temporary routing plan that would:

- Maintain all 27 holes in operation through October
- Utilize temporary hitting bays for driving range activity where feasible
- Provide promotional giveaways and accommodations for affected outing participants
- Separate golf and pedestrian traffic from construction zones
- Preserve an 18-hole par-72 routing through a modified course layout and temporary scorecard. West would serve as our 9-hole course. South and East would be modified to serve as out 18-hole course. (Start South 1-6 | East 16-18 | East 10-15 | South 7-9 to Finish)

For reference, Arrowhead's historical fall closure dates for a 9-hole course segment were:

- 2025: October 31
- 2024: November 18
- 2023: November 13

Proposed Board Review and Approval Schedule

May 29 – Driving Range Workshop Meeting

- FGMA/Arrowhead Golf Club Staff Project Review Meeting

June 3 – Park Board Subcommittee

- Construction Schedule Review | September 8, 2026, start date
- Review Toptracer technology lease proposal

June 17 – Park Board Meeting

- Consideration and approval of Toptracer technology lease

June 18 – Bid Documents

- Bid documents released publicly

July 7 – Contractor pre-bid meeting

- On-site @ Arrowhead

July 14 – Parks Service Center

- Bid opening

August 5 – Park Board Subcommittee

- Review bid results

August 19 – Park Board Meeting

- Consideration and approval of the lowest qualified bid

September 8 – Driving Range Closed to the Public

- Construction begins

Recommendation: Staff recommends construction for the Arrowhead Driving Range beginning on September 8, 2026.

TO: Board of Commissioners

FROM: Brian Kimbrough, Director of Parks and Planning
Steve Hincee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Prairie Avenue Easement

DATE: June 3, 2026



SUMMARY:

The City of Wheaton is requesting a permanent easement for a small section of sidewalk along Prairie Avenue. This would connect the proposed sidewalk improvements along Gary Avenue to the existing sidewalk in front of 855 Prairie Avenue. The work requires an easement for a few square feet of the sidewalk to provide a continuous curve.

PREVIOUS COMMITTEE/BOARD ACTION:

The original easements for Gary Avenue were reviewed by the board in February 2022.

LEGAL REVIEW

Legal Counsel has reviewed the easement agreement provided by the City of Wheaton

REVENUE OR FUNDING IMPLICATIONS:

We will seek to have the City of Wheaton reimburse any costs associated with this easement.

STAKEHOLDER PROCESS:

Not applicable.

ATTACHMENTS:

Resolution Authorizing and Approving Permanent Easement
Easement Agreement between Wheaton Park District and City of Wheaton
Insurance Requirements – Exhibit C

RECOMMENDATION:

It is recommended that the Wheaton Park District Board of Commissioner's approve of an easement for the sidewalk construction along Prairie Avenue.

WHEATON PARK DISTRICT

RESOLUTION NO. 2026-02

A RESOLUTION APPROVING AND AUTHORIZING THE CONVEYANCE OF A PERMANENT EASEMENT TO THE CITY OF WHEATON FOR A PEDESTRIAN SIDEWALK PROJECT PURSUANT TO THE LOCAL GOVERNMENT PROPERTY TRANSFER ACT (50 ILCS 605/0.01 ET SEQ.)

WHEREAS, the Wheaton Park District ("Park District") owns certain real property located at 1356 N Gary Ave, Wheaton, IL 60187, commonly referred to as Cosley Zoo ("Park Property"); and

WHEREAS, the City of Wheaton ("City") is currently constructing a pedestrian sidewalk project in the vicinity of the Park Property, and has identified a small area in the northwest corner of the intersection of Prairie Avenue and Gary Avenue where the proposed pedestrian sidewalk will cross a portion of the Park Property ("Prairie and Gary Pedestrian Sidewalk"); and

WHEREAS, the City wishes to acquire a permanent easement from the Park District across a portion of the Park Property to facilitate the construction, operation, use, and maintenance of the Prairie and Gary Pedestrian Sidewalk; and

WHEREAS, the Park District has determined that it is in its best interest and the best interest of its residents to grant an easement to the City to facilitate the construction, operation, use, and maintenance of the Prairie and Gary Pedestrian Sidewalk, subject to the terms and conditions set forth in the "Easement Agreement" attached hereto as Exhibit A; and

WHEREAS, the Local Government Property Transfer Act (50 ILCS 605/0.01 et seq.) authorizes the Park District to grant an easement to the City upon such terms as may be agreed upon by the corporate authorities of both parties, by an instrument of conveyance signed by the President of the Park District's Board of Park Commissioners ("Park Board"), attested by the Park Board Secretary, and sealed with its corporate seal, all duly authorized by a resolution passed by the vote of 2/3 of the members of the Park Board then holding office, and duly recorded in the office of the recorder in the county in which said real estate is located; and

WHEREAS, the City has adopted or hereafter will adopt an Ordinance determining that is necessary, convenient and in the best interests of the City to acquire the permanent easement described in the Easement Agreement attached hereto in furtherance of its corporate purposes; and

WHEREAS, the Park District and the City have otherwise complied, or hereafter will comply, with all other applicable requirements and procedures set forth in the Local Government Property Transfer Act, 50 ILCS 605/1 et seq.; and

WHEREAS, Article VII, Section 10 of the Illinois Constitution and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 *et.seq.*, authorizes and encourages units of local government and school districts to cooperate in the exercise of government functions.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Park Commissioners of the Wheaton Park District, as follows:

Section 1. The recitals set forth above are hereby determined to be true and correct and are incorporated herein and made a part hereof.

Section 2. It is hereby determined that it is necessary and in the best interests of the Park District and its residents that the Park District convey a permanent easement to the City on and subject to the terms and conditions set forth in the Easement Agreement attached hereto.

Section 3. The form, terms and provisions of the Easement Agreement attached hereto as Exhibit A are hereby approved. Upon presentation to the Park District of a certified copy of an ordinance adopted by the City's corporate authorities, as previously described in this Resolution, the President and the Secretary of the Park Board are hereby authorized and directed to execute and deliver to the City, for and on behalf of the Park District, the Easement Agreement attached hereto as Exhibit A, and all such further documents, certificates, instruments and other writings, as the President of the Park Board shall deem necessary or appropriate in consultation with legal counsel for the Park District, in connection with the conveyance of the permanent easement described in the Easement Agreement, and to otherwise effectuate the purposes of this Resolution.

Section 4. The President and Secretary of the Park Board, the Park District's Executive Director and the Park District's attorneys (Tressler LLP) are hereby authorized, empowered and directed to take all action and execute any and all documents necessary or appropriate in order to carry out the intent and effect the provisions and purposes of this Resolution, and to effectuate the granting of the permanent easement to the City.

Section 5. This Resolution shall be in full force and effect immediately upon its passage as provided by law.

Adopted this 17th day of June 2026, by the affirmative vote of two-thirds of the Board of Park Commissioners of the Wheaton Park District, as follows:

Roll call:

Ayes: _____

Nays: _____

Abstention: _____

Absent: _____

President, Board of Park Commissioners
Wheaton Park District

Attest:

Secretary, Board of Park Commissioners
Wheaton Park District

STATE OF ILLINOIS)
) ss
COUNTY OF DUPAGE)

SECRETARY’S CERTIFICATE

I, the undersigned, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wheaton Park District, and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I hereby certify that the foregoing instrument is a true and correct copy of:

A RESOLUTION APPROVING AND AUTHORIZING THE CONVEYANCE OF A PERMANENT EASEMENT TO THE CITY OF WHEATON FOR A PEDESTRIAN SIDEWALK PROJECT PURSUANT TO THE LOCAL GOVERNMENT PROPERTY TRANSFER ACT (50 ILCS 605/0.01 ET SEQ.)

adopted by a two-thirds vote of the Park Commissioners at a duly called Regular Meeting of the Board of Park Commissioners of the Wheaton Park District, held in Wheaton, Illinois, in said District at 5:00 p.m. on the 17th day of June, 2026.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location at which said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Wheaton, Illinois this 17th day of June 2026.

Secretary, Board of Park Commissioners
Wheaton Park District

[District Seal]

EXHIBIT A

COSLEY ZOO PEDESTRIAN SIDEWALK EASEMENT AGREEMENT

Prepared by and return to:
City of Wheaton
Attn: Engineering Department
303 W. Wesley Street
Wheaton, IL 60187-5027

Property Address: Cosley Zoo Parking Lot
Northwest corner of Gary Avenue and Prairie Avenue,
Wheaton, IL 60187
P.I.N.: 05-08-407-010 (part)

**AN EASEMENT AGREEMENT BETWEEN THE WHEATON PARK DISTRICT AND
THE CITY OF WHEATON FOR A PEDESTRIAN SIDEWALK WITHIN A PORTION OF
COSLEY ZOO PARKING LOT**

THIS EASEMENT AGREEMENT (hereinafter referred to as the "Agreement") is effective upon being signed by all parties and is made and entered into by and between the Wheaton Park District, a body politic and corporate (hereinafter referred to as the "PARK DISTRICT") and the City of Wheaton, an Illinois Municipality (hereinafter referred to as the "CITY"). The PARK DISTRICT and the CITY are sometimes referred herein individually as a "Party" and collectively as the "Parties."

WITNESSETH:

WHEREAS, the PARK DISTRICT owns certain property commonly known as Cosley Zoo (hereinafter "Cosley Zoo"), which is located on the west side of Gary Avenue in Wheaton; and

WHEREAS, the CITY is in the construction stage for a pedestrian sidewalk project in the vicinity of Cosley Zoo. The City has identified one small area of Cosley Zoo at the Northwest corner of the intersection of Prairie Avenue and Gary Avenue where the proposed pedestrian sidewalk crosses Cosley Zoo (hereinafter "Prairie and Gary Pedestrian Sidewalk"); and

WHEREAS, the CITY requests the granting of a permanent easement to allow the construction, operation, use and maintenance of the Prairie and Gary Pedestrian Sidewalk within the certain portion of Cosley Zoo that is legally described in the attached **Exhibit A** and depicted in the attached **Exhibit B**, both of which are attached hereto and incorporated herein (hereinafter "Easement Premises"); and

WHEREAS, the PARK DISTRICT and the CITY are municipalities as defined in Section 1(c) of the Local Government Property Transfer Act, 50 ILCS 605/1(c), hereinafter referred to as the "Transfer Act"; and

WHEREAS, Section 2 of the Transfer Act authorizes transfers of real estate, or interests therein, between municipalities for any public purpose upon such terms as are agreed to by the corporate authorities of the respective municipalities; and

WHEREAS, in accordance with Section 2 of the Transfer Act, the CITY, pursuant to a duly passed ordinance, has determined that it is necessary to be granted a permanent easement for the

construction, operation, use and maintenance of the Prairie and Gary Pedestrian Sidewalk within the Easement Premises; and

WHEREAS, the PARK DISTRICT has determined that it is reasonable, necessary and in the public interest and welfare to grant the CITY a permanent easement subject to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the foregoing preambles and the promises, terms and conditions set forth herein, the Parties agree as follows:

1.0 INCORPORATION OF RECITALS

1.1 The recitals set forth above are incorporated herein and made a part of this Agreement.

2.0 EASEMENT GRANTED

2.1 The PARK DISTRICT hereby grants the CITY a non-exclusive, permanent easement for the construction, operation, use and maintenance of the Prairie and Gary Pedestrian Sidewalk within the Easement Premises on the terms and conditions as provided for in this Agreement.

3.0 PRAIRIE AND GARY PEDESTRIAN SIDEWALK PROJECT

3.1 The Prairie and Gary Pedestrian Sidewalk shall be constructed in accordance with the plan drawings, prepared by Thomas Engineering (hereinafter referred to as "Final Plan"). The Final Plan shall be deemed incorporated herein by reference but without attaching said document hereto due to its size.

4.0 EASEMENT FEE

4.1 In consideration of the benefit of the Project in facilitating pedestrian access to other public lands, any typical easement fees are being waived by the PARK DISTRICT. The easement fee of \$100.00 is considered paid by the CITY to the PARK DISTRICT for the granting of the easement.

4.2 The CITY shall not charge or attempt to collect from the PARK DISTRICT any future costs or expenses nor require any maintenance, including snow removal, related to the Prairie and Gary Pedestrian Sidewalk fronting on PARK DISTRICT property.

5.0 RESTORATION

5.1 If the CITY or its contractor damages the Easement Premises or adjacent Park District land, the CITY shall restore all damaged areas according to the PARK DISTRICT'S specifications. If the CITY fails to properly restore the Easement Premises or adjacent land within 45 days of service of the PARK DISTRICT'S written demand for the restoration work, the PARK DISTRICT shall have the right to take such action as it deems necessary to perform the restoration work, which shall include the authority to (a) perform the work with its own personnel and/or; (b) engage the services of an independent contractor to perform the work. The CITY shall reimburse the PARK DISTRICT for costs associated with said restoration work, within 45 days of service of the PARK DISTRICT's written demand for payment.

6.0 FUTURE WORK

6.1 The CITY shall provide written notice to the PARK DISTRICT no less than 60 days prior to access to the Easement Premises for any work within the Easement Premises.

7.0 INDEMNIFICATION

7.1 To the extent permitted by law, the CITY shall indemnify the PARK DISTRICT, its elected officials, officers, employees and agents from any and all claims, liabilities, causes of action, losses, and damages to persons using the Prairie and Gary Pedestrian Sidewalk, due to the failure of the CITY to properly construct, maintain, repair or replace the sidewalk. This does not preclude the CITY, however, from availing itself of any and all immunities and limitations of the Illinois Local Government and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 *et seq.*, and any amendments thereto.

8.0 BREACH OF AGREEMENT

8.1 If a Party reasonably believes that a breach of this Agreement has occurred or is occurring, the Party shall serve written notice thereof upon the Party committing or permitting such breach to occur, specifying in detail the breach and the facts supporting such claim. The Party alleged to have committed the breach shall have 30 days within which to cure the violation. If the Party in violation is the CITY, and the CITY fails to cure the breach within the 30-day period, the PARK DISTRICT may pursue monetary damages or specific performance provided that the 30-day cure period shall be extended for a reasonable time if the CITY has undertaken to cure the breach within the 30-day period and continues to diligently and in good faith to complete the corrective action.

8.2 Action by any Party to enforce this Agreement shall be without prejudice to the exercise of any other rights provided herein or by law or in equity to remedy a breach of this Agreement, subject to the terms of the preceding Paragraph 9.1.

8.3 A waiver by a Party of any breach of one or more of the terms of this Agreement on the part of the other Party shall not constitute a waiver of any subsequent or other breach of the same or other term, nor shall the failure on the part of a Party to require exact, full and complete compliance with any of the terms contained herein be construed as changing the terms of this Agreement or estopping a Party from enforcing full compliance with the provisions set forth herein. No delay, failure or omission of a Party to exercise any right, power, privilege or option arising from a breach shall impair any right, privilege or option, or be construed as a waiver or acquiescence in such breach or as a relinquishment of any right. No option, right, power, remedy or privilege of the Parties shall be construed as being exhausted by the exercise thereof in one or more instances. The rights, power, privileges and remedies given the Parties under this Agreement and by law shall be cumulative.

9.0 NOTICES

9.1 All notices required to be given under the terms of this Agreement shall be in writing and served by certified mail, return receipt requested, properly addressed with the postage prepaid and deposited in the United States mail. Notices served upon the PARK DISTRICT shall be directed to the Executive Director, Wheaton Park District, 102 E. Wesley Street, Wheaton, IL 60187-5321. Notices served upon the CITY shall be directed to the City Manager, City of Wheaton, 303 W. Wesley Street, Wheaton, IL 60187. Any Party may designate a new location for service of notices by serving notice of the change in accordance with the requirements of this paragraph.

10.0 MISCELLANEOUS TERMS

10.1 All rights, title and privileges herein granted, including all benefits and burdens, shall be binding upon and inure to the benefit of the Parties hereto, their respective successors and assigns.

- 10.2 The PARK DISTRICT hereby reserves the right to use, or permit to be used, the Easement Premises in any manner that will not prevent or materially interfere with the exercise by the CITY of the rights granted herein.
- 10.3 If any Party initiates any legal proceeding or action, whether at law or in equity, to enforce any provision of this Agreement, the prevailing Party (as determined by the court) shall be entitled to recover its reasonable costs and expenses incurred in connection with said proceeding or action, including, but not limited to, reasonable expert witness and attorney fees.
- 10.4 The CITY shall be responsible for recording this Agreement, at its expense, in the Office of the Recorder of Deeds, DuPage County, and for providing the PARK DISTRICT with a recorded copy.
- 10.5 The provisions set forth herein represent the entire agreement between the Parties and supersede any previous oral or written agreements, as it is the intent of the Parties to provide for a complete integration within the terms of this Agreement. No provision may be modified in any respect unless such modification is in writing, duly approved and signed by all Parties.
- 10.6 This Agreement shall be construed in accordance with the laws of the State of Illinois. The jurisdiction and venue for resolving any disputes concerning the Parties respective performance, or failure to perform, under this Agreement, shall be in the 18th Judicial Circuit Court, DuPage County, Illinois.
- 10.7 This Agreement shall be executed in duplicate, and each Party shall retain a fully executed original, all of which shall be deemed to be one Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates stated below.

WHEATON PARK DISTRICT

CITY OF WHEATON

BY: _____

BY: _____

Phil Suess, Mayor

ATTEST: _____

ATTEST: _____

Andrea Rosedale, Clerk

Date signed: _____

Date signed: _____

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

I, _____, a Notary Public in and for said County, in the State aforesaid, DO
HEREBY CERTIFY that _____,
personally known to me to be the same person(s) whose names _____
subscribed the foregoing instrument, appeared before me this day in person and acknowledged that
_____ signed, sealed, and delivered said and caused the corporate sela of said
corporation to be affixed thereto, pursuant to the authority given by the City Council of said
corporation, as their free and voluntary act, and as the free and voluntary act and deed of said
corporation, for the uses and purposes therein set forth.

Given under my hand and official seal this _____ day of _____, 20_____.

Notary public

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

I, _____, a Notary Public in and for said County, in the State aforesaid, DO
HEREBY CERTIFY that _____,
personally known to me to be the same person(s) whose names _____
subscribed the foregoing instrument, appeared before me this day in person and acknowledged that
_____ signed, sealed, and delivered said and caused the corporate sela of said
corporation to be affixed thereto, pursuant to the authority given by the City Council of said
corporation, as their free and voluntary act, and as the free and voluntary act and deed of said
corporation, for the uses and purposes therein set forth.

Given under my hand and official seal this _____ day of _____, 20_____.

Notary public

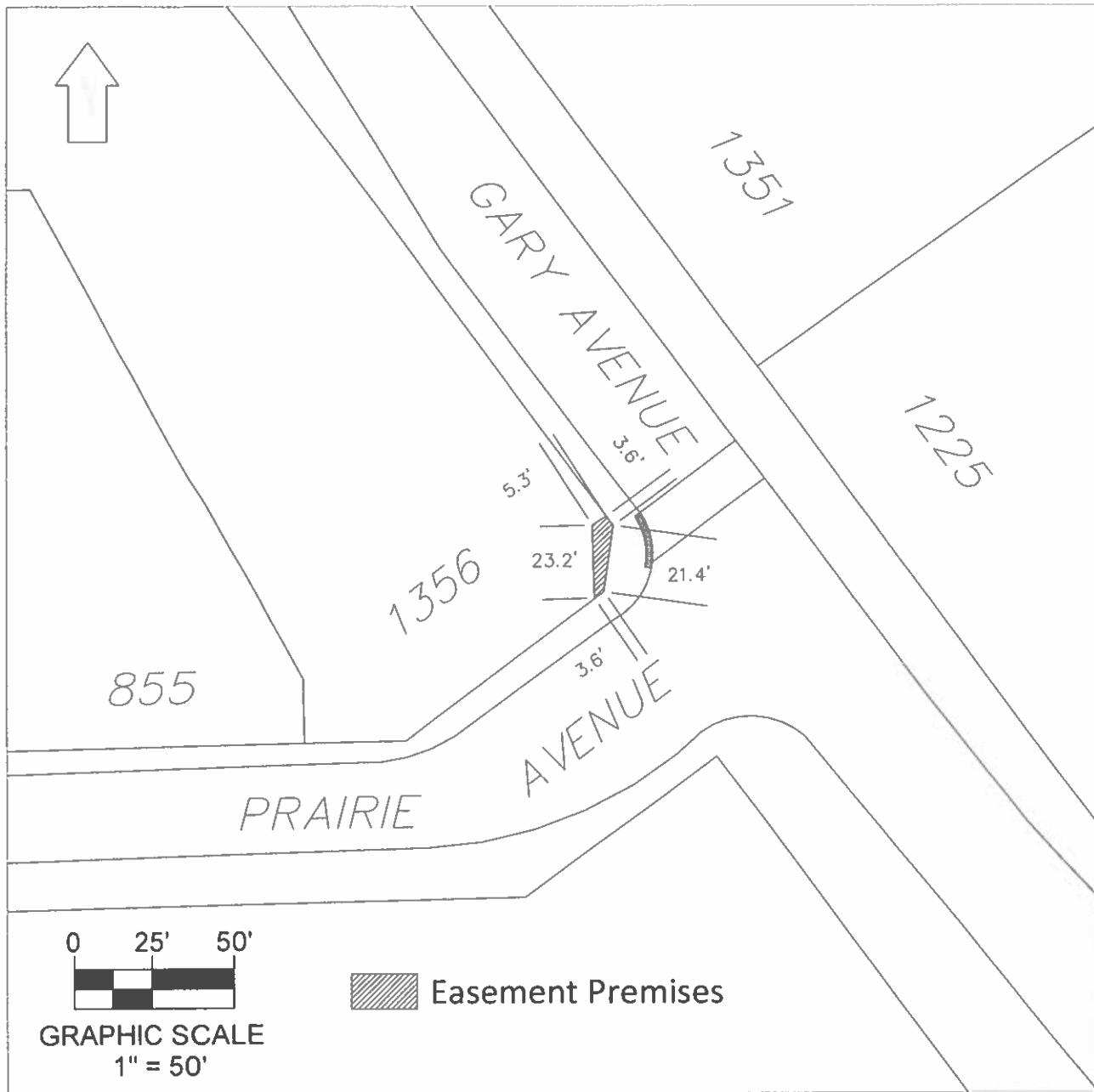
EXHIBIT A

LEGAL DESCRIPTION

THAT PART OF LOT 5 OF OYER'S SUBDIVISION OF PART OF SECTION 8, TOWNSHIP 39 NORTH RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEROF RECORDED AS DOCUMENT 102898, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT AT THE NORTHEAST CORNER OF PRAIRIE AVENUE RIGHT-OF-WAY, THENCE NORTHLY ALONG THE WEST RIGHT-OF-WAY LINE OF GARY AVENUE 21.4 FEET; THENCE NORTHWESTERLY ALONG THE WEST RIGHT-OF-WAY LINE OF GARY AVENUE 3.6 FEET; THENCE SOUTH 57 DEGREES WEST 5.3 FEET; THENCE DUE SOUTH 23.2 FEET TO THE NORTHERN RIGHT-OF-WAY LINE OF PRAIRIE AVENUE; THENCE NORTHEASTERLY ALONG THE NORTH RIGHT-OF-WAY LINE OF PRAIRIE AVENUE 3.6 FEET TO THE POINT OF BEGINNING.

EXHIBIT B



BEGINNING AT A POINT AT THE NORTHEAST CORNER OF PRAIRIE AVENUE RIGHT-OF-WAY, THENCE NORTHLY ALONG THE WEST RIGHT-OF-WAY LINE OF GARY AVENUE 21.4 FEET; THENCE NORTHWESTERLY ALONG THE WEST RIGHT-OF-WAY LINE OF GARY AVENUE 3.6 FEET; THENCE SOUTH 57 DEGREES WEST 5.3 FEET; THENCE DUE SOUTH 23.2 FEET TO THE NORTHERN RIGHT-OF-WAY LINE OF PRAIRIE AVENUE; THENCE NORTHEASTERLY ALONG THE NORTH RIGHT-OF-WAY LINE OF PRAIRIE AVENUE 3.6 FEET TO THE POINT OF BEGINNING.

EXHIBIT C INSURANCE REQUIREMENTS

A. Commercial General and Umbrella Liability Insurance

Contractor shall maintain commercial general liability (CGL) and, if necessary, commercial umbrella insurance with a limit of not less than \$3,000,000 each occurrence. The coverage amounts set forth may be met by a combination of underlying and umbrella policies so long as in combination the limits equal or exceed those stated.

CGL insurance shall be written on Insurance Services Office (ISO) occurrence form CG 00 01 10 93, or a substitute form providing equivalent coverage, and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury and advertising injury, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).

Park District, and its elected and appointed officials, officers, employees, agents, and volunteers shall be included as an insured under the CGL, using ISO additional insured endorsement CG 20 10 or a substitute providing equivalent coverage, and under the commercial umbrella, if any. This insurance shall apply as primary insurance with respect to any other insurance or self-insurance afforded to Park District. Any insurance or self-insurance maintained by Park District shall be excess of the Contractor's insurance and shall not contribute with it.

There shall be no endorsement or modification of the CGL limiting the scope of coverage for liability arising from explosion, collapse, or underground property damage.

B. Workers Compensation Insurance

Contractor shall maintain workers compensation as required by statute and employers liability insurance. The commercial umbrella and/or employers liability limits shall not be less than \$1,000,000 each accident for bodily injury by accident or \$1,000,000 each employee for bodily injury by disease.

C. General Insurance Provisions

1. Evidence of Insurance

Prior to beginning work, Contractor shall furnish Park District with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.

Failure of Park District to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of Park District to identify a deficiency from evidence that is provided shall not be construed as a waiver of Contractor's obligation to maintain such insurance.

Park District shall have the right, but not the obligation, of prohibiting Contractor or any of Contractor's employees, agents, contractors, or subcontractors from entering the Park Property or the Easement Premises until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by Park District.

2. Acceptability of Insurers

For insurance companies which obtain a rating from A.M. Best, that rating should be no less than A- VII using the most recent edition of the A.M. Best's Key Rating Guide. If the Best's rating is less than A- VII or a Best's rating is not obtained, the Park District has the right to reject insurance written by an insurer it deems unacceptable.

3. Cross-Liability Coverage

If Contractor's liability policies do not contain the standard ISO separation of insured's provision, or a substantially similar clause, they shall be endorsed to provide cross-liability coverage.

Contractor hereby represents to and covenants with the Park District that Contractor has and shall maintain (and encumber as necessary) adequate financial resources to cover and protect the Park District and its elected or appointed officials, officers, employees, agents, and volunteers with respect to any claim arising out of the activities to be conducted by or on behalf of Contractor on the Park Property that falls within a deductible or self-insured risk and is thereby not covered by insurance required to be provided under this Agreement.

4. Subcontractors

Contractor shall cause each contractor or subcontractor employed by Contractor to purchase and maintain insurance of the type specified above. When requested by the Park District, Contractor shall furnish copies of certificates of insurance and applicable policy endorsement evidencing coverage for each subcontractor.

D. Indemnification

To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless the Park District and its officers, officials, employees, volunteers and agents 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 out of or resulting from the performance of the Contractor's work, provided that any such claim, damage, loss or expense (i) is attributable to bodily injury, sickness, disease or death, or injury to or destruction of tangible property, other than the work itself, including the loss of use resulting therefrom and (ii) is caused in whole or in part by any wrongful or negligent act or omission of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable. 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. Contractor shall similarly protect, indemnify and hold and save harmless the Park District and its officers, officials, employees, volunteers and agents against and from any and all claims, costs,

causes, actions and expenses including but not limited to legal fees, incurred by reason of Contractor's breach of any of its obligations under, or Contractor's default of, any provision of this Agreement or its contract with the City of Wheaton.

