

**SKOKIE PARK DISTRICT  
THE BOARD OF PARK COMMISSIONERS  
REGULAR MEETING  
APRIL 21, 2026  
6:30 P.M.**



*SKOKIE PARK DISTRICT  
9300 WEBER PARK PLACE  
SKOKIE, IL 60077-4200*





**BOARD OF PARK COMMISSIONERS  
TUESDAY, APRIL 21, 2026 - 6:30 P.M.  
REGULAR BOARD MEETING**

**AGENDA**

- I. CALL THE MEETING TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. APPROVAL OF REMOTE PARTICIPATION, IF REQUESTED
- V. COMMENTS FROM CITIZENS
- VI. SHARK TANK PRESENTATIONS
- VII. CONSENT AGENDA APPROVAL
- VIII. APPROVAL OF MINUTES
  - \*A. Minutes of the Regular Board Meeting of March 16, 2026
  - \*B. Minutes of the Public Hearing on Improvements at Emerson Park on March 17, 2026
- \*IX. BILLS PAYABLE FOR THE MONTH OF MARCH/APRIL 2026
- X. TREASURER'S ACTION ITEMS
  - A. Approval of Tentative Budget and Appropriation Ordinance #26-002 Fiscal Year 2026-2027
  - B. Appointment of Auditing Firm
  - C. Approval of Natural Gas Purchase Contract
- XI. TREASURER'S REPORT
- XII. ATTORNEY'S REPORT – NO REPORT
- XIII. STAFF ACTION ITEMS
  - A. Approval of Playground Equipment Purchase for Emerson Park
  - B. Approval of Emerson Park Playground Equipment Removal and Installation
- \*XIV. STAFF REPORTS
  - A. Parks Division Report
  - B. Recreation and Facility Divisions Report
  - C. Marketing and Sponsorship Report

- D. Information Technology Report
- E. Community Committee Report

XV. PRESIDENT'S REPORT

- A. Regular and Annual Board Meetings – Tuesday, May 12, 2026 – 6:30 p.m.
- B. Commissioner Comments
- C. Director Comments

XVI. OLD BUSINESS

- A. Bessie Rhodes School Property Discussion

XVII. NEW BUSINESS

XVIII. ADJOURNMENT

\*Consent Agenda

**Vision Statement**

The Skokie Park District envisions a community where all of its residents enjoy a high quality of life through leisure time pursuits, beautiful open spaces, and first rate facilities.

**Mission Statement**

The Skokie Park District will realize its vision through teamwork, community partnerships, sound fiscal management, and creativity in every area of its operation.

**Core Values**

The Skokie Park District will fulfill its mission through:

- Commitment• Integrity• Innovation• Service •Openness•Environmental Stewardship •Inclusiveness

**MINUTES OF THE  
REGULAR MEETING OF THE  
BOARD OF PARK COMMISSIONERS  
SKOKIE PARK DISTRICT  
MARCH 16, 2026  
6:30 P.M.**

**ATTENDANCE AT THE MEETING**

Board Members Present: President Susan Aberman  
Vice President Ezra Jaffe  
Commissioner Elsa Fischer

Absent: Commissioner Antonia Kasalo-Terihaj  
Commissioner Courtney Williams

Others Present: Executive Director/Secretary Michelle J. Tuft  
Superintendent of Parks, Planning & Facilities Corrie Guynn  
Superintendent of Recreation & Facilities Breanne Labus  
Assistant Superintendent of Recreation Mary Amato  
Marketing and Communications Director Jim Bottorff  
Executive Administrative Assistant Ann Perez

**CALL TO ORDER**

President Aberman called the regular meeting of the Board of Park Commissioners to order at 6:30 p.m. and called for the recitation of the Pledge of Allegiance.

**CITIZEN COMMENTS**

There were no citizen comments.

**CONSENT AGENDA APPROVAL**

Vice President Jaffe moved to approve the Consent Agenda. Commissioner Fischer seconded the motion. On a roll call vote, all Commissioners voted aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried. The Consent Agenda consisted of the minutes of the Regular Board Meeting of February 17, 2026, bills payable for the month of February/March 2026, Treasurer's Report, and Staff Reports.

**COMPREHENSIVE PLAN UPDATE**

Mr. Steve Konters of Hitchcock Design Group presented the final draft of the Comprehensive Parks and Recreation Master Plan, thoroughly reviewing each section to offer a comprehensive overview. He then invited questions from the board.

Vice President Jaffe suggested including the Emerson Park update, and Ms. Tuft agreed. Commissioner Fischer noted the large number of tasks planned over the next five years and was concerned it was too ambitious; Ms. Tuft expressed confidence that staff can manage them. Commissioners were requested to forward any corrections or

updates regarding the plan to Ms. Tuft. President Aberman thanked Mr. Konters. The board will approve the Comprehensive Plan in April.

Information only, no motion needed.

#### **APPROVAL OF 2026 ASPHALT IMPROVEMENTS BID**

Mr. Guynn requested approval for the 2026 Asphalt Improvements Bid, which attracted six bidders. The lowest bid of \$146,000 came from Schroeder Asphalt Services. Planned improvements will take place at Dammrich Rowing Center, Channelside Park, and the southern portion of the Devonshire Center parking lot. Mr. Guynn described the specific area involved at Channelside Park, noting that these upgrades will enhance accessibility along the path from Oakton Street to Main Street and provide connections to several parks in Evanston.

Commissioner Fischer moved to approve the bid of Schroeder Asphalt Services, Inc. for the 2026 Asphalt Improvements Bid for \$146,000. Vice President Jaffe seconded the motion. On a roll call vote, all Commissioners voted aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried.

#### **APPROVAL OF SKOKIE SPORTS PARK SYNTHETIC PUTTING GREEN BID**

Mr. Guynn requested approval for the Skokie Sports Park Synthetic Putting Green Bid, with Playground Safe as the low bidder at \$71,500. The putting green will be installed between the shelter and hitting structure to attract more visitors and enhance lesson offerings.

Commissioner Fischer moved to approve the bid of Playground Safe for the Skokie Sports Park Synthetic Turf Putting Green bid for \$71,500. Vice President Jaffe seconded the motion. On a roll call vote, all Commissioners voted aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried.

#### **AMERICANS WITH DISABILITIES ACTION TRANSITION PLAN UPDATE**

Mr. Guynn provided an overview of the new Americans with Disabilities Action Audit, noting that the audit was finished last fall. The audit identified 1,400 issues related to parks, shelters, and facilities. Mr. Guynn explained that there was an update to the State of Illinois accessibility code in 2018 and that is why many of these changes must occur.

The previous audit took place in 2012, and all issues identified during that audit were completed.

Commissioner Fischer moved to approve the District's Americans with Disabilities Act Transition Plan. Vice President Jaffe seconded the motion. On a roll call vote all Commissioners voted aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried.

## **PRESIDENT'S REPORT**

The next regular board meeting will be held Tuesday, April 21, 2026, at 6:30 p.m.

## **COMMISSIONER'S COMMENTS**

Commissioner Fischer expressed her gratitude to Ms. Tuft for inviting her and Commissioner Williams to the Shark Tank presentations, noting that she found it both enjoyable and impressive.

Vice President Jaffe received a text from a friend praising the park district after attending a birthday party where kids enjoyed the Park District trucks.

President Aberman described the Legislative Breakfast as informative and noted that the Liponi fundraiser was enjoyable, raising more money than last year.

## **DIRECTOR'S COMMENTS**

Ms. Tuft is considering rescheduling the May 19 board meeting to May 12, with tentative budget approval planned for the April 21 board meeting and final budget approval at the June 16 board meeting. The budget meeting is scheduled for April 15.

Ms. Tuft stated that the Referendum Task Force meeting held on Wednesday was positive, with participants providing favorable feedback regarding the proposed plans. Several suggestions were presented, and staff members will consult with Wight and Co. to review and consider these recommendations.

Ms. Tuft said the public hearing for Emerson Park is March 24 at 6:30 p.m. at the Weber Center.

Ms. Tuft said the Ice Show is this weekend at the Skatium Ice Arena.

## **OLD BUSINESS**

Ms. Tuft and Mr. Guynn met with staff from School District 65 regarding Bessie Rhodes School. The school district discussed several options for selling the property. Commissioner Fischer proposed buying the school, converting it into green space connected to Timber Ridge Park, and potentially adding this plan to the referendum. Vice President Jaffe agreed that it is worth considering. Staff will reach out to District 65.

## **NEW BUSINESS**

There was no new business.

## **EXECUTIVE SESSION**

Commissioner Fischer moved to enter executive session to discuss minutes of meetings lawfully closed under the Open Meetings Act, pursuant to 5 ILCS120/2(c)(21); and to conduct the semi-annual review of the minutes to authorize the destruction of executive session recordings pursuant to Section 2(c)(21).

Vice President seconded the motion. On a roll call vote, all Commissioners voted aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried.

**ACTION TO BE TAKEN FROM EXECUTIVE SESSION**

The regular meeting convened at 7:37p.m. Vice President Jaffe moved to approve the Executive Session Minutes of January 20, 2026. Commissioner Fischer seconded the motion. On a roll call vote, all Commissioner vote aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried.

Following review of Executive Session meeting minutes dating from January 2004, Vice President Jaffe moved to release the minutes from September 25, 2025, and November 18, 2025, and to have those remaining minutes not previously released remain closed because the need for confidentiality still exists as to all or part of the minutes. Commissioner Fischer seconded the motion. On a roll call vote, all Commissioners voted aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried.

Vice President Jaffe moved to approve Resolution #26-001 authorizing the destruction of verbatim recordings for the closed session meetings of March 28, 2024, April 2, 2024, and August 19, 2024. Commissioner Fischer seconded the motion. On a roll call vote, all Commissioners voted aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried.

**ADJOURNMENT**

Commissioner Fischer moved to adjourn the regular meeting at 7:38 p.m. Vice President Jaffe seconded the motion. On a roll call vote, all Commissioners voted aye. Commissioners Kasalo-Terihaj and Williams were absent. Motion carried. The regular meeting adjourned at 7:30 p.m.

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Susan Aberman  
President  
April 21, 2026

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Michelle J. Tuft  
Secretary



SKOKIE PARK DISTRICT  
REGULAR MEETING  
MARCH 16, 2026  
SIGN IN SHEET



NAME (Please Print)	SIGNATURE	EMAIL ADDRESS
STEVE KONTOPOUS	[REDACTED]	[REDACTED]
Nathaniel Davila		
J. B. [REDACTED]		



**MINUTES OF THE  
BOARD OF PARK COMMISSIONERS  
PUBLIC HEARING ON IMPROVEMENTS AT EMERSON PARK  
March 17, 2026 - 6:30 P.M.**

**ATTENDANCE AT MEETING**

Board Members Present: President Susan Aberman, Commissioner Elsa Fischer

Others Present: Executive Director, Michelle Tuft  
Superintendent of Parks, Planning & Facilities Corrie Guynn  
Office Manager Park Services Anjum Hava  
Horticultural Supervisor Jim Hallm  
Operations Supervisor Jeff Hacker

**CALL TO ORDER**

President Susan Aberman called the public hearing of the Board of Park Commissioners for the improvements at Emerson Park to order at 6:30 p.m.

**INTRODUCTIONS**

Executive Director Michelle Tuft introduced herself, President Susan Aberman, Commissioner Elsa Fischer, and Superintendent of Parks, Planning & Facilities Corrie Guynn. Mr. Guynn introduced his staff-Horticultural Supervisor Jim Hallm, Operations Supervisor Jeff Hacker, and Office Manager Park Services Anjum Hava.

**EMERSON PARK PLAYGROUND REPLACEMENT AND PARK AMENITY UPDATES**

Executive Director Michelle Tuft began the presentation by providing background on the funding to be used for the renovation of the playground at Emerson Park. She explained that the Village of Skokie had remaining COVID relief funds that must be allocated to benefit a specific population within a designated area of the community. After careful consideration, staff identified Emerson Park as the most suitable location. Ms. Tuft noted that the funds are required to support initiatives related to COVID recovery or the promotion of outdoor activities, making a playground renovation an ideal and eligible use of these funds. The funds need to be used by July 8, 2026, so things will be moving along quickly. The footprint of the park and playground will remain the same.

Mr. Guynn presented the proposed playground design. The updated playground will include two separate structures: one designed for children ages 2–5 and another for ages 5–12. Each structure will feature a variety of play elements, including climbing components, slides, and a swing set, which will include one ADA-accessible swing and one tot swing.

A contractor will handle both the demolition and the installation of the new playground equipment and in-house staff will supply and install the engineered wood fiber play surfacing.

Demolition is scheduled to begin in late April and the start of the installation is targeted for mid to late May. The project should be totally completed by early to mid-July.

**PUBLIC QUESTIONS AND COMMENTS**

A resident noted that the current swings at Emerson Park Playground are positioned too high, making it difficult for children to safely get on and off. Mr. Guynn responded that he will have this repaired.

**ADJOURNMENT**

President Susan Aberman thanked everyone for attending and providing input, and adjourned the meeting at 6:45 p.m.

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Susan Aberman  
President

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Michelle Tuft  
Executive Director

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**SKOKIE PARK DISTRICT  
TREASURERS REPORT  
April 21, 2026**

The status of the cash balances and investments as of March 31, 2026, is in the board packet.

In March 2026, the District received \$57,497 of the 2024 levy tax revenue. As of March 31, 2026, \$13,457,421 has been collected. As of April 13, 2026, \$6,042,086 of the 2025 first installment tax levy has been received.

A CD from Chase Bank NA came due on April 6, 2026. It was not renewed and \$245,000 was deposited into the checking account.

At the bottom of the Cash Balances and Investments list is the listing of tax collections per year.

The details of the accounts are available on request. If you have any questions, please let me know.

William G. Schmidt  
Treasurer, Skokie Park District

**SKOKIE PARK DISTRICT  
TREASURER'S REPORT  
CASH BALANCES AND INVESTMENTS**

**April 21, 2026  
(As of 03/31/2026)**

GENERAL FUND

<u>CASH CHECKING ACCOUNTS CHASE/BANK ONE: 1.70%</u>	\$8,825,024.69
<u>INVESTMENTS WITH JPMORGAN CHASE/BANK ONE</u>	
Savings: 0.5%	209,261.39
CERTIFICATE OF DEPOSIT: Renewal due 4/6/26 - 4.1% MV	245,009.04
CERTIFICATE OF DEPOSIT: Renewal due 5/26/26 - 4.25% MV	245,115.08
<u>INVESTMENT WITH NORTH SHORE COMMUNITY BANK &amp; TRUST</u>	
CERTIFICATE OF DEPOSIT: Due 1/23/27 – 3.45%	647,911.83
 <u>INVESTMENT WITH FIRST BANK CHICAGO</u>	
CERTIFICATE OF DEPOSIT RENEWAL DUE 6/20/26 4.10%	283,116.06
CERTIFICATE OF DEPOSIT RENEWAL DUE 6/20/26 4.10%	270,242.58
 TOTAL CASH AND INVESTMENTS:	 \$10,275,680.67

**TAX COLLECTIONS BY TAX YEAR (AT 03/31/2026)**

YEAR	\$ COLLECTED	% OF LEVY
2019	10,876,000.39	96.67%
2020	11,041,668.75	97.23%
2021	11,465,631.66	98.19%
2022	12,413,775.40	99.02%
2023	12,674,871.62	98.16%
2024	13,457,421.10	98.32%
2025 thru 4/13	6,042,088.62	----



# Skokie Park District BOARD SUMMARY



**Date:** April 21, 2026

**To:** Board of Park Commissioners

**From:** William G. Schmidt, Superintendent of Business Services

**RE:** Tentative Budget and Appropriation Ordinance #26-002 Fiscal Year 2026-2027.

**Summary:** Attached is the Tentative Budget and Appropriation Ordinance 26-002, for Fiscal Year 2026-2027. This ordinance allows the district to spend money. The Tentative Budget and Appropriation Ordinance mirrors the operating budget presented to the board on Wednesday April 15, 2026.

Once the Tentative Budget and Appropriation Ordinance is approved, it must be displayed publicly for 30 days. It will be displayed at the Weber, Devonshire, and Oakton Centers, and on the website. A public notice will also be in the Skokie Review.

Before the ordinance is officially approved, a public hearing on the ordinance will need to be held as part of the regular June 16, 2026, board meeting.

**Recommendation:** Staff recommend the adoption of Tentative Budget and Appropriation Ordinance 26-002.

**Motion:** Move to approve the Tentative Budget and Appropriation Ordinance 26-002 for Fiscal Year 2026-2027.

**Ordinance # 26-002**  
**TENTATIVE**  
ANNUAL BUDGET AND APPROPRIATION ORDINANCE  
SKOKIE PARK DISTRICT  
SKOKIE, COOK COUNTY, ILLINOIS  
FOR THE FISCAL YEAR BEGINNING MAY 1, 2026  
AND ENDING APRIL 30, 2027

**WHEREAS**, the Board of Park Commissioners of the Skokie Park District, County of Cook, State of Illinois, caused to be prepared in tentative form, a Budget and Appropriation Ordinance, and the Secretary of the Board has made the same conveniently available to public inspection for at least thirty (30) days prior to the final action thereon; and

**WHEREAS**, a public hearing was held as to such Budget and Appropriation Ordinance on the 16th day of June 2026 and notice of said hearing was given at least one (1) week prior thereto as required by law.

**NOW THEREFORE, BE IT ORDAINED** by the Board of Park Commissioners of the Skokie Park District, as follows:

Section 1: That the fiscal year of the Park District is hereby fixed and declared to begin May 1, 2026, and ending April 30, 2027.

Section 2: That the following budget contains an estimate of expenditures from each Fund, are hereby adopted as the Budget and Appropriations of the Skokie Park District for the said fiscal year, and the following sums of money:

<u>FUND</u>	<u>TOTAL EXPENDITURES</u>
Corporate.....	\$5,520,714
Building Improvement Fund.....	1,112,000
Vehicle/Machinery Replacement Fund.....	268,000
Recreation.....	17,977,038
Recreation for the Handicapped.....	1,257,240
Museum Fund.....	1,546,081
Illinois Municipal Retirement Fund.....	448,000
Insurance Protection.....	668,325
Social Security.....	1,147,524
Audit Fund.....	50,000
General Obligation Bond Retirement.....	<u>6,218,340</u>

APPROPRIATION GRAND TOTAL..... \$36,213,262

or as much thereof as may be authorized by law, are hereby appropriated for the purposes of the Skokie Park District, as hereinafter specified for said fiscal year.

PART I  
ESTIMATED REVENUES AVAILABLE  
BY SOURCES

Estimated Cash and Investments on hand May 1, 2026.	\$ 12,426,526
General Taxes.....	13,974,022
Personal Property Replacement Tax.....	500,000
Interest on Investments.....	268,628
Recreation Registration and other Receipts.....	15,851,838
Transfers\Grants\Bond Proceeds.....	4,501,984
Sale of Property .....	9,000
Miscellaneous/Other.....	<u>599,199</u>
Estimated Revenues Available.....	48,131,197
Less Estimated Expenditures.....	<u>36,213,262</u>
Estimated Ending Cash Balance on April 30, 2027....	<u>\$11,917,935</u>

PART II  
ESTIMATED EXPENDITURES  
GENERAL CORPORATE FUND

<u>Salaries:</u>	
1. Supervisors.....	\$582,487
2. Maintenance.....	1,189,833
3. Office Staff.....	1,274,684
4. Administrative.....	414,268
5. Leaders .....	<u>10,500</u>
TOTAL.....	<u>3,471,772</u>
<u>Services:</u>	
1. Facility and Equipment Repair & Operation.....	\$332,590
2. Printing, Postage and Advertising.....	39,916
3. Subscriptions and Dues.....	45,486

4. Professional and Contractual Services.....	876,110
5. Equipment Rental.....	3,000
6. Transfers/Allocations.....	<u>(1,743,430)</u>
TOTAL.....	<u>\$(446,328)</u>

Utilities:

1. Electricity.....	\$ 49,879
2. Water.....	50,740
3. Gas.....	10,804
4. Communications.....	87,804
5. Security Alarm Service.....	<u>300</u>
TOTAL.....	<u>\$ 199,527</u>

Supplies:

1. Office Supplies.....	\$ 38,000
2. Maintenance Supplies.....	55,826
3. Landscaping Supplies.....	149,005
4. Program Supplies.....	<u>2,550</u>
Total .....	<u>\$245,381</u>

General Government:

1. General Administrative.....	\$704,588
2. Employees Benefits Insurance.....	641,796
3. Interest Expense (ARS) .....	559,479
4. Transfers .....	<u>144,500</u>
TOTAL.....	<u>\$ 2,050,363</u>

CORPORATE FUND..... \$5,520,714

BUILDING IMPROVEMENT FUND

1. Capital Expenditures.....	\$ 724,000
2. Contractual Services .....	120,000
3. Transfers .....	<u>268,000</u>
TOTAL BUILDING IMPROVEMENT FUND .....	<u>\$1,112,000</u>

VEHICLE MACHINERY REPLACEMENT FUND

1. Capital Expenditures.....	<u>\$268,000</u>
TOTAL VEHICLE MACHINERY REPLACEMENT FUND.....	<u>\$268,000</u>

RECREATION FUND

Salaries:

1. Program Supervisors.....	\$2,486,420
2. Program Instructors.....	2,469,453
3. Program Leaders.....	1,550,422
4. Attendants & Guards.....	872,601
5. Maintenance.....	1,108,257
6. Office Staff.....	423,027
7. Administrative.....	<u>766,485</u>
TOTAL.....	<u>\$9,676,665</u>

Services:

1. Facility and Equipment Repair & Operation.....	\$410,432
2. Printing, Postage and Advertising.....	151,627
3. Subscriptions and Dues.....	42,916
4. Professional and Contractual Services.....	936,967
5. Facility & Equipment Rental.....	427,216
6. Allocations/Transfers.....	1,633,440
7. Transportation and Admissions.....	<u>363,592</u>
TOTAL.....	<u>\$3,966,190</u>

Utilities:

1. Electricity.....	\$497,767
2. Water.....	221,551
3. Gas.....	129,566
4. Communications.....	82,124

5. Security Alarm Service..... 29,073

TOTAL..... \$960,081

Supplies:

1. Program Supplies..... \$ 892,548

2. Maintenance Supplies..... 146,906

3. Landscaping Supplies..... 69,550

4. Program Awards..... 10,743

5. Office Supplies..... 13,500

6. Concession Supplies..... 95,517

TOTAL..... \$1,228,764

General Government:

1. General Administrative..... \$ 48,830

2. Employees Medical Insurance..... 720,708

3. Principal & Interest Skatium Bonds..... 292,800

4. Capital Expenditures..... 1,083,000

TOTAL..... \$2,145,338

TOTAL RECREATION FUND..... 17,977,038

RECREATION FOR THE HANDICAPPED FUND

1. Shared costs of Special Recreation Association... \$ 651,389

2. ADA Compliance Instructors..... 405,851

3. ADA Programs..... 200,000

TOTAL FOR THE RECREATION FOR THE HANDICAPPED FUND \$1,257,240

MUSEUM FUND

Salaries:

1. Program Supervisors..... \$300,850

2. Program Instructors..... 252,793

3. Program Leaders..... 149,248

4. Attendants and Guards.....	34,195
5. Maintenance.....	87,311
6. Office Staff.....	<u>158,397</u>
TOTAL.....	<u>\$ 982,794</u>

Services:

1. Facility and Equipment Repair & Operation.....	\$ 40,123
2. Printing, Postage and Advertising.....	\$ 3,231
3. Subscriptions and Dues.....	1,051
4. Professional and Contractual Services.....	135,880
5. Equipment Rental .....	8,829
6. Transportation and Admissions .....	31,239
7. Transfers and Allocations .....	<u>119,186</u>
TOTAL.....	<u>\$339,539</u>

Utilities:

1. Electricity.....	\$ 4,917
2. Water.....	2,112
3. Gas.....	5,933
4. Communications.....	6,756
5. Security Alarm Service.....	<u>9,564</u>
TOTAL.....	<u>\$29,282</u>

Supplies:

1. Program Supplies.....	\$ 40,626
2. Maintenance Supplies.....	6,688
3. Office Supplies.....	625
4. Landscaping.....	2,350
5. Concession Supplies.....	<u>1,375</u>
TOTAL.....	<u>\$ 51,664</u>

General Government:

1. General Administrative.....	\$ 5,530
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2. Employees Medical Insurance.....	<u>137,272</u>
TOTAL.....	<u>142,802</u>
TOTAL MUSEUM FUND.....	<u>\$1,546,081</u>

ILLINOIS MUNICIPAL RETIREMENT FUND

1. Contributions to Employee Pensions.....	<u>\$ 448,000</u>
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INSURANCE PROTECTION

1. Salary & Wages Supervisor.	\$ 80,045
2. Salary & Wages Instructors	800
3. General Administrative.....	10,544
4. Safety Programs.....	110,936
3. Illinois Unemployment Compensation Insurance.....	18,000
4. Liability Insurance.....	<u>448,000</u>
TOTAL INSURANCE PROTECTION FUND.....	<u>\$ 668,325</u>

SOCIAL SECURITY FUND

1. Social Security.....	<u>1,147,524</u>
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AUDIT FUND

1. Annual Audit Services.....	<u>\$ 50,000</u>
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GENERAL OBLIGATION BOND RETIREMENT FUND

1. Principal and Interest on Bonds Issues May 1, 2007 Series 2007B CABS.....	\$2,300,000
2. Principal and Interest on 2022A Limited Tax Bonds Issued April 2022 Series 2022A.....	\$ 591,417
3. Principal & Interest on Series 2025B	\$2,880,523
4. Paying Agent Fees/Professional Fees.....	46,400
<u>5. Transfers Out.....</u>	<u>\$ 400,000</u>
TOTAL GENERAL OBLIGATION BOND RETIREMENT FUND....	<u>\$6,218,340</u>

Section 3            That the several sums hereinbefore mentioned, the aggregate amount of which is \$36,213,262 are hereby appropriated as proportionate fractional

parts of said amount of \$36,213,262. That all of the unexpended balances of any item or items of any general appropriation made in this Ordinance be expended in making up any insufficiency in any item or items in the same general appropriation made by this Ordinance, in accordance with applicable law.

Section 4: That all unexpended balances from appropriations of previous years are hereby re-appropriated for the same or similar purposes.

Section 5: That the invalidity of any portion of this Ordinance, or any of the items thereof, shall not render invalid any other portion or item thereof which can be given effect without the invalid part.

Section 6: That this Ordinance shall be in full force and effect after its passage and approval according to law.

PASSED THIS 16th day of June 2026

Ayes: Commissioners \_\_\_\_\_  
\_\_\_\_\_

Nays: Commissioners \_\_\_\_\_

Absent: Commissioners \_\_\_\_\_

APPROVED on this 16th day.

Of June, A.D., 2026

\_\_\_\_\_  
Susan Aberman  
President Board of Park Commissioners  
Skokie Park District  
Cook County, Illinois

ATTESTED and filed in my office this.

16th day of June, A.D., 2026

\_\_\_\_\_  
Michelle J. Tuft  
Secretary, Skokie Park District

(District Seal)

CERTIFICATE OF TREASURER/CHIEF FISCAL OFFICER

I, William G. Schmidt, do hereby certify that I am duly appointed and acting Treasurer of the Board of Park Commissioners of the Skokie Park District, Cook County, Illinois and that as Treasurer I am the Chief Fiscal Officer of the corporate authority of said Park District.

I do further certify that the annexed copy of the Annual Budget and Appropriation Ordinance of the Skokie Park District for the fiscal year beginning May 1, 2026, and ending April 30, 2027 is a full, true, complete, correct, and compared copy of said ordinance as duly adopted by the Board of Park Commissioners of said Park District on June 16, 2026. Within such ordinance, I do certify that the estimated revenues by source anticipated to be received is true and correct.

**IN WITNESS WHEREOF**, I have signed my name in my official capacity as the Treasurer and Chief Fiscal Officer of the Board of Park Commissioners of the Skokie Park District at Skokie, Illinois on the 16th day of June 2026.

---

William G. Schmidt, Treasurer  
Skokie Park District

ATTEST:

---

Michelle J. Tuft, Secretary

(District Seal)

**CERTIFICATION**

I, Michelle J. Tuft, hereby certify that I am the duly appointed Secretary of the Board of Park Commissioners of the Skokie Park District, Cook County, Illinois, and that as such I am the keeper of the ordinances, resolutions and minutes of the Board of Park Commissioners of said Park District and the Park District seal.

I hereby further certify that attached hereto is a true and complete copy of the Annual Budget and Appropriation Ordinance of the Skokie Park District for the fiscal year beginning May 1, 2026, and ending April 30, 2027 duly adopted by the Board of Park Commissioners at a regular meeting held on June 16, 2026.

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Michelle J. Tuft, Secretary  
Skokie Park District

(District Seal)



# Skokie Park District BOARD SUMMARY



**Date:** April 21, 2026  
**To:** Board of Park Commissioners  
**From:** William G. Schmidt  
**RE:** Appointment of Auditing Firm

**Summary:** In February 2026, the District learned Miller Cooper Inc. LLC was leaving government work. Staff quickly issued a Request for Proposal to find a new audit firm, sending to six vendors and receiving three responses from Lauterbach Amen, Sikich, and Joseph R. Julius, LTD.

All firms are qualified and received positive references. Lauterbach Amen currently provides audit services for several local organizations, including the Village of Skokie, M-NASR, and the Wilmette Park District. Additionally, Lauterbach Amen submitted the lowest cost proposal for both one-year and three-year terms by a significant margin.

**Recommendation:** Staff recommend entering into a three-year agreement with Lauterbach Amen for a period of three years based on a cost of \$33,600 for fiscal year (fy) 2026, \$34,900 for fy 2027, \$36,300 for fy 2028. The other two firms were priced at \$46,000 and \$43,500.

**Motion:** Move to approve a three-year contract for audit services with Lauterbach Amen, beginning May 1, 2026, through fiscal year ending 2028.



# SERVICE PROPOSAL

## AUDIT SERVICES

PREPARED FOR:

**Skokie Park District**

FOR THE YEARS ENDING:

April 30, 2026

and Optional Years

April 30, 2027, 2028, 2029



SUBMITTED BY:

**Ronald J. Amen, Partner**  
ramen@lauterbachamen.com

**Jennifer Martinson, Partner**  
jmartinson@lauterbachamen.com

668 N. River Road  
Naperville, Illinois 60563  
Phone: 630.393.1483  
Fax: 630.393.2516

# TABLE OF CONTENTS

---

**3** Transmittal Letter

---

**4** Firm Profile

---

**10** Audit Services Approach

---

**15** Key Engagement Personnel

---

**21** Price and Billing

---

**23** References

---

**25** Compliance and Credentials

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April 3, 2026

Skokie Park District  
9300 Weber Park Place  
Skokie, IL 60077

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the Skokie Park District (District).

This proposal includes information about our firm, team, and strong reputation for delivering high-quality service, along with an overview of our audit approach and its scope. L&A is a firm with a focused specialization in the governmental sector, enabling us to deliver unmatched expertise, service quality, and a tailored audit process. Our 13 partners collectively bring over 250 years of exclusive government auditing experience, with additional backgrounds in nonprofit, tax, and commercial sectors. This depth of experience will directly benefit the District. L&A is fully equipped and committed to consistently exceeding your expectations.

At L&A, we commit to delivering services to our clients with a dedication to excellence and altruism. As a firm, we are unwavering in our commitment to upholding not only the legally mandated professional standards and guidelines but also strict moral standards. Our pride lies in the value we bring to our clients through our exceptional client service approach. We aim to attract and keep exceptionally skilled team members who align with our fundamental values: respect, teamwork, balance, and passion. This commitment is geared towards serving our clients as the premier professional service provider. Our profound expertise and competency will establish an unparalleled personal client relationship. Simultaneously, we foster a challenging and rewarding culture for our team members, aiming at personal and professional growth and development.

We are enthusiastic about the opportunity to potentially work with the District and are fully committed to delivering high-quality service within the agreed-upon timeline. We believe our team's talent and extensive experience position us to provide a thorough and reliable audit at a fair and competitive rate. We also affirm we are independent of the Skokie Park District as defined by generally accepted auditing standards. The partners signing this proposal are authorized to represent the Firm, submit this proposal, and enter into a contract with the District. This proposal constitutes a firm and irrevocable offer for a period of 60 days. Should you have any questions or wish to discuss any aspect further, please don't hesitate to contact us. We look forward to your response.

Respectfully Submitted,

Ronald J. Amen  
Partner  
ramen@lauterbachamen.com  
630.393.1483

Jennifer Martinson  
Partner  
jmartinson@lauterbachamen.com  
630.393.1483



# FIRM PROFILE

Lauterbach & Amen (L&A) provides clients with unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

L&A is based in the Chicagoland area, with clients based in nearly all 50 states. Founded in 1997 by Sherry Lauterbach and Ron Amen, L&A provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

## OUR SERVICES



Audit Services



Actuarial Services



Client Accounting & Advisory Services



Tax Services

## OUR TEAM

13 Partners  
50+ Managers  
200+ Staff



## OUR INDUSTRIES

Government  
Private Sector  
Nonprofit



Municipalities

135+



Park Districts

75+



School Districts

50+



Libraries

70+



Pension Funds

600+



Other Entities

125+



# FIRM PROFILE

## Firm Philosophy

At L&A, our philosophy is rooted in building trusted relationships and delivering exceptional service across every area of our expertise—from audit and actuarial services to client accounting, pension administration, and tax solutions. We believe that meaningful client service goes beyond compliance—it’s about understanding your organization’s goals, tailoring our approach to meet your needs, and being a dependable resource year-round.

With deep specialization in the governmental and nonprofit sectors, our professionals bring technical precision, proactive communication, and a sincere commitment to your success. Whether we’re guiding your pension board, supporting your finance department, or helping you navigate new standards, we approach every engagement with integrity, transparency, and genuine care.

## Firm Values



### RESPECT

We hold in high regard and acknowledge the ideas, contributions, and dedicated efforts of our valued clients and team members. This dedication fosters an exceptional professional atmosphere, one that both clients and team members take pride in supporting.

- Thoughtful, timely responses to client inquiries
- Flexible scheduling and proactive check-ins
- Ongoing communication throughout the year



### BALANCE

We are dedicated to fostering equilibrium across work, life, and community within our firm's ecosystem. We firmly believe that nurturing balance empowers our firm to deliver exceptional service to our employees and clients.

- Empowered staff who are engaged and enthusiastic
- A culture of service inside and outside the firm
- A holistic approach fostering long-term partnership



### TEAMWORK

We understand that success relies on collaboration, and our finest work emerges in an environment that promotes teamwork. Our culture extends this collaborative ethos to include our clients, creating a synergy that enhances the services we deliver.

- Strong working relationships with management
- Clear expectations and transparency
- Team continuity that builds long-term understanding



### PASSION

We take pride in the fact that each member of our team wholeheartedly believes in the services we offer and the value they contribute to our clients. Our commitment to delivering the utmost quality in services extends not only to our clients but also internally to our team members, reflecting our unwavering dedication.

- 600+ local governments and 600+ pension funds served annually
- Extensive client training and educational resources
- Engagement teams that love what they do—and it shows



# EDUCATION

We believe that strong client service and staff excellence are built on a foundation of continuous learning. Our dedication to education ensures that both clients and professionals are equipped with the knowledge and skills to succeed in today’s evolving government finance landscape.

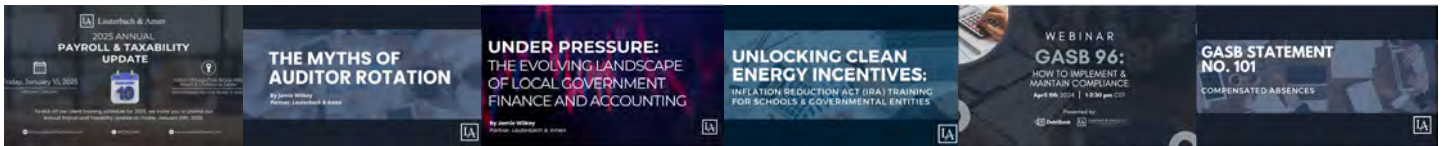
## Empowering Clients Through Education

We provide year-round training, on-demand webinars, and essential newsletter updates to clients at no extra cost. Our training covers key topics such as:

- Free on-demand and live webinars on key accounting and compliance topics
- In-person and virtual workshops tailored to local government needs
- Newsletters, guides, and explainer resources for easy reference
- Custom training sessions for onboarding or refresher learning



*We record and share all of our client trainings so that they may be accessed on-demand directly from our website. Scan the QR code to go to our News Page.*



## Investing in Our Professionals

To deliver exceptional service, we continually invest in the development of our team:

- All staff meet or exceed AICPA and State Society CPE requirements
- Specialized training in GASB, Uniform Guidance, and Single Audits
- Learning through in-house programs, self-study, and industry seminars
- Ongoing education with GAQC, IGFOA, IMTA, and GFOA affiliations

In accordance with our firm's quality control document, all relevant staff members must fulfill the AICPA's continuing professional education requirements. Given our specialization in government, the mandated CPE hours for the staff outlined in this proposal are specifically tailored to the government industry, with a particular emphasis on Uniform Guidance/Single Audit continuing professional education as necessitated by our field. Our firm employs a variety of methods, including self-study, in-house training, participation in State Society or AICPA programs, involvement in Government Audit Quality Center programs, and engagement with programs offered by diverse government associations.





# FIRM PROFILE

## We Support the Organizations that Support You

We actively engage with the industries we serve through membership, support, and active participation in various professional organizations dedicated to serving the financial and management teams of our clients.





# COMMUNITY INVOLVEMENT

## A Culture and Passion for Community Involvement



Our firm is dedicated to both the clients we serve and the communities in which we reside. Our partners and team members are actively involved with numerous deserving nonprofit organizations. We are grateful to have individuals on our team who share our firm's philanthropic ethos, regularly volunteering their time, resources, and talents. In addition to volunteering, L&A organizes various fundraisers and donation drives to support local organizations and neighborhoods. Here is a glimpse of some of our recent community involvement and initiatives:



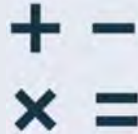
L&A is honored to collaborate with Working Together Chicago, a nearby nonprofit dedicated to offering development and placement opportunities for individuals with disabilities. The team members introduced to L&A through Working Together Chicago have not only enriched our company culture but have also contributed valuable skills to our projects.





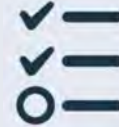
# FIRM PROFILE

## Our Services



### Actuary Services

Seasoned actuaries craft data-driven pension and OPEB valuations, aligning funding strategies with stakeholder goals and regulations.



### Audit Services

Independent audits led by government specialists deliver clear, timely reports that strengthen credibility for 600-plus public-sector clients.



### Client Accounting and Advisory Services

Our talented advisory team runs accounting, reporting, payroll, and analytics, giving leaders real-time insight without added overhead.



### Tax Services

Experienced CPAs navigate complex codes to maximize savings and ensure full compliance for governments, nonprofits, and related entities.

## Depth of Services Across Government Finance

L&A offers clients a wide range of tailored financial, compliance, and advisory services. Our expertise spans critical areas such as:

- Financial Reporting & GASB Implementation
- GFOA Certificate Support (ACFR & Budget Awards)
- Utility & Rate Studies
- Federal, State & Local Grant Reporting
- Budget & Levy Assistance
- Executive Search & HR Consulting
- Policy Development & Internal Controls
- Temporary Staffing & Training
- Pension & Benefit Calculations
- Outsourced Finance Department Services
- Revenue Audits & Compliance
- Capital Asset Tracking & Reporting



# AUDIT APPROACH

## Overview

We are prepared to meet or exceed all requirements and expectations of the District. The Leadership of L&A will be involved in all phases of the audit of the District as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

## GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. Annually, we assist over 100 clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations



provided by the GFOA. We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We are in the top ten firms nationally that submit to the program.

## Audit Scope and Standards

L&A will issue an opinion on the governmental activities, each major fund and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the District's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical Sections of the Annual Comprehensive Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.



# AUDIT APPROACH

## Client Service Timeline

Below is our proposed schedule for your audit phases:

PHASE		TIMING	TOTAL HOURS
Phase 1	Planning	April	16 Hours
Phase 2	Preliminary Fieldwork	May	32 Hours
Phase 3	Fieldwork	July	120 Hours
Phase 4	Drafts	August	30 Hours
Phase 5	Audit Completion	September	18 Hours

## Phase 1: Planning

## April

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit, we will hold a planning meeting with you to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our fieldwork procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by your team.
- Developing a schedule for completing the subsequent phase of the audit.



# AUDIT APPROACH

## Phase 2: Preliminary Fieldwork

May

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of your operations through a review of various documents and through discussions with your personnel. During this phase, we will engage in the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the District for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit Firm and the District.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to the industry, the questionnaires utilized are designed specifically for use on governmental engagements. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.



# AUDIT APPROACH

## Phase 3: Fieldwork

## July

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and therefore, provide for the most efficient and effective approach.

At a minimum, management is to provide supporting schedules for the following areas once we commence fieldwork:

<b>Cash</b>	<b>Payroll</b>
<b>Investments</b>	<b>Debt Service</b>
<b>Governmental Revenues/Receivables</b>	<b>Fund Balance/Net Position</b>
<b>Interfunds</b>	<b>Grants</b>
<b>Capital Assets</b>	<b>Risk Management</b>
<b>Accounts Payable</b>	

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures include examinations of documents for proper approval and review of procedures for compliance with rules, regulations and internal policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Comprehensive Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a draft management letter and other required communication letters that we will review and discuss with the District during the draft phase of the audit.



# AUDIT APPROACH

## Phase 4: Drafts

August

The final completion and quality review of the initial draft of the Annual Comprehensive Financial Report will be completed at our office and a draft of the Annual Comprehensive Financial Report and related communication letters will be provided to the District no later than the date previously agreed to. The District will then have a sufficient amount of time to review the draft for questions and/or changes. L&A will then coordinate with the District a final draft where we will review the District's questions and/or changes to the Annual Comprehensive Financial Report as well as the client communication letters and submit a final draft of the Annual Comprehensive Financial Report to the District.

## Phase 5: Audit Completion

September

Upon approval of the drafts by the District, we will deliver final, bound Annual Comprehensive Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:

- Recommendations to improve accounting practices, procedures, and internal controls.
- Insights on new or redesigned automated systems, including control measures and efficiency improvements.
- Suggestions for operational enhancements and cost efficiencies.
- Findings on compliance with applicable rules, regulations, and laws.
- Relevant best practices and additional recommendations.
- Upcoming GASB pronouncements and auditing standards impacting future financial statements.
- All reports and communication letters provided in high-quality PDF format.

L&A strives for continual communication with District staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Comprehensive Financial Report and communication letters with representatives of the District.



# KEY ENGAGEMENT PERSONNEL

## Ronald J. Amen, CPA

### Managing Partner

With a wealth of experience spanning more than 37 years, Ron Amen has dedicated his career to serving clients in the governmental sector. He has actively contributed to a wide array of governmental engagements, involving municipalities, park districts, school districts, state and federal government entities, universities, nonprofits, and various other government organizations.



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Naperville, Illinois 60563



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ramen@lauterbachamen.com

## Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses

## Governmental Accounting and Auditing Experience

Ron has overseen a multitude of governmental projects throughout his tenure in public accounting. His diverse assignments have encompassed audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and various other projects, offering a comprehensive overview of his professional background. Leveraging his extensive experience in government affairs, he is frequently tapped as a resource for innovative problem-solving related to local government issues. Serving in a hands-on capacity, he acts as a working partner, maintaining availability and active participation in every phase of the audit process.

Additionally, Ron has played a key role in the management of substantial commercial and nonprofit initiatives. His involvement spans audits, tax preparation, consulting, and strategic planning, addressing the needs of both commercial and nonprofit clients.



# KEY ENGAGEMENT PERSONNEL

## Jamie L. Wilkey

### Technical Partner

Jamie Wilkey has over 25 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

### Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

### Governmental Accounting and Auditing Experience

Jamie’s experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.



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[jwilkey@lauterbachamen.com](mailto:jwilkey@lauterbachamen.com)



# KEY ENGAGEMENT PERSONNEL

## Matt R. Beran, CPA

### Operations Partner

Matt Beran has over 23 years of professional accounting experience, 14 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.



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mberan@lauterbachamen.com

## Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

## Governmental Accounting and Auditing Experience

Matt’s experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties



# KEY ENGAGEMENT PERSONNEL

## Jennifer Martinson, CPA

### Audit Partner

Jennifer Martinson has over 15 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.

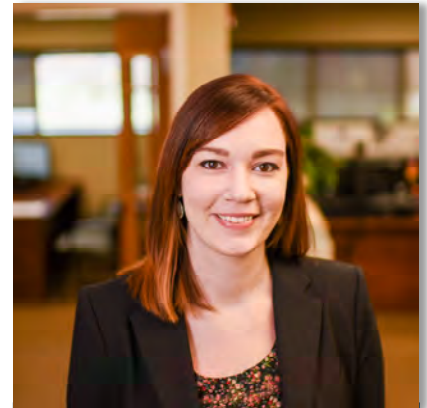
### Educational and Membership Background

- University of Miami
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)

### Governmental Accounting and Auditing Experience

Jennifer’s experience in the government sector includes both audit and project-based engagements with various municipalities, park districts, libraries, counties, nonprofit entities and pension funds. Additionally, she coordinates training opportunities for these entities to ensure they are responsibly educated on all relevant topics and standards.

Jennifer also plays an active role in the supervision and development of audit procedures and personnel. This role includes the implementation of GASB pronouncements, accounting standards, and other quality control initiatives throughout all engagements, as well as the training of staff involved in these engagements. She is a technical resource to the team and to clients, and works closely with both to identify effective solutions and implement best practices.



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630.393.1483



[jmartinson@lauterbachamen.com](mailto:jmartinson@lauterbachamen.com)



# KEY ENGAGEMENT PERSONNEL

## Melissa Juntunen, CPA

### Audit Partner

Melissa Juntunen has over 19 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.



668 N. River Road  
Naperville, Illinois 60563



630.393.1483



mjuntunen@lauterbachamen.com

## Educational and Membership Background

- DeVry University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)
- Technical Accounting Review Committee (TARC) Member with IGFOA
- Illinois CPA Society Government Review Committee Member

## Governmental Accounting and Auditing Experience

Melissa's experience in the government sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects.

Currently, Melissa oversees the audit team at L&A. This team works to complete annual financial reports, comptrollers reports, Illinois Department of Insurance reports, TIF compliance reports and Government Finance Officers Association (GFOA) filings for all audit clients of the Firm. Melissa's role includes researching new GASB pronouncements to gain an understanding of the change and how it will affect clients, audit staff, and the audit process, complete technical reviews of the annual financial reports, help train staff on new technical guidance to ensure the proper inclusion into the reports, and help communicate the changes out to clients.



# KEY ENGAGEMENT PERSONNEL

## Audit Team Key Personnel

### Monika Adamski, Principal



Monika has 16 years of professional accounting experience exclusively in the governmental sector. She is a graduate of DePaul University. Monika specializes in municipal, state agency, as well as nonprofit audits. She also specializes in internal control assessment for all governmental clients.

### Brad Porter, Principal



Brad has 12 years of professional accounting experience exclusively in the governmental sector. He is a graduate of University of Saint Francis and a Certified Public Accountant. Brad specializes in staff development and training, as well as auditing municipalities, park districts, school districts and libraries.

### Matt Olson, Manager



Matt has 3 years of Public Accounting experience, exclusively in the governmental sector. He is a graduate of Illinois State University with a Master's Degree in Accounting and is a Certified Public Accountant. Matt specializes in auditing municipalities, park districts, fire protection districts, & libraries, with experience in GASB compliance. He contributes to both the planning and execution of audit engagements.

### Paul Rosario, Manager



Paul has over 12 years of professional accounting experience in both the public and private sectors, primarily in government. Paul received Bachelor's Degrees in Accounting and Finance from DePaul University. He specializes in single audits and compliance examinations as well as auditing state agencies, municipalities, and nonprofit organizations.

### Kyle Brown, Lead



Kyle has over 3 years of public accounting experience, primarily in the governmental sector. He is a graduate of Lewis University with a Bachelor's degree in Accounting and Business Administration. Kyle specializes in auditing municipalities and school districts, in both Illinois and Wisconsin.

### Gisele Wozniak, Lead



Gisele has over 2 years of public accounting experience, primarily in the governmental and non-profit sector. She is a graduate from the University of Iowa with a Bachelor's Degree in Finance and obtained a certificate in Risk Management and Insurance. Gisele specializes in auditing municipalities, park districts, libraries, and non-profit organizations, and contributes to both the planning and execution of audit engagements for clients in both Illinois and Michigan.

# PRICING & BILLING

**Appendix A**  
**Skokie Park District Fee Proposal**

**SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF APRIL 30**  
 FOR ENGAGEMENT TERM and ASSOCIATED FISCAL YEARS LISTED BELOW:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026	\$33,600	2027	\$34,900
		2028	\$36,300
		2029	\$37,800

**SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,**  
 Quoted Hourly Rates for the Fiscal Years Listed below:

Partner:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026	\$190	2027	\$198
		2028	\$206
		2029	\$214

Manager:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026	\$170	2027	\$177
		2028	\$184
		2029	\$191

Supervisor:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026	N/A	2027	N/A
		2028	N/A
		2029	N/A

Staff:


Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026	\$130	2027	\$135
		2028	\$140
		2029	\$146

Attestation:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026	N/A	2027	N/A
		2028	N/A
		2029	N/A

Other:

Fiscal Year	One Year Contract	Fiscal Year	Option for Three Year Contract
2026	N/A	2027	N/A
		2028	N/A
		2029	N/A

Firm Name: Lauterbach & Amen  
 Signature:   
 Date: April 3, 2026  
 Printed Name: Ronald J. Amen  
 Title: Managing Partner

Telephone #: 630.393.1483  
 Email: ramen@lauterbachamen.com



# PRICING & BILLING

## HOURS SCHEDULE

	Hours	Standard Rate	Quoted Rate	Total
Partner	36	\$200	\$190	\$6,840
Manager	84	\$180	\$170	\$14,280
In-Charge	96	\$140	\$130	\$12,480
	216			\$33,600

Our Firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the District. We encourage clients to contact us with questions that may arise. In addition, we provide no-cost client trainings to introduce new GASB pronouncements and auditing standards that may affect the District, as well as providing other training topics based on client requests and needs.

## Schedules Requested

The proposed annual prices are based upon staff support at all levels from District personnel and that the District will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

## Additional Services

Should it become necessary for the District to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.



## REFERENCES

Our strongest endorsement comes from satisfied clients. Feel free to reach out to the individuals listed below, who have benefited from our firm's services, to learn about their experiences and the ongoing value our services bring to their organizations. Additional references can be provided upon request.

	<b>Client</b>	<b>Contact</b>
	<b>Park Ridge Park District*</b>	<b>Karen Larson</b> 847.692.3406 klarson@prparks.org
	<b>Wilmette Park District*</b>	<b>Sheila Foy</b> 847.256.9612 sfoy@wilpark.org
	<b>Elk Grove Park District*</b>	<b>Brad Sholes</b> 847.228.3500 Bsholes@elkgroveparks.org
	<b>Vernon Hills Park District*</b>	<b>Jessica Mitchell</b> 847.996.6934 jessicam@vhparkdistrict.org

\* Indicates governments who currently hold the GFOA Certificate of Achievement.



Municipalities  
**135+**



Park Districts  
**75+**



School Districts  
**50+**



Libraries  
**70+**



Pension Funds  
**600+**



Other Entities  
**125+**



# REFERENCES

L&A is committed to maintaining high standards of quality and service. We encourage you to connect with any of the clients listed below, whom we have had the privilege of serving, to gain insights into their experiences with L&A.

## Park Districts | Special Recreation Districts | Forest Preserve Districts

PARK DISTRICTS			
Berkeley Park District	Frankfort Square Park District	Lockport Township Park District*	Sycamore Park District
Berwyn Park District	Geneseo Park District*	Manhattan Park District*	Tinley Park Park District*
Big Rock Park District	Geneva Park District*	Marengo Park District	Vernon Hills Park District*
Bolingbrook Park District*	Glen Ellyn Park District*	Memorial Park District	Veterans Park District
Buffalo Grove Park District*	Glencoe Park District*	Mokena Community Park District	Warrenville Park District*
Butterfield Park District	Golf Maine Park District	Morton Grove Park District*	Wauconda Park District
Byron Park District	Grayslake Park District	Mundelein Park District*	Waukegan Park District*
Carol Stream Park District*	Gurnee Park District*	Norridge Park District	West Chicago Park District
Cary Park District*	Hickory Hills Park District	Northbrook Park District*	Wheaton Park District
Central Stickney Park District	Hoffman Estates Park District*	Northfield Park District	Wheeling Park District
Champaign Park District*	Homewood-Flossmoor Park District*	Oak Brook Park District*	Wildwood Park District
Channahon Park District	Huntley Park District *	Oak Lawn Park District*	Wilmette Park District*
Darien Park District	Itasca Park District	Oak Park Park District*	Winnetka Park District*
Deerfield Park District*	Kankakee Valley Park District	Oakbrook Terrace Park District	Wood Dale Park District
DeKalb Park District	Kenilworth Park District	Oswegoland Park District*	Zion Park District*
Des Plaines Park District*	La Grange Park Community Park District	Park Ridge Park District*	
Elk Grove Park District*	La Grange Park District*	Plainfield Park District*	
Elmhurst Park District*	Lake Bluff Park District*	River Forest Park District*	
Flagg-Rochelle Community Park District	Lan-Oak Park District	Round Lake Area Park District	
	Lemont Park District*	St. Charles Park District*	

SPECIAL RECREATION ASSOCIATIONS		FOREST PRESERVE DISTRICTS	
Fox Valley Special Recreation Association		Forest Preserve District of DuPage County*	
Kishwaukee Special Recreation Association		Forest Preserve District of Kane County*	
Lincolnway Special Recreation Association		Lake County Forest Preserve District*	
Maine-Niles Association of Special Recreation			
Northern Illinois Special Recreation Association*			
Northern Suburban Special Recreation Association and Foundation			
Northern Will County Special Recreation Association			
South East Association for Special Parks and Recreation*			
Special Recreation Services of Northern Lake County			
Warren Special Recreation Association			
West Suburban Special Recreation Association			
Western DuPage Special Recreation Association*			

\* Indicates governments who currently hold the GFOA Certificate of Achievement.



# COMPLIANCE AND CREDENTIALS

## Quality Assurance

We are dedicated to delivering the utmost quality to our clients at every stage of the engagement. Our Quality Assurance Team plays a crucial role in this commitment by reviewing all deliverables before issuance, offering support for technical inquiries, and scrutinizing documentation and reports to ensure compliance with both professional standards and our Firm's policies. At L&A, our commitment to providing high-quality deliverables is evident in our membership in the Private Companies Practice Section (PCPS) of the Division for CPA Firms within the American Institute of Certified Public Accountants (AICPA). This membership involves subjecting our accounting and auditing practice to quality control reviews, ensuring adherence to the professional standards set by the AICPA.

L&A has undergone no federal or state desk reviews of its audits in the past five years. Additionally, there has been no disciplinary action taken against the firm by state regulatory bodies or professional associations within the same timeframe.

## Peer Review

As a requirement for membership in the AICPA, the national organization representing CPAs in public practice, industry, government, and education, our Firm undergoes an independent peer review of our accounting and auditing practice. You can find a copy of our most recent peer review opinion within this proposal. L&A has received the highest opinion, a "pass," demonstrating our commitment to maintaining the highest standards in our practices.

## Independence

All personnel are mandated to promptly report to the Firm any instances of compromised independence concerning any clients. The guidelines for maintaining independence align with the AICPA's Code of Professional Ethics. Furthermore, our adherence extends to compliance with the standards established by the General Accounting Office (GAO). It is important to note that we maintain independence specifically in relation to your engagement.

## License to Practice

We confirm that both L&A as a firm and all essential personnel hold valid licenses to practice in the State of Illinois.

Our State of Illinois license number is 066-003655.





# COMPLIANCE AND CREDENTIALS

## Cybersecurity



In the face of ever-evolving threats that are increasingly perilous, it is imperative for us to stay ahead of the curve, consistently refining our strategies for information security. In order to meet the distinctive security standards expected by our clients and effectively tackle the dynamic regulatory landscape, L&A has deliberately chosen tools and procedures essential for safeguarding client data and managing security risks throughout the duration of a client project. Various safeguards, such as Multi-Factor Authentication, restricted human access, anti-virus software, and firewalls, have been implemented firm-wide to reduce risks and bolster the security of client data.

## L&A Portal Security

L&A has opted for an application for online access to client data that operates through a secure portal hosted at some of the world's most extensive and secure data centers. Employing the industry's cutting-edge security and reliability measures, this system is designed to ensure the safety of your data. The incorporation of built-in redundancy encompasses multiple data locations, internet connections, and power sources, ensuring the continuous operation of our secure portal. Additionally, we employ secure password protection and 256-bit encryption to safeguard your data during its transmission between the data center and your computer.

## Disaster Contingency Plans

L&A has formulated recovery plans for our IT infrastructure, encompassing systems, applications, and data. These plans extend to networks, servers, desktops, laptops, wireless devices, and connectivity. Our recovery strategies are designed to preemptively address potential disruptions to one or more of the following system components:

- Hardware (networks, servers, laptops)
- Internet connectivity
- Software applications
- Data and restoration





# COMPLIANCE AND CREDENTIALS

## DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our

membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

## Other Information

While we do not foresee any issues arising throughout the engagement, we will promptly communicate any noteworthy concerns to the relevant representatives of management and/or the governing board. This communication will align with our established standards for addressing such matters.

We affirm we are independent of the Skokie Park District as defined by generally accepted auditing standards



# COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of  
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

### PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

### REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.



# COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

## OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2022 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

ELLIN & TUCKER

Certified Public Accountants

Baltimore, Maryland  
December 29, 2022

PAGE | 2



# COMPLIANCE AND CREDENTIALS



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
3/25/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Crum-Halsted Agency, Inc. 429 N Kirk Road Suite 100 Geneva, IL 60134	CONTACT NAME: Tom Sutter	
	PHONE (A/C, No, Ext): (630) 443-7300 FAX (A/C, No): (630) 587-9826	
	E-MAIL ADDRESS: tom.sutter@onedigital.com	
INSURED Lauterbach & Amen, LLP 668 N River Road Suite 100 Naperville, IL 60563	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Citizens of America	31534
	INSURER B: Allmerica Financial Benefit	41840
	INSURER C: The Hanover Insurance Company	22292
	INSURER D: At-Bay Specialty Insurance Company	19607
	INSURER E:	
	INSURER F:	

## COVERAGES

CERTIFICATE NUMBER: 2025 Standard Cert

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			OBCA886072	3/31/2025	3/31/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000
D	GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Cyber Liability			ATB662062804	3/31/2025	3/21/2026	PRODUCTS - COMP/OP AGG \$ 2,000,000 Aggregate Limit of Insurance \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			OBCA886072	3/31/2025	3/31/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED RETENTION \$			OBCA886072	3/31/2025	3/31/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-FR EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	WZCA886039	3/31/2025	3/31/2026	E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Professional Liability			LHCA59592810	3/31/2025	3/31/2026	Limit per Claim / Aggregate \$ 5,000,000
C	Crime			LHCD87204607	3/31/2025	3/31/2026	Employee Dishonesty \$ 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

## CERTIFICATE HOLDER

## CANCELLATION

Evidence of Coverage

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Ted Rosenow, CIC/TM

*Thodor A. Rouman*

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ACORD 25 (2014/01)  
INS025 (201401)

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# Skokie Park District BOARD SUMMARY



**Date:** April 21, 2026  
**To:** Board of Park Commissioners  
**From:** William G. Schmidt, Superintendent of Business Services  
**RE:** Natural Gas Purchase Contract

**Summary:** For the past eighteen months, the District has contracted with IGS Energy to supply natural gas. The current fixed-rate agreement will expire on October 1, 2026.

EnerNova Partners has been gathering quotes for fixed gas prices for all eleven facilities that use natural gas. The staff recommends entering into a contract with Mansfield Energy to start purchasing natural gas at a fixed rate of \$0.4226 per Dth beginning in October 2026. Currently, the cost stands at \$0.441 per Dth.

The contract is attached.

**Recommendation:** Staff recommend entering into a purchase contract with Mansfield Energy for a period of three years beginning October 1, 2026, through September 30, 2029, at a fixed rate cost of \$0.4226/Dth.

**Motion:** Move to approve a three-year purchase contract for natural gas supply with Mansfield Energy beginning October 1, 2026, for all eleven facilities of the Skokie Park District at a fixed rate cost of \$0.4226/Dth.

## Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement

THIS MASTER COMMERCIAL GAS SALES AGREEMENT (this "Master Agreement") is entered into as of the Effective Date described below by and between Mansfield Power and Gas, LLC ("Supplier"), and the customer for retail natural gas supply and transportation services identified on the signature page hereto ("Customer"). Each of Supplier and Customer may be referred to herein individually as a "Party" and collectively as the "Parties."

**1. Transactions.** This Master Agreement sets forth the general terms and conditions governing transactions for the purchase, sale and transportation of natural gas and related products and services (each a "Transaction") to one or more of Customer's service locations (each, a "Point of Service Location") as agreed to from time to time and specified in Exhibit B to a transaction confirmation. Each Transaction shall be evidenced by a written transaction confirmation (each a "Confirmation") in the form set forth in Exhibit A. If Customer fails to object in writing to any term in the Confirmation within two (2) Business Days of receipt of the Confirmation, the Confirmation shall constitute the definitive written expression of the Transaction. Each Confirmation shall constitute part of and shall be subject to this Master Agreement. Nothing in this Agreement obligates either Party to enter into a Transaction at any time. This Agreement, all Exhibits thereto, and each Confirmation shall constitute a single integrated agreement between the Parties (collectively referred to as the "Agreement").

**2.0 Services.** Commencing on the Delivery Start Date set forth in a Confirmation and continuing throughout the Term, Customer appoints Supplier as its exclusive agent for the supply and/or transportation of natural gas to Customer's Point of Service Locations. Subject to the terms and conditions of this Agreement, Supplier shall acquire and transport to Customer, and Customer shall purchase and receive, the Contract Quantity of natural gas of the relevant local gas distribution company ("LDC") specified in a Confirmation in accordance with the terms and conditions of this Agreement. If the LDC requires Customer to install additional metering and/or related equipment at any Point of Service Location, Customer shall be solely responsible for the costs and installation thereof. Title to all natural gas hereunder shall pass from Supplier to Customer at the Delivery Point and Customer shall have the sole responsibility for transporting gas from the Delivery Point.

**2.1 Customer Qualification.** Customer acknowledges and agrees that Supplier's duty to provide natural gas under any Confirmation that would require the use of an LDC's facilities is contingent upon the applicable Customer Point of Service Location qualifying for the LDC's appropriate rate or tariff schedule that would permit the use of the LDC's facilities for delivering the natural gas to that Customer Point of Service Location.

**2.2 Nominations.** The Parties shall coordinate nomination activities providing Sufficient Time to meet the deadlines of the transporter of gas by a gas gathering or pipeline company or LDC (each a "Transporter"). If Customer or the LDC fails to

provide Supplier with a usage nomination for any month in a timely manner, Supplier (i) may establish a nomination for such month in a commercially reasonable manner based on Customer's historical usage data available to Supplier, and (ii) shall have the right to use and rely on such nomination unless notified otherwise by Customer or the LDC. Should Customer become aware that actual deliveries at the Delivery Point(s) are greater or lesser than the agreed upon volumes, Customer shall promptly notify Supplier. Additionally, Customer shall notify Supplier of any change to usage, whether planned or unplanned. Absent timely communication, Supplier shall be permitted to make best estimates of Customer's requirements and will use commercially reasonable efforts to minimize imbalances fees and other costs. Supplier will retain full discretion to pass through any charges directly related to the protocol breach. Unless otherwise specified, monthly volumes shall be prorated on a per day basis. For example, if the monthly volume is 31,000 dekatherms in a month with 31 days, the Customer will be scheduled for 1,000 dekatherms per day.

**2.3 Imbalances.** The Parties shall use commercially reasonable efforts to avoid imposition of any fees, penalties, cash-outs, costs or charges (in Cash or in kind) assessed by a Transporter for failure to satisfy balancing and/or nomination requirements ("Imbalance Charges"). If Supplier or Customer receives an invoice from a Transporter that includes Imbalance Charges, the Parties shall determine the validity and cause of such Imbalance Charges. The Party causing the imposition of the Imbalance Charges will be responsible to pay such Imbalance Charges.

**2.4 Transporter Restrictions.** If either Party receives an operational flow order or any other usage or operating instructions, restrictions or similar notice (each an "OFO") from a Transporter requiring action to be taken in connection with the transportation or consumption of gas pursuant to a Transaction, such Party will use commercially reasonable efforts to notify the other Party of such event in a timely manner. Such notice may be given by electronic means. Each Party will take all commercially reasonable actions required by the OFO within the time prescribed. If OFO penalties, charges, fees, costs or expenses result from the actions or inactions of one Party, then such Party shall be solely responsible for any such penalties, charges, fees, costs or expenses. Both parties agree that OFOs may require one or both parties to buy or sell quantities of natural gas in the then-current market conditions, which may be appreciably higher or lower than the Contract Price specified in a Transaction. If Supplier is responsible for nominations and balancing on a Transporter imposing an OFO or similar restriction, Supplier may (but is not required to) increase or decrease nominations, as appropriate, to avoid penalties.

**3.0 Defined Terms.** Capitalized terms not otherwise defined herein shall have the meaning set forth in

## Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement

Section 31.

**4.0 Pricing.** The price for the natural gas delivered hereunder (the "Contract Price") is set forth in a Confirmation, based upon Customer's Contract Quantity data, and applies to all natural gas covered under such Confirmation and includes charges for the supply, nomination and balancing associated with the transportation of natural gas, as specified in such Confirmation and in Section 12 herein. In the event decremental pricing applies and Supplier is commercially harmed, any credit from Supplier to Customer shall be calculated based on the lower of Customer's contract price and the gas daily price, and shall be offered at Supplier's sole discretion, provided however Supplier shall use commercially reasonable efforts to mitigate the harm.

**4.1** If Customer is allotted any swing tolerance as set forth in a Transaction Confirmation, it shall be calculated as follows:

If the actual quantity used by Customer is more than the Contract Quantity, then the price for each additional dekatherm of actual quantity used will be as follows: (index rate listed in the Transaction Confirmation) + (the incremental adder as listed in the Transaction Confirmation). If the actual quantity used by Customer is less than the Contract Quantity, then Supplier will credit Customer for each dekatherm burned less than the Contract Quantity as follows: (index rate listed in the Transaction Confirmation) – (the decremental adder as listed in the Transaction Confirmation). Notwithstanding anything to the contrary herein, any credits may be restricted by Section 3.6. In the case of a curtailment, OFO (as defined in the Special Provisions) operational matching order, or any other event which materially impacts market pricing (collectively "Restrictive Events"), Supplier may, at its own discretion, adjust the index based rate to a commercially reasonable replacement rate for the duration of the Restrictive Event.

**5.0 Fixed Price Performance Obligation:**

Notwithstanding anything in this Contract to the contrary, in the event a transaction (a) has a Firm performance obligation, (b) as a result from an event of Force Majeure, Seller is unable to sell and deliver, or Customer is unable to purchase and receive, the Contract Quantity, either in whole or in part, for such transaction, (c) the Contract Price for such transaction is a Fixed Price (as defined below) and (d) the Delivery Period for such transaction is equal to or greater than one Month, then, for the duration of the event of Force Majeure, for each Day that Seller is unable to sell and deliver, or Customer is unable to purchase and receive, such Contract Quantity, the following settlement obligations between the parties shall apply:

(a) if the Gas Daily (GD) Price (as defined below) exceeds the Fixed Price, Seller shall pay Customer the difference between the GD Price and the Fixed

Price for each MMBtu of such Gas not delivered and/or received on that Day, or  
(b) if the Fixed Price exceeds the GD Price, Customer shall pay Seller the difference between the Fixed Price and the GD Price for each MMBtu of such Gas not delivered and/or received on that Day.

For the purpose of this Section

"Fixed Price" means, a Contract Price for a transaction that is expressed as a flat dollar amount for the Month of delivery, excluding any transactions that have been entered into after the last trading day (as defined by the NYMEX) for the applicable Month. Subject to the foregoing exclusion, "Fixed Price" also includes any transaction containing a Contract Price or a component of a Contract Price that has been converted from a floating price mechanism (i.e., a NYMEX/first of the month index basis component and a fixed price or floating price component, or a NYMEX/first of the month index priced component with a fixed basis component) to a flat dollar amount for any Month of delivery, either upon the mutual agreement of the parties or as a result of a party exercising a pricing "trigger" option in the relevant transaction.

"GD Price" means the price per MMBtu, stated in the same currency as the transaction subject to such event of Force Majeure, for the first of the Month delivery, either as the NYMEX settlement price or as an index price published in the first issue of a publication commonly accepted by the natural gas industry (selected by the Seller in a commercially reasonable manner) for the Month of such event of Force Majeure for the geographic location closest in proximity to the Delivery Point(s) for the relevant Day, adjusted for the basis differential between the Delivery Point(s) and the NYMEX or such published geographic location as determined by the Seller in a commercially reasonable manner.

**6.0 Billing and Payment.**

**6.1 General Billing and Payment Terms:** Supplier shall provide monthly invoices, either through utility consolidated billing ("UCB"), supplier consolidated billing ("SCB") or a Dual Billing Option ("DBO"), at its sole discretion to the extent permitted by law. Unless stated otherwise in a Transaction Confirmation, DBO shall be the default option. Supplier may estimate bills in cases where actual billing determinants are unavailable. The billed quantity will then be adjusted to the actual quantity on the following Month's billing or as soon thereafter as actual delivery information is available. Unless stated otherwise in a Transaction Confirmation, full payment of invoiced amounts shall be due to Supplier within fifteen (15) days following Customer's receipt of invoice. Late payments shall incur interest charges at a rate of interest equal to the lower of a per annum rate of one and one-half percent per month (1.5%) or the maximum applicable lawful interest rate. In any instance where any payment to Supplier is declined by the issuing institution, Customer shall be assessed a non-sufficient funds charge of \$35 or the maximum allowed under applicable law (whichever is less) per declined payment. Customer shall be liable for all costs incurred by Supplier, including

## Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement

reasonable attorneys' fees, for collections on accounts greater than thirty (30) calendar days past due. Unless specified otherwise in a Transaction Confirmation, Customer shall be billed on a usage basis.

**6.2 Disputes and Adjustments of Invoices:** Customer may dispute, in good faith and in writing, the correctness of any invoice. In the event that an invoice or portion thereof is disputed, payment of the undisputed portion of the invoice shall be made by the Due Date specified on a Confirmation, with notice of the dispute given to Supplier in writing and stating the amount and basis for the dispute. Supplier and Customer agree to use good faith and reasonable efforts to resolve any such billing/invoice dispute within thirty calendar (30) days of Supplier's receipt of Customer's written notice of any such dispute. Upon resolution of the dispute, any required payment shall be made within ten (10) Business Days of such resolution along with interest accrued a rate equal to the lower of either the per annum rate of one and one-half percent per month (1.5%) or the maximum applicable lawful rate. Customer must provide Supplier with written notice of any disputed charge(s) on or prior to the Due Date of the invoice or it will be deemed to have waived its rights to dispute such a charge.

**6.3 Payments:** The default method of payment shall be through the Automated Clearing House ("ACH") Recurring Payment Authorization attached herein or provided separately at Customer's request. Customer agrees to provide ACH processing details required to process such payments. No processing fee shall be assessed by Supplier when using ACH recurring payments.

**7.0 Term.** The term of this Master Agreement will commence on the Effective Date and, unless terminated earlier as provided in this Master Agreement, will continue until terminated by either Party upon fifteen (15) days prior written notice to the other Party; provided this Master Agreement shall remain in full force and effect during the term of any Confirmation. Each Confirmation shall set forth the applicable "Delivery Period" or term during which deliveries of natural gas are to be made. Supplier shall not be liable for any failure to enroll or drop a Point of Service Location by any applicable start and end date(s) set forth in the Confirmation due to circumstances beyond its control. Further, all obligations regarding indemnity, payment of Taxes, limitations of liability, remedies afforded to the Parties after default and early termination, confidentiality obligations, and waivers survive for the period of the applicable statute of limitations.

**8.0 Renewal of Agreement.** Unless otherwise set forth on Exhibit C, not less than thirty (30) days prior to the anticipated expiration date of the then current relevant Delivery Period, Supplier may provide a Confirmation renewal notice electronically or otherwise in writing containing proposed pricing, terms and conditions for a new Confirmation (the "Renewal Notice"). If, following termination or expiration of any Confirmation, any of Customer's Point of Service Locations remain designated by any LDC as being served by Supplier, then Supplier may either (a) continue to serve such Point of Service Location on a month-to-month holdover basis (each, a "Holdover Term") or (b) move such Point of Service Location to the then

applicable tariff service, whether default service or otherwise, or to another authorized provider of natural gas (any of the foregoing is an "Alternative Service"). The price payable during any Holdover Term shall be based on a variable rate, and may change monthly due to current and predicted weather patterns, retail competition, wholesale natural gas costs, fluctuations in natural gas supply and demand, industry regulations, pricing strategies, costs to serve customers, and many other factors. Variable rate agreements will automatically renew on a month-to-month basis and can be cancelled at any time by either party without any early termination fee. This Agreement shall continue to govern the provision of service during any Holdover Term. During a Holdover Term and to the extent permitted by law, Supplier may at any time move any account(s) to an Alternative Service without penalty or prejudice.

**9.0 Performance Assurance.** Supplier's obligation to supply natural gas is contingent upon Supplier's continued review and approval of Customer's creditworthiness. If Supplier becomes reasonably concerned with regard to Customer's creditworthiness or ability to perform its obligations hereunder, Supplier may request from time to time such financial statements and other information as Supplier may reasonably require to determine Customer's creditworthiness. If Supplier determines in its reasonable discretion that Customer is not creditworthy or otherwise lacks the ability to perform under this Agreement, Supplier may require that Customer provide Performance Assurance. Upon a request by Supplier, Customer shall provide Performance Assurance within five (5) Business Days of receipt of Supplier's written request. Customer's failure to provide Performance Assurance within five (5) Business Days of Supplier's written request shall be a Customer Default under this Agreement, and Supplier shall be entitled to exercise any remedies set forth in this Agreement for a Customer Default. Supplier shall be entitled to use the Performance Assurance provided by Customer to satisfy any past due amounts by Customer, and Supplier may retain such Performance Assurance until all amounts owed to Supplier by Customer are fully paid. For the avoidance of doubt, Supplier shall in no circumstances be required to provide security or any other form of adequate assurance to Customer.

**10.0 Consent to Disclosure.** Customer designates Supplier as an authorized recipient of Customer's account, billing and usage information. Customer consents to the disclosure by each LDC to Supplier of certain basic information about Customer including: account number, meter number, meter read data, rate class, natural gas usage, billing and payment information, account name, service address, billing address, and telephone number.

**11.0 Transportation.** Customer agrees and acknowledges that Supplier does not own or control any of the transmission or distribution facilities used to transport natural gas to the Point of Service Location(s). The LDC has the responsibility to deliver the natural gas

## Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement

to the Point of Service Location(s). Supplier has no obligation, liability, or responsibility for the operations of the LDC, for the interruption of service, or for the LDC's failure to deliver natural gas to the Point of Service Location(s).

**12.0 Point of Service Location Usage.** Prior to entering into a Transaction, Customer will provide to Supplier information reasonably required to substantiate its usage requirements, including information regarding its meter/account numbers, historical/projected usage for a period of at least one year, time of use, hours of operation, and LDC rate classes, which in substantial part form the basis for the calculation of charges for any Transaction. Customer shall provide Supplier at least sixty (60) calendar days prior written notice prior to removing any Point of Service Location from service hereunder as a result of reducing or ceasing operations at such Point of Service Location; including, but not limited to, closing any Point of Service Location or the sale of any Point of Service Location to an unrelated third party. Customer shall use commercially reasonable efforts to operate Customer's Facilities such that natural gas consumption is consistent with Customer's Contract Quantity. Customer shall notify Supplier as soon as practicable of: (i) any revision to the Contract Quantity; (ii) all scheduled or unscheduled outages or anticipated changes in usage; (iii) any anticipated Material Usage Deviations; and (iv) any removal of a Customer's Point of Service Location from service hereunder during the Delivery Period specified in a Transaction. Customer shall be responsible to Supplier for any additional costs and losses incurred by Supplier arising from (i), (ii), (iii) or (iv); provided that Supplier shall use commercially reasonable efforts to mitigate any such costs after receipt of such notice. Supplier may within ten (10) days of receipt of Customer's notice of a Material Usage Deviation, assess the changes in Customer's usage and if applicable, declare an Effective Removal of the affected Point of Service Location(s).

**13.0 Taxes.** All applicable Taxes shall be passed through from Supplier to Customer without markup. Supplier shall pay or cause to be paid all taxes, fees, levies, penalties, licenses or charges imposed by any government authority ("Taxes & Fees") on or with respect to the gas prior to the Delivery Point(s). Customer shall pay or cause to be paid all Taxes & Fees on or with respect to the gas at the Delivery Point(s) and all Taxes & Fees after the Delivery Point(s). If a party is required to remit or pay Taxes & Fees that are the other party's responsibility hereunder, the party responsible for such Taxes & Fees shall promptly reimburse the other party for such Taxes & Fees. Any party entitled to an exemption from any such Taxes & Fees or charges shall furnish the other party any necessary documentation thereof.

**14.0 Confidentiality.** Neither Party shall disclose, unless authorized in writing by the other Party, the terms of this Agreement to a third party (other than the Party's employees or its lenders, counselors or accountants who have agreed to keep such terms confidential) except in order to comply with any applicable law, order, regulation or exchange rule, to collect debts owed or to obtain

transmission, distribution, ancillary or other regulated services; provided, however, that each Party will notify the other Party of any proceeding of which it is aware which may result in non-routine disclosure. Each of the Parties shall be entitled to all remedies available at law or in equity to enforce, or seek relief in connection with, this confidentiality obligation; provided, however, that monetary damages shall be limited to the amounts specified in Section 24 of this Agreement, and a breach of this section shall not give rise to a right to suspend or terminate this Agreement. Notwithstanding the foregoing, Customer agrees to permit Supplier to utilize Customer's name as a customer of Supplier solely for marketing and publicity purposes.

**15.0 Notices.** Exhibit C contains the contact information for Supplier and Customer that will be used to provide any and all notices arising from this Agreement. All notices will be made in writing and may be delivered by hand delivery, first class mail (postage prepaid), overnight courier service or by facsimile and will be effective upon receipt; provided, however, that any default or termination notice may only be sent by hand or by overnight courier service.

### 16.0 Events of Default.

**16.1 Customer Default.** If a Customer Default occurs, Supplier may, at its option and in its sole discretion, choose to suspend or terminate this Agreement immediately without notice, and in its entirety or as to any Point of Service Location(s) or any Confirmation. Any such suspension or termination shall take place after Customer's receipt of written notice stating the reason(s) for any such suspension or termination and providing the anticipated effective date the foregoing will take effect (the "Early Termination Date"). In the event of Supplier's termination for Customer Default, Supplier shall be entitled to receive from Customer a Customer Early Termination Payment. Supplier shall calculate the Customer Early Termination Payment in its commercially reasonable discretion, including where applicable, Supplier's estimates of market prices and forward market prices. Such calculation shall be provided to Customer by Supplier as of the Early Termination Date and Customer shall pay the Customer Early Termination Payment on the later of the Early Termination Date or five (5) Business Days after such calculation is received.

**16.2 Supplier Default.** In the event of a Supplier Default, Customer shall provide Supplier written notice of its intent to terminate this Agreement or a Confirmation in its entirety or as to any specific Point of Service Location(s) thereunder, provided however that the Early Termination Date shall not be less than thirty (30) days from Supplier's receipt of Customer's notice of Supplier Default. In the event of Customer's termination for Supplier Default, Customer shall be entitled to receive from Supplier a Supplier Early Termination Payment. The Supplier Early Termination Payment shall be paid by Supplier within five (5) Business Days after such notice is received.

**16.3 Mitigation of Damages.** Each Party agrees that it has a duty to mitigate damages and to use commercially reasonable efforts to minimize any damages it may incur as a result of the other Party's performance or non-performance of this Agreement. Supplier and Customer

## Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement

acknowledge and agree that the Supplier Early Termination Payment and the Customer Early Termination Payment each constitutes a reasonable approximation of harm or loss, and is not a penalty or punitive in any respect.

**17.0 Force Majeure.** The non-Claiming Party upon the occurrence of a Force Majeure event shall not be required to perform its obligations to the Claiming Party for the period of the Force Majeure; provided, however, that Force Majeure shall not excuse Customer's failure to make payments in a timely manner for the natural gas supplied by Supplier before a Force Majeure event or during a Force Majeure event provided the natural gas is transported and received pursuant to the terms of this Agreement. In the event any or all of Supplier's upstream supplier(s) make a legitimate declaration of an event of Force Majeure in the market related to a specific transaction, Supplier shall be entitled to pass same Force Majeure claim along to Customer as it relates to that specific transaction. Same Force Majeure claim shall be limited in scope and location/market to where the supplier(s) made their own Force Majeure claim. Provided however, Supplier shall have an obligation to determine the legitimacy of the declaration at Supplier's sole discretion. If the Force Majeure continues for a period in excess of thirty (30) calendar days (an "Extended Force Majeure Event"), the performing Party may terminate this Agreement by providing the other Party written notice of the early termination, without the termination for an Extended Force Majeure Event constituting an Customer Default or a Supplier Default. In the event of non-performance due to Force Majeure, the affected party shall, to the extent permitted by the Transporter, prorate all firm obligations at the affected Delivery Point and shall give firm obligations priority over all interruptible obligations. The parties agree that upon the occurrence and continuance of an event of Force Majeure, neither party shall be obligated to purchase or sell gas hereunder if such purchase or sale would cause a material economic impact to such party under the subject transaction.

**18.0 Governing Law and Waiver of Jury Trial.** This Agreement will be interpreted in accordance with the substantive laws of the State of Georgia without giving effect to laws and rules governing conflicts of laws. THE PARTIES ACKNOWLEDGE AND AGREE THAT THE RIGHT TO TRIAL BY JURY OF ANY SIZE IS IRREVOCABLY WAIVED.

**19.0 Relationship of Parties.** Supplier is an independent contractor, and nothing in this Agreement establishes a joint venture, fiduciary relationship, partnership or other joint undertaking. Supplier is not acting as Customer's consultant or advisor, and Customer shall not rely on Supplier in evaluating the advantages or disadvantages of any specific product or service, predictions about future natural gas prices or any other matter. Each party further agrees that the other party is not a "utility" as such term is used in 11 U.S.C. Section 366, and each party agrees to waive and not to

assert the applicability of the provisions of 11 U.S.C. Section 366 in any bankruptcy proceeding involving such party. In addition, each party agrees that, for any Gas actually consumed (rather than resold) by such party, if Gas is not delivered pursuant to this Contract, the local Gas distribution utility for such party is the provider of last resort and can supply such party's Gas consumption needs

**20.0 Changes in Law or Regulation.** In the event that any change in any statute, rule, regulation, order or other law, or procedure, tariff, rate class or other process or charge, promulgated by any governmental authority, LDC, utility, regional transmission organization, intrastate pipeline authority, or interstate pipeline authority or other regulated service provider, alters to the detriment of Supplier its costs to perform or its economic returns under this Agreement or a Confirmation (a "Negative Change in Regulation"), Supplier may revise the pricing under such Confirmation to eliminate the impact of such Negative Change in Regulation. Upon any such price revision, Supplier shall provide written notice to Customer of the Negative Change in Regulation, the resulting price revisions, and the date upon which such revised pricing shall be effective. Such written notice may be provided via invoice. Customer shall pay the revised price described in such notice, and all other terms and conditions of the applicable Confirmation and this Agreement shall remain in full force and effect.

**21.0 Severability.** The various provisions of this Agreement are severable. Any provision or section of this Agreement declared or rendered void, unlawful, or otherwise unenforceable shall not otherwise affect the, residual, lawful obligations that arise under this Agreement.

**22.0 Indemnity.** Supplier shall defend, indemnify, and hold Customer harmless against all claims, damages, costs and liabilities ("Claims") resulting from Supplier's negligence or breach of this Agreement and arising prior to the transportation of natural gas to the relevant Delivery Point, except to the extent such Claims arise out of Customer's negligence or breach of this Agreement. Customer shall assume full responsibility for any damages or losses relating to the transportation of natural gas at and after its delivery to the relevant Delivery Point specified in a Confirmation and shall defend, indemnify, and hold Supplier and its officers, employees and agents harmless against all Claims, including Claims for personal injury, death, tangible property damage or loss, arising at and after the transportation of natural gas to the relevant Delivery Point, except to the extent such claims and liabilities arise out of Supplier's negligence or breach of this Agreement.

**23.0 Assignment.** Customer may not assign this Agreement without the prior written consent of Supplier, which consent will not be unreasonably withheld provided that the assignee meets Supplier's credit requirements and agrees to be bound by the terms and conditions of this Agreement. Supplier may assign this Agreement without Customer's consent, including,

## Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement

without limitation, (a) to an affiliate of Supplier or to any other person succeeding to all or substantially all of Supplier's assets, or (b) in connection with any financing or other financial arrangement. Upon an assignment of this Agreement by Supplier under clause (a), Supplier shall have no further obligations regarding future performance hereunder. This Agreement is binding upon Customer and Supplier, and each party's heirs, successors and permitted assigns. Any required notice of assignment will be considered complete when it is mailed to the Customer's address specified on Exhibit C.

**24.0 Warranty, Disclaimer and Limitation of Liability.** Supplier warrants title to all natural gas transported hereunder and sells such natural gas to Customer free from liens and adverse claims, EXCEPT AS SET FORTH IN THE PRECEDING SENTENCE, SUPPLIER MAKES NO WARRANTIES HEREUNDER CONCERNING THE SERVICES PROVIDED HEREUNDER AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESSED OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, MERCHANTABILITY OR OTHERWISE. NEITHER PARTY SHALL BE RESPONSIBLE UNDER ANY CIRCUMSTANCES FOR ANY SPECIAL, INCIDENTAL, INDIRECT, PUNITIVE, OR CONSEQUENTIAL DAMAGES. IN ADDITION, SUPPLIER'S AGGREGATE LIABILITY UNDER THIS AGREEMENT SHALL BE LIMITED TO AN AMOUNT EQUAL TO THE TOTAL OF THE FIRST SUPPLIER INVOICE REFLECTING THE NATURAL GAS COST SPECIFIC TO CUSTOMER'S METER READS AS THE SOLE AND EXCLUSIVE REMEDY, AND ALL OTHER REMEDIES OR DAMAGES AT LAW OR IN EQUITY ARE EXPRESSLY WAIVED. TO THE MAXIMUM EXTENT POSSIBLE UNDER LAW, ARTICLE 2 OF THE UNIFORM COMMERCIAL CODE SHALL APPLY TO THE NATURAL GAS TRANSPORTED AND SOLD HEREUNDER. FURTHER, IT IS UNDERSTOOD THAT SUPPLIER SHALL NOT BE LIABLE FOR (I) MATTERS WITHIN THE CONTROL OF THE LDC, AS THE CASE MAY BE, WHICH MAY RESULT FROM THE MAINTENANCE OR OPERATION OF NATURAL GAS TRANSPORTATION AND DISTRIBUTION SYSTEMS AND (II) ANY AND ALL LIABILITIES RELATED TO THE ACT OR OMISSION OF ANY AGENT, BROKER OR CONSULTANT RETAINED BY CUSTOMER.

**25.0 Representations and Warranties.** Each Party represents and warrants to the other (now and deemed to be repeated each time a Transaction is entered into) that (a) it is duly organized, validly existing and in good standing under the laws of the jurisdiction of its formation and is qualified to conduct its business in those jurisdictions necessary to perform this Agreement; and (b) the execution of this Agreement is within its powers, has been duly authorized and does not violate any of the terms or conditions in its governing documents or any contract to which it is a party or any law applicable to it. Further, Customer also represents and warrants that (a) it is not a residential customer; (b) it will immediately notify Supplier of any change in its ownership; (c) execution of a Confirmation initiates enrollment and service for the Delivery Period set forth therein; (d) no communication, written or oral, received from the Supplier will be deemed to be an assurance or guarantee

as to any results expected from this Agreement or any Confirmation; (e) it is entering into this Agreement to purchase its natural gas requirements only and not for speculative or resale purposes; and that the natural gas purchased under this Agreement will be consumed at the Point of Service Locations; (f) it is the party of record of the Point of Service Locations, or if it is not the party of record, it has the authority to enter into and bind its principal to the Agreement; and (g) the usage information provided is true and accurate as of the date furnished and as of the effective date of the Agreement or any applicable Confirmation.

**25.1 Enrollment Constraints.** Supplier and Customer will agree upon a start date in each Transaction Confirmation. However, Customer acknowledges that Supplier must operate within the constraints of each applicable utility or LDC. As such, the actual start date of Supplier's supply and invoicing obligations to Customer will be dependent upon the applicable utility or LDC meter read cycle.

**25.2 Account Information.** Customer represents the account information provided in any Transaction Confirmation (to include any exhibits or addendums to any Transaction confirmation), including Point of Service Location(s), is for Customer's own account(s) with Customer's local utility. Customer acknowledges Supplier will rely on the accuracy of such account information, in performing its obligations under this Agreement. Customer authorizes Supplier to prepare and submit to Customer's local utility any required documents appointing Supplier as Customer's natural gas service provider including authorizing the release of Customer specific information to Supplier. Customer will provide to Supplier all account information and documents required to appoint Supplier as Customer's natural gas service provider no later than five (5) business days prior to any deadline designated by Customer's utility or LDC. Costs and expenses incurred by Supplier as a result of a delayed or unsuccessful enrollment will be Customer's sole responsibility, provided the delay or failure is not a direct result of any action or inaction by Supplier. Customer represents to Supplier all accounts can be enrolled by the applicable utility or LDC enrollment deadline for the sale and purchase of natural gas.

**26.0 Forward Contract.** The Parties acknowledge and agree that the transaction(s) contemplated under this Agreement constitutes a "forward contract" within the meaning of the United States Bankruptcy Code, and the Parties further acknowledge and agree that each Party is a "forward contract merchant" within the meaning of the United States Bankruptcy Code.

**27.0 No Third Party Beneficiaries; Relationship of the Parties.** There are no third party beneficiaries to this Agreement. Supplier and Customer agree that nothing in this Agreement shall be construed to constitute or imply a joint venture, partnership or association or the creation or existence of any fiduciary duty, or similar obligation or liability between Supplier and Customer. Supplier will not provide, and nothing herein will be construed as the provision of, advice regarding the value or the advisability of trading in "commodity interests" which would cause Supplier or an affiliate to be considered a commodity trading advisor under the

## Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement

Commodity Exchange Act, 7 U.S.C. § §1-25, et seq., as amended.

**28.0 Entire Agreement.** This Agreement, together with the exhibits attached hereto and all Confirmations, constitutes the entire understanding of the Parties with respect to the subject matter hereof. This Agreement supersedes and replaces any and all previous understandings in any manner relating to the subject matter contained herein. There are no prior or contemporaneous agreements or representations affecting the content other than those expressed in the Agreement. No amendment, modification or change will be enforceable unless submitted in writing and executed by both Parties.

**29.0 Counterparts.** This Agreement may be executed in one or more counterparts and each executed counterpart shall be considered an original.

**30.0 State Provisions.** This Agreement is further subject to the terms and conditions set forth in Exhibit C. In the event of a conflict between the terms and conditions of this Agreement and Exhibit C, the terms and conditions in Exhibit C shall control. In the event of a conflict between this Agreement and the terms of a Confirmation, the terms of the Confirmation shall control.

### 31.0 Defined Terms

“Administrative Fee” means a fee of \$0.02 per Therm.

“Business Day” means any day except Saturday, Sunday, or a Federal Reserve Bank holiday, between the hours of 8:00 a.m. and 5:00 p.m. Eastern Prevailing Time.

“Cash” means United States Dollars

“Costs” means fees, commissions, administrative, operating, and other transaction costs, reasonably incurred as a result of the termination of obligations under, and new obligations that replace, a Terminated Transaction; the Administrative Fee, when Supplier is the non-defaulting Party; and reasonable attorneys’ fees incurred in connection with the foregoing and enforcing a Party’s rights in relation to such termination.

“Customer Default” means, with respect to the Customer, the occurrence of any of the following: (a) the failure of Customer to make, when due, any payment required pursuant to this Agreement if such failure is not remedied within three (3) Business Days after written notice and demand of payment; (b) any representation or warranty made by Customer herein being false or misleading in any material respect when made or ceases to remain true during the term of any Confirmation; (c) the failure of Customer to perform any material covenant or obligation set forth in this Agreement and such failure is not remedied within five (5) Business Days after written notice; (d) Customer (i) files a petition or

otherwise commences, authorizes or acquiesces in the commencement of a proceeding or cause of action under any bankruptcy, insolvency, reorganization, receivership, administration or other similar law, or has any such petition filed or commenced against it, (ii) makes an assignment or any general arrangement for the benefit of creditors, (iii) otherwise becomes bankrupt or insolvent (however evidenced), or (iv) has a liquidator, administrator, receiver, trustee, conservator or similar official appointed with respect to it or any substantial portion of its property or assets as part of bankruptcy proceeding or reorganization for the benefit of creditors; (e) the failure of Customer to provide Performance Assurance or otherwise satisfy its obligations under Section 9 of this Agreement; (f) Customer consolidates or merges with or into, or transfers all or substantially all of its assets to, another entity and, at the time of such consolidation, amalgamation, merger or transfer, the resulting, surviving or transferee entity fails to assume all the obligations of Customer under any Confirmation then in effect; (g) an Effective Removal of any Point of Service Location(s) prior to the expiration of the Delivery Term set forth in a Confirmation; or (h) Customer’s failure to cooperate with Supplier as reasonably required in order for Supplier to perform its obligations under this Agreement.

“Customer Early Termination Payment” means the aggregated net amount equal to (i) for each terminated Transaction, the present value of such Terminated Transaction minus the present value of a Replacement Transaction; plus (ii) Supplier’s Costs.

“Delivery Point” means the point specified in a Confirmation at which title to the natural gas provided hereunder passes from Supplier to Customer.

“Effective Date” means the date the Master Agreement was executed by the Parties as specified in the signature block of the Master Agreement.

“Effective Removal” means a Material Usage Deviation at a Point of Service Location which makes Supplier’s service of the Point of Service Location(s) uneconomical, in Supplier’s sole discretion. Such usage decrease shall be treated as a removal of such Point of Service Location(s) from the applicable Confirmation and shall constitute a Customer Default as to that specific Point of Service Location.

“Force Majeure” means an event which prevents the claiming party (the “Claiming Party”) from performing its obligations and is not within the reasonable control of, or the result of the negligence of, the Claiming Party, and by the exercise of due diligence the Claiming Party cannot overcome, including, but not limited to, acts of God; fire; flood; terrorism; breach or non-performance by the LDC; governmental regulatory changes applicable to natural gas costs; natural gas transportation and

## Mansfield Power and Gas, LLC Master Commercial Gas Sales Agreement

distribution interruption, including without limitation a condition resulting in the curtailment or related disruption of natural gas supply or transmission on the natural gas transmission and/or distribution system, including a Force Majeure event experienced by any utility, LDC or governmental agency; earthquake; war; riot; or requirements, actions or failure to act on the part of governmental authorities.

“Contract Quantity” means the consumption volume of natural gas agreed upon by Customer and Supplier and specified in a Confirmation based upon at least one year of historical usage information provided to Supplier concerning Customer’s load requirements for each Point of Service Location in a Confirmation.

“Material Usage Deviation” means any non-weather related shift or change in Customer’s monthly usage of natural gas for any single Point of Service Location which is equal to or greater than a 10% increase or decrease from the Contract Quantity for that single Point of Service Location.

“Mcf” means 1,000 cubic feet of natural gas.

“Performance Assurance” means (i) Cash; (ii) an irrevocable letter of credit in favor of Supplier issued and maintained by a major U.S. commercial bank having a credit rating of at least A- by Standard & Poor’s, in form and content reasonably acceptable to Supplier and continuing in full force and effect until the expiration of termination of the Agreement; or (iii) a prepayment or other form of payment reasonably acceptable to Supplier.

“Replacement Transaction” means a replacement contract for the applicable Transaction, calculated using the remaining Contract Quantity specified in the applicable Confirmation as of the termination date multiplied by the then current market prices reasonably expected to be available. A Party is not required to enter into a replacement contract to determine its damages. Current market prices may be determined by reference to information available internally to Supplier or from third parties, including any or all settlement prices of NYMEX gas futures contract, quotations from leading dealers, similar sales or purchases or other bona fide offers, all as commercially available and adjusted for differences in term, transportation costs and other relevant factors.

“Supplier Default” means the occurrence of any of the following: (a) the failure of Supplier to perform any material covenant or obligation set forth in this Agreement and such failure is not remedied within five (5) Business Days after written notice; or (b) Supplier (i) files a petition or otherwise commences, authorizes or acquiesces in the commencement of a proceeding or cause of action under any bankruptcy, insolvency, reorganization, receivership, administration or other

similar law, or has any such petition filed or commenced against it, (ii) makes an assignment or any general arrangement for the benefit of creditors, (iii) otherwise becomes bankrupt or insolvent (however evidenced), or (iv) has a liquidator, administrator, receiver, trustee, conservator or similar official appointed with respect to it or any substantial portion of its property or assets as part of bankruptcy proceeding or reorganization for the benefit of creditors.

“Supplier Early Termination Payment” means the aggregated net amount equal to (i) for each terminated Transaction, the present value of a Replacement Transaction minus the present value of such Terminated Transaction; plus (ii) Customer’s Costs. The non-defaulting party may take into account (a) losses associated with transportation and (b) brokerage fees, commissions and other similar transaction costs and expenses (including attorneys’ fees and court costs, if any) reasonably incurred by the non-defaulting party either in (1) terminating any arrangement pursuant to which it has hedged its obligations or (2) entering into new arrangements which replace a Terminated Transaction.

“Terminated Transaction” means for each Transaction terminated pursuant to this Agreement, the present value of the Transaction had it not been terminated, calculated using the remaining Contract Quantity specified in the applicable Confirmation as of the termination date multiplied by the Contract Price specified in the applicable Confirmation.

“Taxes” means all federal, state, and local taxes, utility, gross receipts, franchise, excise and other taxes, fees, licenses, permits and assessments, emission allowance costs, or governmental charges imposed as a result of Customer’s purchase of natural gas from Supplier; provided however, that the term shall not be construed to include federal or state taxes imposed on Supplier’s net income or property.

“Therm” means a unit of heat equal to 100,000 British thermal units.

(Signatures on the following page)

**Mansfield Power and Gas, LLC  
Master Commercial Gas Sales Agreement**

IN WITNESS WHEREOF, authorized representatives of the Parties have executed this Agreement effective as of the Effective Date.

SUPPLIER:

**MANSFIELD POWER AND GAS, LLC**

By: *Ed Young*  
Ed Young (Apr 2, 2026 12:49:19 EDT)  
Name: Ed Young  
Title: SVP, Commercial Operations

CUSTOMER:

**Skokie Park District**

By: *William J. Schmidt*  
Name: William Schmidt  
Title: Superintendent of Business Services

Effective Date: 04/02/2026

*Signature Page Master Commercial Gas Sales Agreement*



Exhibit A: Form of Transaction Confirmation

Master Commercial Natural Gas Sales Agreement

Between Mansfield Power & Gas, LLC (Supplier) and Skokie Park District (Customer)

Transaction Confirmation Date: April 1, 2026

This Transaction Confirmation is an integral part of the Master Commercial Natural Gas Sales Agreement referred to above. The Parties hereby agree to the terms and conditions set forth herein for Customer's Point of Service Locations set forth in Exhibit B hereto. Capitalized terms not otherwise defined in the Exhibit shall have their meanings set forth elsewhere in the Agreement.

Summary of Terms

Delivery Term: 36 Months
Delivery Period Start Date: October 1, 2026 Meter Read
Delivery Period End Date: September 30, 2029 Meter Read
Local Distribution Company: Nicor
Delivery Point: Citygate
Product Type: Fixed Priced / Firm Supply / 100% Bandwidth

Price: Customer shall pay the Contract Price multiplied by each therm of natural gas provided hereunder ("Usage") for each applicable billing period. The Contract Price equals the Commodity Price as set forth below which includes utility losses. The Contract Price may include a separate line item for all supply-based charges, balancing and nomination costs, applicable Taxes, and regulatory fees. Supplier may collect Taxes from Customer by invoicing Customer for such Taxes.

Commodity Price (\$/Therm): \$0.4226

Account Information: Customer represents the account information listed on Exhibit B, Point of Service Location(s), is for Customer's own account(s) with Customer's local utility. Customer acknowledges Supplier will rely on the accuracy of the account information listed on Exhibit B in performing its obligations under this agreement. Customer authorizes Supplier to prepare and submit to Customer's local utility any required documents appointing Supplier as Customer's natural gas service provider including authorizing the release of Customer specific information to Supplier. Customer will provide to Supplier all account information and documents required to appoint Supplier as Customer's natural gas service provider no later than five (5) days prior to any deadline designated by Customer's utility. Costs and expenses incurred by Supplier as a result of a delayed or unsuccessful enrollment will be Customer's sole responsibility, provided the delay or failure is not a direct result of any action or inaction by Supplier. Customer represents to Supplier all accounts can be enrolled on the Start Date for the sale and purchase of natural gas.

Forecast Usage:

Table with 4 columns: Month, Volume (Therm), Month, Volume (Therm). Rows include Jan, Feb, Mar, Apr, May, June, July, Aug, Sept, Oct, Nov, Dec with corresponding volume values.

Payment Terms: Single Utility Billing: Payment to Utility is due on or before the Utility invoice due date.

Supplier shall calculate Customer's invoice based on Customer's actual usage. Supplier's ability to invoice Customer is dependent on the LDC's ability to furnish Supplier with all necessary information, including Customer's metered usage. If Supplier has not timely received such information from the LDC, Supplier will, to the extent necessary, estimate charges and credits for a billing period and reconcile such estimates against actual charges and credits in a future invoice(s). Each invoice is also subject to adjustment for errors in arithmetic, computation, meter readings or other errors, provided that interest shall not accrue on such adjustments. As supplemented by this Transaction Confirmation, all other Terms and Conditions contained in the Agreement remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective the day and year first above written.

Mansfield Power & Gas, LLC

Customer: Skokie Park District

By: Ed Young
Title: SVP, Commercial Operations
Date: 04/02/2026

By: William J. Schmidt
Title: Superintendent of Business Services
Date: 01/04/2026

**Exhibit B: Point of Service Locations  
Master Commercial Gas Sales Agreement**



Site Name	Address	City	State	Zip	Utility	Account Number	Rate
Skokie Park District	4400 Greenwood St	Skokie	IL	60076	Nicor	3382540000	4 / Choice
Skokie Park District	4701 Oakton St	Skokie	IL	60076	Nicor	6798050000	4 / Choice
Skokie Park District	3220 Oakton St	Skokie	IL	60076	Nicor	4524740000	4 / Choice
Skokie Park District	8031 Floral Ave	Skokie	IL	60077	Nicor	4565050000	4 / Choice
Skokie Park District	4650 Brummel St	Skokie	IL	60076	Nicor	4789540000	4 / Choice
Skokie Park District	3501 W Oakton St	Skokie	IL	60774	Nicor	7882640000	4 / Choice
Skokie Park District	7500 Frontage Rd	Skokie	IL	60077	Nicor	9665050000	4 / Choice
Skokie Park District	9300 Bronx Ave	Skokie	IL	60077	Nicor	2036350000	4 / Choice
Skokie Park District	4701 Oakton St	Skokie	IL	60076	Nicor	5162640000	4 / Choice
Skokie Park District	4400 Grove St	Skokie	IL	60076	Nicor	7449250000	4 / Choice
Skokie Park District	3701 Howard Street	Skokie	IL	60076	Nicor	528540000	4 / Choice

The following terms and conditions apply to any Transaction in which delivery of natural gas occurs in the State of Illinois. To the extent that the terms set forth in this Exhibit C conflict with the Master Gas Sales Agreement, the terms of this Exhibit C shall control. Any capitalized term not defined in this Exhibit have the meaning assigned to such term in the Master Agreement.

## 1. Definitions

The following terms shall have the meanings set forth below when used in the Agreement or in this Exhibit C.

“**Delivery State**” means the State of Illinois.

“**ICC**” means the Illinois Commerce Commission.

“**Local Distribution Company**” means the utility distributing natural gas, delivered to its citygate from a transmission pipeline or gathering system, to residential, commercial and industrial end-users over a local geographic area (“LDC”).

“**Public Utilities Act**” means the legislation enacted by the Illinois Legislature and codified at 220 Illinois Compiled Statutes (“ILCS”) 05-101 et. seq.

## 2. Disclosures and Additional Terms

**Letter of Authorization:** Upon the execution of a Confirmation, Customer shall also execute the Letter of Authorization-Agency attached to this Exhibit C.

**Customer Representation/Waiver of Protection Rules:** Customer represents and warrants to Supplier that it is not purchasing natural gas hereunder for residential use. Customer further represents and warrants to Supplier that it consumes more than 5,000 therms of natural gas annually for its premises located within Illinois. Customer and Supplier acknowledge and agree that regulations or state laws enacted to protect residential and very small commercial consumers do not apply to this Agreement. If there is any conflict between any such rules and this Agreement, the Parties acknowledge that this Agreement will control.

**Repair Services:** If Customer is receiving consolidated billing services from Supplier, Supplier consents to Customer directly instructing the LDC to perform repair services and Supplier shall invoice Customer for the actual costs billed to Supplier by the LDC for the performance of such repair services.

## 3. Invoices and Billing

**Change in Billing Method.** If Supplier, at its sole election, chooses to switch to Utility Consolidated Billing (if available) or the Duel Billing Option, it shall provide at least thirty (30) days prior written notice to Customer of such change. If the Utility Consolidated Billing or Duel Billing Option is implemented, all invoicing and payment requirements, including payment due date, late payment charges, deposit requirements and payment methods, shall all be determined by the LDC in accordance with applicable law and the LDC tariff. Customer shall comply with such terms and pay the invoice submitted by the LDC by the due date established by the LDC.

**Disconnection of Service.** The LDC has the right, pursuant to the Public Utilities Act Sec. 8-202 and the terms of the LDC’s tariff, to disconnect electricity service in specified instances in which Customer fails to timely pay its invoices. In such instance, The LDC is required to give Customer prior written notice of such disconnection and an opportunity for Customer to pay its past due invoices. This disconnection right of the LDC applies to this Agreement and to the natural gas service provided by Supplier.

**Tax Exemption Notice:** If Supplier does not receive the proper tax exemption documentation within thirty (30) days of enrollment date, Customer must petition the Delivery State for any tax refunds due.

## 4. Notices

### MANSFIELD POWER AND GAS LLC

NOTICES/ CORRESPONDENCE:

Mansfield Power and Gas LLC  
[notices@mansfieldpowergas.com](mailto:notices@mansfieldpowergas.com)

BILLING/ACCOUNTING MATTERS:

Mansfield Power and Gas LLC  
1025 Airport Parkway  
Gainesville, GA 30501  
Attn: Billing and Accounting

Telephone: (678) 207-3045

Email:

[Accountsreceivable@mansfieldpowergas.com](mailto:Accountsreceivable@mansfieldpowergas.com)

PAYMENTS:

Payment by Wire/ACH to  
JPMorgan Chase  
Wire: 021000021  
ACH: 061092387  
Account Name: Mansfield Power & Gas  
Acct. # 133828639

**CUSTOMER**

**NOTICES/ CORRESPONDENCE:**

**BILLING/ACCOUNTING MATTERS:**

Same as Notices/Correspondence contact information unless otherwise set forth below:

William G Schmidt  
847-933-4356  
waschmidt@skokieparks.org

**5. Outages or Emergency Contact Information**

For Emergencies or Gas Leaks, call your respective LDC below:

Ameren Illinois: 1-800-755-5000  
North Shore Gas Company: 1-866-556-6005  
Nicor Gas Company: 1-888-642-6748  
Peoples Gas: 1-866-556-6002

**6. ICC Consumer Services Division:**

For further information on your consumer rights, education regarding the Illinois natural gas customer choice program, or to file a complaint, you may contact the ICC Consumer Services Division at 1-800-524-0795 or 1-800-858-9277-TTY; or on the internet at [www.icc.illinois.gov/complaints](http://www.icc.illinois.gov/complaints); or by mail at Illinois Commerce Commission, 527 East Capitol Ave., Springfield, IL 62701.

LETTER OF AUTHORIZATION AND AGENCY

As evidenced by the signature below and the execution of Exhibit A of the Master Commercial Natural Gas Sales Agreement dated April 1, 2026 ("Confirmation"), and in accordance with prices, terms and conditions set forth in the Confirmation and the Master Gas Sales Agreement by and between Skokie Park District ("Customer") and Mansfield Power and Gas, LLC ("Supplier"), Customer hereby agrees to the following:

- A. Customer authorizes Supplier to take all actions required to switch Customer's natural gas service provider to Supplier as of the Start Date specified below for the Customer service locations listed in Exhibit B of the Master Commercial Natural Gas Sales Agreement. Customer specifically authorizes Supplier to submit to Nicor ("LDC") a Direct Access Switch Request ("DASR") required for Supplier to begin providing natural gas to Customer as of the Start Date.
- B. Customer authorizes LDC to provide Supplier with information concerning Customer's historical usage, rate class designation and other Customer load and billing data required for Supplier to provide service to Customer.
- C. Customer understands and acknowledges that it may owe charges to its current natural gas provider as a result of switching providers. Customer should consult with its current natural gas provider to determine if any such charges would be incurred.

Delivery Period:

Start Date:	End Date:
10/1/2026	9/30/2029

Customer: Skokie Park District

By: *William J. Schmidt*

Title: Superintendent of Business Services

Date: April 1, 2026

Customer Billing Address:  
9300 Weber Park Place  
Skokie, IL 60077





# 36 Mo Executable Contract - Skokie Park District

Final Audit Report

2026-04-01

Created:	2026-04-01
By:	Paula Purcell (ppurcell@enervapartners.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjw_FCFygRQ_s-sOm93xg5oeWgTkenA-w

## "36 Mo Executable Contract - Skokie Park District" History

-  Document created by Paula Purcell (ppurcell@enervapartners.com)  
2026-04-01 - 7:49:10 PM GMT
-  Document emailed to William Schmidt (wgschmidt@skokieparks.org) for signature  
2026-04-01 - 7:49:17 PM GMT
-  Email viewed by William Schmidt (wgschmidt@skokieparks.org)  
2026-04-01 - 7:55:13 PM GMT
-  Document e-signed by William Schmidt (wgschmidt@skokieparks.org)  
Signature Date: 2026-04-01 - 8:02:40 PM GMT - Time Source: server
-  Agreement completed.  
2026-04-01 - 8:02:40 PM GMT



# Skokie Park District BOARD SUMMARY



**Date:** April 21, 2026

**To:** Board of Park Commissioners

**From:** Corrie Guynn, Superintendent of Parks, Planning and Facilities

**Re:** Approval of Playground Equipment Purchase for Emerson Park

**Summary:** In March, a public meeting was held regarding replacement of the playground equipment at Emerson Park. The purchase and installation of the equipment is being funded through a \$250,000 Community Block and Development Grant provided by the Village of Skokie. One of the stipulations is that the project being funded through the grant must be completed by July 8.

Given the strict deadline, Play Illinois, LLC (Burke) was chosen for the project because of their reliable playground equipment and consistently quick design turnaround. Their play equipment has been used at a number of District playgrounds over the past six years.

A separate contractor will remove the old playground equipment and surfacing and then install the new equipment. The equipment is expected to arrive and be installed by mid-May, ensuring completion before the July 8 deadline.

This purchase is being executed through the OMNIA joint purchase program, and the proposal is attached.

**Recommendation:** Staff recommends approval of the purchase of the Emerson Park playground equipment from Burke for \$151,047.

**Motion:** Move to approve the purchase of the Emerson Park playground equipment from Burke for \$151,047.

**Play Illinois, LLC**

310 N. Grant Street, Westmont, IL 60559  
 Tel (844) 222-9990 Fax (844) 217-1113  
 www.playil.com



Date: 3/25/26  
 Quote #: 032526  
**Accepted Approved Quotation,  
 Terms and Conditions**

In coordination with **BCI Burke Company, LLC**  
 Tel: (920) 921-9220

Signed: \_\_\_\_\_  
 Date: \_\_\_\_\_

**To:** Skokie Park District  
 7500 Frontage Rd  
 Skokie, IL 60077

**Project Name:** Emerson Park  
**Project Location:** 9350 Lawler Avenue  
 Skokie, IL 60077

**ID# 5384991**

Prepared by Cheryl Parson	Estimated Ship Date 5-6 weeks after receipt of order	Payment Terms Net 30 Days.		
Item	Description	Unit Price	Quantity	Total
Equipment	Proposal #129-214942, 5-12 & 2-5 Custom Structures with Swings, Vero, Nido Spinner and Playhouse	\$ 188,216.00	1	\$ 188,216.00
Discount	Discount per OMNIA Contract # R220201	(28,232.40)	1	(28,232.40)
Discount	Additional Courtesy Discount	(12,404.60)	1	(12,404.60)
Freight	Delivery of Burke Equipment	2,805.00	1	2,805.00
Sales Tax	Please submit tax exempt form at time of order			
	<b>TOTAL:</b>			<b>\$ 150,384.00</b>

*Cheryl Parson*

**Title:** Project Manager, Play Illinois, LLC



**Pricing and Freight are valid for 30 days!**

Thank you for the opportunity to provide this quote.  
 We look forward to filling your park & playground needs in the months and years to come!

**Special Notes:** Prices do not include site security, safety surfacing (unless shown in quoted items above), installation (unless shown in quoted items above) or sales tax (if applicable). Prices are based on standard colors per CURRENT YEAR BCI Burke Catalog. Custom colors, where available, would be an extra charge. Freight charges are predicated on all items being ordered and shipped at the same time.

In coordination with BCI Burke Company, LLC  
 "An ISO 9001:2008 and ISO 14001:2004 Certified Company"  
 PO Box 549 - Fond du Lac, WI 54936-0549 - Phone (920) 921-9220 - Fax (920) 921-9566 - www.bciburke.com

**Play that Moves You®**



# Skokie Park District BOARD SUMMARY



**Date:** April 21, 2026

**To:** Board of Park Commissioners

**From:** Corrie Guynn, Superintendent of Parks, Planning and Facilities

**Re:** Approval of Emerson Park Playground Removal and Installation

**Summary:** On April 21, bids were received for the removal and installation of the Emerson Park playground equipment. The scope of the project includes removal and disposal of the existing playground equipment and play surfacing, and installation of the new playground equipment.

This project is being funded through a \$250,000 Community Block and Development Grant provided by the Village of Skokie. One of the grant stipulations is that the project be completed by July 8. This approval, paired with the playground equipment approval, should allow for that timeline to be met.

There were two bidders for the project, and the results are attached. The low bidder, Innovation Landscape, submitted a bid for \$66,547.70. After checking with references staff is comfortable recommending them for this project. Demolition will start within one to two weeks of approval. The equipment is expected to be delivered in May, and installation will take place shortly thereafter. Staff will install the engineered wood fiber surfacing after the new equipment is in place.

**Recommendation:** Staff recommends approval of the bid from Innovation Landscaping for the Emerson Park playground removal and installation for \$66,547.70.

**Motion:** Move to approve the bid from Innovation Landscaping for the Emerson Park playground removal and installation for \$66,547.70.

## ADVERTISEMENT FOR BID

### **Project Name: EMERSON PARK PLAYGROUND REMOVAL AND INSTALLATION**

Notice is hereby given to potential Bidders that the Skokie Park District (the “District,” “Park District” or “Owner”) will receive sealed bids for the above referenced Project until 9:00 AM Thursday, April 16<sup>th</sup>, at the Park Services office, 7523 Long Avenue, Skokie, Illinois 60077 at which time the bid proposals will be publicly opened and read aloud.

Each bid must be placed in a sealed opaque envelope and shall be clearly marked "**Sealed Bid – Emerson Park Playground Removal and Installation**" and addressed and delivered to the Skokie Park District, Attention: Corrie Guynn, 7523 Long Avenue, Skokie, Illinois 60077.

Bid Documents may be obtained by contacting Corrie Guynn, Superintendent of Parks, Planning and Facilities by email at [cguynn@skokieparks.org](mailto:cguynn@skokieparks.org) or calling 847 929-7802.

The District reserves the right to waive all technicalities, to accept or reject any or all bids, or to accept only portions of a bid and reject the remainder without disclosure for any reason. Failure to make such a disclosure will not result in accrual of any right, claim or cause of action by any Bidder against the District. Owner will award the Contract to the lowest most responsible and responsive Bidder, as determined by Owner. In considering the Bidder’s responsibility, the Owner may evaluate, among other factors, the ability of the Bidder to provide experienced labor sufficient in numbers to timely and properly complete the Work, the financial capability of the Bidder, and the performance of the Bidder on other projects.

Bids shall not include federal excise tax or state sales tax for materials to be incorporated in, or totally consumed in the prosecution of the Work. A tax exemption certificate will be furnished by the Park District at the request of the Bidder. The Park District’s tax exemption number shall only be used by the successful Bidder for the Work of this Project only.

After the bid opening, no bid may be withdrawn or canceled for a period of (60) calendar days.

**This project is being funded through federal HUD funding and as such is subject to the Davis-Bacon and Related Acts (DBRA), requiring that all laborers and mechanics employed by contractors or subcontractors be paid wages at rates not less than those prevailing on similar projects in the locality, as determined by the Secretary of Labor.** The Contract entered into for the Work will be drawn in compliance with said law and proposals should be prepared accordingly and provide for payment of all laborers, workmen, and mechanics needed to perform the Work at no less than the prevailing rate of wages (including the prevailing rate for legal holiday and overtime work as applicable) for each craft, type of worker, or mechanic. **These rates can be accessed on [www.sam.gov/wage-determinations](http://www.sam.gov/wage-determinations).**

### **The Davis-Bacon Act**

**The Davis-Bacon and Related Acts, apply to contractors and subcontractors performing on federally funded or assisted contracts in excess of \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works. Davis-Bacon Act and Related Act**

**contractors and subcontractors must pay their laborers and mechanics employed under the contract no less than the locally approved prevailing wages and fringe benefits for corresponding work on similar projects in the area. Related Davis-Bacon payroll forms and other documents must accompany requests for payment. These forms take the place of Illinois IDOL prevailing certified payroll forms.**

All bids must be accompanied by cashier's check, certified check, or bid bond payable to the order of the Skokie Park District for ten percent (10%) of the amount of the bid as provided in the Instructions to Bidders. No proposals or bids will be considered unless accompanied by such bond or check.

The Contractor(s) selected will also be required to comply with all applicable federal, state and local laws, rules, regulations and executive orders, including but not limited to those pertaining to equal employment opportunity.

April 2, 2026

## SECTION IV

## TIMELINE/INSTALLATION INFORMATION

### Timeline

**PLEASE NOTE: This installation must be completed by 7/7/26. The existing playground equipment and surfacing can be removed anytime after 4/22, once the project has been awarded. The new play equipment is expected to arrive between 5/18 and no later than 6/1. DO NOT BID ON THIS PROJECT IF THIS TIMELINE CANNOT BE MET.**

### Contractor Items

#### Demolition/Removal

- All existing play equipment and associated concrete footings to be removed and disposed of by Contractor.
- All existing playground wood fiber play surfacing to be removed down to the weed barrier/clay dirt base and disposed of by Contractor. Approximate depth of playground surfacing is 11” and the approximate total square footage is 6,643. These measurements are approximations only and the bidder should verify the exact depth and square footage through a site visit.

#### Installation

- Interested bidders can obtain the footing details by contacting Corrie Guynn at [cguynn@skokieparks.org](mailto:cguynn@skokieparks.org) or by calling 847 929-7802. Paper copies can be obtained at 7523 Long Avenue.
- A Certified Playground Safety Inspector (CPSI) must be on site at all times during installation.
- All manufacture’s installation instructions are strictly required to be followed.
- **Footing layouts must be approved by owner and shall comply with all ASTM fall zone regulations. Footing widths and depths must be approved by Owner before footings are poured.**
- Footing detail to be followed per manufacturer’s instructions and per specific component’s installation instructions.
- No amendments to the installation of the equipment will be permitted unless approved by both the manufacturer and the Owner.
- Contractor is responsible for locating all public utilities prior to beginning construction. Contractor will be held responsible for any damages to utilities caused by their work. Contact JULIE at 1-800-892-0123 for utility information.
- Spoils from the installation must be removed from each site by the contractor unless otherwise agreed upon by the Owner.
- Contractor is responsible for removal and disposal of all associated trash and debris.
- Contractor is responsible for obtaining from the manufacturer a statement identifying that the equipment has been installed in accordance with the installation instructions.

### Owner Items

- Owner will provide temporary fencing around the playground site.
- After the playground equipment has been delivered, the Owner will deliver it to the site at an agreed upon date and time. Contractor is responsible for the care and storage of the playground equipment after the point of delivery.

- Owner is responsible for installation of drainage, if needed.
- Owner will provide and install the engineered wood fiber play surface after the equipment installation is completed at each site.
- Owner will provide and install fabric barrier to separate soil from wood fiber play surfacing.
- Owner will be responsible for locating all private utilities.



**COLOR KEY**

- GRAY
- SPANISH MOSS
- OCEAN
- OLIVE
- BROWN
- SP. MOSS/BLACK



3D Designer: Kendra



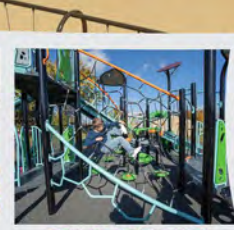
VERO



90 DEGREE OVERHEAD



PLAYHOUSE



STRIVE ANGLED NET CLIMBER



NIDO® SPINNER



HAMMOCK SEAT



360 LOOP®

Emerson Park Playground Equipment





# BID TAB

Emerson Park Playground Equipment Removal and Installation

*April 16, 2026*

<b>Bidders</b>	<b>Total Bid Price</b>
Hacienda	\$69,000.00
Innovation	\$66,547.70



# Skokie Park District Parks Board Report April 2026



## PARK SERVICES

Corrie Guynn

Superintendent of Parks, Planning and Facilities

- Several staff members have been promoted as part of the department's reorganization. Mike Lechowicz is now the Operations Foreman, Hannah Gottschalk has become the Horticultural Foreman, and Martin Gopar-Espinoza has moved to the Floater position. These roles were specifically created for internal promotions to boost efficiency, succession planning, and training. Furthermore, Lorenzon Mancera, previously holding a full-time equivalent role, has been hired for the Landscape I position and will be responsible for overseeing mowing operations on the district's north side.
- Renovation work at Gleiss Park and Lyon Park is progressing well. The playground equipment has already been installed at Gleiss Park, and installation at Lyon Park is underway. A separate contractor is handling some minor concrete work at Gleiss to make the picnic table pad south of the playground accessible. Horticulture staff have started installing drainage at Gleiss, and once that is finished, operations staff will add a fabric barrier and engineered woodchip safety surfacing. The same process will be followed at Lyon Park after the playground equipment is in place. Both projects are considerably ahead of schedule, with Gleiss Park's playground likely to open between mid and late April, and Lyon Park expected to open from late April to mid-May.
- The second-floor roof panels of the hitting structure at Sports Park have been removed, so painters can begin. Power washing and scraping loose paint will start by mid-April.
- The putting green installation at Sports Park has begun with the contractor beginning layout and demolition.
- Pools
  - The flooring installation at Devonshire Aquatic Center has been successfully completed.
  - Flooring installation at Skokie Water Playground is still in progress. Work was temporarily halted so a contractor could paint the ceilings and walls in both locker rooms, which has now been finished.
  - Staff are updating all of the showers and replacing toilets and sinks as needed at both pools.
  - The concrete contractor has begun demolition at both pools.
- Operations staff have begun working on items flagged in the ADA audit.
- The horticulture team oversaw a burn at the Emily Oaks Nature Center.
- The athletic field staff have begun preparations and layouts at several sites as soccer and baseball practices have begun.
- As temperatures rise, operations staff have started turning on water in shelters.
- The partitions at Terminal and Central were removed to prepare for new epoxy floors installations at both locations.
- The landscaping team has been installing signposts and number signs, as well as spreading wood chips along the paths in the community gardens.
- The horticulture staff continue with pruning operations district-wide.

# Skokie Park District Recreation and Facilities Board Report April 2026

**Superintendent of Recreation and Facilities – Breanne Labus**  
**Assistant Superintendent of Recreation - Mary Amato**  
**Superintendent of Parks, Planning and Facilities – Corrie Guynn**

## Facility Rentals and Birthday Parties

### Devonshire

	<b>2025</b>	<b>2026</b>
Room Rental	9	7
Birthday Parties	4	11

### Emily Oaks Nature Center

	<b>2025</b>	<b>2026</b>
Room Rentals	7	4
Birthday Parties	4	8
Shelter Rental Non-profit	0	1

### Oakton/Exploritorium

	<b>2025</b>	<b>2026</b>
Room Rental	18	17
Exploritorium Birthday Parties	60	60
Exploritorium Group Visits	5	6

### Park Services

	<b>2025</b>	<b>2026</b>
Birthday Parties	N/A	9

### Skatium

	<b>2025</b>	<b>2026</b>
Birthday Parties	35	22*
Non-Contracted Studio Rentals	4	9
Non-contracted Main Rentals	5	6

\*The Skatium rescheduled their ice show from May to March, resulting in one fewer weekend available for parties in 2026 compared to 2025.

Skokie Heritage Museum

	<b>2025</b>	<b>2026</b>
Room Rental	0	0

Weber Center

	<b>2025</b>	<b>2026</b>
Room Rental	7	7
Birthday Parties	6	4

**Admissions and Visits**

Exploritorium

	<b>2025</b>	<b>2026</b>
Admissions	4,091	4,665

Skokie Heritage Museum

<b>Type</b>	<b>2025</b>	<b>2026</b>
Visits	161	185

Skokie Sports Park

	<b>2025</b>	<b>2026</b>
Range	\$77,515	\$86,400
Simulator	\$7,332	\$7,680
Grass Tees	Closed	Closed
Mini Golf	\$8,647	\$9,903
Batting Cages	Closed	Closed
Concessions	\$770	\$1,352
Alcohol	\$2,097	\$2,492
<b>Total</b>	<b>\$96,361</b>	<b>\$107,827</b>

Weber/Athletics

	<b>2025</b>	<b>2026</b>
Open Gym	134	185
Late Night	187	370
Table Tennis	91	44
Open Pickleball	190	44
Men's 40 and Over Basketball	121	84
Private Tennis/Pickleball	2	7

Weber Golf Course

<b>Revenues</b>	<b>2025</b>	<b>2026</b>
Greens Fees	\$5,897	\$987

Rentals	\$211	\$27
Concessions	\$130	\$19
Alcohol	\$165	\$71
<b>Total</b>	<b>\$6,403</b>	<b>\$1,104</b>

## Childcare Enrollment

### Devonshire Preschool

School Year	2025	2026
2's	15	14
3's	33	30
4's	30	35
Enrichment	36	41
<b>Total</b>	<b>114</b>	<b>120</b>

### Emily Oak's Growing Sprouts

School Year	2025	2026
Half and Full + Lunch Bunch	26 + 2	28 + 3

### SPACE

School Year	2025	2026
AM	181	206
PM	569	589
<b>Total</b>	<b>750</b>	<b>795</b>

### Tot Learning Center

School Year	2025	2026
Infants	10	10
Toddler 1	10	10
Toddler 2	11	15
2/3's	14	16
Preschool	20	18
Pre-K	20	20
<b>Total</b>	<b>84</b>	<b>89</b>

## Athletics- Curt Evans

	2025	2026
NBL (Basketball)	9 Teams	7 Teams
ABL (Basketball)	12 Teams	12 Teams
Tropang (Basketball)	8 Teams	10 Teams

RBM (Basketball)	10 Teams	10 Teams
Romanian Girls Volleyball	6 Teams	8 Teams
Rally Room Rental	n/a	2

## Aquatics – Scott Runkle

### Devonshire Aquatic Center

- New showers have been installed.
- The flooring resurfacing project has been completed.
- Hiring staff is nearly completed for all positions.

### Skokie Water Playground

- The locker room painting project has been completed.
- New locker room floors installation is complete.
- New wiring has been installed for the PA system.
- Concrete repairs/improvements have begun at both pools.

### Winter Indoor Programming

	2025	2026
Group Lessons	153	164
Private Lessons	8	13
Semi-Private Lessons	2	2
Open Swim	29	87

## Devonshire Cultural Center – Robin Horwitz

### Facility Updates and Highlights

- Preschool staff attended the Pump-Up Primary Conference on March 5 and 6.
- Passover Matzah Bake and Storytelling: 34
- Cultural Arts Spring Break Camps: 43
- Thin Ice Ensemble Theatre presented *Our Town*: 172 attendees
- Partner Show, Evoke Jewish Performance Collective, performed *Double Take*: 292 attendees

## Emily Oaks Nature Center – Lee Hansen

### Facility Updates and Highlights

- On March 24, and for only the second time since 2013, Park Services and Emily Oaks staff conducted a prescribed burn on a portion of the savanna/woodland at Emily Oaks. Emily Oaks is permitted by the county and state E.P.A. for this activity, and the Skokie Fire Dept. is notified of the burn. Prescribed burns are part of the management plan for the Nature Center grounds and are a natural process essential for the continued health of the site. The trails and grounds were closed to the public

during the burn, which was very successful. We look forward to seeing the response of the native vegetation as spring progresses!

- The 18<sup>th</sup> annual Skokie Art Guild show, *Organic Perspective*, is on display in the Woodland Wander Inn and includes 16 nature-themed paintings and other framed artwork by five artists. The reception was held on the evening of March 6, and the show runs through April 26.
- The Emily Oaks Advocate Recognition Event was held on March 10 with a snack and dessert table and a clothing-themed slide show highlighting volunteers in action over the past 12 months. The slogan for the evening was “Emily Oaks Volunteers: The Fabric of Our Lives” and volunteers were gifted an Emily Oaks Advocate t-shirt. Attendance: 32 (24 volunteers + 8 staff).

<b>Drop-in Programming</b>	<b>Classes/Groups</b>
Scout/Youth Group Activities	3
Scout/Youth Group Campfires + S’mores	1

<b>Volunteer Workdays</b>	<b>Hours</b>
Weekday Crafters	105
Land Management	36
Greenhouse Projects	8
Kawaga Garden Workday	7.25
Wildflower Workday	5.5
<b>Total Hours (March)</b>	<b>161.75</b>

## **Oakton Community Center – Aryn Fletcher**

### Facility Updates and Highlights

- Storybook Corner: 32 participants
- Playdough Playtime: 31 participants
- Parent/Tot Yoga: 86 participants
- Paint & Play: 127 participants
- Kids Night Out: 17 participants
- Spring Break Schools Out Program-: 265 participants (128 participants in 2025)

## **Skatium Ice Arena – Kurt von Helms**

### Facility Updates and Highlights

- Kenzi Heisner, the Hockey Director, will be leaving the Park District, with her final day scheduled for Friday, April 17. The search for a new director is currently underway, and staff is working to have a successor in place as soon as possible.
- Team members from Park Services rebuilt the wall in the Ice/Golf garage. Ice staff then painted the rebuilt wall.

## Figure Skating

- The Skatium hosted Life in Motion, the 50th annual ice show, on March 20-22. This year's performance showcased a selection of music that guided the audience through the stages of life, including well-known songs such as "Best Day of My Life," "Try Everything," "This Little Light of Mine," among others. All six Symmetry Ice Theatre teams performed. One of the four performances was sold out with ticket sales at \$25,716 with a total of 2,143 spectators attending the event. There were 230 performers in the show.

## Skokie Heritage Museum– Emily England

### Facility Updates and Highlights

- The Museum applied for a \$24,913 grant from the Institute of Museum and Library Services to assist with the digitization and cataloging of the museum's Skokie Park District collection in preparation for the District's centennial anniversary in 2028. Awards are announced in August with projects beginning Sept. 1, 2026.
- Seventeen volunteers, including one intern and one Oakton College Service Learning student, contributed 136.25 hours of work in March. The museum has begun exploring potential partnerships with Niles Township and District 219's Bridges program for more volunteer assistance and job skills training.
- Park Services installed two new storage cabinets at their facility to help alleviate overcrowding in the museum collection's storage. Museum staff and the intern have begun to inventory and move climate-sensitive collections into the new cabinets.

## Skokie Sports Park – Tom Hejnowski

### Facility Updates and Highlights

- The driving range recorded an increase of 54,000 golf balls hit this year compared to last March.
- The spring Bunker league is underway with 12 participants.
- Spring golf classes are open with many of the offerings approaching capacity.

## Tot Learning Center – Fouzia Khan

### Facility Updates and Highlights

- A Scholastic book sale took place and helped the program by earning points that could be exchanged for classroom books.
- The curriculum is expanding to outdoor activities, weather permitting.

## Weber Golf Course – Tom Hejnowski

### Facility Updates and Highlights

- The golf course opened on Monday, March 30.
- The Gold Pass, which provides unlimited access to the golf course in addition to \$250 worth of range balls, has sold 30 passes for a total revenue of \$13,500.

- The Silver Pass, which provides unlimited play at golf course, has sold 56 passes for a total revenue of \$14,600.

## **Weber Center/Fitness First – Ethan Bontly**

### Facility Updates and Highlights

- On March 28, Weber hosted the 4<sup>th</sup> Annual Eid Celebration. This year, roughly 1,000 people attended the event.
- Kathy Corrigan, the Pilates and Group Exercise Instructor, is retiring after working at Skokie Park District for just a shy 30 years.
- Spring Break Camps:
  - Taiga Gymnastics: 11 participants
  - Hots Shots: 38 participants

### **Fitness First**

#### Facility Updates and Highlights

- Member Appreciation for March
  - St. Patrick’s Day was celebrated with treats and giveaways.

### Memberships

<b>Type</b>	<b>2025</b>	<b>2026</b>
Active Members	4,223	4,402

### April Publications Profile

The C&M department creates more than 210 publications annually, including the current guides below and: 52 SPD weekly e-newsletters, 50 weekly email editions of both *TLC Today* and *Active Adult 60+ Weekly Happenings*, monthly e-newsletters for Fitness First, seasonal e-editions of Hockey, Figure Skating, Skokie Heritage Museum Summer Camp and Devonshire Theatre e-newsletters, as well as Summer Fun and School Year Fun Guides, and an Annual Report.

#### Two Summer Program Guides



The 100-page online Summer Guide and an abbreviated 24-page printed Spotlight Guide (which will be mailed to 25,000 Skokie homes in late April) are both in production. The two Fall Guides are now in pre-production.

#### Spring Skatium Guide



The 16-page triannual Skatium guide was produced and mailed to 15,000 homes within 5 miles in early March, to the annually purchased mail list targeting regional families with children under age 10.

#### Summer Prime Times



The 8-page activity guide will be mailed next month to more than 4,000 Skokie homes with residents age 60 and over.

#### Summer Camp Guide



The now 40-page Summer Camp Guide was mailed to and viewable online to all 25,000 Skokie homes for customer review for camp registration.

#### Monthly Happenings



The C&M department produces a digital monthly happenings guide, featuring new and unique ways to have fun, including special events, one day classes, workshops, outings and pop-up events.

#### District News Highlight



**New stories are posted on the website and sent to local news organizations.**

March 2 — Oakton Pak's newest, coolest rental space has been designed with a modern speakeasy vibe. This flexible 35-person room is ideal for meetings, parties, and social events.

#### District E-News



**The district e-news is sent every Friday to more than 18,000 mostly Skokie emails.**

National average open rate – 33%

SPD March open rate – 54%

Weekly e-news includes special events, and district news. Past month: 3-on-3 Hoops, EID, Spring Break activities, etc.



The district sends news releases to, and is covered by, the *Skokie Review*, *The Record North Shore*, *Patch* and the *Chicago Tribune*.

## Photos

The social media coordinator is tasked with taking district photos, with help from the entire C&M staff, and with the occasional assistance of SPD staff and a freelance photographer. A few photos from the past month:



*Fairy Hunt at Emily Oaks (bottom left)      The Exploritorium (top right)*  
*Nature's Art! Tree bark closeup at Gross Point Park (bottom right)*

## Sponsorship

The sponsorship coordinator is currently working on sponsorships for spring and summer 2026. This past year she secured \$137,303 in sponsorships and \$37,247 in in-kind, budget-relieving donations, for a total of \$174,550.

## Social Media — See following pages for a full social media report.

The C&M department executes the bulk of its advertising now through Facebook boosts, targeting unique demographics with each post, depending on the program, event or facility/park. The social media coordinator takes photos, creates posts and advertising boosts on Facebook, as well as posts on Instagram, X, TikTok and Bluesky. The coordinator also shoots and produces videos for the website, social media and staff use.

## Projects

- Marketing campaign for SPD app rollout
- Creating a new Oakton Park interpretive sign
- Development of life-size golf instructor standups at Skokie Sports Park
- Redevelopment of backlotbash.com
- Booking Backlot Bash bands



Rod Tuffcurls & The Bench Press  
booked for Backlot Bash Sunday 2026

## Websites

Staff designed, built and maintain five websites, including five major special event sites. Skokieparks.org continues to evolve, recently featuring a new summer camp page. The site is also translatable to 250 languages.

### March '26 skokieparks.org analytics

- Active Users – 36,127
- Total Page Views – 98,926
- User Interactions – 189,601

### March Top 10 web pages by visits

1. Homepage
2. The Exploritorium
3. Skatium Ice Arena
4. Skokie Sports Park
5. Weber Lesiure Center
6. Fitness First
7. Skokie Water Playground
8. Weber Park Golf Course
9. Summer Camps
10. Event Calendar

**SKOKIE**  
**FESTIVAL OF CULTURES**

CELEBRATING SKOKIE'S CULTURAL DIVERSITY

**May 16 & 17, 2026**  
11 a.m. – 6 p.m. at Oakton Park, Skokie

- Saturday 1 p.m.: Opening Ceremony
- Sunday Finale 5 p.m.: Festival of Colors
- Music & dance on stage
- Food & beverage vendors
- Interactive cultural booths
- Children's game and activity area
- Merchandise vendors
- The festival's famous flag display

## Facility Digital Advertising

In addition to a select few special event ads run in the Pioneer Press and dozens of Facebook ads, the district runs advertising on three outdoor lighted signs, including two double-sided signs, one at Weber and one at Oakton, and a sign facing the Edens Expressway at Park Services. (This one features major events and revenue facility promo only, as Skokie resident traffic is less than 15% of drive-by viewership.)

The district also places ads on indoor TV lobby monitors at the Skatium, Weber (2), Devonshire, Oakton, and TLC.

**Skokie's**  
**Spring Greening Recycling**

**Sunday, April 12, 10 a.m.-1:45 p.m.**  
**at Niles North High School**

Weber and Oakton outdoor lighted sign message



# **SOCIAL MEDIA HIGHLIGHTS**

March 2026





# NOTES & INSIGHTS

## Social Media Follow Totals:

- Facebook: 110 new follows, 14 unfollows, 9711 total
- Instagram: 121 new follows, 31 unfollows, 4816 total
- X is down 8 followers. 2148 total followers.
- Bluesky is down 4 followers. 173 total followers.
- TikTok is up 38 followers. 871 total followers.

**Higher Frequency Posts (FB):** 3 on 3 Throwdown boost (5.88), Season Pool Pass boost (3.36), Exercise Demo Day boost (2.89), April Fitness First boost (2.90)  
Frequency is how often one unique person saw a post.

**High Engagement Posts (FB):** Exercise Demo Day boost (314), Passover Events boost (287), Staff Baby Photos (99)

These are the sum of comments, reactions and shares.

# FACEBOOK OVERVIEW

**Facebook Reach & Viewers** is the number of people who saw any Facebook content from your organic or paid distribution, including posts, stories and ads. It also includes reach from other sources, such as tags, check-ins and Page or profile visits. This number also includes reach from posts and stories that were boosted. Reach is only counted once if it occurs from both organic and paid distribution. This metric is estimated.

**Instagram Reach** is the number of people who saw any Instagram content from your organic or paid distribution, including posts and stories that were boosted. Reach is only counted once if it occurs from both organic and paid distribution. This metric is estimated.

**Page visits** are the number of times our page or profile was visited. Follows are the number of times accounts followed us in the selected time period.



- We hit 100+ new followers on both Facebook and Instagram!
- Our boosted posts are doing very well. Pool passes, golf passes and fitness first got the most link clicks. People are getting ready for warmer days ahead!
- Our top post on Facebook and Instagram was our staff baby photo post.
- People on Facebook gravitate more towards announcements, where as people on Instagram engage more with photos featuring people from our community.



# Top 5

# FACEBOOK POSTS

**Impressions** are the number of times your content was on screen. Content can include formats like posts, stories, reels, videos and more. Now known as “views”. Facebook now uses the terms “Viewers” & “Reach”, with similar definitions and totals.

**Interactions** are the number of post likes or reactions, saves, comments and shares minus the number of deleted interactions.

**Link clicks** are the number of clicks on links within posts that led to destinations or experiences, on or off Facebook.

**Reactions** are the number of reactions on your post. The reactions button on a post allows people to share different reactions to its content.



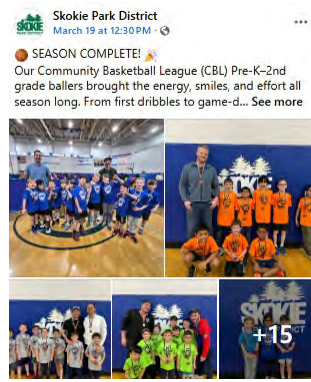
Viewers: 4,958
Views: 8,262
Interactions: 74
Link Clicks: 0
Reactions: 65
Comments: 7
Shares: 2
Saves: 0



Viewers: 4,063
Views: 6,202
Interactions: 31
Link Clicks: 0
Reactions: 23
Comments: 1
Shares: 6
Saves: 0



Viewers: 1,904
Views: 3,115
Interactions: 7
Link Clicks: 7
Reactions: 2
Comments: 1
Shares: 2
Saves: 2



Viewers: 2,317
Views: 3,674
Interactions: 9
Link Clicks: 0
Reactions: 9
Comments: 0
Shares: 0
Saves: 0



Viewers: 2,473
Views: 3,615
Interactions: 33
Link Clicks: 0
Reactions: 26
Comments: 1
Shares: 6
Saves: 0

# Top 5

# INSTAGRAM POSTS

**Impressions (views)** are the number of times your content was on screen. Content can include formats like posts, stories, reels, videos and more. Now known as “views”. Reach is still the same on Instagram.

**Interactions** are the number of post likes or reactions, saves, comments and shares minus the number of deleted interactions.

**Link clicks** are the number of clicks on links within posts that led to destinations or experiences, on or off Facebook.

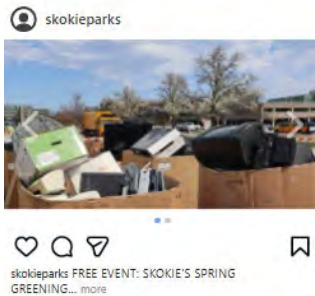
**Reactions** are the number of reactions on your post. The reactions button on a post allows people to share different reactions to its content.



Reach: 1,573
Views: 3,304
Interactions: 100
Likes: 76
Comments: 1
Shares: 17
Saves: 6



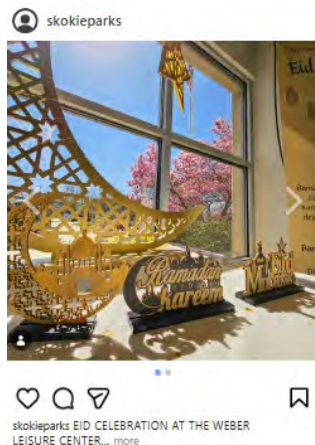
Reach: 992
Views: 2,050
Interactions: 25
Likes: 24
Comments: 0
Shares: 1
Saves: 0



Reach: 906
Views: 1,901
Interactions: 54
Likes: 27
Comments: 0
Shares: 21
Saves: 4



Reach: 861
Views: 1,767
Interactions: 62
Likes: 42
Comments: 0
Shares: 14
Saves: 1



Reach: 806
Views: 1,744
Interactions: 59
Likes: 35
Comments: 0
Shares: 21
Saves: 1

# BOOSTED POSTS

**Impressions** are the number of times your content was on screen. Content can include formats like posts, stories, reels, videos and more. Now known as “views”. Reach is now known as “viewers”.

**Interactions** are the number of post likes or reactions, saves, comments and shares minus the number of deleted interactions.

**Link clicks** are the number of clicks on links within posts that led to destinations or experiences, on or off Facebook.

**Reactions** are the number of reactions on your post. The reactions button on a post allows people to share different reactions to its content.



Viewers: 19,369
Views: 45,040
Interactions: 25
Likes: 19
Comments: 0
Shares: 3
Saves: 1
Link Clicks: 261



Viewers: 18,060
Views: 34,668
Interactions: 63
Likes: 42
Comments: 4
Shares: 4
Saves: 13
Link Clicks: 755



Viewers: 15,315
Views: 33,299
Interactions: 29
Likes: 22
Comments: 2
Shares: 3
Saves: 2
Link Clicks: 349



Viewers: 8,863
Views: 18,822
Interactions: 22
Likes: 14
Comments: 1
Shares: 2
Saves: 4
Link Clicks: 312



Viewers: 7,377
Views: 20,097
Interactions: 316
Likes: 284
Comments: 7
Shares: 18
Saves: 7
Link Clicks: 19

**Reach:** Number of unique people who saw your post. Counted Only Once.

**Frequency:** How often a unique person saw a post.

**Views:** Number of times your post was seen.

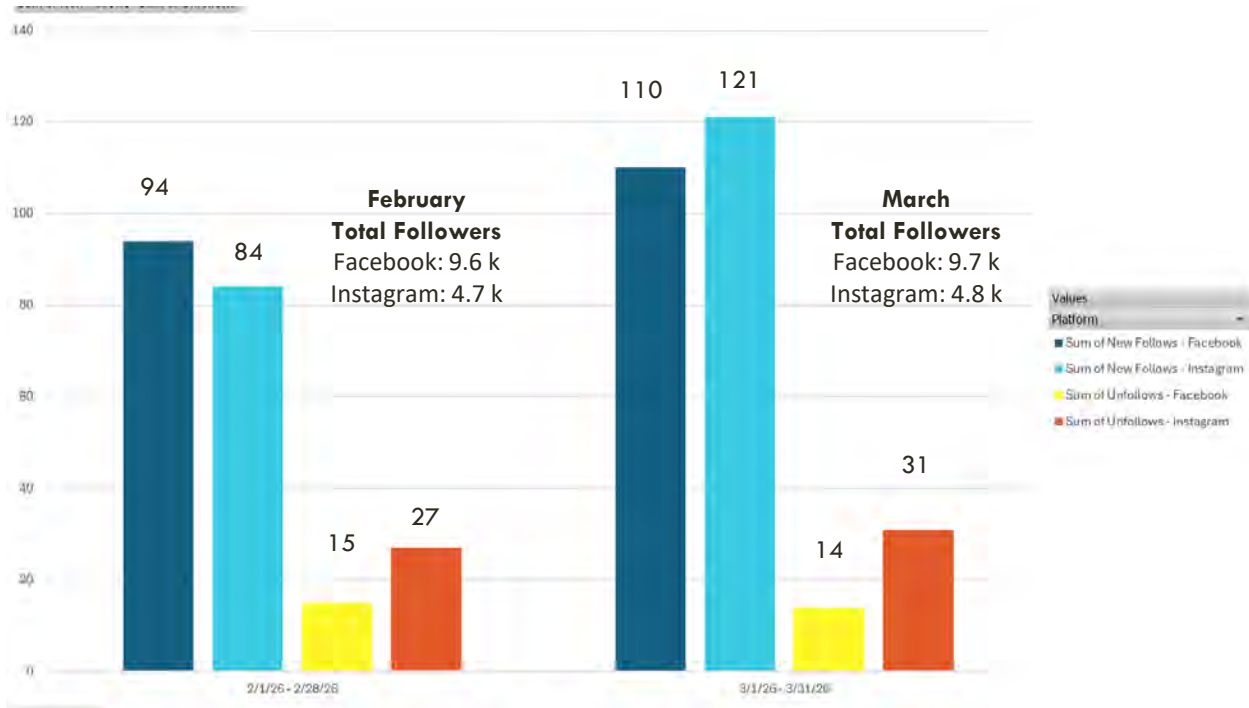
**Green:** Performing well or exceeds, based on column averages.

Views / Reach = Frequency

# Facebook Reach vs. Impressions

Row Labels	Sum of Views	Sum of Reach	Sum of Reactions, Comments and Shares	Frequency
KIDS! PLAY IN THE WEBER CENTERS 3-ON-3 THROWDOWN!	43977	7484		9 5.88
?? SEASON POOL PASSES GO ON SALE APRIL 1	39669	18650		66 2.13
SEASON GOLF PASSES NOW ON SALE!	34436	10244		23 3.36
APRIL FITNESS FIRST DISCOUNT??	19925	6878		17 2.90
FREE! EXERCISE DEMO DAY AT THE OAKTON COMMUNITY CENTERS	19689	6806		314 2.89
(blank)	18590	11486		94 1.62
PUBLIC HEARING FOR EMERSON PARK IMPROVEMENTS	13523	9169		69 2.19
CELEBRATE PASSOVER WITH US!	9997	4744		287 2.11
THEATRE ARTS ACADEMY SPRING CLASSES BEGIN IN APRIL	8361	3627		16 2.18
For #FlashbackFriday, some of our Skokie Park District staff went way back into the photo albums.	8265	5174		99 1.60
DEVONSHIRE PLAYHOUSE YOUNG PERFORMERS PRESENT: BEETLEJUICE JR.	8000	3140		28 2.55
? TEE OFF WITH OUR SPRING GOLF LEAGUES	7249	5644		7 1.28
TOMORROW: PRESCRIBED BURN AT SKOKIE SPORTS PARK EAST	6202	4010		31 1.55
DEVONSHIRE DANCE ENSEMBLE PRESENTS GAME NIGHT	4257	1951		3 2.18
?? SEASON COMPLETE! ?? Our Community Basketball League (CBL)	3677	2294		10 1.60
TODAY: PRESCRIBED BURN AT THE EMILY OAKS NATURE CENTER	3633	2598		41 1.40
PRESCHOOL PROM AT THE DEVONSHIRE CULTURAL CENTER	3215	1969		10 1.63
TWO EGG-CITING EVENTS ON THE HORIZON!	3133	2107		11 1.48
EARLY MORNING OPEN PICKLEBALL	2548	1784		15 1.43
MOBILE DMV AT DEVONSHIRE ON APRIL 2!	2350	1446		19 1.63
?? HAPPY ST. PATRICK'S DAY! ??	2190	1337		39 1.64
JOIN THE FAIRY HUNT AT EMILY OAKS!	2180			
DISCOVER NEW EVENTS, WORKSHOPS & OUTINGS IN APRIL	1988	1171		9 1.70
RISE OF THE BUNGALOW WALKING TOUR	1794	1290		14 1.39
A FOGGY WALK AT GROSS POINT PARK	1734	1180		14 1.47
YOUR SPRING PROGRAM GUIDE IS HERE!	1649	1173		4 1.41
KIDS NIGHT OUT APRILKID's deserve a night out too!	1509	1014		2 1.49
?? JOIN THE CITY NATURE CHALLENGE!	1465	996		12 1.47
EARTH DAY CELEBRATION AT THE EMILY OAKS NATURE CENTER	1388	901		13 1.54
SIGN UP FOR VARSITY SPORTS CAMP THIS SUMMER!	1183	794		7 1.49
MINI MOVERS SUMMER CAMP STILL HAS OPENINGS!	1030	693		4 1.49
SPEND YOUR SPRING BREAK WITH US!	991	703		3 1.41
CREATE A BOUQUET OF SPRING COOKIES!	960	651		2 1.47
TWO FUN EVENTS AT THE EXPLORATORIUM	912	576		2 1.58
GRANDPARENTS AND ME: PLANT PARTY	908	647		1 1.40
A MATZAH MADNESS AT THE OAKTON COMMUNITY CENTER!	882	660		2 1.34
Resident registration opens this Sunday!	822	559		7 1.47
SUPER STEM VARIETY CAMP	814	530		2 1.54
WEBER PARK GOLF COURSE TO OPEN MARCH 30!	809	547		3 1.48
SPRING BREAK FUN AT THE SKOKIE PARK DISTRICT!	646	430		3 1.50
?? HAPPY FIRST DAY OF SPRING! ??	622	414		5 1.50
This weekend only! Get your tickets here:	567	356		2 1.59
Join us tonight for the opening reception!	544	236		1 2.31
Non-resident registration opens this Sunday!	465	305		1 1.52
JOIN OUR SCRIPT READING HAPPY HOUR!	382	252		2 1.52
YOGA SAMPLER AT THE SKOKIE HERITAGE MUSEUM	381	237		1 1.61
CHARCUTERIE AND PAINT AT THE DEVONSHIRE CULTURAL CENTER	298	211		2 1.41
?? JOIN THE COLLEGE BASKETBALL BRACKET CHALLENGE! ??	247	162		1 1.52
Earth Day Celebration				
Skokie's Spring Greening				
<b>Grand Total</b>	<b>290056</b>	<b>126432</b>		<b>1327</b>
<b>Averages</b>	<b>6042.83</b>	<b>2690.04</b>		<b>28.23 1.61</b>

# Follows vs. Unfollows: Feb. - Mar.





# Skokie Park District Information Technology Board Report April 2026



## INFORMATION TECHNOLOGY

### **Server Room Cleanup**

A final cleanup of all wiring and network equipment will be completed by the end of the fiscal year.

### **Firewall Upgrade**

Two new firewalls will be configured to better secure the SPD network with a completion date of May 2026.



**Skokie Park District  
Staff and Community  
Committee Reports  
April 2026**



<p><b>Backlot Bash Committee</b> Breanne Labus</p> <p>The 2026 kick-off meeting will be held on May 12, at 3 p.m.</p>
<p><b>Community Schools Steering Committee</b> Breanne Labus</p> <p>No report.</p>
<p><b>DEI Committee</b> Mary Amato</p> <p>The committee is creating goals for FY 26/27.</p>
<p><b>Environmental Action Team</b> Lee Hansen</p> <p>The team reviewed the staff training slide show at the monthly meeting and will present an updated version at the May Staff Announcements. Three EAT team members are on the planning team for Skokie’s Spring Greening and were busy with preparations for the event.</p>
<p><b>4<sup>th</sup> of July Parade Committee</b> Jim Hallm</p> <p>The committee meets every other week. Almost 50 parade units are registered thus far.</p>
<p><b>Festival of Cultures Committee</b> Aryn Fletcher</p> <p>Cultural pavilion and vendor applications were due March 13. Thirty-three cultures, seven food vendors, two food trucks, six merchandise vendors and 21 community resource vendors will be participating.</p>
<p><b>Juneteenth</b> Mary Amato</p> <p>No report.</p>
<p><b>Maine-Niles Association of Special Recreation</b> Michelle Tuft</p> <p>No report.</p>

**Niles Township Youth Coalition**

Mary Amato

The next meeting is scheduled for May 5, 2026.

**Safety Committee**

Amanda Green

Staff met on April 2 and discussed updates to incident reports and inspection records.

**Skokie Chamber of Commerce**

Michelle Tuft

No report.

**Skokie Pride**

Cassie Schaeffer

Planning is moving forward for the 2026 event. The next meeting is April 30.

**Skokie's Spring Greening**

Lee Hansen

Skokie's Spring Greening 2026 on Sunday, April 12, saw the highest participation to date, with 1,825 total vehicles entering the event, of which 440 came only to the east lot to drop off a variety of 19 reusables/recyclables. The others visited both lots or proceeded directly to the e-waste and document shredding in the west lot. Despite a change in location and traffic patterns, the event went smoothly and the weather was warm but windy. Over 100 volunteers and staff worked this large community event that is now in its 15<sup>th</sup> year. Clean-up tasks continue, and the planning committee will meet at the end of April to review the event and make recommendations for 2027.

**Staff Appreciation Committee**

Keli Stonitsch

The Staff Recognition Committee is actively preparing for the Staff Recognition Party on April 11, 2026, with strong attendance expected. The Committee looks forward to celebrating and honoring this year's award recipients and recognizing the outstanding contributions of staff across the organization.



# Skokie Park District BOARD SUMMARY



**Date:** April 15, 2026  
**To:** Board of Park Commissioners  
**From:** Michelle Tuft, Executive Director  
**RE:** Bessie Rhodes Property

**Summary:** We are at a decision point regarding the potential acquisition and redevelopment of the Bessie Rhodes School property and its impact on the upcoming referendum, and a Board consensus is needed on whether to continue pursuing this option. If included, the project would need to be incorporated into the referendum’s promotional and survey materials being prepared to gauge resident support before a final decision is made to move forward with placing the referendum on the ballot.

The estimated additional cost for acquisition and development is \$10 million, with all plans needing to remain within that budget. Our referendum consultant believes adding this project could strengthen support, particularly among residents in the northern part of the community and those living nearby. From a financial perspective, extending the bond term from 20 to 25 years would keep the monthly cost comparable to the original 20-year bond scenario without the Bessie Rhodes project.

The process recommended by the attorney is to reach out to the school district to formally express interest and begin negotiating a purchase price. A contract could then be drafted with the contingency that the referendum must pass for the purchase to proceed. Depending on the outcome of those negotiations, we would still have until the August 17 filing deadline to make a final decision on whether to include the project in the referendum.

We would also need to start planning for the redevelopment, which would include public input.

**Recommendation:** Staff recommends pursuing this option.

**Motion:** No Motion.