AGENDA
REGULAR MEETING OF THE BOARD OF PARK COMMISSIONERS
GRANITE CITY PARK DISTRICT, MAIN OFFICE
2900 BENTON STREET
WEDNESDAY, OCTOBER 22, 2025 - 5:30 PM

I. ROLL CALL

II. MINUTES AND ATTACHMENTS OF THE REGULAR BOARD OF OCTOBER 8, 2025……………pages 397-398

III. COMMITTEE REPORTS ……………page 399

IV. FINANCE REPORT……………pages 400-413

V. TREASURER'S REPORT……………pages 414-432

VI. COMMUNICATIONS

A. Request to address the Board
None

B. Request for use of facilities
None

C. Other
None

VII. OLD BUSINESS
None

VIII. NEW BUSINESS

1. Discussion and possible action regarding the draft version of the basic financial statements and independent auditor's report…………pages 433-470

2. Resolution 25-38 securing bond counsels for the issuance of Series 2025 General Obligation Bond Issue……………pages 471

3. Resolution 25-39 approving an agreement with Waldbart and Sons to plant 41 trees in Wilson Park……………pages 472-473

4. Discussion and possible action regarding Worthen Park……………to be provided

IX. PARK OPERATIONS REPORT……………page 474-475

X. GARDENS REPORT……………page 476

XI. RECREATION REPORT...page 477

XII. FACILITIES REPORT...page 478
Pool Report...page 479
Ice Rink Report...page 480
Concessions Report...page 481

XIII. GOLF COURSE REPORT ....pages 482-483

XIV. DIRECTOR'S REPORT...to be provided

IF PROSPECTIVE ATTENDEES REQUIRE AN INTERPRETER OR OTHER ACCESS ACCOMMODATION NEEDS, PLEASE CONTACT THE GRANITE CITY PARK DISTRICT OFFICE AT 618-877-3059 NO LATER THAN 72 HOURS PRIOR TO THE COMMENCEMENT OF THE MEETING TO ARRANGE ACCOMODATIONS.

REGULAR MEETING OF THE BOARD OF PARK COMMISSIONERS
GRANITE CITY PARK DISTRICT, MAIN OFFICE
2900 BENTON STREET
WEDNESDAY, OCTOBER 8, 2025 5:30PM

I. ROLL CALL

President Harris called the meeting to order at 5:30 PM. Commissioners answering Roll Call were: Chris Mitchell, Matt Jones, and Don Harris. Employees in attendance were Director of Parks and Recreation Justin Brinkmeyer,, acting Secretary Megan Dittman, and Superintendent of Park Operations Bradley Boone.

II. MINUTES AND ATTACHMENTS OF THE REGULAR BOARD MEETING OF SEPTEMBER 24, 2025 (Pages 384-388)

Motion to approve the minutes and attachments of the Regular Board Meeting of SEPTEMBER 24, 2025, as presented, was made by Commissioner Chris Mitchell, second by Commissioner Matt Jones. All commissioners present voted, "aye." Motion carried.

III. OLD BUSINESS

None

IV. COMMUNICATIONS

None

V. NEW BUSINESS

1. Resolution 25-36 approving bids for the parking lot improvement projects (pages 389-393). Director Brinkmeyer provided clarification that this would be for the awarding off all sites to Sonnenberg with the exception of site 7, which shall be awarded to Stuts due to lead-time of completion.

   Motion to approve the Resolution, as presented with clarification, was made by Commissioner Matt Jones, second by Commissioner Chris Mitchell. All commissioners present voted, "aye". Motion carried.

2. Resolution 25-37 approving the Park District to enter into an agreement with Tindall Construction, Inc to repair picnic shelters damaged during the May tornado.

Motion to approve the Resolution, as presented, was made by Commissioner Chris Mitchell, second by Commissioner Matt Jones. All commissioners present voted, "aye". Motion carried.

VI. DIRECTOR'S REPORT

OSLAD Grant

Our application was submitted on Tuesday, September 30th, for the ADA Restroom and Concession Building to replace the existing facility in Wilson Park. It is likely that they won't announce the grant awards until sometime during the first quarter of 2026.

Universal Playground

We are awaiting completion of the Pour and Play Surface. Currently, we are aiming for the surface installation to be completed by mid-November. The fencing portion will complete the project.

Worthen Park

We are still awaiting pricing for the installation of safety bollards at the entrance area to ensure vehicular traffic is restricted from the walkways. This will be an expense to the Park District, as these weren't included as part of the project.

Halloween Festival

Saturday, October 25th – 4:00 PM – 8:00 PM

2025 Remaining Meeting Dates

Wednesday, October 22nd
Wednesday, November 12th
Tuesday, November 25th
Wednesday, December 17th

All business concluded, Motion to Adjourn the meeting was made by Commissioner Chris Mitchell, second by Commissioner Matt Jones. Meeting adjourned at 5:47 PM.

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Committee Reports

A. Finance Committee	Chris Mitchell, Chairman
B. Engineering Committee	Matt Jones, Chairman
C. Municipal Relations	Craig Sykes, Chairman
D. Rules, Personnel Policy	Linda Ames, Chairman

GRANITE CITY PARK DISTRICT
FINANCIAL REPORT
SEPTEMBER 16, 2025 THROUGH OCTOBER 15, 2025

Type	Date	Num	Memo	Account	Amount
ADP					
Bill	09/19/2025	PP 19 09/19/25	1-5-24 PP 19 09/19/25	Accounts P...	-1,429.10
Bill	09/19/2025	PP 19 09/19/25	PP 19 09/19/25	1-5-24 PA...	1,429.10
Total ADP					0.00
ADVANCED TURF SOLUTIONS					
Bill	10/08/2025	SO1400003	55-5-11 supplies	Accounts P...	-371.38
Bill	10/08/2025	SO1400003	supplies	55-5-11 C...	371.38
Total ADVANCED TURF SOLUTIONS					0.00
AMERENIP-GAS					
Bill	10/01/2025	8851655051 091225	9-5-07 Brown Rec 08/11-09/10/25	Accounts P...	-65.16
Bill	10/01/2025	8851655051 091225	Brown Rec 08/11-09/10/25	9-5-07 GA...	65.16
Bill	10/01/2025	4091133005 091725	55-5-07 Legacy 08/14-09/15/25	Accounts P...	-118.30
Bill	10/01/2025	4091133005 091725	Legacy 08/14-09/15/25	55-5-07 G...	118.30
Bill	10/07/2025	1691024025 100725	2-5-07 Maint Gar 09/04-10/03/25	Accounts P...	-76.41
Bill	10/07/2025	1691024025 100725	Maint Gar 09/04-10/03/25	2-5-07 GAS	76.41
Bill	10/07/2025	9949413778 100725	5-5-07 Ice Rink 09/04-10/03/25	Accounts P...	-65.16
Bill	10/07/2025	9949413778 100725	Ice Rink 09/04-10/03/25	5-5-07 GA...	65.16
Bill	10/09/2025	3587121052 100925	8-5-06 Lincoln Pl	Accounts P...	-16.11
Bill	10/09/2025	3587121052 100925	Lincoln Pl	8-5-06 EL...	16.11
Total AMERENIP-GAS					0.00
AT&T					
Bill	10/01/2025	618876288009 091...	9-5-10 Brown Rec 08/13-09/12/25	Accounts P...	-731.36
Bill	10/01/2025	618876288009 091...	Brown Rec 08/13-09/12/25	9-5-10 TEL...	731.36
Bill	10/01/2025	618876746609 091...	5-5-10 Ice Rink 08/14-09/13/25	Accounts P...	-18.79
Bill	10/01/2025	618876746609 091...	Ice Rink 08/14-09/13/25	5-5-10 TEL...	18.79
Bill	10/01/2025	618451755310 100...	1-5-10 Office 09/01-09/30/25	Accounts P...	-520.01
Bill	10/01/2025	618451755310 100...	Office 09/01-09/30/25	1-5-10 TEL...	520.01
Total AT&T					0.00
AT&T INTERNET					
Bill	10/01/2025	251573731 092625	1-5-10 Office 09/27-10/26/25	Accounts P...	-83.76
Bill	10/01/2025	251573731 092625	Office 09/27-10/26/25	1-5-10 TEL...	83.76
Total AT&T INTERNET					0.00
AT&T MOBILITY					
Bill	10/01/2025	287328174197x92...	1-5-14 Sec Cameras	Accounts P...	-656.48
Bill	10/01/2025	287328174197x92...	Sec Cameras	1-5-14 Ca...	656.48
Total AT&T MOBILITY					0.00
BARRON GYMNASTICS					
Bill	09/25/2025	Achievement 11/16...	7-5-01 competition	Accounts P...	-2,475.00
Bill	09/25/2025	Achievement 11/16...	Achievement 11/16/25	7-5-01 Xce...	2,475.00
Total BARRON GYMNASTICS					0.00
BATTERY SPECIALISTS & GOLF CARTS					
Bill	10/01/2025	HG23221-IN	55-5-01 Lease Service	Accounts P...	-90.45
Bill	10/01/2025	HG23221-IN	Lease Service	55-5-01 G..	90.45
Total BATTERY SPECIALISTS & GOLF CARTS					0.00
BECKER ARENA PRODUCTS					
Bill	10/01/2025	617366	5-2-05 paint stick head	Accounts P...	-606.52
Bill	10/01/2025	617366	paint stick head	5-2-05 HO...	606.52
Total BECKER ARENA PRODUCTS					0.00
BLUE CROSS BLUE SHIELD OF IL					
Bill	09/22/2025	24822210/01-11/01...	1-5-02 Period 10/01-11/01/25	Accounts P...	-15,567.11
Bill	09/22/2025	24822210/01-11/01...	Period 10/01-11/01/25, 248222	1-5-02 INS...	15,567.11
Total BLUE CROSS BLUE SHIELD OF IL					0.00

Type	Date	Num	Memo	Account	Amount
BROWN, MELODY					
Bill	10/03/2025	Sec Dep Ref GC09...	55-5-50 Sec Dep Ref GC	Accounts P...	-25.00
Bill	10/03/2025	Sec Dep Ref GC09...	Sec Dep Ref GC	55-5-50 R...	25.00
Total BROWN, MELODY					0.00
BUSINESS EQUIPMENT CENTER					
Bill	10/01/2025	0396520	9-5-05 Laminating	Accounts P...	-179.99
Bill	10/01/2025	0396520	Laminating	9-5-05 RE...	179.99
Total BUSINESS EQUIPMENT CENTER					0.00
C & B IMPORTING LLC					
Bill	10/01/2025	10174	55-5-20 sunglasses	Accounts P...	-275.83
Bill	10/01/2025	10174	sunglasses	55-5-20 Pr...	275.83
Total C & B IMPORTING LLC					0.00
CALLAWAY					
Bill	10/01/2025	941199911	55-5-20 resale items	Accounts P...	-261.00
Bill	10/01/2025	941199911	resale items	55-5-20 Pr...	261.00
Total CALLAWAY					0.00
CAPRI POOLS AND AQUATICS					
Bill	10/01/2025	6640	4-3-01 winterize	Accounts P...	-1,976.00
Bill	10/01/2025	6640	winterize	4-3-01 PO...	1,976.00
Total CAPRI POOLS AND AQUATICS					0.00
CARDMEMBER SERVICE					
Bill	10/01/2025	G26891/D Cottons	55-3-01 nozzel, hose	Accounts P...	-45.98
Bill	10/01/2025	G26891/D Cottons	nozzel, hose	55-3-01 E...	45.98
Bill	10/01/2025	Walmart 091225	split	Accounts P...	-21.76
Bill	10/01/2025	Walmart 091225	supplies	2-5-04 SU...	9.88
Bill	10/01/2025	Walmart 091225	supplies	2-5-58 Sea...	11.88
Bill	10/01/2025	Ollies 091125	split	Accounts P...	-17.98
Bill	10/01/2025	Ollies 091125	supplies	9-3-02 BUI...	9.99
Bill	10/01/2025	Ollies 091125	dickies	2-5-58 Sea...	7.99
Bill	10/01/2025	Amazon 091525	2-5-04 banner	Accounts P...	-43.99
Bill	10/01/2025	Amazon 091525	banner	2-5-04 SU...	43.99
Bill	10/01/2025	Amazon 91525	2-3-01 parts	Accounts P...	-30.88
Bill	10/01/2025	Amazon 91525	parts	2-3-01 EQ...	30.88
Bill	10/01/2025	Batter Up 091925	2-3-08 car wash	Accounts P...	-10.00
Bill	10/01/2025	Batter Up 091925	car wash	2-3-08 VE...	10.00
Bill	10/01/2025	Cioncos 092025	3-5-03 hamburgers	Accounts P...	-54.89
Bill	10/01/2025	Cioncos 092025	hamburgers	3-5-03 PR...	54.89
Bill	10/01/2025	Walmart 092325	2-2-18 supplies	Accounts P...	-57.78
Bill	10/01/2025	Walmart 092325	supplies	2-2-18 Pur...	57.78
Bill	10/01/2025	Rural King 091625	55-3-01 supplies	Accounts P...	-297.69
Bill	10/01/2025	Rural King 091625	supplies	55-3-01 E...	297.69
Bill	10/01/2025	Amazon91525	55-5-04 marker	Accounts P...	-13.86
Bill	10/01/2025	Amazon91525	marker	55-5-04 S...	13.86
Bill	10/01/2025	Amazo9/15/25	55-5-04 markers	Accounts P...	-19.48
Bill	10/01/2025	Amazo9/15/25	markers	55-5-04 S...	19.48
Bill	10/01/2025	Schnucks 092725	55-5-03 resale items	Accounts P...	-214.44
Bill	10/01/2025	Schnucks 092725	resale items	55-5-03 It...	214.44
Bill	10/01/2025	Amazon 091925	55-3-01 Amazon	Accounts P...	-118.18
Bill	10/01/2025	Amazon 091925	Amazon	55-3-01 E...	118.18
Bill	10/01/2025	Walmart 092925	55-5-03 resale items	Accounts P...	-21.20
Bill	10/01/2025	Walmart 092925	resale items	55-5-03 It...	21.20
Bill	10/01/2025	Walmart 92925	55-5-03 resale items	Accounts P...	-68.47
Bill	10/01/2025	Walmart 92925	resale items	55-5-03 It...	68.47
Bill	10/01/2025	Sams 073125	1-5-01 empl appr	Accounts P...	-119.17
Bill	10/01/2025	Sams 073125	empl appr	1-5-01 Par...	119.17
Bill	10/01/2025	Global Leaders080...	1-5-01 Global Lead	Accounts P...	-229.00
Bill	10/01/2025	Global Leaders080...	Global Lead	1-5-01 Par...	229.00
Bill	10/01/2025	Avast 082025	1-2-15 Avast	Accounts P...	-70.11
Bill	10/01/2025	Avast 082025	Avast	1-2-15 Pur....	70.11
Bill	10/01/2025	BP 080625	2-5-28 BP	Accounts P...	-35.02

GRANITE CITY PARK DISTRICT
FINANCIAL REPORT
SEPTEMBER 16, 2025 THROUGH OCTOBER 15, 2025

Type	Date	Num	Memo	Account	Amount
Bill	10/01/2025	BP 080625	BP	2-5-28 FU...	35.02
Credit	10/01/2025	R&R Sanitation091...	2-3-03 potties	Accounts P...	610.00
Credit	10/01/2025	R&R Sanitation091...	potties	2-3-03 RO...	-610.00
Bill	10/01/2025	R&R Sanitation 91...	7-5-36 potties	Accounts P...	-552.82
Bill	10/01/2025	R&R Sanitation 91...	potties	7-5-36 SP...	552.82
Bill	10/01/2025	Amazon82725	2-3-02 light	Accounts P...	-246.21
Bill	10/01/2025	Amazon82725	light	2-3-02 BUI...	246.21
Bill	10/01/2025	Charleys phi 092625	2-5-04 lunch	Accounts P...	-19.06
Bill	10/01/2025	Charleys phi 092625	lunch	2-5-04 SU...	19.06
Bill	10/01/2025	Auto Spa 090225	2-3-08 car wash	Accounts P...	-27.00
Bill	10/01/2025	Auto Spa 090225	car wash	2-3-08 VE...	27.00
Bill	10/01/2025	Remarkable 091725	1-5-04 remarkable	Accounts P...	-2.99
Bill	10/01/2025	Remarkable 091725	remarkable	1-5-04 OF...	2.99
Bill	10/01/2025	Auto Spa 092025	2-3-08 car wash	Accounts P...	-22.00
Bill	10/01/2025	Auto Spa 092025	car wash	2-3-08 VE...	22.00
Bill	10/01/2025	Auto Spa 092525	2-3-08 car wash	Accounts P...	-22.00
Bill	10/01/2025	Auto Spa 092525	car wash	2-3-08 VE...	22.00
Bill	10/01/2025	Late Fees 092425	1-6-01 Late Fees	Accounts P...	-39.00
Bill	10/01/2025	Late Fees 092425	Late Fees	1-6-01 Con...	39.00
Bill	10/01/2025	Amazon72925	2-3-02 Amazon	Accounts P...	-76.00
Bill	10/01/2025	Amazon72925	Amazon	2-3-02 BUI...	76.00
Bill	10/01/2025	Amazon 092225	5-5-04 owls	Accounts P...	-74.58
Bill	10/01/2025	Amazon 092225	owls	5-5-04 RIN...	74.58
Bill	10/01/2025	Amazon 092625	5-5-04 dispenser	Accounts P...	-132.58
Bill	10/01/2025	Amazon 092625	dispenser	5-5-04 RIN...	132.58
Bill	10/01/2025	Amazon092225	5-5-04 bird spikes, snakes	Accounts P...	-73.28
Bill	10/01/2025	Amazon092225	bird spikes, snakes	5-5-04 RIN...	73.28
Bill	10/01/2025	Amazon 08/14/25	4-5-04 clock	Accounts P...	-149.99
Bill	10/01/2025	Amazon 08/14/25	clock	4-5-04 SU...	149.99
Bill	10/01/2025	Pizza World 08/11/25	4-5-04 Pizza World	Accounts P...	-132.10
Bill	10/01/2025	Pizza World 08/11/25	Pizza World	4-5-04 SU...	132.10
Bill	10/01/2025	Amazon080725	4-3-01 ladder	Accounts P...	-450.77
Bill	10/01/2025	Amazon080725	ladder	4-3-01 PO...	450.77
Bill	10/01/2025	Amazon 070225	4-2-04 tube	Accounts P...	-54.49
Bill	10/01/2025	Amazon 070225	tube	4-2-04 Poo...	54.49
Bill	10/01/2025	Amazon 070825	5-5-04 file organizer	Accounts P...	-23.98
Bill	10/01/2025	Amazon 070825	file organizer	5-5-04 RIN...	23.98
Bill	10/01/2025	Amazon070225	4-5-04 supplies	Accounts P...	-53.98
Bill	10/01/2025	Amazon070225	supplies	4-5-04 SU...	53.98
Bill	10/01/2025	Amazon 062625	3-5-04 ziplocs	Accounts P...	-44.18
Bill	10/01/2025	Amazon 062625	ziplocks	3-5-04 SU...	44.18
Bill	10/01/2025	Amazon 051525	4-5-04 supplies	Accounts P...	-159.97
Bill	10/01/2025	Amazon 051525	supplies	4-5-04 SU...	159.97
Bill	10/01/2025	SO Swimoutlet 070...	4-5-04 tube	Accounts P...	-203.97
Bill	10/01/2025	SO Swimoutlet 070...	tube	4-5-04 SU...	203.97
Bill	10/01/2025	Amazon50725	55-5-01 cart supplies	Accounts P...	-10.99
Bill	10/01/2025	Amazon50725	cart supplies	55-5-01 G..	10.99
Bill	10/01/2025	Time Cards 090625	55-5-04 time cards	Accounts P...	-259.98
Bill	10/01/2025	Time Cards 090625	time cards	55-5-04 S...	259.98
Bill	10/01/2025	Home Depot 052025	55-5-04 Home Depot	Accounts P...	-33.85
Bill	10/01/2025	Home Depot 052025	Home Depot	55-5-04 S...	33.85
Bill	10/01/2025	Amazon 050125	1-5-04 sd card	Accounts P...	-36.98
Bill	10/01/2025	Amazon 050125	sd card	1-5-04 OF...	36.98
Bill	10/03/2025	Amazon 100325	55-5-04 ink	Accounts P...	-122.42
Bill	10/03/2025	Amazon 100325	ink	55-5-04 S...	122.42
Bill	10/03/2025	Amazon10325	55-5-04 charging pads	Accounts P..	-14.86
Bill	10/03/2025	Amazon10325	charging pads	55-5-04 S...	14.86
Bill	10/03/2025	Amazon100325	55-5-04 supplies	Accounts P...	-14.86
Bill	10/03/2025	Amazon100325	supplies	55-5-04 S...	14.86
Bill	10/04/2025	Schnucks 100425	55-5-04 straws	Accounts P...	-4.31
Bill	10/04/2025	Schnucks 100425	straws	55-5-04 S...	4.31
Bill	10/04/2025	Amazon 100425	55-5-04 supplies	Accounts P...	-14.86
Bill	10/04/2025	Amazon 100425	supplies	55-5-04 S...	14.86
Bill	10/07/2025	Home Depot 100725	55-5-04 supplies	Accounts P...	-55.31
Bill	10/07/2025	Home Depot 100725	supplies	55-5-04 S...	55.31
Bill	10/13/2025	159504356-001	55-3-05 parts	Accounts P...	-709.48
Bill	10/13/2025	159504356-001	parts	55-3-05 Irr...	709.48

Type	Date	Num	Memo	Account	Amount
Total CARDMEMBER SERVICE					0.00
CHARLES E SCOTT					
Bill	10/01/2025	70747	55-3-01 O2	Accounts P...	-37.00
Bill	10/01/2025	70747	O2	55-3-01 E...	37.00
Bill	10/01/2025	70750	55-3-01 O2	Accounts P...	-95.00
Bill	10/01/2025	70750	O2	55-3-01 E...	95.00
Bill	10/01/2025	71037	2-5-04 helium,o2, acetylene	Accounts P...	-112.50
Bill	10/01/2025	71037	helium,o2, acetylene	2-5-04 SU...	112.50
Total CHARLES E SCOTT					0.00
CHARTER COMMUNICATIONS					
Bill	10/01/2025	0250801090825	9-5-10 Brown Rec 09/08-10/07/25	Accounts P...	-238.94
Bill	10/01/2025	0250801090825	Brown Rec 09/08-10/07/25	9-5-10 TEL...	238.94
Bill	10/01/2025	0297992092725	55-5-13 Legacy 9/27-10/26/25	Accounts P...	-253.97
Bill	10/01/2025	0297992092725	Legacy 09/27-10/26/25	55-5-13 T...	253.97
Bill	10/01/2025	0001139100125	1-5-10 Office 10/01-10/31/25	Accounts P...	-155.00
Bill	10/01/2025	0001139100125	Office 10/01-10/31/25	1-5-10 TEL...	155.00
Total CHARTER COMMUNICATIONS					0.00
CHARTER COMMUNICATIONS 156500801					
Bill	10/01/2025	156500801091425	5-5-10 Ice Rink 09/15-10/14/25	Accounts P...	-136.85
Bill	10/01/2025	156500801091425	Ice Rink 09/15-10/14/25	5-5-10 TEL...	136.85
Total CHARTER COMMUNICATIONS 156500801					0.00
CHEMSEARCH					
Bill	10/10/2025	9348890	5-5-11 water treatment	Accounts P...	-376.41
Bill	10/10/2025	9348890	water treatment	5-5-11 CH...	376.41
Total CHEMSEARCH					0.00
CINTAS					
Bill	10/01/2025	5292894802	9-5-05 first aid	Accounts P...	-125.37
Bill	10/01/2025	5292894802	first aid	9-5-05 RE...	125.37
Bill	10/01/2025	5292894803	55-5-04 first aid	Accounts P...	-107.47
Bill	10/01/2025	5292894803	first aid	55-5-04 S...	107.47
Total CINTAS					0.00
CITY OF GRANITE CITY					
Bill	10/01/2025	Aug 2025	2-5-28 Gas & Diesel Aug 2025	Accounts P...	-1,072.42
Bill	10/01/2025	Aug 2025	Gas & Diesel Aug 2025	2-5-28 FU...	1,072.42
Bill	10/01/2025	Sep 2025	2-5-28 Gas & Diesel Sep 2025	Accounts P...	-674.24
Bill	10/01/2025	Sep 2025	Gas & Diesel Sep 2025	2-5-28 FU...	674.24
Total CITY OF GRANITE CITY					0.00
CLARK, JESSICA					
Bill	09/26/2025	Ref LP 10/04/25	8-5-50 Ref LP	Accounts P...	-162.00
Bill	09/26/2025	Ref LP 10/04/25	Ref LP	8-5-50 Ref...	162.00
Total CLARK, JESSICA					0.00
COTTON'S ACE HARDWARE OF GRANITE					
Bill	10/01/2025	7694/D	3-5-04 propane	Accounts P...	-18.99
Bill	10/01/2025	7694/D	propane	3-5-04 SU...	18.99
Bill	10/01/2025	7705/D	split	Accounts P...	-699.99
Bill	10/01/2025	7705/D	3300 PSI	4-5-04 SU...	350.00
Bill	10/01/2025	7705/D	3300 PSI	5-5-04 RIN...	349.99
Bill	10/03/2025	7753/D	2-5-22 bulb	Accounts P...	-3.59
Bill	10/03/2025	7753/D	bulb	2-5-22 GA...	3.59
Bill	10/03/2025	7752/D	2-5-21 mums	Accounts P...	-12.98
Bill	10/03/2025	7752/D	mums	2-5-21 FL...	12.98
Bill	10/08/2025	7772/D	5-3-01 starter fluid,plug	Accounts P...	-19.58
Bill	10/08/2025	7772/D	starter fluid, plug	5-3-01 EQ...	19.58
Bill	10/13/2025	7789/D	2-5-22 supplies	Accounts P...	-19.98
Bill	10/13/2025	7789/D	supplies	2-5-22 GA...	19.98

Type	Date	Num	Memo	Account	Amount
Total COTTON'S ACE HARDWARE OF GRANITE					0.00
DELTA DENTAL OF ILLINOIS					
Bill	09/23/2025	1966267	1-5-02 insurance 10/01-10/31/25	Accounts P...	-608.09
Bill	09/23/2025	1966267	1-5-02 insurance 10/01-10/31/25	1-5-02 INS...	608.09
Total DELTA DENTAL OF ILLINOIS					0.00
DITTMAN, MEGAN					
Bill	10/07/2025	100725	2-5-58 shirts	Accounts P...	-230.00
Bill	10/07/2025	100725	shirts	2-5-58 Sea...	230.00
Total DITTMAN, MEGAN					0.00
EADER, JAMIE					
Bill	09/18/2025	091825	6-2-01 Tumble Track, carpet rolls	Accounts P...	-4,750.00
Bill	09/18/2025	091825	Tumble Track, carpet rolls	6-2-01 Bal...	4,750.00
Total EADER, JAMIE					0.00
ERB TURF EQUIPMENT					
Bill	10/01/2025	01-133293	55-3-01 parts	Accounts P...	-403.18
Bill	10/01/2025	01-133293	parts	55-3-01 E...	403.18
Bill	10/01/2025	01-132963	55-3-01 parts	Accounts P...	-280.71
Bill	10/01/2025	01-132963	parts	55-3-01 E...	280.71
Bill	10/01/2025	01-131865	55-3-01 parts	Accounts P...	-151.22
Bill	10/01/2025	01-131865	parts	55-3-01 E...	151.22
Credit	10/01/2025	01-128270 dup pay	55-5-04 parts	Accounts P...	576.40
Credit	10/01/2025	01-128270 dup pay	parts	55-5-04 S...	-576.40
Bill	10/01/2025	01-133892	55-3-01 parts	Accounts P...	-279.94
Bill	10/01/2025	01-133892	parts	55-3-01 E...	279.94
Total ERB TURF EQUIPMENT					0.00
FARMER BROTHERS					
Bill	10/01/2025	93938409	55-5-03 coffee	Accounts P...	-228.77
Bill	10/01/2025	93938409	coffee	55-5-03 It...	228.77
Total FARMER BROTHERS					0.00
FINN, STEVE					
Bill	10/13/2025	Amazon 10/03/25	55-5-04 ink	Accounts P...	-122.42
Bill	10/13/2025	Amazon 10/03/25	ink	5-5-04 RIN...	122.42
Total FINN, STEVE					0.00
FIRESAFETY, INC					
Bill	10/01/2025	IN00046666	2-5-54 annual maint on extgs	Accounts P...	-1,952.00
Bill	10/01/2025	IN00046666	annual maint on extgs	2-5-54 RE...	1,952.00
Total FIRESAFETY, INC					0.00
FLEX BEN OPERATI ACH					
Bill	09/25/2025	Aug 2025	1-5-02 Aug 2025	Accounts P...	-55.00
Bill	09/25/2025	Aug 2025	Aug 2025	1-5-02 INS...	55.00
Total FLEX BEN OPERATI ACH					0.00
FOUR SEASONS DISTRIBUTORS					
Bill	10/01/2025	77338	55-5-03 resale items	Accounts P...	-787.20
Bill	10/01/2025	77338	resale items	55-5-03 It...	787.20
Bill	10/01/2025	77396	3-5-03 resale items	Accounts P...	-200.00
Bill	10/01/2025	77396	resale items	3-5-03 PR...	200.00
Bill	10/01/2025	76532	3-5-03 resale items	Accounts P...	-2,282.90
Bill	10/01/2025	76532	resale items	3-5-03 PR...	2,282.90
Bill	10/01/2025	77481	55-5-03 resale items	Accounts P...	-800.88
Bill	10/01/2025	77481	resale items	55-5-03 It...	800.88
Bill	10/03/2025	77550	55-5-03 resale items	Accounts P...	-912.10
Bill	10/03/2025	77550	resale items	55-5-03 It...	912.10
Bill	10/09/2025	77610	55-5-03 resale items	Accounts P...	-511.65
Bill	10/09/2025	77610	resale items	55-5-03 It...	511.65

Type	Date	Num	Memo	Account	Amount
Total FOUR SEASONS DISTRIBUTORS					0.00
GATEWAY GYMNASTICS OF AMERICA					
Bill	10/13/2025	Disco In December...	7-5-01 Disco in December 2025	Accounts P...	-3,735.00
Bill	10/13/2025	Disco In December...	Disco in December 2025	7-5-01 Xce...	3,735.00
Total GATEWAY GYMNASTICS OF AMERICA					0.00
GC UMPIRE ASSOCIATION					
Bill	09/22/2025	Aug 2025 Correction	7-5-39 Aug 2025 Correction	Accounts P...	-96.00
Bill	09/22/2025	Aug 2025 Correction	Aug 2025 Correction	7-5-39 UM...	96.00
Total GC UMPIRE ASSOCIATION					0.00
GRANITE CITY PARK DISTRICT					
Bill	09/19/2025	1939	11-0-00 emp share of payroll PP 19 09/19/25	Accounts P...	-415.09
Bill	09/19/2025	1939	employee share of payroll PP 19 09/19/25	11-0-00	415.09
Bill	10/03/2025	1943	11-0-00 emp share of payroll PP 20 10/03/25	Accounts P...	-415.09
Bill	10/03/2025	1943	employee share of payroll PP 20 10/03/25	11-0-00	415.09
Total GRANITE CITY PARK DISTRICT					0.00
GREATAMERICA LEASING					
Bill	10/08/2025	40140817	1-3-04 copier lease	Accounts P...	-105.33
Bill	10/08/2025	40140817	copier lease	1-3-04 Cop...	105.33
Total GREATAMERICA LEASING					0.00
GREENS PRO					
Bill	10/01/2025	INV0063837	55-5-12 chemicals	Accounts P...	-475.00
Bill	10/01/2025	INV0063837	chemicals	55-5-12 S...	475.00
Bill	10/01/2025	INV0063933	55-3-03 marker	Accounts P...	-343.61
Bill	10/01/2025	INV0063933	marker	55-3-03 G..	343.61
Bill	10/03/2025	INV0064059	55-5-12 grass	Accounts P...	-437.50
Bill	10/03/2025	INV0064059	grass	55-5-12 S...	437.50
Total GREENS PRO					0.00
GREY EAGLE DISTRIBUTORS					
Bill	10/09/2025	100925	55-5-03 prepaid beer	Accounts P...	-3,000.00
Bill	10/09/2025	100925	prepaid beer	55-5-03 It...	3,000.00
Total GREY EAGLE DISTRIBUTORS					0.00
HUMAN ART LLC					
Bill	09/16/2025	Face Painting 0920...	7-5-36 face painting	Accounts P...	-360.00
Bill	09/16/2025	Face Painting 0920...	face painting	7-5-36 SP...	360.00
Total HUMAN ART LLC					0.00
HUMMERT INTERNATIONAL					
Bill	10/07/2025	204626	split	Accounts P...	-1,334.73
Bill	10/07/2025	204626	split	2-5-25 Gar...	604.30
Bill	10/07/2025	204626	split	2-5-23 Gar...	89.97
Bill	10/07/2025	204626	split	1-2-01 Sh...	586.08
Bill	10/07/2025	204626	split	6-5-04 SU...	54.38
Total HUMMERT INTERNATIONAL					0.00
ILLINOIS AMERICAN WATER - MASTER					
Bill	10/01/2025	2164578 092425	MASTER ACCT 08/23-09/23/25	Accounts P...	-1,888.78
Bill	10/01/2025	2164578 092425	New Bathroom	2-5-08 WA...	
Bill	10/01/2025	2164578 092425	old pool	2-5-08 WA...	
Bill	10/01/2025	2164578 092425	office	2-5-08 WA...	465.57
Bill	10/01/2025	2164578 092425	Old Pool	2-5-08 WA...	162.55
Bill	10/01/2025	2164578 092425	Rink	5-5-08 WA...	162.55
Bill	10/01/2025	2164578 092425	Rink	5-5-08 WA...	20.00
Bill	10/01/2025	2164578 092425	Diamond #6	2-5-08 WA...	20.00
Bill	10/01/2025	2164578 092425	Tennis Courts	2-5-08 WA...	126.20
Bill	10/01/2025	2164578 092425	Pool	4-5-08 WA...	165.87
Bill	10/01/2025	2164578 092425	Pool	4-5-08 WA...	

Type	Date	Num	Memo	Account	Amount
Bill	10/01/2025	2164578 092425	4 Diamonds	2-5-08 WA...	205.70
Bill	10/01/2025	2164578 092425	Rink	5-5-08 WA...	47.39
Bill	10/01/2025	2164578 092425	Rink	5-5-08 WA...	93.85
Bill	10/01/2025	2164578 092425	Main Concessions	2-5-08 WA...	419.10
Total ILLINOIS AMERICAN WATER - MASTER					0.00
ILLINOIS AMERICAN WATER CO					
Bill	10/01/2025	3629184 091225	2-5-08 Worthen 08/08-09/08/25	Accounts P...	-173.78
Bill	10/01/2025	3629184 091225	Worthen 08/08-09/08/25	2-5-08 WA...	173.78
Bill	10/01/2025	4365261 091925	2-5-08 Loman 08/19-09/17/25	Accounts P...	-148.33
Bill	10/01/2025	4365261 091925	Loman 08/19-09/17/25	2-5-08 WA...	148.33
Bill	10/01/2025	3562946 091925	8-5-08 Lincoln Pl 08/20-09/18/25	Accounts P...	-130.13
Bill	10/01/2025	3562946 091925	Lincoln Pl 08/20-09/18/25	8-5-08 WA...	130.13
Bill	10/01/2025	2406654 092325	2-5-08 Spklr 08/22-09/22/25	Accounts P...	-260.53
Bill	10/01/2025	2406654 092325	Spklr 08/22-09/22-25	2-5-08 WA...	260.53
Bill	10/01/2025	4531129 092425	2-5-08 21st St 08/23-09/23/25	Accounts P...	-150.39
Bill	10/01/2025	4531129 092425	21st St 08/23-09/23/25	2-5-08 WA...	150.39
Bill	10/06/2025	2294424 100625	9-5-08 Brown Rec 09/04-10/02/25	Accounts P...	-2,763.67
Bill	10/06/2025	2294424 100625	Brown Rec 09/04-10/02/25	9-5-08 WA...	2,763.67
Total ILLINOIS AMERICAN WATER CO					0.00
ILLINOIS DEPARTMENT OF REVENUE					
Bill	09/18/2025	Aug 2025	Aug 2025 Sales Tax	Accounts P...	-4,399.00
Bill	09/18/2025	Aug 2025	Jul 2025	55-5-38 P...	4,197.00
Bill	09/18/2025	Aug 2025	Jul 2025	3-5-38 PA...	202.00
Total ILLINOIS DEPARTMENT OF REVENUE					0.00
ILLINOIS LIQUOR CONTROL COMMISSION					
Bill	09/17/2025	2025-2026	55-5-17 Liquor license renewal 2025-2026	Accounts P...	-600.00
Bill	09/17/2025	2025-2026	Liquor license renewal 2025-2026	55-5-17 F...	600.00
Total ILLINOIS LIQUOR CONTROL COMMISSION					0.00
IMPERIAL DADE					
Bill	10/01/2025	38979909	5-5-04 supplies	Accounts P...	-850.47
Bill	10/01/2025	38979909	supplies	5-5-04 RIN...	850.47
Bill	10/01/2025	38995742	2-5-04 handwash	Accounts P...	-70.15
Bill	10/01/2025	38995742	handwash	2-5-04 SU...	70.15
Bill	10/01/2025	39079819	2-5-04 supplies	Accounts P...	-59.47
Bill	10/01/2025	39079819	supplies	2-5-04 SU...	59.47
Total IMPERIAL DADE					0.00
IMRF					
Bill	10/03/2025	Sept 2025	Sept 2025	Accounts P...	-9,570.83
Bill	10/03/2025	Sept 2025	Sep 2025	11-0-00	4,562.76
Bill	10/03/2025	Sept 2025	Sep 2025	10-1-00 P...	5,008.07
Total IMRF					0.00
IPARKS SERVICE CENTER					
Bill	09/16/2025	091125	10-02a Liability Ins 2025-2026	Accounts P...	-32,145.00
Bill	09/16/2025	091125	Liability Ins 2025-2026	10-02a Lia...	32,145.00
Total IPARKS SERVICE CENTER					0.00
J & M GOLF					
Bill	10/01/2025	0738153-IN	55-5-20 resale items	Accounts P...	-527.41
Bill	10/01/2025	0738153-IN	resale items	55-5-20 Pr...	527.41
Bill	10/09/2025	0739834-IN	55-5-20 resale items	Accounts P...	-308.75
Bill	10/09/2025	0739834-IN	resale items	55-5-20 Pr...	308.75
Total J & M GOLF					0.00
JOHNSON CONTROLS					
Bill	10/01/2025	1-136458987977	5-2-01 annual	Accounts P...	-12,239.00
Bill	10/01/2025	1-136458987977	annual	5-2-01 RE...	12,239.00

Type	Date	Num	Memo	Account	Amount
Total JOHNSON CONTROLS					0.00
LAKESIDE ROOFING					
Bill	10/01/2025	22561	5-3-03 repair	Accounts P...	-13,736.00
Bill	10/01/2025	22561	roof repair	5-3-03 RIN...	13,736.00
Total LAKESIDE ROOFING					0.00
M & M SERVICE COMPANY					
Bill	10/01/2025	B0010433226	55-5-28 gas	Accounts P...	-962.85
Bill	10/01/2025	B0010433226	gas	55-5-28 F...	962.85
Total M & M SERVICE COMPANY					0.00
MADISON COUNTY SAND					
Bill	10/01/2025	12924	55-5-11 top dressing	Accounts P...	-375.08
Bill	10/01/2025	12924	top dressing	55-5-11 C...	375.08
Total MADISON COUNTY SAND					0.00
MADISON COUNTY SANITARY SEWER					
Bill	10/01/2025	42260001 100125	55-5-26 sewer fees	Accounts P...	-222.45
Bill	10/01/2025	42260001 100125	sewer fees	55-5-26 S...	222.45
Total MADISON COUNTY SANITARY SEWER					0.00
MCKAY AUTO PARTS					
Bill	10/01/2025	442817	55-3-01 battery	Accounts P...	-166.49
Bill	10/01/2025	442817	battery	55-3-01 E...	166.49
Bill	10/01/2025	443085	2-3-08 lamp	Accounts P...	-5.29
Bill	10/01/2025	443085	lamp	2-3-08 VE...	5.29
Bill	10/08/2025	444207	55-3-01 oil, filter	Accounts P...	-34.43
Bill	10/08/2025	444207	oil, filter	55-3-01 E...	34.43
Total MCKAY AUTO PARTS					0.00
MIDWEST PETROLEUM CO					
Bill	10/01/2025	Sept 2025	2-5-28 Sep 2025	Accounts P...	-195.67
Bill	10/01/2025	Sept 2025	Sep 2025	2-5-28 FU...	195.67
Total MIDWEST PETROLEUM CO					0.00
MTI DISTRIBUTING					
Bill	09/16/2025	1474709-00	55-2-05 mowers	Accounts P...	-52,256.09
Bill	09/16/2025	1474709-00	mowers	55-2-05 s...	52,256.09
Bill	09/16/2025	1474697-00	55-2-05 mowers	Accounts P...	-35,756.09
Bill	09/16/2025	1474697-00	mowers	55-2-05 s...	35,756.09
Bill	10/01/2025	1484562-00	2-3-01	Accounts P...	-430.00
Bill	10/01/2025	1484562-00	2-3-01	2-3-01 EQ...	430.00
Bill	10/03/2025	1497220-00	55-3-01 switch	Accounts P...	-42.63
Bill	10/03/2025	1497220-00	switch	55-3-01 E...	42.63
Total MTI DISTRIBUTING					0.00
MUTUAL OF OMAHA					
Bill	10/14/2025	001966513069	1-5-02 Life and Disability	Accounts P...	-443.84
Bill	10/14/2025	001966513069	Life and Disability	1-5-02 INS...	443.84
Total MUTUAL OF OMAHA					0.00
NATIONWIDE RETIREMENT SOLUTIONS					
Bill	09/19/2025	PP 19 09/19/25	11-0-00 emp deferral PP 19 09/19/25	Accounts P...	-75.00
Bill	09/19/2025	PP 19 09/19/25	PP 19 09/19/25	11-0-00	75.00
Bill	10/03/2025	PP 20 10/03/25	11-0-00 emp deferral PP 20 10/03/25	Accounts P...	-75.00
Bill	10/03/2025	PP 20 10/03/25	PP 20 10/03/25	11-0-00	75.00
Total NATIONWIDE RETIREMENT SOLUTIONS					0.00
ON SITE SANITATION					
Bill	10/01/2025	0001962395	55-5-16 Legacy 09/27-10/24/25	Accounts P...	-267.06
Bill	10/01/2025	0001962395	Legacy 09/24-10/24/25	55-5-16 P...	267.06

Type	Date	Num	Memo	Account	Amount
Total ON SITE SANITATION					0.00
OREILLY AUTO PARTS					
Bill	10/01/2025	0992-292041	2-5-04 supplies	Accounts P...	-58.97
Bill	10/01/2025	0992-292041	supplies	2-5-04 SU...	58.97
Bill	10/01/2025	0992-288369	2-3-08 seal, thermostat	Accounts P...	-17.98
Bill	10/01/2025	0992-288369	seal, thermostat	2-3-08 VE...	17.98
Bill	10/06/2025	0992-292863	2-3-08 capsule, wiper	Accounts P...	-50.87
Bill	10/06/2025	0992-292863	capsule, wiper	2-3-08 VE...	50.87
Total OREILLY AUTO PARTS					0.00
OSTRESH, TOM					
Bill	10/03/2025	10/03/25	7-5-37 TCAHA band	Accounts P...	-400.00
Bill	10/03/2025	10/03/25	TCAHA band	7-5-37 MU...	400.00
Total OSTRESH, TOM					0.00
OUTPUT UNLIMITED					
Bill	09/16/2025	126341 Down Pay...	5-2-05 sound	Accounts P...	-7,279.24
Bill	09/16/2025	126341 Down Pay...	sound	5-2-05 HO...	7,279.24
Total OUTPUT UNLIMITED					0.00
PACE TRUE VALUE					
Bill	10/01/2025	306987	2-2-18 bit	Accounts P...	-17.99
Bill	10/01/2025	306987	bit	2-2-18 Pur...	17.99
Bill	10/01/2025	307002	2-5-04 supplies	Accounts P...	-45.55
Bill	10/01/2025	307002	supplies	2-5-04 SU...	45.55
Bill	10/01/2025	307187	2-3-02 lock	Accounts P...	-13.99
Bill	10/01/2025	307187	lock	2-3-02 BUI...	13.99
Bill	10/01/2025	307188	2-3-02 materials	Accounts P...	-2.30
Bill	10/01/2025	307188	materials	2-3-02 BUI...	2.30
Bill	10/01/2025	307233	2-5-04 cleaner	Accounts P...	-19.99
Bill	10/01/2025	307233	cleaner	2-5-04 SU...	19.99
Bill	10/01/2025	307249	2-5-28 fuel	Accounts P...	-25.19
Bill	10/01/2025	307249	fuel	2-5-28 FU...	25.19
Bill	10/01/2025	307351	2-5-04 battery	Accounts P...	-19.99
Bill	10/01/2025	307351	battery	2-5-04 SU...	19.99
Bill	10/01/2025	307449	55-3-03 materials	Accounts P...	-10.40
Bill	10/01/2025	307449	materials	55-3-03 G...	10.40
Bill	10/01/2025	307450	55-3-03 flush kit	Accounts P...	-10.49
Bill	10/01/2025	307450	flush kit	55-3-03 G..	10.49
Bill	10/01/2025	307399	2-5-04 supplies	Accounts P...	-23.34
Bill	10/01/2025	307399	supplies	2-5-04 SU...	23.34
Bill	10/01/2025	307408	2-5-04 supplies	Accounts P...	-43.07
Bill	10/01/2025	307408	supplies	2-5-04 SU...	43.07
Bill	10/01/2025	307430	2-5-04 supplies	Accounts P...	-74.97
Bill	10/01/2025	307430	supplies	2-5-04 SU...	74.97
Bill	10/01/2025	307201	2-5-20 paint	Accounts P...	-23.98
Bill	10/01/2025	307201	paint	2-5-20 PAI...	23.98
Bill	10/01/2025	307275	5-5-04 cord	Accounts P...	-18.99
Bill	10/01/2025	307275	cord	5-5-04 RIN...	18.99
Bill	10/01/2025	307089	2-2-18 bit	Accounts P...	-1.97
Bill	10/01/2025	307089	bit	2-2-18 Pur...	1.97
Bill	10/01/2025	307135	2-2-18 bit, chuck key	Accounts P...	-47.78
Bill	10/01/2025	307135	bit, chuck key	2-2-18 Pur...	47.78
Bill	10/01/2025	307064	6-3-13 concrete	Accounts P...	-367.54
Bill	10/01/2025	307064	concrete	6-3-13 PL...	367.54
Bill	10/01/2025	307079	2-3-06 post	Accounts P..	-7.49
Bill	10/01/2025	307079	post	2-3-06 SH...	7.49
Bill	10/01/2025	307083	2-5-04 tools	Accounts P...	-35.27
Bill	10/01/2025	307083	tools	2-5-04 SU...	35.27
Bill	10/01/2025	306961	2-5-04 supplies	Accounts P...	-69.84
Bill	10/01/2025	306961	supplies	2-5-04 SU...	69.84
Bill	10/01/2025	306962	2-2-18 supplies	Accounts P...	-30.48
Bill	10/01/2025	306962	supplies	2-2-18 Pur...	30.48
Bill	10/01/2025	306966	2-5-04 adapter	Accounts P...	-1.89
Bill	10/01/2025	306966	adapter	2-5-04 SU...	1.89

Type	Date	Num	Memo	Account	Amount
Bill	10/01/2025	306349	5-3-01 bit	Accounts P...	-12.99
Bill	10/01/2025	306349	bit	5-3-01 EQ...	12.99
Credit	10/01/2025	306422	5-3-01 materials	Accounts P...	1.10
Credit	10/01/2025	306422	materials	5-3-01 EQ...	-1.10
Bill	10/01/2025	306938	2-5-04 supplies	Accounts P...	-20.05
Bill	10/01/2025	306938	supplies	2-5-04 SU...	20.05
Bill	10/01/2025	307448	5-2-05 supplies	Accounts P...	-256.40
Bill	10/01/2025	307448	supplies	5-2-05 HO...	256.40
Bill	10/10/2025	307672	2-3-02 supplies	Accounts P...	-14.23
Bill	10/10/2025	307672	supplies	2-3-02 BUI...	14.23
Bill	10/13/2025	307718	2-5-04 padlock	Accounts P...	-52.44
Bill	10/13/2025	307718	padlock	2-5-04 SU...	52.44
Bill	10/13/2025	307719	2-5-04 key	Accounts P...	-16.45
Bill	10/13/2025	307719	key	2-5-04 SU...	16.45
Bill	10/13/2025	307716	5-5-20 supplies	Accounts P...	-118.86
Bill	10/13/2025	307716	supplies	5-5-20 PAI...	118.86
Total PACE TRUE VALUE					0.00
PATTERSON BRAKE					
Bill	10/01/2025	199633	2-3-08 repair	Accounts P...	-208.00
Bill	10/01/2025	199633	repair	2-3-08 VE...	208.00
Total PATTERSON BRAKE					0.00
PEPSI					
Bill	10/01/2025	10258102	55-5-03 28 cases	Accounts P...	-675.86
Bill	10/01/2025	10258102	28 cases	55-5-03 It...	675.86
Bill	10/03/2025	14714804	55-5-03 48 cases	Accounts P...	-1,097.35
Bill	10/03/2025	14714804	48 cases	55-5-03 It...	1,097.35
Total PEPSI					0.00
PETROFF TRUCKING INC INC					
Bill	10/01/2025	3939	2-3-03 dirt	Accounts P...	-275.00
Bill	10/01/2025	3939	dirt	2-3-03 RO...	275.00
Total PETROFF TRUCKING INC INC					0.00
PONTOON FUELS					
Bill	10/01/2025	092725	2-5-08 gas 09/27/25	Accounts P...	-43.70
Bill	10/01/2025	092725	gas 09/27/25	2-5-28 FU...	43.70
Bill	10/01/2025	09/18/25	2-5-08 gas 09/18/25	Accounts P...	-33.04
Bill	10/01/2025	09/18/25	gas 09/18/25	2-5-28 FU...	33.04
Bill	10/01/2025	09/05/25	2-5-08 gas 09/05/25	Accounts P...	-25.17
Bill	10/01/2025	09/05/25	gas 09/05/25	2-5-28 FU...	25.17
Bill	10/01/2025	09/26/25	2-5-08 gas 09/26/25	Accounts P...	-17.69
Bill	10/01/2025	09/26/25	gas 09/26/25	2-5-28 FU...	17.69
Bill	10/02/2025	100225	2-5-08 gas 10/02/25	Accounts P...	-114.50
Bill	10/02/2025	100225	gas 10/02/25	2-5-28 FU...	114.50
Bill	10/03/2025	100325	2-5-08 gas 10/03/25	Accounts P...	-30.00
Bill	10/03/2025	100325	gas 10/03/25	2-5-28 FU...	30.00
Bill	10/08/2025	10/08/25	2-5-08 gas 10/08/25	Accounts P...	-19.10
Bill	10/08/2025	10/08/25	gas 10/08/25	2-5-28 FU...	19.10
Bill	10/10/2025	101025	2-5-08 gas 10/10/25	Accounts P...	-34.00
Bill	10/10/2025	101025	gas 10/10/25	2-5-28 FU...	34.00
Bill	10/10/2025	101025 48.79	2-5-08 gas 10/10/25	Accounts P...	-48.79
Bill	10/10/2025	101025 48.79	gas 10/10/25	2-5-28 FU...	48.79
Total PONTOON FUELS					0.00
PRICE, SHELLY					
Bill	09/17/2025	Refund LP 11/09/25	8-5-50 Refund LP	Accounts P...	-210.00
Bill	09/17/2025	Refund LP 11/09/25	Refund LP	8-5-50 Ref...	210.00
Total PRICE, SHELLY					0.00
PURITAN SPRINGS WATER					
Bill	10/01/2025	1858042 091825	1-5-04 water	Accounts P...	-39.44
Bill	10/01/2025	1858042 091825	water	1-5-04 OF...	39.44

Type	Date	Num	Memo	Account	Amount
Total PURITAN SPRINGS WATER					0.00
RANGE SERVENT					
Bill	10/01/2025	SI-1003213	55-5-21 parts	Accounts P...	-489.16
Bill	10/01/2025	SI-1003213	parts	55-5-21 R...	489.16
Total RANGE SERVENT					0.00
RELLEKE FARMS					
Bill	10/14/2025	2025 Pumpkin Farm	9-5-03 Preschool Field Trip	Accounts P...	-245.00
Bill	10/14/2025	2025 Pumpkin Farm	Preschool Field Trip	9-5-03 PR...	245.00
Total RELLEKE FARMS					0.00
RESURGENCE LEGAL GROUP					
Bill	09/19/2025	1937	11-0-00 Garnishment PP 19 09/19/25	Accounts P...	-323.05
Bill	09/19/2025	1937	PP 19 09/19/25	11-0-00	323.05
Bill	10/03/2025	1941	11-0-00 Garnishment PP 20 10/03/25	Accounts P...	-323.05
Bill	10/03/2025	1941	PP 20 10/03/25	11-0-00	323.05
Total RESURGENCE LEGAL GROUP					0.00
ROSCOHOHE					
Bill	10/01/2025	1218	5-2-05 board	Accounts P...	-5,285.00
Bill	10/01/2025	1218	board	5-2-05 HO...	5,285.00
Total ROSCOHOHE					0.00
ROTTLER PEST AND LAWN					
Bill	10/01/2025	4465421	3-5-51 Concessions	Accounts P...	-71.00
Bill	10/01/2025	4465421	Concessions	3-5-51 EX...	71.00
Bill	10/01/2025	4465548	5-5-51 Ice Rink	Accounts P...	-68.00
Bill	10/01/2025	4465548	Ice Rink	5-5-51 EX...	68.00
Bill	10/02/2025	4472861	9-5-51 Brown Rec	Accounts P...	-71.00
Bill	10/02/2025	4472861	Brown Rec	9-5-51 Ext...	71.00
Bill	10/07/2025	4477076	2-5-51 Office	Accounts P...	-68.00
Bill	10/07/2025	4477076	Office	2-5-51 EX...	68.00
Total ROTTLER PEST AND LAWN					0.00
SHERWIN WILLIAMS					
Bill	10/01/2025	0937-7	6-5-20 stripe white	Accounts P...	-136.85
Bill	10/01/2025	0937-7	stripe white	6-5-20 PAI...	136.85
Credit	10/01/2025	0938-5	2-5-20 supplies	Accounts P...	39.29
Credit	10/01/2025	0938-5	supplies	2-5-20 PAI...	-39.29
Bill	10/01/2025	1149-8	2-3-03 paint	Accounts P...	-133.16
Bill	10/01/2025	1149-8	paint	2-3-03 RO...	133.16
Bill	10/01/2025	1249-6	6-3-13 paint	Accounts P...	-156.93
Bill	10/01/2025	1249-6	paint	6-3-13 PL...	156.93
Bill	10/01/2025	1248-8 2025	2-3-01 repair kit	Accounts P...	-120.26
Bill	10/01/2025	1248-8 2025	repair kit	2-3-01 EQ...	120.26
Bill	10/01/2025	1241-3	6-3-13 paint	Accounts P...	-308.13
Bill	10/01/2025	1241-3	paint	6-3-13 PL...	308.13
Bill	10/01/2025	1519-2	2-3-02 paint	Accounts P...	-220.29
Bill	10/01/2025	1519-2	paint	2-3-02 BUI...	220.29
Bill	10/01/2025	1529-1	2-3-02 paint	Accounts P...	-73.43
Bill	10/01/2025	1529-1	paint	2-3-02 BUI...	73.43
Bill	10/01/2025	1496-3 2025	5-5-04 paint	Accounts P...	-16.91
Bill	10/01/2025	1496-3 2025	paint	5-5-04 RIN...	16.91
Bill	10/01/2025	1433-6	5-5-04 paint	Accounts P...	-54.35
Bill	10/01/2025	1433-6	paint	5-5-04 RIN...	54.35
Total SHERWIN WILLIAMS					0.00
SITEONE LANDSCAPE SUPPLY					
Bill	10/01/2025	158408206-001	55-3-05 parts	Accounts P...	-118.77
Bill	10/01/2025	158408206-001	parts	55-3-05 Irr...	118.77
Bill	10/01/2025	158533444-001	55-3-05 parts	Accounts P...	-35.93
Bill	10/01/2025	158533444-001	parts	55-3-05 Irr...	35.93
Bill	10/01/2025	158408006-001	55-3-05 parts	Accounts P...	-676.06
Bill	10/01/2025	158408006-001	parts	55-3-05 Irr...	676.06

Type	Date	Num	Memo	Account	Amount
Bill	10/01/2025	158703133-001	55-3-01 aerosol	Accounts P...	-111.86
Bill	10/01/2025	158703133-001	aerosol	55-3-01 E...	111.86
Bill	10/01/2025	158704585-001	55-3-01 aerosol	Accounts P...	-189.69
Bill	10/01/2025	158704585-001	aerosol	55-3-01 E...	189.69
Bill	10/06/2025	159260812-001	55-5-12 seed	Accounts P...	-352.00
Bill	10/06/2025	159260812-001	seed	55-5-12 S...	352.00
Bill	10/07/2025	159324054-001	55-3-05 parts	Accounts P...	-37.44
Bill	10/07/2025	159324054-001	parts	55-3-05 Irr...	37.44
Bill	10/10/2025	159446433-001	55-3-05 parts	Accounts P...	-75.75
Bill	10/10/2025	159446433-001	parts	55-3-05 Irr...	75.75
Bill	10/13/2025	159527219-001	55-3-05 parts	Accounts P...	-1.55
Bill	10/13/2025	159527219-001	parts	55-3-05 Irr...	1.55
Bill	10/13/2025	159516664-001	55-3-05 parts	Accounts P...	-1.75
Bill	10/13/2025	159516664-001	parts	55-3-05 Irr...	1.75
Total SITEONE LANDSCAPE SUPPLY					0.00
STATE DISBURSEMENT UNIT					
Bill	09/19/2025	1936	11-0-00 GARNISHMENT PP 19 09/19/25	Accounts P...	-150.00
Bill	09/19/2025	1936	11-0-00 GARNISHMENT PP 19 09/19/25	11-0-00	150.00
Bill	09/19/2025	1938	11-0-00 GARNISHMENT PP 19 09/19/25	Accounts P...	-132.00
Bill	09/19/2025	1938	11-0-00 GARNISHMENT PP 19 09/19/25	11-0-00	132.00
Bill	10/03/2025	1940	11-0-00 GARNISHMENT PP 20 10/03/25	Accounts P...	-150.00
Bill	10/03/2025	1940	11-0-00 GARNISHMENT PP 20 10/03/25	11-0-00	150.00
Bill	10/03/2025	1942	11-0-00 GARNISHMENT PP 20 10/03/25	Accounts P...	-132.00
Bill	10/03/2025	1942	11-0-00 GARNISHMENT PP 20 10/03/25	11-0-00	132.00
Total STATE DISBURSEMENT UNIT					0.00
SUNBELT RENTALS					
Credit	10/01/2025	172448188-0002	2-4-01	Accounts P...	74.73
Credit	10/01/2025	172448188-0002	refund	2-4-01 EQ...	-74.73
Credit	10/01/2025	171081717-0004	7-5-31	Accounts P...	37.28
Credit	10/01/2025	171081717-0004	refund	7-5-31 JUL...	-37.28
Credit	10/01/2025	171090143-0002	7-5-31	Accounts P...	65.44
Credit	10/01/2025	171090143-0002	refund	7-5-31 JUL...	-65.44
Credit	10/01/2025	171081717-0003	7-5-31	Accounts P...	25.89
Credit	10/01/2025	171081717-0003	refund	7-5-31 JUL...	-25.89
Credit	10/01/2025	171081657-0002	7-5-31	Accounts P...	28.17
Credit	10/01/2025	171081657-0002	refund	7-5-31 JUL...	-28.17
Credit	10/01/2025	171066606-0002	7-5-31	Accounts P...	28.39
Credit	10/01/2025	171066606-0002	refund	7-5-31 JUL...	-28.39
Credit	10/01/2025	168124199-0005	4-3-01	Accounts P...	148.05
Credit	10/01/2025	168124199-0005	refund	4-3-01 PO...	-148.05
Bill	10/01/2025	172508329-0001	2-3-03 fence	Accounts P...	-1,977.89
Bill	10/01/2025	172508329-0001	fence	2-3-03 RO...	1,977.89
Credit	10/01/2025	172508329-0003	2-3-03 fence	Accounts P...	123.53
Credit	10/01/2025	172508329-0003	fence	2-3-03 RO...	-123.53
Credit	10/01/2025	172508329-0002	2-3-03 fence	Accounts P...	585.88
Credit	10/01/2025	172508329-0002	fence	2-3-03 RO...	-585.88
Bill	10/01/2025	174326563-0001	5-2-05 lift	Accounts P...	-1,595.00
Bill	10/01/2025	174326563-0001	lift	5-2-05 HO...	1,595.00
Bill	10/01/2025	172508329-0004	6-3-13 fence	Accounts P...	-287.42
Bill	10/01/2025	172508329-0004	fence	6-3-13 PL...	287.42
Bill	10/09/2025	175398721-0001	6-3-13 rentals	Accounts P...	-371.00
Bill	10/09/2025	175398721-0001	rentals	6-3-13 PL...	371.00
Total SUNBELT RENTALS					0.00
THOMASON, BRENDA					
Bill	09/25/2025	Sec Dep Ref LP 92...	8-5-50 Sec Dep Ref LP	Accounts P...	-50.00
Bill	09/25/2025	Sec Dep Ref LP 92...	Sec Dep Ref LP	8-5-50 Ref...	50.00
Total THOMASON, BRENDA					0.00
TNT FENCE CO					
Bill	10/01/2025	251182	6-3-01 fence repair	Accounts P...	-15,700.00
Bill	10/01/2025	251182	fence repair	6-3-01 Rep...	15,700.00

Type	Date	Num	Memo	Account	Amount
Total TNT FENCE CO					0.00
TNT GOLF CAR & MOTORSPORTS					
Bill	10/01/2025	227553	55-5-01 rental carts	Accounts P...	-1,366.05
Bill	10/01/2025	227553	rental carts	55-5-01 G...	1,366.05
Total TNT GOLF CAR & MOTORSPORTS					0.00
TOP SECRET DESIGNS					
Bill	09/30/2025	3872	split	Accounts P...	-1,615.00
Bill	09/30/2025	3872	dog park signs	2-3-03 RO...	115.00
Bill	09/30/2025	3872	rink signs	5-2-05 HO...	1,500.00
Total TOP SECRET DESIGNS					0.00
TOTALGREEN					
Bill	10/13/2025	FA2251169	2-5-21 Amarylis	Accounts P...	-131.56
Bill	10/13/2025	FA2251169	Amaryllis	2-5-21 FL...	131.56
Total TOTALGREEN					0.00
TRAUBE AWNING AND SHADE					
Bill	10/07/2025	25146 deposit	1-3-02 awning	Accounts P...	-1,673.02
Bill	10/07/2025	25146 deposit	awning	1-3-02 Offi...	1,673.02
Total TRAUBE AWNING AND SHADE					0.00
TURFWERKS					
Bill	09/16/2025	ME01057	55-2-05 equipment	Accounts P...	-40,120.00
Bill	09/16/2025	ME01057	equipment	55-2-05 s...	40,120.00
Bill	09/16/2025	ME01096	55-2-05 equipment	Accounts P...	-48,768.00
Bill	09/16/2025	ME01096	equipment	55-2-05 s...	48,768.00
Bill	10/01/2025	WI20495	55-3-01 parts	Accounts P...	-153.18
Bill	10/01/2025	WI20495	parts	55-3-01 E...	153.18
Total TURFWERKS					0.00
U S BANK - MASTERCARD					
Bill	10/01/2025	Ravanellis 091425	7-5-01 Ravanellis	Accounts P...	-432.95
Bill	10/01/2025	Ravanellis 091425	Ravanellis	7-5-01 Xce...	432.95
Bill	10/01/2025	Jimmy Johns 091425	7-5-01 Jimmy Johns	Accounts P...	-217.14
Bill	10/01/2025	Jimmy Johns 091425	Jimmy Johns	7-5-01 Xce...	217.14
Bill	10/01/2025	Amazon 091625	1-5-04 supplies	Accounts P...	-19.00
Bill	10/01/2025	Amazon 091625	Amazon	1-5-04 OF...	19.00
Bill	10/01/2025	Pickle Planner0807...	6-2-01 Pickle Planner	Accounts P...	-350.00
Bill	10/01/2025	Pickle Planner0807...	Pickle Planner	6-2-01 Bal...	350.00
Bill	10/01/2025	AAU Memberships ...	7-5-01 AAU Memberships	Accounts P...	-232.89
Bill	10/01/2025	AAU Memberships ...	AAU Memberships	7-5-01 Xce...	232.89
Bill	10/01/2025	AAU/Uventex 2025	7-5-01 AAU Memberships	Accounts P...	-1,095.34
Bill	10/01/2025	AAU/Uventex 2025	AAU Memberships	7-5-01 Xce...	1,095.34
Bill	10/01/2025	ID Cards 09/25/25	1-5-04 ID Cards	Accounts P...	-111.88
Bill	10/01/2025	ID Cards 09/25/25	ID Cards	1-5-04 OF...	111.88
Bill	10/01/2025	Oriental Trad 093025	7-5-36 Halloween	Accounts P...	-955.18
Bill	10/01/2025	Oriental Trad 093025	Halloween	7-5-36 SP...	955.18
Bill	10/01/2025	Schucks 10/01/25	2-5-22 water, vinegar	Accounts P...	-16.56
Bill	10/01/2025	Schucks 10/01/25	water, vinegar	2-5-22 GA...	16.56
Bill	10/01/2025	Canva 100125	9-5-03 Canva	Accounts P...	-120.00
Bill	10/01/2025	Canva 100125	Canva	9-5-03 PR...	120.00
Bill	10/07/2025	R&R Sanitation100...	2-3-03 potties	Accounts P...	-754.37
Bill	10/07/2025	R&R Sanitation100...	potties	2-3-03 RO...	754.37
Bill	10/08/2025	Walmart 100825	9-5-03 supplies	Accounts P...	-60.37
Bill	10/08/2025	Walmart 100825	supplies	9-5-03 PR...	60.37
Bill	10/08/2025	Amazon 100825	9-5-05 steamer	Accounts P...	-310.86
Bill	10/08/2025	Amazon 100825	steamer	9-5-05 RE...	310.86
Bill	10/10/2025	IAPD 200018230	1-5-01 IAPD	Accounts P...	-766.00
Bill	10/10/2025	IAPD 200018230	IAPD	1-5-01 Par...	766.00
Bill	10/13/2025	Amazon 101325	9-5-03 supplies	Accounts P...	-40.78
Bill	10/13/2025	Amazon 101325	supplies	9-5-03 PR...	40.78
Bill	10/14/2025	Amazon 101425	2-2-24 radios	Accounts P...	-199.99

Type	Date	Num	Memo	Account	Amount
Bill	10/14/2025	Amazon 101425	radios	2-2-24 PU...	199.99
Total U S BANK - MASTERCARD					0.00
VERIZON WIRELESS					
Bill	10/01/2025	6123592971	1-5-03 cell phone charges	Accounts P...	-260.84
Bill	10/01/2025	6123592971	cell phone charges	1-5-03 Cell...	260.84
Bill	10/01/2025	6123735205	1-5-03 cell phone charges	Accounts P...	-350.62
Bill	10/01/2025	6123735205	cell phone charges	1-5-03 Cell...	350.62
Bill	10/01/2025	6123735204	1-5-03 cell phone charges	Accounts P...	-169.86
Bill	10/01/2025	6123735204	cell phone charges	1-5-03 Cell...	169.86
Bill	10/01/2025	6123735206	1-5-03 cell phone charges	Accounts P...	-30.80
Bill	10/01/2025	6123735206	cell phone charges	1-5-03 Cell...	30.80
Total VERIZON WIRELESS					0.00
VESTIS					
Bill	10/03/2025	6170477101	2-2-23 mats	Accounts P...	-69.57
Bill	10/03/2025	6170477101	mats	2-2-23 SA..	69.57
Bill	10/03/2025	6170477102	3-5-17 mats	Accounts P...	-96.49
Bill	10/03/2025	6170477102	mats	3-5-17 LA...	96.49
Total VESTIS					0.00
WAL MART					
Bill	10/01/2025	Walmart 09/24/25	9-5-03 supplies	Accounts P...	-54.08
Bill	10/01/2025	Walmart 09/24/25	supplies	9-5-03 PR...	54.08
Total WAL MART					0.00
WASTE MANAGEMENT OF ST LOUIS					
Bill	10/01/2025	9576906-2052-2	2-5-55 Wilson Pk 09/01-09/30/25	Accounts P...	-950.39
Bill	10/01/2025	9576906-2052-2	Wilson Pk 09/01-09/30/25	2-5-55 SO...	950.39
Bill	10/03/2025	9594897-2052-1	55-5-55 Legacy 10/01-10/31/25	Accounts P...	-268.30
Bill	10/03/2025	9594897-2052-1	Legacy 10/01-10/31/25	55-5-55 S...	268.30
Bill	10/03/2025	9593964-2052-0	2-5-55 Brown Rec 10/01-10/31/25	Accounts P...	-149.57
Bill	10/03/2025	9593964-2052-0	Brown Rec 10/01-10/31/25	2-5-55 SO...	149.57
Total WASTE MANAGEMENT OF ST LOUIS					0.00
Weber Ford					
Bill	10/01/2025	50077337	2-3-08 hose	Accounts P...	-161.34
Bill	10/01/2025	50077337	hose	2-3-08 VE...	161.34
Total Weber Ford					0.00
WERTHS, KIM					
Bill	09/26/2025	ISI Certification 25	5-5-04 ISI Certification 25	Accounts P...	-50.00
Bill	09/26/2025	ISI Certification 25	ISI Certification 25	5-5-04 RIN...	50.00
Total WERTHS, KIM					0.00
WILLIAMS OFFICE PRODUCTS INC					
Bill	10/01/2025	INV039144	1-3-04 Office	Accounts P...	-64.56
Bill	10/01/2025	INV039144	Office	1-3-04 Cop...	64.56
Total WILLIAMS OFFICE PRODUCTS INC					0.00
TOTAL					**0.00**

TREASURER'S REPORT
SEPTEMBER 2025

PARK CHECKING ACCOUNT			
Balance as of Sept 1-31, 2025			**$6,732,995.84**
Deposit September 1-31, 2025			140,018.00
Cleared Prior Months Deposits			27,537.54
Uncleared Current Months Deposits			(10,480.44)
NSF Checks			
Interest			8,927.09
Transfer to Payroll			
			6,898,998.03
Disbursements:	September 1-31, 2025		(63,049.21)
			$6,835,948.82
PARK PAYROLL ACCOUNT			
Beginning Balance		**$100.00**	
Transfer from MM		150,595.52	
Net Payroll		(101,304.34)	
Payroll Disbursement Checks		(31,152.62)	
Payroll Taxes		(18,138.56)	
Ending Balance		**$100.00**	**$100.00**
MONEY MARKET ACCOUNT			
Beginning Balance		**$255,480.15**	
Tax Deposits		193,480.01	
Transfer to Payroll		(218,711.07)	
Interest		130.72	
		$230,379.81	**$230,379.81**
PARK BALANCE AS OF:	September 31, 2025		**$7,066,428.63**
GOLF COURSE BOND FUND			
Beginning Balance		**$37,474.93**	
Tax Deposits		20,740.77	
Disbursements			
Interest			
		$58,215.70	**$58,215.70**
GENERAL OBLIG BONI D			
Beginning Balance		**$26,719.01**	
Tax Deposits		10,319.53	
Disbursements		(10.66)	
Interest			
		$37,027.88	**$37,027.88**
TOTAL ENDING PARK BALANCE			**$7,161,672.21**

TAX INFORMATION:	
Replacement Tax	**$378,973.96**
Property T: Tax	**$1,028,465.46**
(also includes tax paid on Bond Series)	
Mobile Home Tax	
Valle G.C. Township Housing Auth.	
	$1,407,439.42

GRANITE CITY PARK DISTRICT
OFFICE RECEIPT
SEPTEMBER 2025

CODE	#SOLD	PRICE	DESCRIPTION	TOTAL
2	1	1.00	Donation	1.00
2	2	5.00	Park Id	10.00
2-2-19	1	140.00	WOM Brick	140.00
2-2-19	2	150.00	WOM brick	150.00
2-2-19	2	80.00	WOM brick	160.00
2-2-19	1	140.00	WOM Brick	140.00
7-5-31	1	150.00	PIP Spon Karen Luddeke	150.00
8-0-00	1	162.00	LP West Room	162.00
9-1-04	1	210.00	Open Gym	210.00
9-0-00	1	190.00	Gym Party	190.00
9-1-04	10	6.00	Yoga	60.00
9-1-04	49	45.00	Gym	2,205.00
9-1-04	31	60.00	Gym	1,860.00
9-1-04	1	60.00	Tumbling	60.00
9-1-04	1	270.00	Open Gym	270.00
9-1-04	16	60.00	Excerise	960.00
9-1-04	1	180.00	Open Gym	180.00
9-1-04	8	126.00	Gym Trainig	1,008.00
9-1-04	4	15.00	Open Gym	60.00
9-1-04	1	195.00	Gm training	195.00
9-1-04	19	100.00	Gym Training	1,900.00
9-1-04	15	92.00	Preschool	1,333.00
9-1-04	3	92.00	Preschool	276.00
9-1-04	1	270.00	Open Gym	270.00
9-1-04	15	45.00	Tumbling	675.00
	1	3,900.00	Preschool fundraiser	3,900.00
10	1	2,040.00	Reim Movies	2,040.00
10	1	383.46	Misc Reim	383.46

RECEIPT TOTAL 18,948.45

GRANITE CITY PARK DISTRICT
CASH RECEIPTS 2025-2026

CODE	DEPARTMENT	SEPTEMBER	YTD
GENERAL CORPORATE			
1-5-04	OFFICE SUPPLIES(REFUND/DONATION)		141.00
1-5-04	OVERPAYMENT ON STAMPS		0.00
1-5-09	ADJUSTMENT(OVER/SHORT)		0.00
1-5-10	SALE OF SURPLUS		0.00
1-5-16	MISC REIMBURSEMENT		84,201.28
		0.00	84,342.28
PARKS			
2	DONATIONS	1.00	1,164.50
2	RENTALS(STAND/GAZEBO)		0.00
2	DIAMOND MTCE. FEE		0.00
2-2-19	WALK OF MEMORIES	590.00	885.00
2-2-20	GRANT REIMBURSEMENT		0.00
2-3-01	EQUIPMENT(AUTO SHREDDING)		0.00
2-4-01	DEPOSIT REFUND		0.00
2-5-04	SUPPLIES		0.00
2-5-24	MEMORIAL PLACEMENTS		140.00
2-5-55	REPAY SEWER BILL/CENTENNIAL		0.00
2-5-57	UNIFORM PANTS FOR EMPLOYEE		0.00
2-5-58	SEASONAL EMPLOYEE T-SHIRTS		0.00
		591.00	2,189.50
CONCESSIONS			
3-3-02	REPAY		0.00
3-5-03	CONCESSION STAND SALES(RESALE)		42,029.90
3-5-03	REBATE FROM PEPSI/PYMT FOR PEPSI USED		0.00
3-5-03	ADJUSTMENT (OVER/SHORT)		0.00
3-5-03	COMMISSION ON VENDING MACHINES		0.00
3-5-10	REIMBURSEMENT PHONE CALLS		0.00
3-5-39	STARTING CASH REDEPOSITED		0.00
		0.00	42,029.90
POOL			
4-0-05	EMPLOYEE REIMBURSE		0.00
4-1-04	SWIMMING LESSONS - RES.		2,079.00
4-1-04	SWIMMING LESSONS - NON RES.		110.00
	ADMISSIONS		68,371.00
	POOL PASSES		5,915.00
	POOL RENTAL		11,955.00
	LOCKERS		0.00
	DIVING LESSONS - RES.		0.00
	DIVING LESSONS - NON RES.		0.00
	LIFEGUARD CLASS - RES.		0.00
			0.00
	CPR CLASS OR LIFEGUARD CHALLENGE		0.00
	AQUA AEROBICS - RES.		0.00
	AQUA AEROBICS - NON RES.		0.00
	RES. CHILD BOOK OF TEN		0.00
	RES. ADULT BOOK OF TEN		0.00
	RES. SENIOR BOOK OF TEN		0.00
	NON RES. CHILD BOOK OF TEN		0.00
	NON RES. ADULT BOOK OF TEN		0.00
	NON RES. SENIOR BOOK OF TEN		0.00
	ADJUSTMENTS(OVER/SHORT)		13.57
	RESALE ITEMS		6.00
4-2-02	REIMBURSE FOR OVERPAYMENT		0.00
4-5-04	SUPPLIES		0.00
4-5-39	STARTING CASH REDEPOSITED		0.00
		0.00	88,449.57

CODE	DEPARTMENT	SEPTEMBER	YTD
ICE RINK			
	ADMISSIONS		0.00
	PASSES		0.00
	MISC. SALES		0.00
	STICK TIME		0.00
	SKATE SHARPENING		0.00
	SKATE RENTAL		0.00
	LOCKER RENTAL		0.00
	ICE TIME SALES		0.00
	H.S. HOCKEY ADMISSION		0.00
	AMUSEMENT GAMES		0.00
	MENS HOCKEY		0.00
	RENTAL FOR ELECTION (COUNTY CLERK)		0.00
5	ADJUSTMENTS(OVER/SHORT)		0.00
5-1-04	SKATE LESSONS - RES.		0.00
5-1-04	SKATE LESSONS - NON RES.		0.00
5-1-04	HOCKEY LEAGUE		0.00
5-1-04	HOCKEY EQUIPMENT		0.00
5-3-03	DAMAGE REPAIRS		0.00
5-5-04	RINK SPONSORS		0.00
5-5-10	PHONE COMMISSION		0.00
5-5-39	STARTING CASH REDEPOSITED		0.00
		0.00	0.00
GOLF COURSE			
	EMPLOYEE REIMBURSE		0.00
	GOLF LESSONS - RESIDENT		0.00
	GOLF LESSONS - NON-RESIDENT		0.00
	GREEN FEES	53,262.94	280,140.97
	MEMBERSHIPS		0.00
	GOLF CONCESSIONS	15,304.80	71,217.80
55-5-39	STARTING CASH REDEPOSITED		0.00
55-5-04	SUPPLIES		0.00
	ADJUSTMENTS(OVER/SHORT)	70.98	87.10
	CART FEE	26,959.62	113,959.48
	DRIVING RANGE	3,441.00	16,930.00
	GOLF PRO SHOP	3,492.47	24,454.72
	ROOM RENTAL	150.00	1,525.00
	MISC INCOME	383.46	867.77
	GIFT CERT.		0.00
		103,065.27	509,182.84
	TOTAL GENERAL CORPORATE	103,656.27	726,194.09
GENERAL RECREATION			
6	MISCELLANEOUS REIM	2,040.00	2,040.00
6-5-01	FLAG FOOTBALL SUPPLIES		0.00
6-5-02	T-SHIRTS- BASEBALL/BASKETBALL		0.00
6-5-04	SUPPLIES		0.00
6-5-12	PRINTING EXPENSES		0.00
6-5-29	I.D. PHOTOS	10.00	1,601.00
6-5-35	SPORTS AWARD BANQUET		0.00
6-5-36	YOUTH FOOTBALL		0.00
6-5-37	CO-ED VOLLEYBALL		0.00
6-5-39	BASKETBALL		0.00
6 5 40	H.S. BASKETBALL ENTRY FEE		0.00
6-5-41	ENTRY FEES(PROTEST AND OR FORFEIT)		3,881.00
6-5-42	BROOMBALL		0.00
6-5-44	NON RESIDENT FEES		0.00
6-5-47	SOFTBALLS/BASEBALLS/TENNISBALLS		0.00
		2,050.00	7,522.00
RECREATION PROGRAMS			
7-1-04	PROGRAM FEES		0.00
7-5-01	XCEL DONATIONS		0.00
7-5-13	USTA		0.00
7-5-31	JULY 4TH. CELEBRATION	150.00	47,351.00
7-5-31	JULY 4TH. CHANGE MONEY		0.00

CODE	DEPARTMENT	SEPTEMBER	YTD
7-5-32	SUMMER REC. SUPPLIES & TRANS.		17,741.55
7-5-36	SPECIAL PROGRAMS/EVENT		0.00
7-5-39	REPAY UMPIRE FEE/CENTENNIAL		0.00
		150.00	65,092.55
LINCOLN PLACE			
8	RENTALS	162.00	1,740.00
8	BASKETBALL TICKETS		0.00
8-5-10	REIMBURSE FOR PHONE CALLS MADE		0.00
		162.00	1,740.00
BROWN RECREATION CENTER			
9	RENTALS		0.00
9-1-04	PROGRAM FEES	10,638.00	46,071.00
9-2-01	LIGHT GRANT/BRN REC/IL CECF		0.00
9-5-03	PRESCHOOL ACTIVITY REPAY/RECREATION	5,233.00	7,150.00
9-5-39	STARTING CASH REDEPOSITED/PRESCHOOL		0.00
		15,871.00	53,221.00
	TOTAL RECREATION	18,233.00	127,575.55
MISCELLANEOUS			
	Returned Check Fee		0.00
	Misc Reimbursement		0.00
	Misc Sale		0.00
	Insurance Payment		0.00
	Sale of Scrap		0.00
	Sale of Surplus		0.00
			0.00
			0.00
			0.00
			0.00
	TOTAL MISCELLANEOUS	0.00	0.00
TAX & INTEREST INFORMATION			
TAX MONEY			
	PROPERTY TAX & MOBILE HOME TAX	249,347.94	824,742.81
	VALLE		0.00
	VENICE TOWNSHIP		0.00
		249,347.94	824,742.81
	REPLACEMENT TAX		287,359.61
		249,347.94	1,112,102.42
INTEREST			
	GENERAL EXPENSE	8,927.09	50,274.56
			0.00
	TAX DEPOSIT ACCOUNT	130.72	381.43
		9,057.81	50,655.99
	TOTAL TAX MONEY & INTEREST	258,405.75	1,162,758.41
	TOTAL RECEIPTS	380,295.02	2,016,528.05

DISBURSEMENTS - ADMINISTRATION

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
01-001	Dir. of Parks & Recreation	6,665.42	36,659.85	49,419.15	86,079.00
01-002	Board Secretary	126.1[illegible]	870.38	2,012.62	2,833.00
01-004	Attorney	3,489.[illegible]	19,193.[illegible]	26,174.04	4[illegible].00
01-005	Receptionist/Clerk	2,12[illegible]	11,[illegible]	13,457.76	[illegible]0.00
01-006	Finance Clerk	3,2[illegible]	1[illegible]	24,719.27	[illegible],847.00
01-007	Payroll Clerk	[illegible]	[illegible]3	23,260.[illegible]	[illegible]0,185.00
	TOTAL	[illegible]3	[illegible]49	139[illegible]	[illegible]42,362.00
Capital Expenditure					
01-2-01	Grant Funds PEP	18,759.13	[illegible],461.13	[illegible]	218,759.00
01-2-02	Web Site Fees		401.55	1,098.45	1,500.00
01-2-15	Purchase of computer hardware/software		9,354.85	3,145.15	12,500.00
	TOTAL	18,759.13	51,217.53	181,541.47	232,759.00
Repairs					
01-3-01			0.00	0.00	
01-3-02	Office Building		15,040.48	24,959.52	40,000.00
01-3-04	Copier Lease	158.79	874.25	2,125.75	3,000.00
01-3-05			0.00	0.00	
	TOTAL	158.79	15,914.73	27,085.27	43,000.00
Operating Expenses					
01-5-01	Park Management Training/Education		743.23	12,256.77	13,000.00
01-5-02	Insurance-Employees Group Med.	16,186.50	79,040.64	150,959.36	230,000.00
01-5-03	Cell Phone Service	988.75	4,503.46	6,096.54	10,600.00
01-5-04	Office Supplies	618.26	3,015.54	14,984.46	18,000.00
01-5-09	Postage	234.00	692.64	807.36	1,500.00
01-5-10	Telephone Service	1,807.01	14,631.32	10,368.68	25,000.00
01-5-13	Illinois Park Dist. Assoc. Fees		0.00	6,900.00	6,900.00
01-5-14	Security Cameras	1,940.16	3,870.92	8,629.08	12,500.00
01-5-19	OSLAD Grant Funds		446,626.85	53,373.15	500,000.00
01-5-24	Payroll System Services	1,429.10	8,289.85	10,360.15	18,650.00
01-5-26	Inclusive Playground Donations		0.00	300,000.00	300,000.00
01-5-27	Publication of Legal Notices	114.86	114.86	885.14	1,000.00
01-5-46			0.00	0.00	
01-5-55	Chamber of Commerce & SIPRA Dues		0.00	800.00	800.00
01-5-56	Bank Service Charges		0.00	100.00	100.00
01-5-59	Professional Services		465.00	7,035.00	7,500.00
	TOTAL	23,318.64	561,994.31	583,555.69	1,145,550.00
01-6-01	Contingent/Credit Card Fees	305.37	1,516.02	3,483.98	5,000.00
	TOTAL ADMINISTRATION	61,325.56	733,961.08	934,709.92	1,668,671.00

DISBURSEMENTS - PARKS

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
02-001	Maintenance Supervisor	5,615.38	30,884.59	42,115.41	73,000.00
02-011	Security Guards	14,450.50	71,387.24	83,612.76	155,000.00
02-014	Laborers, Gen. Park Mtce.	8,819.20	50,167.76	81,832.24	132,000.00
02-015	Seasonal Gardeners	4,657.50	43,076.25	45,923.75	89,000.00
02-016	Gardens Foreman	3,698.36	20,340.99	27,504.01	47,845.00
02-017			0.00	0.00	
	TOTAL	37,240.94	215,856.83	280,988.17	496,845.00
Capital Expenditures					
02-2-16			0.00	0.00	
02-2-17	Purchase of Tree/Stump Removal		34,600.00	25,400.00	60,000.00
02-2-18	Purchase of Maintenance Equipment	29.99	11,044.71	4,455.29	15,500.00
02-2-22			0.00	0.00	
02-2-23	Safety Equipment Grant	69.57	1,440.03	8,759.97	10,200.00
02-2-24	Security Radios		698.50	801.50	1,500.00
02-2-25	Garden Irrigation/Water Features		0.00	6,000.00	6,000.00
02-2-26	US Steel/EPA Grant Funds		0.00	0.00	
02-2-27	Purchase of Park Vehicles		33,934.00	9,066.00	43,000.00
2-2-28	Memorial Park Fountain TIF Reimbursement		0.00	0.00	
2-2-31			0.00	0.00	
	TOTAL	99.56	81,717.24	54,482.76	136,200.00
Repairs					
02-3-01	Equipment	1,627.71	6,489.33	8,510.67	15,000.00
02-3-02	Buildings	268.19	3,649.30	3,850.70	7,500.00
02-3-03	Roads, Walks & Trails	9,278.23	13,894.87	31,105.13	45,000.00
02-3-04	Asphalt/Concrete		15.98	49,984.02	50,000.00
02-3-06	Shelters		874.61	5,625.39	6,500.00
2-3-07			0.00	0.00	
02-3-08	Vehicles	2,026.17	16,302.22	(3,802.22)	12,500.00
	TOTAL	13,200.30	41,226.31	95,273.69	136,500.00
02-4-01	Equipment	3,024.73	9,582.58	(5,832.58)	3,750.00
Operating Expenses					
02-5-04	Supplies	974.72	6,266.54	2,733.46	9,000.00
02-5-06	Electrical Current	15,928.12	28,402.59	15,597.41	44,000.00
02-5-07	Gas for Heating	76.05	844.26	6,355.74	7,200.00
02-5-08	Water	2,929.48	8,920.85	29,079.15	38,000.00
02-5-17			0.00	0.00	
02-5-20	Paint	53.88	767.59	2,232.41	3,000.00
02-5-21	Flower,Plants,Trees	22.29	2,325.08	15,674.92	18,000.00
02-5-22	Gardens Supplies	513.62	2,120.80	2,379.20	4,500.00
02-5-23	Garden Equipment	1,039.70	3,233.63	266.37	3,500.00
02-5-24	Memorial Placements	13.99	380.44	4,619.56	5,000.00
02-5-25	Garden Chemicals		195.59	1,004.41	1,200.00
02-5-26	Sewer fees		0.00	0.00	
02-5-28	Fuel for Vehicles	1,558.21	14,532.14	19,467.86	34,000.00
02-5-51	Extermination Service		0.00	400.00	400.00
02-5-54	Refill Fire Extinguishers		0.00	1,500.00	1,500.00
02-5-55	Solid Waste Disposal	1,282.45	4,777.41	10,222.59	15,000.00
02-5-57	Uniforms for Employees	10.99	530.85	469.15	1,000.00
02-5-58	Seasonal Employee T-Shirts		1,140.21	2,459.79	3,600.00
	TOTAL	24,403.50	74,437.98	114,462.02	188,900.00
02-6-01	Contingent		0.00	300.00	300.00
	TOTAL PARKS	77,9[illegible]	422,820.94	539,674.06	962,495.00

GRANITE CITY PARK DISTRICT

DISBURSEMENTS - CONCESSIONS

CODE	DESCRIPTION	SEPTEMBER	YTD 2024-2025	JNEXPENI AMOUNT	APPROP. ORD. #
Wages & Salaries					
03-001	Concession Manager	1,126.08	6,193.44	7,962.56	14,156.00
03-006	Attendants	185.25	20,084.00	29,916.00	50,000.00
	TOTAL	1,311.33	26,277.44	37,878.56	64,156.00
Capital Expenditures					
3-2-02	Purchase of Ref/Freezer		0.00	0.00	
3-2-03			0.00	0.00	
3-2-04			0.00	0.00	
	TOTAL	0.00	0.00	0.00	0.00
Repairs					
3-3-01	Equipment		1,383.16	(883.16)	500.00
3-3-02	Building		641.79	108.21	750.00
	TOTAL	0.00	2,024.95	(774.95)	1,250.00
Operating Expenses					
3-5-03	Purchase/Merchandise for Resale	79.00	21,145.56	30,854.44	52,000.00
3-5-04	Supplies	101.00	972.38	527.62	1,500.00
3-5-10			0.00	0.00	
3-5-16	Dept of Health Fees		933.25	66.75	1,000.00
3-5-17	Laundry Service	96.49	551.61	548.39	1,100.00
3-5-38	Payment of Sales Tax	202.00	3,293.69	2,706.31	6,000.00
3-5-39	Change Money		0.00	400.00	400.00
3-5-51	Extermination Services	71.00	352.00	198.00	550.00
	TOTAL	549.49	27,248.49	35,301.51	62,550.00
3-6-01	Contingent/Credit Card Fees	115.98	1,110.61	1,189.39	2,300.00
	TOTAL CONCESSIONS	1,976.80	56,661.49	73,594.51	130,256.00

GRANITE CITY PARK DISTRICT
DISBURSEMENTS - POOL

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
04-001	Pool Manager	1,738.08	15,676.80	2,390.20	18,067.00
04-003	Assistant Manager	96.00	12,580.00	1,420.00	14,000.00
04-004	Swim Instructors		2,649.62	1,850.38	4,500.00
04-005	Cashiers		5,679.75	(2,679.75)	3,000.00
04-006			0.00	0.00	
04-007	Custodians	154.00	7,185.25	2,814.75	10,000.00
04-012	Lifeguards	152.75	62,247.95	(7,247.95)	55,000.00
	TOTAL	2,140.83	106,019.37	(1,452.37)	104,567.00
Capital Expenditures					
4-2-02			0.00	0.00	
4-2-03			0.00	0.00	
4-2-04	Pool Furniture		0.00	0.00	
4-2-05			0.00	0.00	
	TOTAL	0.00	0.00	0.00	0.00
Repairs					
4-3-01	Pool/ Building Repairs		8,823.67	36,176.33	45,000.00
Operating Expenses					
4-5-03			0.00	0.00	
4-5-04	Supplies	112.36	4,618.50	1,881.50	6,500.00
4-5-05	Paint	24.98	285.66	4,714.34	5,000.00
4-5-06	Electric	10,099.40	13,430.08	6,569.92	20,000.00
4-5-07	Gas		221.64	5,778.36	6,000.00
4-5-08	Water	13,537.65	31,834.84	(11,834.84)	20,000.00
4-5-10	Telephone		0.00	1,500.00	1,500.00
4-5-11	Chemicals for Pool		20,046.73	4,953.27	25,000.00
4-5-38	Payment of Sales Tax		0.00	50.00	50.00
4-5-39	Starting Cash		0.00	300.00	300.00
4-5-50	Refunds		2,447.00	(347.00)	2,100.00
	TOTAL	23,774.39	72,884.45	13,565.55	86,450.00
4-6-01	Contingent/Credit Card Fees	124.67	1,096.64	703.36	1,800.00
	TOTAL POOL	26,039.89	188,824.13	48,992.87	237,817.00

GRANITE CITY PARK DISTRICT
DISBURSEMENTS - ICE RINK

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
05-003	Rink Manager	1,738.08	3,442.08	22,992.92	26,435.00
05-004	Skate Instructors		0.00	4,300.00	4,300.00
05-005	Cashiers		0.00	4,930.00	4,930.00
05-006	Atendants-Skate Room		0.00	3,800.00	3,800.00
05-010	Custodians	116.25	2,336.25	36,163.75	38,500.00
05-012	Rink Guards		2,703.75	2,296.25	5,000.00
05-013	Night Managers		1,096.00	22,664.00	23,760.00
	TOTAL	1,854.33	9,578.08	97,146.92	106,725.00
Capital Expenditures					
5-2-01	Refrig Cooler/Tower		0.00	13,500.00	13,500.00
5-2-02	Rental Skates		0.00	300.00	300.00
5-2-03	Tarps		0.00	3,500.00	3,500.00
5-2-04			0.00	0.00	
5-2-05	Netting	16,875.99	16,875.99	(1,875.99)	15,000.00
5-2-06			0.00	0.00	
	TOTAL	16,875.99	16,875.99	15,424.01	32,300.00
Repairs					
5-3-01	Equipment	206.89	259.93	5,240.07	5,500.00
5-3-03	Rink	162.56	5,824.31	4,175.69	10,000.00
5-3-05			0.00	0.00	
	TOTAL	369.45	6,084.24	9,415.76	15,500.00
Operating Expense					
5-5-04	Rink Supplies	256.99	806.93	7,193.07	8,000.00
5-5-05	Zamboni Fuel		0.00	2,000.00	2,000.00
5-5-06	Electric Current	4,555.21	15,303.71	34,696.29	50,000.00
5-5-07	Gas for Heating	65.16	532.97	3,967.03	4,500.00
5-5-08	Water	615.44	1,617.80	23,382.20	25,000.00
5-5-10	Telephone Service	798.80	4,357.04	2,642.96	7,000.00
5-5-11	Chemicals	376.41	2,120.03	2,524.97	4,645.00
5-5-19	Game Police		0.00	9,000.00	9,000.00
5-5-20	Paint		2,023.14	1,576.86	3,600.00
5-5-38	Payment of Sales Tax		0.00	200.00	200.00
5-5-39	Change Money		0.00	200.00	200.00
5-5-41	H.S. Hockey Admin Refund		0.00	15,000.00	15,000.00
5-5-45	Sharpeneing Zamboni Blades		0.00	1,000.00	1,000.00
5-5-50	Refunds		0.00	1,000.00	1,000.00
5-5-51	Extermination Services	68.00	340.00	510.00	850.00
	TOTAL	6,736.01	27,101.62	104,893.38	131,995.00
5-6-01	Contingent/Credit Card Fees		81.39	1,118.61	1,200.00
	TOTAL ICE RINK	25,835.78	59,721.32	227,998.68	287,720.00

GRANITE CITY PARK DISTRICT
DISBURSEMENTS - GOLF COURSE

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
55-001	Golf Course Manager	4,872.62	26,799.63	36,545.37	63,345.00
55-002	Greens Keeper	4,533.80	26,229.65	33,938.35	60,168.00
55-003	Outside Course Maintenance	12,909.25	62,778.75	24,221.25	87,000.00
55-006	Assistant Manager	2,759.62	15,177.87	20,522.13	35,700.00
55-010	Golf Concessions	3,367.50	17,433.75	2,566.25	20,000.00
55-012	Cart Staff	6,070.00	28,882.75	23,117.25	52,000.00
55-013	Pro Shop	2,600.00	17,688.00	20,312.00	38,000.00
	TOTAL	37,112.79	194,990.40	161,222.60	356,213.00
Capital Expenditures					
55-2-01	Cart Path Move/Repair & Rip Rap		0.00	0.00	
55-2-02	Shoreline Stabilization		4,950.00	20,050.00	25,000.00
55-2-03	Asphalt		0.00	25,000.00	25,000.00
55-2-04	Equipment Lease	3,664.56	7,329.12	28,670.88	36,000.00
55-2-05	Greens Equipment Purchase	176,900.18	176,900.18	(176,900.18)	
55-2-06			0.00	0.00	
	TOTAL	180,564.74	189,179.30	(103,179.30)	86,000.00
Repairs					
55-3-01	Equipment /repairs and rental	1,529.56	11,932.84	13,067.16	25,000.00
55-3-03	Golf Course/Buildings	2,645.00	6,513.88	26,486.12	33,000.00
55-3-05	Irrigation	2,091.86	2,878.67	27,121.33	30,000.00
	TOTAL	6,266.42	21,325.39	66,674.61	88,000.00
Operating Expense					
55-5-01	Golf Carts	7,950.28	45,251.20	10,748.80	56,000.00
55-5-02	Concession Supplies		0.00	3,500.00	3,500.00
55-5-03	Items for Resale	4,471.97	31.995.98	18,004.02	50,000.00
55-5-04	Supplies	804.58	3,178.01	3,821.99	7,000.00
55-5-05	Advertising/Misc		0.00	2,500.00	2,500.00
55-5-06	Electric Current	5,897.03	7,921.69	4,078.31	12,000.00
55-5-07	Gas for Heating	111.07	311.10	2,688.90	3,000.00

55-5-08	Water	482.05	1,834.79	2,165.21	4,000.00
55-5-10	Telephone Service		0.00	2,500.00	2,500.00
55-5-11	Chemicals	325.00	11,065.79	18,934.21	30,000.00
55-5-12	Seed, Sod, Planting	554.20	11,089.90	(2,089.90)	9,000.00
55-5-13	Television Expenses	253.97	1,248.69	1,951.31	3,200.00
55-5-14	Internet Fees		0.00	800.00	800.00
55-5-15	Linen Service		0.00	400.00	400.00
55-5-16	Portable Restrooms	267.50	1,449.57	3,550.43	5,000.00
55-5-17	Food & Liquor Permits	600.00	600.00	1,015.00	1,615.00
55-5-28	Fuel	779.10	6,756.21	5,243.79	12,000.00
55-5-19	Credit Card Expenses	3,074.75	9,388.59	2,611.41	12,000.00
55-5-20	Pro Shop Items for resale	3,088.69	22,242.21	(2,242.21)	20,000.00
55-5-21	Range Supplies		461.12	2,538.88	3,000.00
55-5-26	Sewer Fees		104.88	545.12	650.00
55-5-38	Payment of Sales Taxes	4,197.00	14,595.00	(5,595.00)	9,000.00
55-5-39	Change Money		0.00	350.00	350.00
55-5-50	Refunds		425.00	575.00	1,000.00
55-5-51	Extermination Services		71.00	229.00	300.00
55-5-52	Professional Certifications & Education		2,204.55	595.45	2,800.00
55-5-53	Purchase of Security System Svcs		0.00	500.00	500.00
55-5-55	Solid Waste Disposal	255.17	1,276.75	1,223.25	2,500.00
	TOTAL	33,112.36	173,472.03	81,142.97	254,615.00
55-6-01	Contingent		144.75	2,355.25	2,500.00
	TOTAL GOLF COURSE	257,056.31	579,111.87	208,216.13	787,328.00

GRANITE CITY PARK DISTRICT

DISBURSEMENTS - GENERAL RECREATION

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
06-001	Recreation Supervisor	5,332.22	30,527.85	45,472.15	76,000.00
06-002	Baseball Coordinator		3,574.50	425.50	4,000.00
06-004	Recreation Coordinator		6,208.00	3,592.00	9,800.00
06-020	Part-Time Office Help		0.00	6,000.00	6,000.00
	TOTAL	5,332.22	40,310.35	55,489.65	95,800.00
Capital Expenditures					
6-2-01	Recreation Dept Equipment	7,463.68	7,878.68	(378.68)	7,500.00
6-2-02	Splash Pad	59.27	59.27	2,940.73	3,000.00
6-2-03			0.00	0.00	
	TOTAL	7,522.95	7,937.95	2,562.05	10,500.00
Repairs					
6-3-01	Repairs to Backstops/Fencing		41.93	1,458.07	1,500.00
6-3-02	Lights on Ball Fields		48.75	6,451.25	6,500.00
6-3-03	Ball Diamond Facilities		0.00	2,000.00	2,000.00
6-3-04	Sykes Field Irrigation		195.00	2,305.00	2,500.00
6-3-05	Football Complex		3,000.00	(3,000.00)	
6-3-11			0.00	0.00	
6-3-12	Picnic Tables		0.00	750.00	750.00
6-3-13	Playgrounds	44.95	238.93	4,761.07	5,000.00
6-3-14			0.00	0.00	
	TOTAL	44.95	3,524.61	14,725.39	18,250.00
Rental					
6-4-04	Rental expense	3,960.99	866.06	133.94	1,000.00
	TOTAL	3,960.99	866.06	133.94	1,000.00
Operating Expense					
6-5-01	Flag Football Supplies		136.85	1,363.15	1,500.00
6-5-02	T-Shirts - Baseball/Basketball		1,045.92	2,454.08	3,500.00
6-5-04	Supplies		429.08	4,070.92	4,500.00
6-5-05	Purchase Ball Diamond Equipment	399.89	3,103.93	396.07	3,500.00
6-5-12	Printing Expenses		0.00	5,000.00	5,000.00
6-5-18	Awards	70.00	398.80	1,101.20	1,500.00
6-5-20	Paint	307.25	766.47	3,733.53	4,500.00
6-5-22	Top Soil & Sand		479.94	2,020.06	2,500.00
6-5-29	I.D. Photo Supplies		0.00	3,000.00	3,000.00
6-5-35	Sports Award Banquet		0.00	3,000.00	3,000.00
6-5-36	Baseball Parade Expenses		240.91	2,259.09	2,500.00
6-5-38	Payment Sales Tax		0.00	25.00	25.00
6-5-40	Amateur Softball Assoc Fee		0.00	1,200.00	1,200.00
6-5-47	Softballs/Baseballs		1,036.20	3,963.80	5,000.00
6-5-50	Refunds		954.00	(454.00)	500.00
	TOTAL	777.14	8,592.10	33,132.90	41,725.00
6-6-01	Contingent		0.00	0.00	
TOTAL GENERAL RECREATION		17,638.25	61,231.07	106,043.93	167,275.00

GRANITE CITY PARK DISTRICT
DISBURSEMENTS - RECREATION PROGRAMS

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
07-004	Instructors-Programs		0.00	6,500.00	6,500.00
07-007	Youth Umpire Service		10,982.25	4,017.75	15,000.00
07-013	Referees-Winter Programs	1,575.00	5,718.75	(718.75)	5,000.00
07-015	Mtce Labor/Rec. Facilities	8,766.25	75,025.50	54,974.50	130,000.00
07-016	Ball Diamond Labor		16,360.00	16,640.00	33,000.00
07-019			0.00	0.00	
07-020	Recreation Aides		26,343.25	(4,343.25)	22,000.00
07-021	Scorekeepers/Basketball		0.00	2,500.00	2,500.00
07-022	Scorekeepers/Softball	825.00	825.00	935.00	1,760.00
	TOTAL	11,166.25	135,254.75	80,505.25	215,760.00
Repairs					
7-3-07	Scoreboards		0.00	500.00	500.00
Operating Expenses					
7-5-01	Xcel Expenditures	(4,288.30)	(24,502.28)	39,557.28	15,055.00
7-5-23			0.00	0.00	
7-5-30	July 4th Fireworks Display		23,500.00	23,000.00	46,500.00
7-5-31	July 4th Amusements		46,030.69	8,969.31	55,000.00
7-5-31	July 4th Change Money		0.00	500.00	500.00
7-5-32	Summer Recreation Supplies/Trans		606.86	1,393.14	2,000.00
7-5-33			0.00	0.00	
7-5-36	Special Recreation Programs	110.00	624.61	4,375.39	5,000.00
7-5-37	Musical Concerts	400.00	1,200.00	2,300.00	3,500.00
7-5-38	Movies under the Stars	510.00	2,061.66	(261.66)	1,800.00
7-5-39	Softball Umpire Service	1,408.00	3,184.00	1,816.00	5,000.00
7-5-50	Special Rec. Refunds		263.00	(263.00)	
	TOTAL	(1,860.30)	52,968.54	81,386.46	134,355.00
7-6-01	Contingent		0.00	0.00	
TOTAL RECREATION PROGRAMS		9,305.95	188,223.29	162,391.71	350,615.00

DISBURSEMENTS - LINCOLN PLACE/COMMUNITY CENTER

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
08-018	Building Attendant	780.00	5,497.50	14,002.50	19,500.00
Capital Expenditures					
8-2-02	Table and chairs		0.00	500.00	500.00
8-2-03			0.00	0.00	
	TOTAL	0.00	0.00	500.00	500.00
Repairs					
8-3-02	Building		629.67	1,120.33	1,750.00
Operating Expenses					
8-5-05	Recreational Supplies	101.00	110.87	139.13	250.00
8-5-06	Electric Current	1,436.09	2,088.57	1,111.43	3,200.00
8-5-07	Gas for Heating		128.18	5,871.82	6,000.00
8-5-08	Water	160.48	677.94	722.06	1,400.00
8-5-10	Telephone Service		0.00	0.00	
8-5-26	Sewer Fees		0.00	500.00	500.00
8-5-50	Refunds	472.00	1,368.00	432.00	1,800.00
8-5-51	Extermination Services		142.00	133.00	275.00
	TOTAL	2,169.57	4,515.56	8,909.44	13,425.00
8-6-01	Contingent		0.00	100.00	100.00
	TOTAL LINCOLN PLACE	2,949.57	10,642.73	24,632.27	35,275.00

DISBURSEMENTS - BROWN REC. CENTER

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
Wages & Salaries					
09-004	Instructors	8,354.06	60,958.64	63,041.36	124,000.00
09-005	Preschool Instructor	2,848.88	7,637.54	11,062.46	18,700.00
09-010	Custodian	1,136.25	2,160.00	19,840.00	22,000.00
09-018	Building Attendant	4,028.88	12,680.63	6,319.37	19,000.00
	TOTAL	16,368.07	83,436.81	100,263.19	183,700.00
Capitol Improvements					
9-2-01	Table and Chairs		0.00	0.00	
	TOTAL	0.00	0.00	0.00	0.00
Repairs					
9-3-01	Equipment		0.00	1,000.00	1,000.00
9-3-02	Building	135.18	135.18	14,864.82	15,000.00
	TOTAL	135.18	135.18	15,864.82	16,000.00
Operation Expenses					
9-5-03	Purchase of Preschool Supplies	3,368.86	4,694.53	(2,694.53)	2,000.00
9-5-05	Recreation Supplies	307.48	2,215.71	284.29	2,500.00
9-5-06	Electric	7,146.97	7,516.29	1,483.71	9,000.00
9-5-07	Gas for Heating	65.16	756.22	4,243.78	5,000.00
9-5-08	Water	1,752.75	8,838.83	(3,838.83)	5,000.00
9-5-10	Telephone Service	970.30	4,536.31	(536.31)	4,000.00
9-5-26	Sewer Fees		0.00	800.00	800.00
9-5-50	Refunds		182.00	1,318.00	1,500.00
9-5-51	Extermination Services		71.00	229.00	300.00
	TOTAL	13,611.52	28,810.89	1,289.11	30,100.00
9-6-01	Contingent	86.89	712.42	1,287.58	2,000.00
	TOTAL BROWN REC CENTI	30,201.66	113,095.30	118,704.70	231,800.00

DISBURSEMENTS - MISCELLANEOUS

CODE	DESCRIPTION	SEPTEMBER	YTD 2025-2026	UNEXPEND AMOUNT	APPROP. ORD. #
10-01A	IMRF (Park Share)	5,445.99	27,697.84	47,302.16	75,000.00
10-01B	FICA (Park Share)	10,041.40	70,098.06	56,901.94	127,000.00
10-02A	Tort Liability Insurance	32,145.00	32,145.00	(3,832.00)	28,313.00
	Risk Management Administration		0.00	118,000.00	118,000.00
10-02B	Workmans Comp Insurance	8,200.00	41,000.00	61,000.00	102,000.00
10-02C	Unemployment Comp Insurance	1,222.07	12,814.08	17,185.92	30,000.00
10-03	Southwestern IL Special Education		0.00	0.00	
10-04	Audit of Accounts		0.00	12,227.00	12,227.00
	TOTAL	57,054.46	183,754.98	308,785.02	492,540.00
	General Corporate	450,203.37	1,518,364.10	2,555,922.90	4,074,287.00
	Recreation	60,095.43	373,192.39	411,772.61	784,965.00
	Miscellaneous	57,054.46	183,754.98	308,785.02	492,540.00
		567,353.26	2,598,048.20	2,753,743.80	5,351,792.00
	Royal Bank Fees				
	General Obligation Bond 2021		0.00	98,549.00	98,549.00
	TOTAL DISBURSEMENTS	$567,353.26	2,598,048.20	2,852,292.80	$5,450,341.00
10-04B	Bond Fund Payment (General)		0.00	0.00	
	Bond Fund Payment (Golf Course)		0.00	0.00	
	Tax warrant Payment				
	PAYROLL				
	Net Payroll	101,304.34	724,766.81		
	Employee Share Paid	31,152.62	195,794.04		
	GROSS COMP Payroll	132,456.96	920,560.85		
	Park Share Paid	18,138.56	118,899.83		
		150,595.52	1,039,460.68		

GRANITE CITY PARK DISTRICT
RECEIPT/EXPENSE RECORD
SEPTEMBER 2025

RECEIPTS	SEPT 2025	2025-2026	SEPT 2024	2024-2025
Property Tax	249,347.94	824,742.81	307,085.89	1,022,005.27
Replacement Tax	0.00	287,359.61	0.00	378,973.96
Interest	9,057.81	50,655.99	10,865.59	55,720.61
Administration	0.00	84,342.28	431.31	431.31
Parks	591.00	2,189.50	369.00	3,706.01
Concessions	0.00	42,029.90	1,294.50	33,773.76
Pool	0.00	88,449.57	0.00	57,255.17
Ice Rink	0.00	0.00	9.00	9.00
Golf Course	103,065.27	509,182.84	86,742.35	439,619.38
General Recreation	2,050.00	7,522.00	5.00	5,603.00
Recreation Program	150.00	65,092.55	500.00	68,364.03
Community Center	162.00	1,740.00	162.00	1,530.00
Brown Recreation Center	15,871.00	53,221.00	7,022.00	52,881.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL	**380,295.02**	**2,016,528.05**	**414,486.64**	**2,119,872.50**
Difference	**(34,191.62)**	**(103,344.45)**	**(32,433.33)**	**(32,433.33)**
EXPENSES:				
Total Corporate	**450,203.37**	**2,041,100.83**	**212,693.75**	**1,163,925.68**
Breakdown:				
Admin.	61,325.56	733,961.08	58,650.79	248,211.69
Parks	77,969.03	422,820.94	62,136.22	331,638.65
Conc.	1,976.80	56,661.49	2,691.93	46,539.82
Pool	26,039.89	188,824.13	8,666.92	132,051.44
Rink	25,835.78	59,721.32	11,338.21	37,807.52
Golf Course	257,056.31	579,111.87	69,209.68	367,676.56
Total Recreation	60,095.43	373,192.39	39,338.05	385,187.68
IMRF	5,445.99	27,697.84	5,328.04	24,449.74
Social Security	10,041.40	70,098.06	9,309.19	62,536.91
Tort/Prop. Damage	32,145.00	32,145.00	117,492.00	117,592.00
Worker's Comp.	8,200.00	41,000.00	8,583.00	42,915.00
Unemployment	1,222.07	12,814.08	1,323.96	14,049.48
SW IL Spec Ed	0.00	0.00	0.00	0.00
Audit of Accounts	0.00	0.00	0.00	0.00
SUBTOTAL	**567,353.26**	**2,598,048.20**	**394,067.99**	**1,810,656.49**
Alt Bonds (Golf Course)	0.00	0.00	0.00	0.00
2016 Gen Oblg Bond		0.00		0.00
TOTAL	**567,353.26**	**2,598,048.20**	**394,067.99**	**1,810,656.49**
Difference	**173,285.27**	**787,391.71**	**47,106.75**	**47,106.75**

TAX LEVY BREAKDOWN FROM 2023 PAID IN 2024-2025

MAX RATE	DEPARTMENT	EXTENSION $	TAX RATE	% OF RATE	$ YTD
0.2500	GENERAL CORPORATE	1,036,741.92	0.2222	0.453007	373,614.27
0.0750	RECREATION PROG/FAC	341,070.36	0.0731	0.149032	122,913.07
	IMRF	20,062.96	0.0043	0.008767	7,230.52
	SOCIAL SECURITY	65,321.27	0.0140	0.028542	23,539.81
	LIABILITY INSURANCE	300,011.28	0.0643	0.131091	108,116.36
0.0050	AUDIT	12,597.67	0.0027	0.005505	4,540.21
	BOND #513	190,364.85	0.0408	0.083180	68,602.11
	BOND #511	94,715.85	0.0203	0.041386	34,132.81
0.0400	JOINT RECREATION	227,691.30	0.0488	0.099490	82,053.66
		2,288,577.46	0.4905	1.000000	824,742.81

GRANITE CITY PARK DISTRICT
GRANITE CITY, ILLINOIS

BASIC FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

APRIL 30, 2025

GRANITE CITY PARK DISTRICT

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Independent Auditor's Report

Board of Park Commissioners
Granite City Park District
Granite City, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Granite City Park District, Illinois, as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Granite City Park District, Illinois as of April 30, 2025, and the respective changes in financial position-modified cash basis for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinion

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

Emphasis of Matter — Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Granite City Park District, Illinois' ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Granite City Park District's basic financial statements. The combining and individual nonmajor fund financial statements, on pages 34 and 35, are presented for purposes of additional analysis and are not a required part of the basis financial statements.

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

Other Information

Management is responsible for the other information. The other information comprises the Notes on Pension Plan Funding Progress, on pages 25-27, the Budgetary Comparison Schedules, on pages 28-33. And the Assessed Valuation, Tax Rates, Extensions and Collections, on page 36. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Hughes, Cameron + Company, LLC

Hughes, Cameron & Company, LLC
Godfrey, IL
October 10, 2025

GRANITE CITY PARK DISTRICT
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
APRIL 30, 2025

	Total Governmental Activities
ASSETS	
Current Assets:	
Cash	$ 5,516,595
Total Current Assets	5,516,595
Noncurrent Assets:	
Cash - Restricted	13,439
Capital Assets, Net of Accumulated Depreciation	4,902,736
Total Noncurrent Assets	4,916,175
Total Assets	10,432,770
LIABILITIES	
Current Liabilities:	
Bonds Payable	595,500
Total Current Liabilities	595,500
Long-Term Liabilities:	
Bonds Payable	1,271,500
Total Long-Term Liabilities	1,271,500
Total Liabilities	1,867,000
NET POSITION	
Net Investment in Capital Assets	3,035,736
Restricted for Municipal Retirement	282,834
Restricted for Social Security	349,772
Restricted for Insurance	493,090
Restricted for Special Recreation	56,130
Restricted for Audit	25,362
Restricted for Debt Service	592,888
Unrestricted	3,729,958
Total Net Position	$ 8,565,770

The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED APRIL 30, 2025

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants Contributions & Reimbursements	Net (Expense) Revenue and Change in Net Assets
Primary Government					
Governmental Activities:					
General Government	$ 648,163	$ -	$ 10,027	$ -	$ (638,136)
Parks	969,798	153,706	-	85,812	(730,280)
Concessions	110,057	61,204	-	-	(48,853)
Swimming Pool	241,125	48,606	-	-	(192,519)
Ice Rink	351,436	185,875	-	-	(165,561)
Golf Course	796,362	630,637	-	-	(165,725)
Recreation Program and Facilities	756,173	227,965	-	-	(528,208)
Interest on Long Term Debt	53,168	-	-	-	(53,168)
Total Primary Government	$ 3,926,282	$ 1,307,993	$ 10,027	$ 85,812	(2,522,450)

General Revenues:	
Taxes:	
Real Estate Tax	1,957,916
Replacement Taxes	731,444
Interest & Dividend Income	124,817
Donation	300,000
Miscellaneous Income	14,941
Total General Revenues	3,129,118
Change in Net Position	606,668
Net Position - Beginning	7,959,102
Net Position - Ending	$ 8,565,770

The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

APRIL 30, 2025

	Governmental Activities							
	General Fund	Recreational Program and Facilities	Municipal Retirement	Social Security	Insurance	Debt Service	Non-major Governmental Funds	Total Governmental Funds
ASSETS								
Cash	$ 962,382	$ 2,767,576	$ 282,834	$ 349,772	$ 493,090	$ 592,888	$ 68,053	$ 5,516,595
Cash Restricted	13,439	-	-	-	-	-	-	13,439
Total Assets	975,821	2,767,576	282,834	349,772	493,090	592,888	68,053	5,530,034
LIABILITIES AND FUND BALANCES								
Liabilities								
Total Liabilities	-	-	-	-	-	-	-	-
Fund Balances:								
Restricted For:								
Municipal Retirement	-	-	282,834	-	-	-	-	282,834
Social Security	-	-	-	349,772	-	-	-	349,772
Insurance	-	-	-	-	493,090	-	-	493,090
Special Recreation	13,439	-	-	-	-	-	42,691	56,130
Audit	-	-	-	-	-	-	25,362	25,362
Debt Service	-	-	-	-	-	592,888	-	592,888
Unassigned	962,382	2,767,576	-	-	-	-	-	3,729,958
Total Fund Balances	975,821	2,767,576	282,834	349,772	493,090	592,888	68,053	5,530,034
Total Liabilities and Fund Balances	$ 975,821	$ 2,767,576	$ 282,834	$ 349,772	$ 493,090	$ 592,888	$ 68,053	$ 5,530,034

The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED APRIL 30, 2025

Reconciliation to Statement of Net Position:

Total Fund Balance - Governmental Funds	$ 5,530,034
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities of $12,693,602, net of accumulated depreciation of $7,790,866 are not financial resources and, therefore, are not reported in the funds.	4,902,736
Capital debt obligations are not reported in the funds.	
Notes & Bonds	(1,867,000)
Net position of governmental activities	$ 8,565,770

The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT
COMBINED STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
AND CHANGES IN FUND BALANCES-
MODIFIED CASH BASIS- GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2025

	Governmental Activities							
	General Fund	Recreational Program and Facilities Fund	Municipal Retirement	Social Security	Insurance	Debt Service	Non-Major Governmental Funds	Total Governmental Funds
REVENUES RECEIVED:								
Property Taxes	$ 983,103	$ 295,510	$ 19,894	$ 64,656	$ 297,169	$ 285,564	$ 12,020	$ 1,957,916
Replacement Taxes	-	663,994	21,600	45,850	-	-	-	731,444
Interest & Dividends	124,817	-	-	-	-	-	-	124,817
Playgrounds and Parks	153,706	-	-	-	-	-	-	153,706
Program & Facility Fees	227,965	-	-	-	-	-	-	227,965
Concessions	61,204	-	-	-	-	-	-	61,204
Swimming Pool	48,606	-	-	-	-	-	-	48,606
Ice Rink	185,875	-	-	-	-	-	-	185,875
Golf Course Operations	630,637	-	-	-	-	-	-	630,637
Grants	95,839	-	-	-	-	-	-	95,839
Donation	300,000	-	-	-	-	-	-	300,000
Other	14,941	-	-	-	-	-	-	14,941
Total Revenues Received	2,826,693	959,504	41,494	110,506	297,169	285,564	12,020	4,532,950
EXPENDITURES DISBURSED:								
Administration	674,588	-	-	-	-	16,077	12,215	702,880
Operation and Maintenance								
Parks	752,373	-	-	-	-	325,000	-	1,077,373
Concessions	91,962	-	-	-	-	-	-	91,962
Swimming Pool	168,187	-	-	-	-	-	-	168,187
Ice Rink	283,269	-	-	-	-	-	-	283,269
Golf Course	622,991	-	-	-	-	-	-	622,991
Recreation Programs	-	459,982	-	-	-	-	-	459,982
Recreation Centers	-	240,730	-	-	-	-	-	240,730
Insurance	-	-	-	-	246,704	-	-	246,704
Retirement Contribution	-	-	60,004	-	-	-	-	60,004
FICA & Medicare	-	-	-	127,362	-	-	-	127,362
Debt Service								
Principal	-	-	-	-	-	434,206	-	434,206
Interest	-	-	-	-	-	53,168	-	53,168
Total Expenditures Disbursed	2,593,370	700,712	60,004	127,362	246,704	828,451	12,215	4,568,818
Revenues Received Over (Under) Expenditures Disbursed	233,323	258,792	(18,510)	(16,856)	50,465	(542,887)	(195)	(35,868)
Other Financing Sources (Uses)								
Proceeds from Debt Issuance	-	-	-	-	-	1,057,000	-	1,057,000
Interfund Transfers In	76,660	10,288	-	-	-	81,064	-	168,012
Interfund Transfers (Out)	(91,352)	-	-	-	(22,660)	(54,000)	-	(168,012)
Total Other Financing Sources (Uses)	(14,692)	10,288	-	-	(22,660)	1,084,064	-	1,057,000
Net Change in Fund Balance	218,631	269,080	(18,510)	(16,856)	27,805	541,177	(195)	1,021,132
Fund Balances, Beginning of Year	757,190	2,498,496	301,344	366,628	465,285	51,711	68,248	4,508,902
Fund Balances, End of Year	$ 975,821	$ 2,767,576	$ 282,834	$ 349,772	$ 493,090	$ 592,888	$ 68,053	$ 5,530,034

The accompanying notes are an integral part of the financial statements.

GRANITE CITY PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED APRIL 30, 2025

Reconciliation to the Statement of Activities:

Net change in fund balances - total governmental funds	$ 1,021,132
Amounts reported for governmental activities in the Statement of Activities are different because:	
Proceeds from debt issuance is Other Financing Sources in the governmental funds, but a debt issuance increases long-term liabilities in the Statement of Net Position, and therefore is not reported on the Statement of Activities.	(1,057,000)
Repayment of principal for both debt and capital lease obligations is an expenditure in the Governmental Funds, but reduces the liability in the Statement of Net Position, and therefore is not reported on the Statement of Activities.	434,206
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation/amortization expense to allocate those expenditures over the life of the assets:	
Capitalized Asset Purchases	500,654
Amortization/Depreciation Expense	(292,324)
Change in net position of governmental activities	$ 606,668

The accompanying notes are an integral part of the financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Granite City Park District have been prepared in conformity with the modified cash basis of accounting. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Granite City Park District are described below.

A. The Financial Reporting Entity

Granite City Park District is a governmental entity that provides governmental services and recreational program and facilities for constituents in the District. These financial statements present the government and its component units. Component units are legally separate entities for which the District is financially accountable. Component units, although legally separate entities, are part of the District's operations. The District does not have any component units that are required to be reported in these financial statements.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole within the limitations of the modified cash basis of accounting. They include all funds of the reporting entity except for fiduciary funds. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, net position or fund balance, revenues, and expenditures or expenses. The District's funds are organized into one major category: governmental. The District presently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is primary operating fund of the District or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures or expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

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

Governmental Funds

General Fund - The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financial resources not accounted for and reported in another fund.

Debt Service Fund

Debt Service Funds are used to account for and report the accumulation of funds restricted or committed for the periodic payment of principal and interest on long-term debt.

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of the specific revenue sources that are either restricted or committed to expenditures for specified purposes other than debt service or capital projects. The reporting entity includes the following major special revenue funds:

1. The Recreational Program and Facilities Fund accounts for the taxes received and amounts paid for the upkeep of recreational centers and providing programs to area residents. The major sources of revenue are real estate and replacement taxes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

Special Revenue Funds (continued)

C. The Municipal Retirement Fund accounts for the taxes received and amounts paid for the District's portion of retirement expenses. The major sources of revenue are real estate taxes and replacement taxes.

D. The Social Security Fund accounts for the taxes received and amounts paid for the District's portion of payroll taxes. The major source of revenues are real estate taxes and replacement taxes.

E. The Insurance Fund accounts for the taxes received and amounts paid for insurance expenses. The major source of revenue is real estate taxes.

The reporting entity includes the following non-major special revenue funds:

1. The Special Recreation Fund accounts for the taxes received and amounts paid for special recreational programs. The major source of revenue is real estate taxes.

2. The Audit Fund accounts for the taxes received and amounts paid for an annual audit of the financial statements. The major source of revenue is real estate taxes.

Capital Project Funds
Capital Project Funds are used to account for and report financial resources restricted, committed, or assigned for capital outlays, including the acquisition or construction of specific capital facilities or other capital items.

C. Measurement Focus and Basis of Accounting
Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

Measurement Focus
In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus, as applied to the modified cash basis of accounting is used as appropriate:

1. All governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting
The financial statements are presented in accordance with a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include investments, interfund receivables and payable, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus and Basis of Accounting (continued)

Basis of Accounting (continued)

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods or services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the District utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

D. Financial Position

Cash and Cash Equivalents
For the purpose of financial reporting, cash and cash equivalents include all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Investments
The District invests excess funds in certificates of deposit, repurchase agreements, passbooks, bankers' acceptances, and other available bank investments provided that approved securities are pledged to secure those funds on deposit in an amount equal to the amount of those funds. In addition, the District can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. All investments are carried at cost or amortized cost, which approximates market value. As of the date of the report, the District does not have investments.

Due From Other Funds or Governments
Receivable and payables to other funds or governments arising from cash transactions or events are recorded in the financial statements as a modification to the cash basis of accounting.

Restricted Assets
Certain proceeds of real estate taxes and replacement taxes, as well as resources set aside for their use, are classified as restricted assets on the statement of net assets because their use is limited by ordinance or purpose.

Capital Assets
In the government-wide financial statements, capital assets arising from cash transaction or events are accounted for as assets in the Statement of Net Position. The government generally defines capital assets as assets with an initial, individual cost of more than the varying threshold below, and an estimated useful life in excess of two years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects when constructed.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Financial Position (continued)

Capital Assets (continued)

Depreciation of all exhaustible capital assets resulting from cash transactions or events is recorded as an expense in the Statement of Activities. Accumulated depreciation is shown in the Statement of Net Position. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Type of Property and Equipment	Capitalization Threshold	Estimated Useful Lives
Land	$ 3,000	-
Building	5,000	25 - 40 Years
Improvements	5,000	10 - 40 Years
Machinery & Equipment	2,000	5 - 25 Years
Office Equipment	1,000	5 - 10 Years
Infrastructure	5,000	15 - 40 Years

In the fund financial statements, capital assets arising as a result of cash transactions or events acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund at the time of acquisition.

GASB Statement No.87 established a single approach to account for and reporting leases by state and local governments. Under this, a government entity that is a lessee must recognize (1) a lease liability, (2) an intangible asset representing the lessee's right to use the leased asset, (3) report the amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (4) interest expense on the lease liability and (5) note disclosures about the lease. This statement provides exceptions for lease of assets held as investments, certain regulated leases, short-term leases and leases that terminations and modification, sale-leaseback transactions nonlease components embedded in lease contracts (such as service agreement) and leases with related parties.

Long-Term Obligations
In the government-wide financial statements, long-term debt and other long-term obligations arising from cash transactions or events to be repaid from governmental resources are reported as liabilities in the government-wide statements. Bond premiums/discounts and issuance costs, when applicable, are deferred and amortized over the life of the bonds.

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

Net Position/Fund Balance Classifications
Net position is classified and displayed in three components:

1. *Net invested in capital assets* - consists of capital assets, including restricted capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets.

2. *Restricted* - consists of restricted assets reduced by liabilities related to those assets, when there are limitations imposed on the use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

3. *Unrestricted* - net amounts of assets and liabilities that are not included in the determination of net investment in capital assets or the restricted components of net position.

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Financial Position (continued)

Fund Financial Statements

The difference among assets and liabilities is reported as fund balances and are divided into five classifications, as presented in the financial statements, based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of any interfund loans.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislations, such as District ordinances.

Enabling legislation authorized the District to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party, such as citizens, public interest groups, or the judiciary system to use resources created by enabling legislation only for the purposes specified by legislation.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action, such as an ordinance or resolution, of the District's council. Those committed amounts cannot be used for any other purpose unless the District's council removes or changes the specified use by taking the same type of action, such as an ordinance or resolution, it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by District council, separate from the authorization to raise the underlying revenue: therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The District currently has no committed fund balances.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by District council or a District official delegated that authority by District ordinance. The District currently has no assigned fund balances.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

The District has no formal minimum fund balance policies or any formal stabilization arrangements in place.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Program Revenues

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the Park District's taxpayers are reported as program revenues. The Park District has the following program revenues in each activity.

1. Parks - Rental income, sales of memorials and grants for repairs and/or improvements to facilities.
2. Concessions - Concession sales.
3. Pool - Admission fees, lesson fees, equipment rental, facility rental and grants for repairs and/or improvements to facilities.
4. Ice Rink - Admission fees, lesson fees, equipment rental, facility rental and grants for repairs and/or improvements to facilities.
5. Golf Course - Green fees, equipment rental, pro-shop sales and grants for repairs and/or improvements to facilities.
6. Recreation Program and Facilities - Program entry fees, recreation fees, facility entry fees, contributions and grants for repairs and/or improvements to facilities.

All other governmental revenues are reported as general revenues. All taxes are classified as general revenue even if restricted for a specific purpose.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

Interfund activity resulting from cash transactions or events, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

- *Interfund Loans* - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
- *Interfund Services* - Sales or purchases of goods and services between funds are reported as revenues and expenditures or expenses.
- *Interfund Reimbursements* - Repayments from funds responsible for certain expenditures or expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures or expenses in the respective funds.
- *Interfund Transfers* - Flows of assets from one fund to another when repayment is not expected and reported as transfers in and out.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Internal and Interfund Balances and Activities (continued)

Government-Wide Financial Statements

Interfund activity and balances resulting from cash transactions or events, if any, are eliminated or reclassified in the government-wide financial statements as follows:

- *Internal Balances* - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the "Governmental" columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.

- *Internal Activities* - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities, except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers-Internal Activities. The effects of interfund services between fund, if any, are not eliminated in the Statement of Activities.

G. Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with the modified cash basis of accounting. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

H. Budgetary Control

Appropriation budgets are adopted on a basis consistent with the modified cash basis of accounting. Annual appropriated budgets are adopted for all governmental funds. All annual appropriations lapse at fiscal year-end.

Annually the District Board approves an ordinance adopting the appropriation which is the budgetary data reflected in these financial statements. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.

Budgets for the General and Special Revenue Funds are adopted on the cash basis and the budget was not amended.

I. Compensated Absences

Employees of the District are entitled to paid absences depending upon job classification, length of service and other factors. Since the District prepares its financial statements on the modified cash basis of accounting as explained in Note 1 to the financial statements, no liability for these amounts has been recorded in the financial statements. The District's policy is to recognize the costs of compensated absences when actually paid to employees.

J. Advertising Costs

It is the policy of the District to expense all advertising costs as incurred.

K. Inventories

Inventory has not been recorded in the General Fund. This cost is recorded as an expenditure and charged to operations at the time the items are purchased.

L. Subsequent Events

The District has evaluated events as of October 10, 2025, the date on which the financial statements were available to be issued.

NOTE 2. CASH AND DEPOSITS

State statutes authorize the Park District to make deposits in interest bearing depository accounts in federally insured and/or state chartered bank and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of governmental securities, The Illinois Funds, and annuities.

At April 30, 2025, the District's deposits were comprised of interest bearing checking accounts, with the following values:

	Carrying Amount	Bank Balance
Cash and Cash Equivalents:		
Cash in Bank	$ 5,530,034	$ 5,596,788
Total Deposits	$ 5,530,034	$ 5,596,788

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the Park District's deposits may not be returned to it. As of April 30, 2025, all of the deposits of the Park District were covered by FDIC insurance or collateralized by the financial institutions.

Interest Rate Risk – The District's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The policy also requires diversification of the investment portfolio via length of maturity as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – As of April 30, 2025, the District was not exposed to credit risk.

Concentration of Credit Risk – As of April 30, 2025, the District did not have a concentration of credit risk.

Foreign Currency Risk – As of April 30, 2025, the District had no foreign currency risk.

NOTE 3. PROPERTY TAXES

The Park District's property tax is levied prior to December each year on the assessed value listed as of the prior January 1 for all real property located in the District. Property taxes are an enforceable lien on property as of January 1.

Property taxes are due in four installments. The first installment is generally due in July, the second in September, the third in October, and the final in December.

On the modified cash basis of accounting, property taxes are recognized as revenue when received by the District. Accordingly, assessed but uncollected taxes are not reflected in the Park District's basic financial statements.

The 2023 assessed valuation for property taxes collected in fiscal year ended April 30, 2025 is $418,830,630. The tax rate for 2023, which represents the property taxes collected in fiscal year ended April 30, 2025, is $0.4724 per $100 assessed valuation.

NOTE 4. RISK MANAGEMENT

The Park District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees health and life; and natural disasters. The Park District is a member of Illinois Parks Association Risk Services (IPARKS). IPARKS is a self-insurance pool initiated by the Illinois Association of Park Districts as a common risk management and insurance program for park districts in Illinois.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Park District continues to carry commercial insurance for all other risks of loss, including health and life and disability insurance for its employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 5. CAPITAL ASSETS

The Park District's capital asset activity, resulting from modified cash basis transactions, for the year ended April 30, 2025, was as follows:

Governmental Activities	Balance May 1	Additions	Retirements	Balance April 30
Capital Assets Not Being Depreciated:				
Land	$ 1,471,893	$ -	$ -	$ 1,471,893
Construction in Process	-	3,150	-	3,150
Capital Assets Being Depreciated:				
Building	3,957,381	9,041	-	3,966,422
Improvements	4,481,069	417,540	-	4,898,609
Machinery/Equipment	2,251,150	70,923	-	2,322,073
Office Equipment	31,455	-	-	31,455
Total Capital Assets Being Depreciated	10,721,055	497,504	-	11,218,559
Total Capital Assets at Costs	12,192,948	500,654	-	12,693,602
Less Accumulated Depreciation for:				
Building	(2,989,018)	(78,349)	-	(3,067,367)
Improvements	(2,806,423)	(124,897)	-	(2,931,320)
Machinery/Equipment	(1,671,646)	(89,078)	-	(1,760,724)
Office Equipment	(31,455)	-	-	(31,455)
Total Accumulated Depreciation	(7,498,542)	(292,324)	-	(7,790,866)
Total Capital Assets, Being Depreciated, Net	3,222,513	205,180	-	3,427,693
Governmental Activities Capital Assets, Net	$ 4,694,406	$ 208,330	$ -	$ 4,902,736

Depreciation was charged to functions as follows in the Statement of Activities:

Governemental Activites:	
Administration	$ 7,678
Parks	98,458
Concessions	2,834
Swimming Pool	52,993
Ice Rink	46,423
Recreation Programs	11,979
Recreation Centers	3,788
Golf Course	68,171
Total Depreciation Expense-Governmental Activities	$ 292,324

NOTE 6. OUTSTANDING DEBT AND CAPITAL LEASES

The following is a summary of the current year changes in the Park District's outstanding debt and capital leases arising from cash transactions:

	May 1, 2024	Issued	Retired	April 30, 2025	Amount Due Within One Year
CAPITAL LEASES					
$79,278 lease purchase of golf course equipment, payable in 24 installments over 4 years, with interest of 2.25%.	$ 20,706	$ -	$ (20,706)	$ -	$ -
Total Capital Leases	$ 20,706	$ -	$ (20,706)	$ -	$ -
NOTES FROM DIRECT BORROWINGS					
$875,000 General Obligation Park Bonds, Series 2024, payable in a single installment with interest at 4.15%.	$ -	$ 875,000	$ -	$ 875,000	$ 175,000
$450,000 General Obligation Park Bond, Series 2021, payable in annual installments with interest at 2.00 to 2.45%.	270,000	-	(90,000)	180,000	90,000
$183,500 General Obligation Refunding Park Bonds, Series 2023, payable in a single installment with interest at 4.76%.	183,500	-	(183,500)	-	-
$182,000 General Obligation Refunding Park Bonds, Series 2024, payable in a single installment with interest at 4.6%.	-	182,000	-	182,000	182,000
$2,100,000 General Obligation Park Bond (Alternative Revenue Source), Series 2009, payable in annual installments with interest of 4.74%.	770,000	-	(140,000)	630,000	145,000
Total Notes From Direct Borrowings	$ 1,223,500	$ 1,057,000	$ (413,500)	$ 1,867,000	$ 592,000

Capital leases and notes from direct borrowings are being repaid from the Debt Service Fund and the capital lease is collateralized by the golf course equipment.

NOTE 6. OUTSTANDING DEBT AND CAPITAL LEASES (continued)

Debt service requirements by year are as follows:

Year Ended	Capital Leases		Bonds & Notes Payable	
April 30,	Principal	Interest	Principal	Interest
2027	$ -	$ -	$ 592,000	$ 95,265
2027	-	-	420,000	54,244
2028	-	-	335,000	37,430
2029	-	-	345,000	22,583
2030	-	-	175,000	7,263
	$ -	$ -	$ 1,867,000	$ 216,785

NOTE 7. STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of December 31, 2023	$ 466,580,524
Debt Limit, 5.75% of Assessed Valuation	$ 26,828,380
Less, Applicable Indebtedness	1,237,000
Legal Debt Margin	$ 25,591,380

NOTE 8. DEFINED BENEFIT PENSION PLAN

IMRF Plan Description

The Employer's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Employer's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

NOTE 8. DEFINED BENEFIT PENSION PLAN (continued)

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms:

Number of:	
Retirees and Beneficiaries currently receiving benefits	30
Inactive Plan Members entitled to but not yet receiving benefits	24
Active Plan Members	38
Total	92

Contributions

As set by statute, the Employer's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer's annual contribution rate for calendar year 2024 was 5.63%. For the fiscal year ended April 30, 2025 the Employer contributed $60,004 to the plan. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

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

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based table of rates that are specific to the type of eligibility condition, last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

NOTE 8. DEFINED BENEFIT PENSION PLAN (continued)

Actuarial Assumptions (continued)

- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation.
- The target allocation and best estimates of geometric real rates of return for each major asset class as of December 31, 2024 are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	4.35%
International Equity	18.0%	5.40%
Fixed Income	24.5%	5.20%
Real Estate	10.5%	6.40%
Alternative Investments	12.5%	[illegible]85 - 6.25%
Cash Equivalents	1.0%	3.60%
Total	100%	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.77%, and the resulting single discount rate is 7.25%.

NOTE 8. DEFINED BENEFIT PENSION PLAN (continued)

Changes in the Net Pension Liability

For the Calendar Year Ended December 31, 2024

A. Total Pension Liability	
1. Service Cost	$ 79,377
2. Interest on the Total Pension Liability	312,649
3. Changes of benefit terms	-
4. Difference between expected and actual experience of the Total Pension Liability	198,170
5. Changes of assumptions	-
6. Benefit payments, including refunds of employee contributions	(264,858)
7. Net change in total pension liability	325,338
8. Total pension liability - beginning	4,405,140
9. Total pension liability - ending	$ 4,730,478
B. Plan fiduciary net position	
1. Contributions - employer	$ 56,793
2. Contributions - employee	45,395
3. Net investment income	445,059
4. Benefit payments, including refunds of employee contributions	(264,858)
5. Other (Net Transfer)	180,002
6. Net change in plan fiduciary net position	462,391
7. Plan fiduciary net position - beginning	4,287,524
8. Plan fiduciary net position - ending	$ 4,749,915
C. Net Position Liability/(Asset)	$ (19,437)
D. Plan fiduciary net position as a percentage of the total pension liability	100.41%
E. Covered Valuation Payroll	$ 1,008,767
F. Net pension liability as a percentage of covered valuation payroll	1.93%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	$ 5,282,996	$ 4,730,478	$ 4,280,289
Plan Fiduciary Net Position	4,749,915	4,749,915	4,749,915
Net Pension Liability/(Asset)	$ 533,081	$ (19,437)	$ (469,626)

NOTE 8. DEFINED BENEFIT PENSION PLAN (continued)

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

For the year ended April 30, 2025, the Employer recognized pension expense of $60,004. Since the Park District uses the modified cash basis of accounting, amounts for deferred inflows and outflows of resources were not recognized for the year ended April 30, 2025.

NOTE 9. OPERATING LEASES

In September 2021, the District entered into an agreement to lease golf carts for the golf course. The lease agreement states payments of $7,700 shall be made on the first of the month for months May thru October, until December 31, 2027, on which date the lease is set to expire. The total rent paid for the golf carts during the year ending April 30, 2025, was $47,702.

In March 2020, the District entered into an agreement to lease a copy machine. The total rent paid for the copy machine during the year ending April 30, 2024, was $1,264. The lease agreement expires in March 2025. The lease was not renewed long term, the District is paying on a month to month basis.

Future minimum lease payments under the above-mentioned leases are as follows:

Fiscal Year Ending April 30,	Future Minimum Lease Payments
2026	$ 47,702
2027	47,702
2028	47,702
	$ 143,106

The District has elected not to recognize the right to use of the lease assets and related lease payment obligations for the operating leases.

NOTE 10. INTERFUND TRANSFERS AND BALANCES

Transfers are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis. Resources are accumulated in a fund to support and simplify the administration of various projects or programs.

Transfers between funds of the primary government for the year ended April 30, 2025 were as follows:

	Transfers In	Transfers Out
Major Funds		
General Fund	$ 76,660	$ (91,352)
Recreational Program & Facility Fund	10,288	-
Insurance	-	(22,660)
Debt Service	81,064	(54,000)
Total Transfers	$ 168,012	$ (168,012)

GRANITE CITY PARK DISTRICT

SUPPLEMENTARY INFORMATION

GRANITE CITY PARK DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION - NOTES ON PENSION PLAN
APRIL 30, 2025

Schedule of Changes in Net Pension Liability and Related Ratios
December 31,

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	$ 79,377	$ 84,600	$ 84,517	$ 76,796	$ 74,215	$ 76,006	$ 72,327	$ 81,840	$ 85,153	$ 86,250
Interest on the Total Pension Liability	312,649	323,704	313,014	297,937	284,004	273,938	261,579	261,578	246,812	240,658
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	198,170	(279,848)	22,073	71,972	57,145	(20,123)	26,786	(46,025)	34,569	(93,903)
Assumption Changes	-	(4,691)	-	-	(17,479)	-	104,888	(111,506)	(4,197)	3,961
Benefit Payments and Refunds	(264,858)	(282,413)	(261,972)	(223,256)	(190,733)	(189,449)	(163,905)	(198,318)	(138,084)	(161,860)
Net Change in Total Pension Liability	325,338	(158,648)	157,632	223,449	207,152	140,372	301,675	(12,431)	224,253	75,106
Total Pension Liability - Beginning	4,405,140	4,563,788	4,406,156	4,182,707	3,975,555	3,835,183	3,533,508	3,545,939	3,321,686	3,246,580
Total Pension Liability - Ending (A)	$ 4,730,478	$ 4,405,140	$ 4,563,788	$ 4,406,156	$ 4,182,707	$ 3,975,555	$ 3,835,183	$ 3,533,508	$ 3,545,939	$ 3,321,686
Plan Fiduciary Net Position										
Employer Contributions	$ 56,793	$ [illegible]	$ [illegible]	$ 71,651	$ 61,855	$ 42,204	$ 61,324	$ 62,732	$ 74,528	$ 71,341
Employee Contributions	45,395	39,836	[illegible]	37,749	33,576	32,636	30,938	31,262	35,340	32,792
Pension Plan Net Investment Income	445,059	476,538	[illegible]	736,617	578,225	660,998	(195,080)	581,878	211,014	16,133
Benefit Payments and Refunds	(264,858)	(282,413)	[illegible]	(223,256)	(190,733)	(189,449)	(163,905)	(198,318)	(138,084)	(161,860)
Other	180,002	(232,618)	[illegible]	(1,165)	(79,822)	(62,975)	49,772	(48,999)	19,586	(73,437)
Net Change in Plan Fiduciary Net Position	462,391	50,561	[illegible]	621,596	403,101	483,414	(216,951)	428,555	202,384	(115,031)
Plan Fiduciary Net Position - Beginning	4,287,524	4,236,963	[illegible]	[illegible]	4,037,889	3,554,475	3,771,426	3,342,871	3,140,487	3,255,518
Plan Fiduciary Net Position - Ending (B)	$ 4,749,915	$ 4,287,524	$ 4,236,963	$ [illegible]	$ 4,440,990	$ 4,037,889	$ 3,554,475	$ 3,771,426	$ 3,342,871	$ 3,140,487
Net Pension Liability - Ending (A) - (B)	$ (19,437)	$ 117,616	$ 326,825	$ [illegible]	$ (258,283)	$ (62,334)	$ 280,708	$ (237,918)	$ 203,068	$ 181,199
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	100.41%	97.33%	92.84%	114.90%	106.18%	101.57%	92.68%	106.73%	94.27%	94.54%
Covered Valuation Payroll	$ 1,008,767	$ 885,224	$ 884,536	$ 814,576	$ [illegible]	$ 682,920	$ 687,496	$ 694,704	$ 785,343	$ 728,712
Net Pension Liability as a Percentage of Covered Valuation Payroll	-1.93%	13.29%	36.95%	-80.59%	-34.62%	-9.13%	40.83%	-34.25%	25.86%	24.87%

Schedule of Employer Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	$ 71,341	$ 71,341	$ -	$ 728,712	9.79%
2016	74,529	74,529	-	785,343	9.49%
2017	62,732	62,732	-	694,704	9.03%
2018	61,324	61,324	-	687,496	8.92%
2019	42,204	42,204	-	682,920	6.18%
2020	61,855	61,855	-	746,136	8.29%
2021	69,646	71,651	(2,005)	814,576	8.80%
2022	66,340	68,157	(1,817)	884,536	7.71%
2023	49,218	49,218	[illegible]	885,224	5.56%
2024	56,794 *	56,793	1	1,008,767	5.63%

* Estimated based on contribution rate of 5.63% and covered valuation payroll of $1,008,767.

Notes to Schedules:

These schedules are presented to illustrate the requirements to show information for 10 years.

GRANITE CITY PARK DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION -
NOTES ON PENSION PLAN
APRIL 30, 2025

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2024 Contribution Rate*

Valuation Date:

Notes — Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2024 Contribution Rates

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level Percentage of Payroll, Closed
Remaining Amortization Period:	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 19-year closed period Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 34 years; four employers were financed over 24 years and one employer was financed over 25 years).
Asset Valuation Method:	5-Year smoothed market; 20% corridor
Wage Growth:	2.75%
Price Inflation:	2.25%
Salary Increases:	2.75% to 13.75% including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.
Mortality:	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income. General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

Notes — There were no benefit changes during the year.

***Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation.**

GRANITE CITY PARK DISTRICT
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND AND RECREATION PROGRAM AND FACILITIES FUND
FOR THE YEAR ENDED APRIL 30, 2025

	GENERAL FUND			RECREATION PROGRAM AND FACILITIES FUND		
	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance
REVENUES RECEIVED:						
Property Taxes	$ 1,036,400	$ 983,103	$ (53,297)	$ 340,685	$ 295,510	$ (45,175)
Replacement Taxes	350,000	-	(350,000)	100,000	663,994	563,994
Interest & Dividends	25,000	124,817	99,817	-	-	-
Playgrounds and Parks	-	153,706	153,706	40,000	-	(40,000)
Concessions	65,000	61,204	(3,796)	-	-	-
Swimming Pool	50,000	48,606	(1,394)	-	-	-
Ice Rink	195,000	185,875	(9,125)	-	-	-
Golf Course Operations	550,000	630,637	80,637	-	-	-
Grants	656,649	95,839	(560,810)	-	-	-
Donation	300,000	300,000	-	-	-	-
Other	30,000	242,906	212,906	-	-	-
Total Revenues Received	3,258,049	2,826,693	(431,356)	480,685	959,504	478,819
EXPENDITURES DISBURSED:						
Administration	1,572,720	674,588	898,132	-	-	-
Operation and Maintenance						-
Parks	870,956	752,373	118,583	-	-	-
Concessions	133,556	91,962	41,594	-	-	-
Swimming Pool	245,347	168,187	77,160	-	-	-
Ice Rink	269,520	283,269	(13,749)	-	-	-
Golf Course	764,615	622,991	141,624	-	-	-
Recreation Programs	-	-	-	498,305	459,982	38,323
Recreation Centers	-	-	-	265,550	240,730	24,820
Total Expenditures Disbursed	3,856,714	2,593,370	1,263,344	763,855	700,712	63,143
Revenues Received Over (Under) Expenditures Disbursed	$ (598,665)	$ 233,323	$ 831,988	$ (283,170)	$ 258,792	$ 541,962

DRAFT

GRANITE CITY PARK DISTRICT
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED APRIL 30, 2025

	CAPITAL PROJECTS FUND		
	Original and Final Budget	Actual	Variance
REVENUES RECEIVED:			
Property Taxes	$ -	$ -	$ -
Total Revenues Received	-	-	-
EXPENDITURES DISBURSED:			
Administration	-	-	-
Other Construction	101,026	-	101,026
Total Expenditures Disbursed	101,026	-	101,026
Revenues Received Over (Under) Expenditures Disbursed	$ (101,026)	$ -	$ 101,026

GRANITE CITY PARK DISTRICT
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS - MUNICIPAL RETIREMENT FUND AND SOCIAL SECURITY FUND
FOR THE YEAR ENDED APRIL 30, 2025

	MUNICIPAL RETIREMENT FUND			SOCIAL SECURITY FUND		
	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance
REVENUES RECEIVED:						
Property Taxes	$ 20,000	$ 19,894	$ (106)	$ 65,000	$ 64,656	$ (344)
Replacement Taxes	27,750	21,600	(6,150)	45,510	45,850	340
Total Revenues	47,750	41,494	(6,256)	110,510	110,506	(4)
EXPENDITURES DISBURSED:						
Retirement Contribution	75,000	60,004	14,996	-	-	-
FICA & Medicare Contributions	-	-	-	123,000	127,362	(4,362)
Total Expenditures	75,000	60,004	14,996	123,000	127,362	(4,362)
Revenues Received Over (Under) Expenditures Disbursed	$ (27,250)	$ (18,510)	$ 8,740	$ (12,490)	$ (16,856)	$ (4,366)

GRANITE CITY PARK DISTRICT
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS - INSURANCE FUND
FOR THE YEAR ENDED APRIL 30, 2025

	INSURANCE FUND		
	Original and Final Budget	Actual	Variance
REVENUES RECEIVED:			
Property Taxes	$ 300,000	$ 297,169	$ (2,831)
Total Revenues	300,000	297,169	(2,831)
EXPENDITURES DISBURSED:			
Insurance	262,313	246,704	15,609
Total Expenditures	262,313	246,704	15,609
Revenues Received Over (Under) Expenditures Disbursed	$ 37,687	$ 50,465	$ 12,778

DRAFT

GRANITE CITY PARK DISTRICT
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SPECIAL REVENUE FUNDS - AUDIT FUND
BUDGETED NON-MAJOR GOVERNMENTAL FUND
FOR THE YEAR ENDED APRIL 30, 2025

	Original & Final Budget	Actual	Variance
REVENUES RECEIVED:			
Property Taxes	$ 12,227	$ 12,020	$ (207)
Total Revenues	12,227	12,020	(207)
EXPENDITURES DISBURSED:			
Administration	12,227	12,215	12
Total Expenditures	12,227	12,215	12
Revenues Received Over (Under) Expenditures Disbursed	$ -	$ (195)	$ (195)

BASIS OF ACCOUNTING

The budget is prepared on the cash basis of accounting as applied to the governmental funds in the basic financial statements. Revenues and expenditures are reported when they result from cash transactions. There are no reconciling items between budgetary inflows and outflows and revenues and expenditures reported in the Fund Financial Statements.

COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the Park District is subject to various federal, state and local laws and contractual regulations. For the year ended April 30, 2025, the following expenditures exceeded appropriations:

1. Ice Rink expenditures exceeded appropriations by $13,749.
2. FICA and Medicare expenditures exceeded appropriations by $4,362.

GRANITE CITY PARK DISTRICT
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - MODIFIED CASH BASIS
NON-MAJOR GOVERNMENTAL FUNDS
APRIL 30, 2025

	Special Recreation	Audit	Total Non-major Governmental Funds
ASSETS			
Cash and Cash Equivalents	$ 42,691	$ 25,362	$ 68,053
Total Assets	42,691	25,362	68,053
LIABILITIES AND FUND BALANCES			
Liabilities			
Total Liabilities		-	-
Fund Balances			
Restricted For:			
Special Recreation	42,691	-	42,691
Audit		25,362	25,362
Total Liabilities and Fund Balances	$ 42,691	$ 25,362	$ 68,053

GRANITE CITY PARK DISTRICT
COMBINING STATEMENT OF
REVENUES RECEIVED, EXPENDITURES DISBURSED AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED APRIL 30, 2025

	Special Recreation	Audit	Total Non-major Governmental Funds
REVENUES RECEIVED:			
Property Taxes	$ -	$ 12,020	$ 12,020
Total Revenues	-	12,020	12,020
EXPENDITURES DISBURSED:			
Administration	-	12,215	12,215
Total Expenditures	-	12,215	12,215
Revenues Received Over (Under) Expenditures Disbursed	-	(195)	(195)
Other Financing Sources (Uses)			
Proceeds from Bond and Warrant Issue	-	-	-
Interfund Transfers In	-	-	-
Interfund Transfers (Out)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	(195)	(195)
Fund Balances, Beginning of Year	42,691	25,557	68,248
Fund Balances, End of Year	$ 42,691	$ 25,362	$ 68,053

GRANITE CITY PARK DISTRICT
SCHEDULE OF ASSESSED VALUATION, TAX RATE AND EXTENSIONS
APRIL 30, 2025

LEVY RATES

Levy Year	Rate Setting Assessed Valuation	Total Levy	General	Recreation Program & Facilities	Retirement	Social Security	Liability Insurance	Audit	Joint Recreation	Bond & Interest
2015	$ 307,938,353	0.5716	0.2500	0.0750	0.0341	0.0325	0.1137	0.0050	0.0017	0.0596
2016	309,742,989	0.5875	0.2500	0.0750	0.0339	0.0323	0.0827	0.0050	0.0017	0.1069
2017	298,290,991	0.5948	0.2500	0.0750	0.0285	0.0336	0.0755	0.0050	0.0017	0.1255
2018	298,678,948	0.5594	0.2500	0.0750	0.0218	0.0335	0.0694	0.0041	0.0000	0.1056
2019	307,223,574	0.5588	0.2500	0.0750	0.0202	0.0316	0.0767	0.0040	0.0000	0.1013
2020	319,881,674	0.5422	0.2500	0.0750	0.0047	0.0266	0.0860	0.0038	0.0000	0.0961
2021	337,526,381	0.5305	0.2500	0.0750	0.0060	0.0193	0.0889	0.0036	0.0000	0.0877
2022	374,996,641	0.5070	0.2482	0.0745	0.0054	0.0174	0.0801	0.0033	0.0000	0.0781
2023	418,830,630	0.4724	0.2372	0.0713	0.0048	0.0156	0.0717	0.0029	0.0000	0.0689
2024	466,580,524	0.4905	0.2222	0.0731	[illegible]	0.0140	0.0643	0.0027	0.0000	0.1099
		Maximum Rate	0.2500	0.0750	No Max	No Max	No Max	0.0050	0.0400	No Max

LEVY DOLLARS

Levy Year	Rate Setting Assessed Valuation	Total Levy	General	Recreation Program & Facilities	Retirement	Social Security	Liability Insurance	Audit	Joint Recreation	Bond & Interest
2015		$1,760,176	$ 769,846	$ 230,954	$ 105,007	$ 100,080	$ 350,126	$ 15,397	$ 5,235	$183,531
2016		1,819,740	774,357	232,307	105,003	100,047	256,157	15,487	5,266	331,116
2017		1,774,235	745,727	223,718	85,013	100,226	225,210	14,915	5,071	374,355
2018		1,670,810	746,697	224,009	65,112	100,058	207,283	12,246	-	315,405
2019		1,716,765	768,059	230,418	62,059	97,083	235,640	12,289	-	311,217
2020		1,734,398	799,704	239,911	15,034	85,089	275,098	12,156	-	307,406
2021		1,790,577	843,816	253,145	20,251	65,143	300,061	12,151	-	296,010
2022		1,901,233	930,742	279,373	20,250	65,249	300,372	12,375	-	292,872

RESOLUTION 25-38

WHEREAS, the Granite City Park District is desirous of securing bond counsels for the issuance of Series 2025 General Obligation Bond Issue; and

WHEREAS, the Park District has previously engaged the services of Chapman and Cutler and Eric Robertson as Bond Counsels for other Park District bond issues; and

WHEREAS, the Park District has been satisfied with the services provided by both Eric Robertson and Chapman and Cutler in relation to past bond issues; and

WHEREAS, it is in the best interests of the citizens of the Granite City Park District that the Park District secure bond counsels for the issuance of capital improvement general obligation bonds; and

WHEREAS, Chapman and Cutler will provide an engagement letter, to be executed by the Director of Parks and Recreation, outlining services to be provided as bond counsel; and

WHEREAS, the Park District wishes to secure the services of Chapman and Cutler and Eric Robertson as Bond Counsels for the issuance of capital improvement general obligation bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GRANITE CITY PARK DISTRICT:

1. That the Park District should, and does hereby, retain Chapman and Cutler, LLP and Eric Robertson as Bond Counsels for the Park District's issuance of capital improvement general obligation bonds.

2. That the Park Director is authorized to execute the Engagement Letter, to secure the services of Chapman and Cutler, LLP.

PASSED this 22nd day of October, 2025.

APPROVED this 22nd day of October, 2025.

____
PRESIDENT

ATTEST:

____
SECRETARY

RESOLUTION 25-39

A RESOLUTION APPROVING THE PARK DISTRICT TO ENTER AN AGREEMENT WITH WALDBART AND SONS TO PLANT 41 TREES THROUGHOUT WILSON PARK

WHEREAS, the Park District is desirous of planting new trees to replace trees that have been taken down due to their age and conditions in Wilson Park ("Tree Project");

WHEREAS, the Park District is desirous of obtaining professional services which will provide and plant the new trees;

WHEREAS, Waldenbart and Sons has presented the attached proposal for the purchase of 41 trees to complete the Tree Project. The Proposal identifying the trees to be provided and the cost is attached to this Resolution as Exhibit A; and

WHEREAS, it is in the best interest of the citizens of the Granite City Park District that the Park District purchase 41 trees from Waldbart and Sons, for the Tree Project

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GRANITE CITY PARK DISTRICT:

1. That the Waldbart and Sons proposal, attached as Exhibit A, for trees to be purchased to complete the Tree Project is hereby found acceptable.
2. That the Park District Director is hereby authorized to do all things necessary to execute an agreement with Waldenbart and Sons for the purchase of 41 trees.

PASSED this 22nd day of October, 2025.

APPROVED this 22nd day of October, 2025.

____
President

ATTEST

____
Secretary

A. WALDBART AND SONS Nursery

5517 North Highway 67
Florissant, MO. 63034

Phone 314.741.3121
Fax 314.741.3825

NAME Granite City Parks

DATE 9/12/25

ADDRESS

PHONE

CITY/STATE

JOB

EMAIL ATTN Freda Belling

JOB DATE

QUANTITY	VARIETY	SIZE	UNIT	AMOUNT
			340.00	
2	Sugar Maple	2 1/2	~~[illegible]~~	680.00
1	State Street Maple	2 1/2"		340.00
7	Hornbeam Pyramidal	2"	270.00	1890.00
3	Lacebark Elm	2 1/2"	340.00	1020.00
5	Emerald City Tulip Tree	2"	270.00	1350.00
1	Black Gum	2"		270.00
7	Kindred Spirit Oak	2 1/2"	340.00	2380.00
3	Scarlet Oak	3"	430.00	1290.00
1	Willow Oak	2 1/2"		340.00
1	Male Ginko	2"		270.00
3	Golden Rain Tree	2"	270.00	810.00
1	Winterking Hawthorn	2"		270.00
2	Flamethrower Red Bud	2"	270.00	540.00
1	Red Horsechestnut	2 1/2		340.00
1	Yoshino Cherry	2"		270.00
1	Greenspire Linden	2 1/2"		340.00
				12400.00
	Install			7500.00
				19900.00

A.WALDBART & SONS NURSERY IS NOT RESPONSIBLE FOR DAMAGE TO IRRIGATION LINES,LIGHTING WIRE,OR DOG FENCES

NOTE:The viability of any tree or shrub installed by us is warranted for 1 year from date of planting including 100% of materials.One replacement per item.This warranty is expressly conditioned provided that plants receive proper care and payment has been made in full.All annuals,perennials,roses and transplanted items carry no warranty.Vandalism,Acts of God or any other factor beyond our control are exclusions to warranty	SUB TOTAL	
	TAX	
	TOTAL	19,900.00

ACCEPTED BY

Thank You!

Operations Report

Playgrounds

-Fixed two swings at playgorunds

-Fixed broken spring rocker at Rode park

-Installed ten spin merry-go-round at TriCity Park

Along with fall protection at that and already existing equipment

-Installed fall protection at Lincoln Place

Gymnastics

Drove to Mount Vernon to pick up purchased gymnastics equipment

With maintenance crew, installed tumble trak at brown, unloaded

All other pieces

Special Events

Set up metal stands for local bbq fundraisers

Coolidge cross country meet

-Ordered portable restrooms

-Set out extra trash receptacles

-Filled in holes in course

-Set up PA system for awards

-Rellekes borrowed picnic tables

Restrooms

-fixed broken urinal at main

-replaced broken lock at main

Painting

-Painted outside doors at brown rec

-Painted playground fence at brown rec

Tree Work

-Cleaned up fallen limbs around park

-Safety trimmed low trees

Grass Cutting

-tractor drivera are done for season

-mulching is beginning

MISC

-Fixed locks at dog park waste stations

-New flags at Memorial Park

Brad

GARDEN REPORT
OCTOBER 2025

Still mowing but it has slowed way down

Weeding (Weeds have not slowed down)

Water water water

Sanding boards and replacing benches

Recreation Report

- We met again with Kristen Amos (basketball coordinator) and went over outline and schedule for this upcoming basketball season.
- Halloween Festival meeting with all the local businesses that are participating this year.
- Meeting with the Six Mile Regional Library District in November to discuss a potential partnership opportunity.

Thanks, Megan & RP

Facilities Report Sept. 2025

- Ice Rink
  - Audio system is upgraded
  - New scoreboards installed
  - New nets are installed.
  - Ice painted.
  - Building up ice thickness
  - Plan for opening Oct 24

- Pool
  - Pool is closed
  - Pool has been winterized
  - Quotes came in on slide tower and slide refinishing (still exploring options)

- Concessions
  - Putting final touches on rink stand.
  - End of season shutdowns being done by Pepsi.

SEPTEMBER 2025 POOL REPORT

	MONTH Quantity	MONTH Rate	MONTH Total	YTD Quantity	YTD Rate	YTD Total
RESIDENT CHILD		$ 5.00	$ -	1143	$ 5.00	$ 5,715.00
RESIDENT ADULT		$ 6.00	$ -	524	$ 6.00	$ 3,144.00
RESIDENT SENIOR		$ 5.00	$ -	54	$ 5.00	$ 270.00
CHILD 1/2 PRICE		$ 2.50	$ -	6	$ 2.50	$ 15.00
ADULT 1/2 PRICE		$ 3.00	$ -	0	$ 3.00	$ -
SENIOR 1/2 PRICE		$ 2.50	$ -	0	$ 2.50	$ -
RESIDENT ADULT SWIM		$ 3.00	$ -	11	$ 3.00	$ 33.00
NON-RESIDENT CHILD		$ 8.00	$ -	3739	$ 8.00	$ 29,912.00
NON-RESIDENT ADULT		$ 9.00	$ -	2179	$ 9.00	$ 19,611.00
NON-RESIDENT SENIOR		$ 8.00	$ -	97	$ 8.00	$ 776.00
NON-RESIDENT ADULT SWIM		$ 4.00	$ -	44	$ 4.00	$ 176.00
RESIDENT CHILD PUNCH CARD		$ 45.00	$ -	1	$ 45.00	$ 45.00
RESIDENT ADULT PUNCH CARD		$ 54.00	$ -	3	$ 54.00	$ 162.00
RESIDENT SENIOR PUNCH CARD		$ 45.00	$ -	0	$ 45.00	$ -
NON-RESIDENT CHILD PUNCH CARD		$ 72.00	$ -	0	$ 72.00	$ -
NON-RESIDENT ADULT PUNCH CARD		$ 81.00	$ -	0	$ 81.00	$ -
NON-RESIDENT SENIOR PUNCH CARD		$ 72.00	$ -	0	$ 72.00	$ -
AM DAYCARE		$ 2.00	$ -	0	$ 2.00	$ -
AQUA AEROBICS		$ 5.00	$ -	0	$ 5.00	$ -
SENIOR SWIM		$ -	$ -	0	$ -	$ -
SEASON PASS		$ -	$ -	0	$ -	$ -
RAIN CHECKS		$ -	$ -	0	$ -	$ -
COUPON		$ -	$ -	0	$ -	$ -
SUMMER REC		$ -	$ -	645	$ -	$ -
START-UP						
LOCKERS		$ 0.50	$ -	0	$ 0.50	$ -
SWIM DIAPER		$ 1.00	$ -	1	$ 1.00	$ 1.00
GOGGLES		$ 1.50	$ -	1	$ 1.50	$ 1.50
T-SHIRT		$ 2.50	$ -	0	$ 2.50	$ -
SPLASH BALLS		$ 1.00	$ -	0	$ 1.00	$ -
NOSE/EAR PLUGS		$ 2.50	$ -	122	$ 2.50	$ 305.00

	MONTH	YTD
RECEIPTS	$ -	$ 60,166.50
CREDIT CARD RECEIPTS		$ 29,217.82
CASH DEPOSITS	$ -	$ 39,097.75
OVER/UNDER	$ -	$ 8,149.07

	MONTH	YTD
WAGES	$ 2,140.63	$ 106,019.37
CAPITAL EXPENDITURES		$ -
REPAIRS		$ 8,823.67
RESALE ITEMS		$ -
SUPPLIES	$ 112.56	$ 4,618.50
ELECTRIC	$ 10,099.40	$ 13,430.08
GAS		$ 221.64
WATER	$ 13,537.65	$ 31,834.84
TELEPHONE		$ -
CHEMICALS		$ 20,046.73
SALES TAX		$ -
STARTING CASH		$ -
REFUND		$ 2,447.00
CONTINGENT	$ 124.67	$ 1,096.64
PAINT	$ 24.98	$ 285.66
TOTAL EXPENSE	$ 26,039.89	$ 188,824.13

$ -

	MONTH	YTD
DEPOSITS	$ -	$ 68,315.57
PASSES		$ 5,915.00
POOL RENTAL		$ 11,955.00
STARTING CASH		$ -
RES SWIM LESSONS		$ 2,079.00
NON-RES SWIM LESSONS		$ 110.00
RES AQUA AEROBICS		$ -
NON-RES AQUA AEROBICS		$ -
RES LIFEGUARD CLASS		$ -
NON-RES LIFEGUARD CLASS		$ -
CPR/CHALLENGE		$ -
TOTAL REVENUE	$ -	$ 88,374.57

$ +

		MONTH	YTD
NET	SUMMARY=	$ (26,039.89)	$ - (100,449.56)

GRANITE CITY PARK DISTRICT - ICE RINK
MONTHLY FINANCIAL REPORT
Sep-25

	MONTH Quantity	MONTH Rate	MONTH Total	YEAR-TO-DATE Quantity	YEAR-TO-DATE Rate	YEAR-TO-DATE Total
PUBLIC SESSIONS						
Resident Child		$ 2.75	$ -	0	$ 2.75	$ -
Resident Adult		$ 3.75	$ -	0	$ 3.75	$ -
Resident Senior		$ 2.75	$ -	0	$ 2.75	$ -
Non-Resident Child		$ 4.00	$ -	0	$ 4.00	$ -
Non-Resident Adult		$ 5.00	$ -	0	$ 5.00	$ -
Non-Resident Senior		$ 4.00	$ -	0	$ 4.00	$ -
Skate Rental		$ 1.50	$ -	0	$ 1.50	$ -
Season Pass		$ -	$ -	#VALUE!	$ -	#VALUE!
Other Coupon		$ -	$ -	0	$ -	$ -
IN-HOUSE HOCKEY						
Stick Time		$ 5.00	$ -	0	$ 5.00	$ -
Drop-In Hockey		$ 10.00	$ -	0	$ 10.00	$ -
Freestyle Skate		$ 5.00	$ -	0	$ 5.00	$ -
HOCKEY GAME ADMISSIONS						
MVCHA Game 1		$ 3.00	$ -	0	$ 3.00	$ -
MVCHA Game 2		$ 3.00	$ -	0	$ 3.00	$ -
MVCHA Game 3		$ 3.00	$ -	0	$ 3.00	$ -
MVCHA JV 1		$ 3.00	$ -	0	$ 3.00	$ -
MVCHA JV 2		$ 3.00	$ -	0	$ 3.00	$ -
PRODUCT SALES						
Stick Tape		$ 3.00	$ -	0	$ 3.00	$ -
Skate Laces		$ 2.00	$ -	0	$ 2.00	$ -
Mouthguard		$ 2.00	$ -	0	$ 2.00	$ -
Skate Sharpening		$ 5.00	$ -	0	$ 5.00	$ -
ICE CONTRACT						
Ice Contract Payment Totals	$		-	$		-

Register Receipts	$ -
Cash Desposits	
Credit Card Receipts	
Total Over/Under	$ -
Ice Contract Totals	$ -
Net Income from Sales	$ -

REVENUE	MONTH	YTD
Net Income from Sales	$ -	$ -
Passes		$ -
Election Rental		$ -
Resident Skate Lessons		$ -
Non-Resident Skate Lessons		$ -
Hockey League		$ -
Donations		$ -
Starting Cash		$ -
Total Revenue	$ -	$ -

	MONTH	YTD
Total Revenue	$ -	$ -
Total Expenses	$ 25,835.78	$ 59,721.32
Net Income/Loss	$ (25,835.78)	$ (59,721.32)

EXPENDITURES	MONTH	YTD
Wages	$ 1,854.33	$ 9,578.08
Rental Skates		$ -
Capital	$ 16,875.99	$ 16,875.99
MTCE Contract		$ -
Zamboni Fuel		$ -
Zamboni Blades		$ -
Repair Services	$ 369.45	$ 6,084.24
Ice Rink Supplies	$ 256.99	$ 806.93
(U) Electric and Gas	$ 4,620.37	$ 15,836.68
(U) Telephone	$ 798.80	$ 4,357.04
(U) Water	$ 615.44	$ 1,617.80
Water Treatment	$ 376.41	$ 2,120.03
Paint		$ 2,023.14
Refunds Issued		$ -
HS Hockey Admin Refund		$ -
Sales Tax Payment		$ -
Extermination Services	$ 68.00	$ 340.00
Change money		#VALUE!
Contingent		$ 81.39
Police Services for Games		$ -
Total Expenditures	$ 25,835.78	$ 59,721.32

Monthly Concession Report

September

2025 PRODUCT	STAND						AMNT	RATE	TOTAL
	Football	POOL	4-D	MAIN	LOMAN	Football			
[illegible]									
Bottled Water	0	0	0	0	0	0	0	$ 1.25	$ -
16 oz. Fountain Soda	0	0	0	0	0	0	0	$ 2.00	$ -
24 oz. Fountain Soda	0	0	0	0	0	0	0	$ 2.50	$ -
32 oz. Fountain Soda	0	0	0	0	0	0	0	$ 3.00	$ -
Hot Tea (Small-Medium)	0	0	0	0	0	0	0	$ 1.25	$ -
Gatorade	0	0	0	0	0	0	0	$ 2.50	$ -
Amp	0	0	0	0	0	0	0	$ 3.00	$ -
Kickstart/Bottled Soda	0	0	0	0	0	0	0	$ 1.75	$ -
20 oz. Water / Med Emp	0	0	0	0	0	0	0	$ 0.50	$ -
32 oz. Water/ Lg Emp	0	0	0	0	0	0	0	$ 0.75	$ -
16 oz. Siberian Chill	0	0	0	0	0	0	0	$ 2.25	$ -
Nesquik Milk	0	0	0	0	0	0	0	$ 2.00	$ -
16 oz. Coffee/Cappucino	0	0	0	0	0	0	0	$ 2.00	$ -
20 oz. Coffee/Cappucino	0	0	0	0	0	0	0	$ 2.50	$ -
Can Soda	0	0	0	0	0	0	0	$ 1.00	$ -
[illegible]									
Nachos	0	0	0	0	0	0	0	$ 3.50	$ -
Extra Cheese	0	0	0	0	0	0	0	$ 0.75	$ -
Candy/Small Popcorn	0	0	0	0	0	0	0	$ 1.50	$ -
Chocolate,Skittles,Chips Slim Jim	0	0	0	0	0	0	0	$ 1.75	$ -
Hot Dog	0	0	0	0	0	0	0	$ 2.75	$ -
Pretzel	0	0	0	0	0	0	0	$ 3.50	$ -
Bosco Sticks	0	0	0	0	0	0	0	$ 3.00	$ -
Hamburger	0	0	0	0	0	0	0	$ 3.00	$ -
Cookies	0	0	0	0	0	0	0	$ 1.75	$ -
Popcorn- Lg Bag	0	0	0	0	0	0	0	$ 2.50	$ -
Pizza Rolls /Slice	0	0	0	0	0	0	0	$ 3.00	$ -
Cheeseburger	0	0	0	0	0	0	0	$ 3.25	$ -
Pretzel- Jalapeno Stuffed	0	0	0	0	0	0	0	$ 3.75	$ -
Whole Pizza	0	0	0	0	0	0	0	$ 10.00	$ -
Fresh Fruit	0	0	0	0	0	0	0	$ 0.75	$ -
Chicken Strips	0	0	0	0	0	0	0	$ 3.75	$ -
Chicken Strip Combo	0	0	0	0	0	0	0	$ 6.50	$ -
Burger Combo	0	0	0	0	0	0	0	$ 6.00	$ -
French Fries	0	0	0	0	0	0	0	$ 3.00	$ -
Cheese Fries	0	0	0	0	0	0	0	$ 3.75	$ -
Toasted Ravioli	0	0	0	0	0	0	0	$ 4.00	$ -
Bottled Coffe	0	0	0	0	0	0	0	$ 2.75	$ -
[illegible]									
	0	0	0	0	0	0	0	$ 2.25	$ -
Stick Tape/Grip Tape	0	0	0	0	0	0	0	$ 3.25	$ -
Skate Laces	0	0	0	0	0	0	0	$ 3.50	$ -
Mouthguard	0	0	0	0	0	0	0	$ 2.50	$ -
Stick Wax	0	0	0	0	0	0	0	$ 5.00	$ -
[illegible]									
Helmet Repair Kit	0	0	0	0	0	0	0	$ 5.00	$ -
New	0	0	0	0	0	0	0	$ -	$ -
New	0	0	0	0	0	0	0	$ -	$ -
STAND QUANTITY SOLD	0	0	0	0	0	0	0		
STAND RECEIPT TOTAL	$ -	$ -	$ -	$ -	$ -	$ -			$ -

	POOL/RINK	POOL	4-D	MAIN	LOMAN	WORTHEN		
[illegible]								
Cash Totals	$	$	$	$	$	$	Total Cash Collected	$ -
Credit Card Transactions	$	$	$	$	$	$	Total Credit Transaction	$ -
Under/Over	$ -	$ -	$ -	$ -	$ -	$ -	Total Under/Over	$ -
							Day Net Income	$ -

[illegible]	
Gatorade Machine (Brown Rec)	$
Gatorade Machine (Ice Rink)	$
Soda Machine (Ice Rink)	$
Soda Machine (Outside Rink)	$
Snack Machine	$
Special Event	$
OTHER RECEIPTS TOTAL	$ -

[illegible]	
$ -	Stand Deposit
$ -	Other Receipts Deposit
$ -	**BANK DEPOSIT**
$ -	Credit Card Transaction Total
$ -	**GRAND TOTAL**

MONTHLY GOLF COURSE RECEIPTS			YTD					
	TOTAL		TOTAL					
Green Fees	$53,262.94		$280,140.97					
Season Pass Reveue			$0.00					
Cart Revenue	$26,959.62		$113,959.48					
Driving Range/Misc Revenue	$3,824.46		$17,797.77					
Facility Rentals	$150.00		$1,525.00					
Golf concessions	$15,304.80		$71,217.80					
Golf Pro Shop	$3,492.47		$24,454.72					
					YTD TOTAL			
RECEIPTS	**$102,994.29**		RECEIPTS		**$509,095.74**			
DEPOSITS	**$103,065.27**		DEPOSITS		**$509,182.84**			
OVER/UNDER	**$70.98**		OVER/UNDER		**$87.10**			
MONTHLY GOLF COURSE EXPENSES								
							MONTH	**YTD**
Wages	$37,112.79		$194,990.40		Deposits		$103,065.27	$509,182.84
Capital Improvements	$180,564.74		$189,179.30		Misc			$0.00
Golf Course Repairs	$6,266.42		$21,325.39		Election Rental			$0.00
Concession Supplies			$0.00		Damage Repairs			$0.00
Concession Items for Resale	$4,471.97		$31,995.98		Donations			$0.00
Advertizing			$0.00		Golf Lessons - Res			$0.00
Utilities	$6,744.12		$11,316.27		Golf Lessons - NonRes			$0.00
Chemicals	$325.00		$11,065.79		Starting Cash			$0.00
Seed, Sod, Planting	$554.20		$11,089.90					
Linen Service			$0.00					
Portable Restrooms	$267.50		$1,449.57					
Food & Liquor Permits	$600.00		$600.00					
Fuel	$779.10		$6,756.21					
Credit Card Expenses	$3,074.75		$9,388.59					
Pro Shop Items for Resale	$3,088.69		$22,242.21					
Range Supplies			$461.12					
Sewer Fees			$104.88		TOTAL RECEIPTS		**$103,065.27**	**$509,182.84**
Payment of Sales Taxes	$4,197.00		$14,595.00					
Change Money			$0.00					
Refunds			$425.00					
Extermination Services			$71.00					
Professional Certs and Ed			$2,204.55					
Purchase of Security System Svcs			$0.00					
Solid Waste Disposal	$255.17		$1,276.75					
Contingent			$144.75					
Supplies	$804.58		$3,178.01					
Golf Carts	$7,950.28		$45,251.20					
			$0.00					
			$0.00					
			$0.00					
TOTAL DISBURSEMENTS	**$257,056.31**		**$579,111.87**					
PROFIT/LOSS	**-$153,991.04**		**-$69,929.03**					

Legacy Golf Report

October 2025

1. Traffic and Round counts still extremely high with good weather.
2. Paving project in cart staging area and scheduled for this week.
3. Yamaha is providing great service in regards to our extra cart rentals and will be providing bids for our next contract lease
4. October upcoming events
   GC Baseball 10-25 (80)
   Fr McGivney Sports Fundraiser 10-26 (144)
   Extreme BSC 11/2 (120)

Thank you