



Truth in Taxation Public Hearing

Monday, December 11, 2023

6:45 p.m.

PUBLIC NOTICE IS HEREBY GIVEN that the Board of Park Commissioners of the Mundelein Park & Recreation District, Lake County, Illinois (the "*Park Board*") will hold a Truth in Taxation Public Hearing on the 11th day of December, 2023, at 6:45 o'clock p.m. at Regent Center, 1200 Regent Drive, Mundelein, Illinois.

1. Call to Order
2. Roll Call
3. Motion to Open Truth in Taxation Public Hearing
 - A. Comments from the Public
 - B. Comments from Board Members
4. Motion to Close Truth in Taxation Public Hearing
5. Motion to Adjourn



BOARD MEMORANDUM

December 11, 2023 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: December 7, 2023
Subject: A Public Hearing to Approve a Proposed 2023 Property Tax Levy Increase for Mundelein Park & Recreation District for the 2024 Budget

Background

Part of the process requires the publishing of a Notice of Public Hearing not less than seven days before the date of the Hearing. The Public Hearing was published on November 29, 2023.

Analysis/Considerations

Annually, the District publishes a Truth in Taxation Hearing even if the requested amount is under five percent. For the 2023 Tax Levy, the Consumer Price Index (CPI) and Growth Indicators are over five percent; however, the District can collect a maximum of five percent for the CPI and any new growth provided by Lake County.

Executive Director Salski recommends the following procedure to adhere to specific public hearing guidelines.

Procedurally, the President will:

1. Motion to be made by a Board member, and seconded, that the Hearing be opened. After discussion, if any, call for Roll Call vote.
2. Announce the Public Hearing open to receive public comments on the proposed Tax Levy and explain that all persons desiring to be heard will have the opportunity to present written or oral testimony at this time.
3. Ask for additional comments from Park Commissioners.
4. If any written testimony is received, the Secretary reads it into the record.
5. Ask for oral testimony, the President announces that all desiring to be heard have been given the opportunity.
6. Motion to be made by a Board member, and seconded, that the Hearing be adjourned. After discussion, if any, call for Roll Call vote.
7. President declares motion carried and Hearing is formally adjourned.



December 11, 2023

6:45 p.m. – Truth in Taxation Public Hearing

7:00 p.m. - Committee Meeting

7:30 p.m. - Regular Board Meeting

PUBLIC NOTICE IS HEREBY GIVEN that the Board of Park Commissioners of the Mundelein Park & Recreation District, Lake County, Illinois (the “*Park Board*”) will hold a Committee Meeting of the Park Board on the 11th day of December, 2023, at 7:00 o’clock p.m. at Regent Center, 1200 Regent Drive, Mundelein, Illinois.

The Agenda for the Meeting is as follows:

Call to Order:

Roll Call: Knudson, McGrath, Ortega, Frasier

Updates

1. Steeple Chase Golf Course Improvements
2. Regular Board Meeting Agenda

Action Items – Regular Board Meeting

1. Approve of 2023 Tax Levy – Ordinance 23-11-01-O
2. Approve of 2024 Board Meeting Dates – Resolution 23-12-01-R
3. Approve of Organizational Chart and Structure
4. Approve of 2024 Full and Part-Time Wage Ranges
5. Approve of Lauterbach and Amen – Audit Services

Visitors

Adjournment

Rules for Public Comment:

- A. At the start of the period for public comment the board President or acting chairperson will advise the public:
 - 1. The amount of time permitted for public comment;
 - 2. That all speakers state their name and addresses before addressing the Board;
 - 3. To avoid repetitive comments, testimony and general questions; and
 - 4. To appoint only one person to speak on behalf of a group.
- B. Each person will be permitted to speak one time only, unless the President determines that allowing a speaker to address the Board again will contribute new testimony or evidence germane to an issue on the agenda for that meeting.
- C. Unless a representative spokesperson is appointed in the manner described in rule D, all comments from the public will be limited to no more than three (3) minutes per person.
- D. Groups may register a representative spokesperson by filing an appearance form no later than one (1) hour in advance of a meeting. The appearance form must designate (i) the number of people the designee represents for the purpose of making public comment; (ii) the subject matter of the public comments; and (iii) whether the subject being represented by a group spokesperson shall be deemed to have waived their opportunity to speak independently unless the President determines that allowing such a speaker to address the Board will contribute new testimony or evidence germane to an issue on the agenda for that meeting.
 - 1. A representative spokesperson who timely files a complete appearance form to speak on a matter germane to the agenda shall be permitted to speak for three (3) minutes for each person being represented, up to a maximum of fifteen (15) minutes.
 - 2. A representative spokesperson who timely files a complete appearance form to speak on a matter not germane to the agenda shall be permitted to speak for three (3) minutes for each person being represented, up to a maximum of nine (9) minutes.
- E. The Board shall not respond to questions posed during public comment. All questions shall be recorded by the Board Secretary and a response shall be presented either during the next regular Board meeting or in writing before such meeting.
- F. All comments must be civil in nature. Any person who engages in threatening, slanderous or disorderly behavior when addressing the Board shall be deemed out-of-order by the presiding officer and his or her time to address the Board at said meeting shall end.

Approved 4/14/2014 Board Meeting



**MUNDELEIN PARK &
RECREATION DISTRICT**

BOARD MEMORANDUM

December 11, 2023 Committee Meeting Topics

Steeple Chase Golf Club Improvements

Steeple Chase improvements are on schedule. Executive Director Salski and Assistant Golf Operations Manager Karl will provide updates on the simulator project and gaming application process.

Regular Board Meeting Agenda Items

If time is available, staff can present any information on the Regular Board Meeting agenda.

Action Items – Regular Board Meeting

1. Approve of 2023 Tax Levy – Ordinance 23-11-01-O
2. Approve of 2024 Board Meeting Dates – Resolution 23-12-01-R
3. Approve of Organizational Chart and Structure
4. Approve of 2024 Full and Part-Time Wage Ranges
5. Approve of Lauterbach and Amen – Audit Services



**MUNDELEIN PARK &
RECREATION DISTRICT**

**REGULAR BOARD MEETING
December 11, 2023
7:30 p.m.**

PUBLIC NOTICE IS HEREBY GIVEN that the Board of Park Commissioners of the Mundelein Park & Recreation District, Lake County, Illinois (the “*Park Board*”) will hold a Regular Board Meeting of the Park Board on the 11th day of December, 2023 at 7:30 o’clock p.m., at Regent Center, 1200 Regent Drive, Mundelein, Illinois.

AGENDA

Call to Order:

Pledge of Allegiance:

Roll Call: Knudson, McGrath, Ortega, Frasier

Approval of Minutes: Committee Meeting 11-27-23, Regular Meeting 11-27-23

Approval of Disbursements: Warrants: 112823, 120423, 120523, 120823 and 121123 = \$1,064,430.08

Correspondence: Senator Adriane Johnson Recognition and Awards
Mechanics Grove Thank You

Old Business: None

New Business:

1. Approve of 2023 Tax Levy – Ordinance 23-11-01-O
2. Approve of 2024 Board Meeting Dates – Resolution 23-12-01-R
3. Approve of Organizational Chart and Structure
4. Approve of 2024 Full and Part-Time Wage Ranges
5. Approve of Lauterbach and Amen – Audit Services

Board Business:

Staff Reports:

Executive Session: Personnel 5 ILCS 120/2 (c)(1);
Purchase or Lease of Real Estate 5 ILCS 120/2 (c)(5);
Imminent or Collective Bargaining or Salary Schedules 5 ILCS 120/2(c)(2);
Litigation 5 ILCS 120/2 (c)(11)
The consideration of the appointment of a member to fill a vacancy on the board.

Action on Items Discussed in Executive Session, if Necessary

Visitors

Adjournment

Rules for Public Comment:

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 - 1. The amount of time permitted for public comment;
 - 2. That all speakers state their name and addresses before addressing the Board;
 - 3. To avoid repetitive comments, testimony and general questions; and
 - 4. To appoint only one person to speak on behalf of a group.
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- E. The Board shall not respond to questions posed during public comment. All questions shall be recorded by the Board Secretary and a response shall be presented either during the next regular Board meeting or in writing before such meeting.
- F. All comments must be civil in nature Any person who engages in threatening, slanderous or disorderly behavior when addressing the Board shall be deemed out-of-order by the presiding officer and his or her time to address the Board at said meeting shall end.

Approved 4/14/2014 Board Meeting

MINUTES
Mundelein Park & Recreation District
Committee of the Whole
November 27, 2023

The Committee of the Whole meeting of the Board of Park Commissioners of the Mundelein Park & Recreation District, Mundelein, Lake County, Illinois, was called to order at 7:00 p.m.

He then directed the secretary to call the roll. Present were Commissioners KNUDSON, McGRATH, and ORTEGA. President FRASIER was absent with prior notice.

Staff present included Executive Director SALSKI, Superintendent BERG, Superintendent McINERNEY, Manager LAWRENCE, Superintendent FOSTER, and Manager BROLLEY.

Vice-President McGRATH asked if there were any agenda items to discuss. Executive Director SALSKI requested to discuss the 2024 Board Meeting Dates. The 2nd meeting in November is the same week as Thanksgiving. Commissioner ORTEGA suggested keeping the second meeting on November 25, 2024. The Board agreed.

Executive Director SALSKI discussed the 2024 Budget and focused on the ADA improvements. He mentioned the fund balance would have a slight difference of \$25,000 due to a project. Vice-President McGRATH asked where District fell short with capital maintenance projects. Superintendent McINERNEY stated Maurice Noll did not get finished. Executive Director SALSKI explained timing was critical as the District is required to book the expense when the equipment arrives and not purchased. Vice-President McGRATH asked how District pays. Superintendent FOSTER replied with cash on delivery. Commissioner ORTEGA asked about any bond retirements and requested staff to reference in the chart. Executive Director SALSKI stated the bond would be paid at the end of 2026 and would be noted in the budget books. Commissioner ORTEGA asked if there were any capital maintenance delays expected in 2024. He asked if the Barefoot Bay pumps needed to be replaced. Superintendent FOSTER explained it was budgeted in 2023 and the project was nearly complete. He said it wasn't as bad as originally indicated but the Board should plan in five years for a large expense, \$500,000 to \$750,000. Vice-President McGRATH suggested bringing the board up to speed with any differences and/or concerns during the 2024 Budget.

Manager BROLLEY stated the golf course has had their all-time best numbers this year. It achieved \$2 million in revenue. Record sales were in food, beverage, and merchandise. He said the new lower-level Simulator Room was almost done. The electrician was expected to finish Tuesday with a Sprinkler coming the following week. Painting would occur the week of December 4. Finally, the bar and flooring would complete the construction. Vice-President McGRATH asked about the bar. Manager BROLLEY replied that there would be new refrigeration and a new countertop. Commissioner KNUDSON asked about the gaming and whether Village approved. Manager BROLLEY explained a gaming agent must come out first. Executive Director SALSKI stated the gaming agreement was being reviewed by Attorneys. Commissioner KNUDSON asked about the costs to use the simulators. Manager BROLLEY explained the costs for a group but finalizing the pricing. Commissioner ORTEGA asked if the simulators are exclusive of the gaming room. Manager BROLLEY explained both rooms are planned to be completed whether gaming occurs or not. Commissioner KNUDSON asked if there is a need for a temporary one. Superintendent BROLLEY replied yes. He mentioned that staff were expected to set up the net upstairs so individuals could warm up allowing their experience to occur immediately in the lower level.

Superintendent FOSTER stated the Ice Rink was almost ready. Staff need to add water. Vice-President McGRATH asked what temperature was necessary to run it. Superintendent FOSTER mentioned the ice should be below 55 degrees during the day for 10 days. Commissioner KNUDSON asked if it is a challenge and takes time to set up. Superintendent FOSTER replied that it takes two weeks working every other day.

Visitors: Ron Greenberg, Nancy Burton, and Bruce Ponsaran.

There being no further business, Commissioner ORTEGA moved to adjourn at 7:29 p.m. second by Commissioner KNUDSON. A voice vote was taken with all voting yes.

Secretary

MINUTES
Mundelein Park & Recreation District
Regular Board Meeting
November 27, 2023

The Regular Board meeting of the Board of Park Commissioners of the Mundelein Park & Recreation District, Mundelein, Lake County, Illinois, was called to order at 7:30 p.m. by President FRASIER and he asked the assemblage to rise and recite the Pledge of Allegiance.

He then directed the secretary to call the roll. Present were Commissioners KNUDSON, McGRATH and ORTEGA. President FRASIER was absent with prior notice.

Staff present included Executive Director SALSKI, Superintendent BERG, Superintendent McINERNEY, Manager LAWRENCE, Superintendent FOSTER, and Manager BROLLEY.

Vice-President McGRATH requested a motion to approve the minutes of November 16, 2023. Commissioner ORTEGA moved to approve the minutes of the Special Board Meeting from November 16, 2023, second by Commissioner KNUDSON. Vice-President McGRATH repeated the motion, asked if there were any additional corrections or additions. None were raised. A voice vote was taken with all voting yes.

Vice-President McGRATH read the Warrants needed to be approved. Commissioner KNUDSON moved to approve Warrants: 112023, 112123, 112423 and 112723 in the amount of \$321,009.01, second by Commissioner ORTEGA. Vice-President McGRATH repeated the motion, asked if there were any questions. None were raised. A roll call vote was taken with Commissioners KNUDSON, ORTEGA and McGRATH voting yes.

Vice-President McGRATH requested a motion for the October Financial Report. Commissioner ORTEGA moved to place the October Financial Report on file, second by Commissioner KNUDSON. Vice-President McGRATH repeated the motion and asked if there were any questions and there were none. A roll call vote was taken with Commissioners KNUDSON, ORTEGA, and McGRATH voting yes.

Vice-President McGRATH requested a motion to file the October Police Report. Commissioner ORTEGA moved to place the October Police Report on file, second by Vice-President McGRATH. Vice-President McGRATH repeated the motion and asked if there were any questions. Commissioner KNUDSON asked about the assault in the report. Superintendent McINERNEY stated that it happened in 2022 and was unfounded. She said it did not involve employees. The Police Department was unable to provide details. A roll call vote was taken with Commissioners ORTEGA, McGRATH, and KNUDSON voting yes.

Vice-President McGRATH stated there was no Correspondence or Old Business.

Vice-President McGRATH requested a motion to approve the 2024 Budget. Commissioner ORTEGA moved to approve the 2024 Budget, second by Commissioner KNUDSON. Vice-President McGRATH repeated the motion and asked if there were any questions. None were raised. A roll call vote was taken with Commissioners ORTEGA, KNUDSON, and McGRATH voting yes.

Vice-President McGRATH asked if there was any Board Business. He provided an update about the Parks Foundation. The Foundation will be hosting a Meat Raffle in April, 2024.

Vice-President McGRATH suggested to move into staff reports. Superintendent BERG discussed the District's role in the Tree Lighting Event on Friday, December 1. He said the event kicks off at 4:45 p.m. with free hot chocolate and coffee. The tree lighting will be at 6:10 p.m. He mentioned the Winter Polar Express at the Mundelein Train Station would occur on December 2. Staff were expecting 120 participants and over 200 participants were on the wait list. Saturday, December 9 is the Santa Shuffle at the Dunbar Recreation Center, 10:00 a.m. – 12:00 p.m. It will be expanded in the future. He explained the Dance Recital was scheduled for December 16 at Mundelein High School. He announced Amy Langille as the new Cultural Arts and Events Supervisor. She started on November 13. Superintendent BERG explained there was a shift in MCC offices, and the project has been completed. He complimented the Facility Maintenance staff. He said new pickleball courts have been added at Dunbar Recreation Center. He mentioned the Mundelein Dance Company was having a dine-out fundraiser at Luke's on Lake Street. A percentage of sales will go to the group. Superintendent BERG said Youth Basketball was going well as participation was expected to be an estimated 400 youth during the season. He mentioned Big & Little has had strong enrollment and Melinda Agosto is looking for a full-time employee. Aquatic Lessons were starting, and Health & Fitness Member Appreciation program went very well. He presented details about the Regent Center November Fitness Classes which include Aces, Zumba Gold, and Yoga. He said the classes were planned to move to the MCC to increase quality of programs, be more efficient, and more accessible. He mentioned feedback was low and the department came up short with communication. Commissioner McGRATH asked about having a program survey.

Superintendent McINERNEY presented the process for 2023 Tax Levy. She mentioned that the Dunbar camera installation was completed. She explained the District installed electronic door locks on the third floor so every employee will have a unique code. She explained the Risk Management incident. Vice-President McGRATH asked how boaters can use IT to access launch. Executive Director SALSKI suggested that was a good idea when staff and board discuss the master plans for Diamond Lake.

Manager LAWRENCE presented the Agency Showcase which required a lot of extra hours. She said it was good for the District.

Vice-President McGRATH acknowledged the following service anniversaries: Rob Foster 2 years and Charles Kordick 2 years.

Visitors: Ron Greenberg, Nancy Burton, and Bruce Ponsaran did not speak.

There being no further business, Commissioner ORTEGA moved to adjourn at 8:00 p.m. seconded by Commissioner KNUDSON. A voice vote was taken with all voting yes.

Secretary

Mundelein Park District
Warrant Report

Date Paid 11/27/2023

112823

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
417	AMALGAMATED BANK OF CHICAGO				
		BOND PAYMENT	DEBT SERVICE FUND	DEBT SERVICE	\$28,950.00
		BOND PAYMENT	DEBT SERVICE FUND	DEBT SERVICE	\$460,000.0
		BOND PAYMENT.	CORPORATE FUND	ADMINISTRATION	\$1.75
		Check Total:			\$488,951.75
418	PIVOT ENERGY				
		SOLAR CREDITS	RECREATION PROGRAM FUND	MCC FACILITY	\$225.34
		Check Total:			\$225.34

Warrant Total: \$489,177.09

Mundelein Park District Warrant Report

Date Paid 12/04/2023

120423

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
412	COMCAST				
		INTERNET MCC	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$107.45
		INTERNET MCC	RECREATION PROGRAM FUND	ADMINISTRATION	\$107.45
		INTERNET	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$116.85
		REGENT CENTER - INTERNET	RECREATION PROGRAM FUND	REGENT CENTER	\$116.85
		INTERNET	CORPORATE FUND	GOLF PRO SHOP	\$181.97
		DLRC - INTERNET	RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$156.85
		MICROSOFT 365 LICENSES OCTOBER 2023	CORPORATE FUND	ADMINISTRATION	\$19.90
		MICROSOFT 365 LICENSES OCTOBER 2023	CORPORATE FUND	ADMINISTRATION	\$39.80
		MICROSOFT 365 LICENSES OCTOBER 2023	CORPORATE FUND	ADMINISTRATION	\$19.90
		MICROSOFT 365 LICENSES OCTOBER 2023	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$59.70
		MICROSOFT 365 LICENSES OCTOBER 2023	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$19.90
		MICROSOFT 365 LICENSES OCTOBER 2023	CORPORATE FUND	GOLF PRO SHOP	\$9.95
		MICROSOFT 365 LICENSES OCTOBER 2023	RECREATION PROGRAM FUND	ADMINISTRATION	\$9.95
		MICROSOFT 365 LICENSES OCTOBER 2023	RECREATION PROGRAM FUND	LEARNING CENTER	\$9.95
		MICROSOFT 365 LICENSES OCTOBER 2023	RECREATION PROGRAM FUND	ADMINISTRATION	\$9.95
		MICROSOFT 365 LICENSES OCTOBER 2023	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$9.95
		MICROSOFT 365 LICENSES OCTOBER 2023	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$9.95
		MICROSOFT 365 LICENSES OCTOBER 2023	RECREATION PROGRAM FUND	BAREFOOT BAY	\$39.80
		MICROSOFT 365 LICENSES OCTOBER 2023	RECREATION PROGRAM FUND	REC CONNECTION	\$19.90
		TIRES FOR THE POWER WASHER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$62.64
		PROGRAM SUPPLIES	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$14.82
		SUPPLIES FOR REC CONNECTION	RECREATION PROGRAM FUND	REC CONNECTION	\$99.57
		CANDY FOR REC CONNECTION	RECREATION PROGRAM FUND	REC CONNECTION	\$29.98
		MARRIOTT FIELD TRIP	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$543.00
		PDRMA-RMI-SALSKI	CORPORATE FUND	ADMINISTRATION	\$90.00
		EQUIPMENT SUPPLIES	CORPORATE FUND	MUSEUM	\$680.48
		OFFICE SUPPLIES FOR BUDGET BOOKS	CORPORATE FUND	ADMINISTRATION	\$22.14
		OFFICE SUPPLIES FOR BUDGET BOOKS	RECREATION PROGRAM FUND	ADMINISTRATION	\$33.20
		MUSEUM - INTERNET	CORPORATE FUND	MUSEUM	\$109.90
		KDS COMCAST INTERNET	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$116.85
		SAM'S CLUB RENEWAL	RECREATION PROGRAM FUND	ADMINISTRATION	\$380.00
		REGENT CENTER - IRELAND TRANSPORTATION	RECREATION PROGRAM FUND	REGENT CENTER	\$175.30
		PROGRAM SUPPLIES B&L/LC	RECREATION PROGRAM FUND	LEARNING CENTER	\$18.50
		PROGRAM SUPPLIES B&L/LC	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$34.97
		AD FOR HOLIDAY HOOPLA	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$17.61
		BUSINESS CARD FOR AMY LANGILLE AND JON KARL	RECREATION PROGRAM FUND	ADMINISTRATION	\$29.50
		BUSINESS CARD FOR AMY LANGILLE AND JON KARL	CORPORATE FUND	GOLF PRO SHOP	\$29.49
		REFUND OF TAX ON PREVIOUS PURCHASE	CORPORATE FUND	ASSETS	\$(2.29)
		PARKS - GRAFFITI REMOVER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$91.93
		SOD FOR SOCCER FIELDS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$390.00
		APPLE STORAGE - CRONKHITE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$0.99
		STORAGE CASE	CORPORATE FUND	ADMINISTRATION	\$95.99
		NATURAL GAS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$91.77

Mundelein Park District
Warrant Report
Date Paid 12/04/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		NATURAL GAS	CORPORATE FUND	GOLF PRO SHOP	\$343.85
		REGENT CENTER - BATTERIES	RECREATION PROGRAM FUND	REGENT CENTER	\$17.99
		NUSTEP EQUIPMENT PART	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$90.95
		ICE RINK - PIPE GASKET	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$165.00
		IPRA MEMBERSHIP DUES - REHOR - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$265.00
		IPRA CONFERENCE - LEE - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$535.00
		IPRA CONFERENCE - RENZ - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$267.50
		IPRA CONFERENCE - RENZ - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$267.50
		IPRA MEMBERSHIP DUES - RENZ - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$48.50
		IPRA MEMBERSHIP DUES - RENZ - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$48.50
		IPRA MEMBERSHIP DUES - LEE - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$265.00
		OFFICE SUPPLIES	CORPORATE FUND	ADMINISTRATION	\$46.11
		OFFICE SUPPLIES	RECREATION PROGRAM FUND	ADMINISTRATION	\$69.17
		COMPUTER SPEAKER	CORPORATE FUND	ADMINISTRATION	\$15.88
		POOL SAND FILTER BID - PLANROOM SERVICES	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$165.00
		PIZZA FOR ALL AGENCY NOV 2023	CORPORATE FUND	RISK MANAGEMENT	\$375.59
		IPRA MEMBERSHIP - KASPAR - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$265.00
		STAFF DONUTS FOR MEETING	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$109.98
		AMAZON GIFT CARDS FOR ALL AGENCY RAFFLE	CORPORATE FUND	RISK MANAGEMENT	\$50.00
		COSTUMES - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$2,462.90
		COSTUMES - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$2,627.27
		IT NETWORKING MEETING-MCINERNEY	CORPORATE FUND	ADMINISTRATION	\$25.00
		BDAY PARTY SUPPLIES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$33.98
		BDAY PARTY SUPPLIES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$186.69
		BDAY PARTY SUPPLIES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$27.98
		WOMEN IN LEISURE MEETING-OUIMET	CORPORATE FUND	ADMINISTRATION	\$35.00
		PROGRAM SUPPLIES	RECREATION PROGRAM FUND	LEARNING CENTER	\$30.24
		ELECTRICAL CONNECTORS - BOAT REPAIR	CORPORATE FUND	PUBLIC SAFETY	\$53.99
		PRESSURE WASHER - COVER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$36.69
		PRESSURE WASHER - CHOKE LEVER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$6.99
		CHI WILS CHAPTER HOLIDAY EVENT FEE FOR DEB ENGDAHL	CORPORATE FUND	ADMINISTRATION	\$35.00
		CHI WILS HOLIDAY EVENT FEE FOR CHRISTA LAWRENCE	CORPORATE FUND	ADMINISTRATION	\$35.00
		BUSINESS CARD REORDER FOR PATRICK TEEHAN	RECREATION PROGRAM FUND	ADMINISTRATION	\$25.99
		ZOOM SUBSCRIPTION	CORPORATE FUND	ADMINISTRATION	\$15.99
		SOD - SOCCER FIELD REPAIR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$330.00
		SOD - SOCCER FIELD REPAIR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$180.00
		APPLE HOLLER FIELD TRIP	RECREATION PROGRAM FUND	REC CONNECTION	\$406.00
		SOD	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$195.00
		SOD	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$33.00
		SOD	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$195.00
		SOD	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$195.00
		REGENT CENTER - TURKEY TROT	RECREATION PROGRAM FUND	REGENT CENTER	\$675.00
		REGENT CENTER - TURKEY TROT	RECREATION PROGRAM FUND	REGENT CENTER	\$27.84
		ZOOM GROUP X	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$15.99
		BREAKFAST	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$59.96
		BREAKFAST	RECREATION PROGRAM FUND	ASSETS	\$4.80

Mundelein Park District Warrant Report

Date Paid 12/04/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		AUTOMOTIVE PROGRAMMING TOOL	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$179.00
		SNACKS FOR REC CONNECTION	RECREATION PROGRAM FUND	REC CONNECTION	\$540.02
		MUSEUM - DISPLAY CASES 3	CORPORATE FUND	MUSEUM	\$2,862.18
		OPERATING SUPPLIES	RECREATION PROGRAM FUND	LEARNING CENTER	\$23.97
		ADA - PUSH - PULL DOOR TESTER	CORPORATE FUND	SPECIAL RECREATION	\$84.45
		AMAZON ORDER - ICE PACKS FOR BASKETBALL	RECREATION PROGRAM FUND	BASKETBALL - YOUTH/FEED	\$58.36
		SUPPLIES FOR DUNBAR STUDENTS	RECREATION PROGRAM FUND	REC CONNECTION	\$26.28
		NORTH POLE EXPRESS	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$31.65
		PATCH CABLE	CORPORATE FUND	ADMINISTRATION	\$8.10
		MISC ART SUPPLIES	RECREATION PROGRAM FUND	REC CONNECTION	\$41.20
		DRY ERASE BOARD FOR DUNBAR	RECREATION PROGRAM FUND	REC CONNECTION	\$30.39
		PROGRAM SUPPLIES	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$38.28
		WILS CONFERENCE	CORPORATE FUND	ASSETS	\$25.00
		WILS CONFERENCE REFUND	CORPORATE FUND	ASSETS	\$(25.00)
		REGENT CENTER - FOUR WINDS CASINO	RECREATION PROGRAM FUND	REGENT CENTER	\$28.32
		AD-ALL-INCLUSIVE PLAYGROUND	RECREATION PROGRAM FUND	ASSETS	\$2.00
		AD-ALL-INCLUSIVE PLAYGROUND	RECREATION PROGRAM FUND	ASSETS	\$2.00
		AD-ALL-INCLUSIVE PLAYGROUND	RECREATION PROGRAM FUND	ASSETS	\$2.00
		STAFF INTRODUCTORY LUNCH- AMY	RECREATION PROGRAM FUND	ADMINISTRATION	\$29.85
		TREE LIGHTING-TREATS	CORPORATE FUND	ADMINISTRATION	\$184.00
		SPOTIFY BFB	RECREATION PROGRAM FUND	BAREFOOT BAY	\$10.99
		STAFF RELATIONS	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$5.00
		VACUUM CLEANER REPAIR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.00
		TICKETS FOR HOLIDAY DANCE RECITAL	RECREATION PROGRAM FUND	LONG TERM DANCE	\$64.99
		NOVEMBER ADOBE LICENSES	CORPORATE FUND	ADMINISTRATION	\$337.91
		WELCOME LUNCH FOR NEW STAFF	RECREATION PROGRAM FUND	ADMINISTRATION	\$76.54
		8 EMERGENCY EXIT BAR KITS FOR PEDESTRIAN GATES	CORPORATE FUND	RISK MANAGEMENT	\$8,067.87
		PAINT GUN/ MEASURING WHEEL	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$163.36
		OFFICE SUPPLIES-CALENDARS	CORPORATE FUND	ADMINISTRATION	\$4.41
		OFFICE SUPPLIES-CALENDARS	RECREATION PROGRAM FUND	ADMINISTRATION	\$6.62
		NORTH POLE EXPRESS	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$496.64
		STAFF ATTIRE	RECREATION PROGRAM FUND	LONG TERM DANCE	\$102.00
		AD-ALL-INCLUSIVE PLAYGROUND	RECREATION PROGRAM FUND	ASSETS	\$2.00
		AD-ALL-INCLUSIVE PLAYGROUND	RECREATION PROGRAM FUND	ASSETS	\$2.00
		AD-ALL-INCLUSIVE PLAYGROUND	RECREATION PROGRAM FUND	ASSETS	\$3.00
		AD-ALL-INCLUSIVE PLAYGROUND	RECREATION PROGRAM FUND	ASSETS	\$2.00
		NORTH POLE EXPRESS	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$82.32
		OFFICE SUPPLIES-BUDGET	CORPORATE FUND	ADMINISTRATION	\$36.52
		OFFICE SUPPLIES-BUDGET	RECREATION PROGRAM FUND	ADMINISTRATION	\$54.51
		OFFICE SUPPLIES-BUDGET	CORPORATE FUND	ADMINISTRATION	\$1.99
		OFFICE SUPPLIES-BUDGET	RECREATION PROGRAM FUND	ADMINISTRATION	\$2.99
		CABLES	CORPORATE FUND	ADMINISTRATION	\$85.89
		DESK TOP ORGANIZER	RECREATION PROGRAM FUND	REC CONNECTION	\$51.56
		FAMILY CHANGING ROOM DIAPER CHANGING STATION	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$129.99
		PENS AND FILE HOLDER	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$65.52
		BOAT LAUNCH DAILY PASS HOLDERS - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$29.94
		MEMBER APPRECIATION SUPPLIES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$107.92
		VACUUM 1ST FLOOR	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$343.16
		FITNESS CENTER SMALL EQUIPMENT	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$32.99
		LAMINATING POUCHES AND TWINE	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$52.08
		MEMBER APPRECIATION SUPPLIES-GIVEAWAY	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$55.22
		MEMBER APPRECIATION SUPPLIES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$13.99

Mundelein Park District Warrant Report

Date Paid 12/04/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		MEMBER APPRECIATION SUPPLIES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$49.97
		MEMBER APPRECIATION SUPPLIES- GIVEAWAYS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$99.97
		MEMBER APPRECIATION SUPPLIES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$16.99
		SANTA SHUFFLE - CANDY CANES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$62.68
		SEAT COVERS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$356.99
		NORTH POLE EXPRESS - CRAYONS	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$27.49
		BRIGHTWHEEL APP	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$180.00
		INSTRUCTOR SUITS	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$555.00
		NORTH POLE EXPRESS - POSTAGE	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$28.75
		SAMS CLUB SUBSCRIPTION	RECREATION PROGRAM FUND	ADMINISTRATION	\$42.29
		FITNESS DIRECT TV	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$244.99
		BUSINESS SERVICES ZOOM ACCOUNT - NOVEMBER	CORPORATE FUND	ADMINISTRATION	\$15.99
		REPLACEMENT DRIVE SHAFT - P2	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$695.25
		LUNCH	CORPORATE FUND	ADMINISTRATION	\$39.75
		CALENDAR FOR DUNBAR	RECREATION PROGRAM FUND	REC CONNECTION	\$7.99
		NORTH POLE EXPRESS - AMAZON RETURN	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$(49.95)
		STAFF MEETING	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$14.99
		STAFF MEETING	RECREATION PROGRAM FUND	ASSETS	\$1.20
		IPRA CONFERENCE - L. VAZQUEZ - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$365.00
		TRANSPORTATION BS&A CONFERENCE MCINERNEY	CORPORATE FUND	ADMINISTRATION	\$35.00
		TRANSPORTATION BS&A CONFERENCE MCINERNEY	CORPORATE FUND	ADMINISTRATION	\$70.00
		AM/PM SNACKS	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$965.14
		FOUNDATION ADS	RECREATION PROGRAM FUND	ASSETS	\$5.00
		FACEBOOK ADS	RECREATION PROGRAM FUND	ASSETS	\$7.00
		FUN & WELLNESS CHILI WALK	CORPORATE FUND	ADMINISTRATION	\$11.38
		FUN & WELLNESS CHILI WALK	RECREATION PROGRAM FUND	ADMINISTRATION	\$11.38
		ALL AGENCY MEETING	CORPORATE FUND	ADMINISTRATION	\$38.95
		ALL AGENCY MEETING	RECREATION PROGRAM FUND	ADMINISTRATION	\$38.95
		ALL AGENCY MEETING	CORPORATE FUND	ASSETS	\$1.05
		PARK CAMERA DATA PLAN - MEMORIAL	CORPORATE FUND	PUBLIC SAFETY	\$8.50
		PARK CAMERA DATA PLAN - REGENT 2	CORPORATE FUND	PUBLIC SAFETY	\$8.50
		PARK CAMERA DATA PLAN - HANRAHAN	CORPORATE FUND	PUBLIC SAFETY	\$8.50
		PARK CAMERA DATA PLAN - GORDON RAY	CORPORATE FUND	PUBLIC SAFETY	\$8.50
		PARK CAMERA DATA PLAN - REGENT 1	CORPORATE FUND	PUBLIC SAFETY	\$8.50
		TV SERVICE	CORPORATE FUND	GOLF PRO SHOP	\$88.98
		MEMBER APPRECIATION SNACKS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$500.20
		CORNER CONNECTORS	CORPORATE FUND	MUSEUM	\$86.67
		ALEXA APP	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$10.99
		OFFICE SUPPLIES	RECREATION PROGRAM FUND	BAREFOOT BAY	\$47.16
		IPRA MEMBERSHIP DUES - FULLER - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$265.00
		NORTH POLE EXPRESS - CUPS/LIDS	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$159.90
		HALLOWEEN CANDY FOR DUNBAR	RECREATION PROGRAM FUND	REC CONNECTION	\$26.21
		FIELD TRIP DEPOSIT - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$144.00
		TREE LIGHT - HOT CHOC MIX	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$135.20
		FOUNDATION ADS	RECREATION PROGRAM FUND	ASSETS	\$10.00
		TOOL BAG	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$197.81
		COAT RACK - 3RD FLOOR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$16.95
		CHAIN SAW MUFFLER & STRING TRIMMER BAR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$92.97
		VEHICLE LIGHT BULBS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$31.58
		TORO 5910 - A/C COMPRESSOR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$128.68

Mundelein Park District
Warrant Report
Date Paid 12/04/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		TABLECLOTH FOR REC CONNECTION AND SUMMER CAMP	RECREATION PROGRAM FUND	REC CONNECTION	\$130.14
		TABLECLOTH FOR REC CONNECTION AND SUMMER CAMP	RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$130.00
		PARTY SUPPLIES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$26.91
		FOOD HANDLER - SALMERON	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$7.00
		SCANNER	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$79.98
		TRIBUNE - DIGITAL ACCESS	CORPORATE FUND	ADMINISTRATION	\$27.72
				Check Total:	\$36,679.89

Warrant Total: \$36,679.89

Payroll ID: 154

Pay Period End Date: 12/02/2023 Check Post Date: 12/08/2023 Bank ID: A

* YTD values reflect values AS OF the check date based on all current adjustments, checks, void checks

120823

Grand Totals for Payroll:

Pay Code Id	Hours	OT Hours	Cur. Amnt.	YTD Amnt.*	Ded/Exp Id	Cur. Amnt.	YTD Amnt.*
** VAC	165.28	0.00	6,414.78		** PDMRA ADDL LIFE	0.80	
ACA NHI	0.00	0.00	538.51	12,385.73	ADDL IMRF 1	960.90	22,318.08
ANNIV	0.00	0.00	0.00	895.00	ADDL IMRF 2	1,440.94	34,370.90
AQBN	0.00	0.00	0.00	1,500.00	DENTAL	207.65	4,385.01
AQUA	0.00	0.00	0.00	0.00	DENTAL_ER	1,177.67	24,865.98
BACK PAY	0.00	0.00	0.00	0.00	EAP_ER	79.50	1,657.50
BON	0.00	0.00	0.00	6,852.87	FCC	224.00	1,120.00
CAR	0.00	0.00	500.00	6,000.00	FITW	15,091.43	317,314.73
CELL	0.00	0.00	0.00	2,950.00	FLH	295.27	5,514.95
COMP	2.00	0.00	64.18	208.59	GROUP LIFE	347.80	3,770.50
CV19-1	0.00	0.00	0.00	0.00	MEDICAL_HMO	1,341.16	29,399.78
DBL	0.00	0.00	0.00	0.00	MEDICAL_HMO_ER	7,599.94	166,599.52
EOY	0.00	0.00	0.00	1,250.00	MEDICAL_PPO	2,537.36	52,116.72
EPTO	0.00	0.00	0.00	0.00	MEDICAL_PPO_ER	14,378.78	295,335.72
ESSNTLCOMP	0.00	0.00	0.00	0.00	MEDICARE_EE	2,498.64	59,141.97
FFCRA123	0.00	0.00	0.00	0.00	MEDICARE_ER	2,498.64	59,141.97
FFCRA456	0.00	0.00	0.00	0.00	NCPERS	32.00	736.00
FNRL	0.00	0.00	0.00	2,488.39	NWD	350.00	8,750.00
GOLF LSSNS	0.00	0.00	0.00	5,301.00	NWD %	48.58	1,185.26
HOL	850.00	0.00	26,899.51	118,644.17	NYL	53.34	1,333.50
INC	0.00	0.00	0.00	0.00	PDMRA ADDL LIFE	233.60	5,211.00
JRY	0.00	0.00	0.00	0.00	PEN_IM2	3,487.71	77,201.16
LWP	0.00	0.00	0.00	0.00	PEN_IM2_ER	6,649.91	147,196.56
NHI	0.00	0.00	2,000.05	42,924.15	PEN_IMR	2,997.13	69,876.43
OT	0.00	23.65	997.14	34,735.46	PEN_IMR_ER	5,714.54	133,231.04
PATH2	0.00	0.00	19.90	12,122.40	SITW	7,908.84	185,288.44
PER	21.50	0.00	645.91	28,223.03	SOCSEC_EE	10,233.93	242,043.45
REFERRAL	0.00	0.00	117.00	4,003.00	SOCSEC_ER	10,233.93	242,043.45
REG	3,241.58	0.00	68,991.31	2,045,134.69	STA	850.00	21,250.00
SALARY	832.00	0.00	54,230.24	1,597,711.53	STA %	48.58	1,185.26
SIC	55.75	0.00	1,567.28	49,452.27	UN	292.11	6,317.41
SIN	40.00	0.00	1,092.82	22,582.43	VISION	35.36	746.28
TFB	0.00	0.00	113.14	6,333.76	VISION_ER	201.51	4,251.60
Tip	0.00	0.00	0.00	0.00			
TLI	0.00	0.00	126.36	2,952.85			
VAC	370.20	0.00	12,649.09	165,725.33			
WELLNESS	0.00	0.00	0.00	4,528.08			

176,727.72
12,732.57
12,364.45
23,785.20
225,609.94

Gross Pay This Period	Deduction Refund	Ded. This Period	Net Pay This Period	Gross Pay YTD	Dir. Dep.	Expense This Period
176,727.72	0.00	51,168.53	125,558.39	4,165,621.12	124,562.59	48,882.22

* = Check Adjustment >> = Pre-Tax Deductions capped at Applicable Gross

Payroll ID: 154

Pay Period End Date: 12/02/2023 Check Post Date: 12/08/2023 Bank ID: A

* YTD values reflect values AS OF the check date based on all current adjustments, checks, void checks

Tax Type	State / Loc	App Wages	Prior Ded	Taxable Gross
Social Security		176,967.22	11,904.21	165,063.01
Medicare		176,967.22	4,640.80	172,326.42
Federal		176,967.22	12,422.80	164,544.42
State	IL	176,636.31	12,422.80	164,213.51
State	WI	330.91	0.00	330.91

* = Check Adjustment >> = Pre-Tax Deductions capped at Applicable Gross

Mundelein Park District Warrant Report

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Date Paid 12/11/2023

121123

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
138431	4IMPRINT, INC				
		2023 EMPLOYEE CHISTMAS GIFT	CORPORATE FUND	ADMINISTRATION	\$1,597.63
		2023 EMPLOYEE CHISTMAS GIFT	RECREATION PROGRAM FUND	ADMINISTRATION	\$1,597.62
Check Total:					\$3,195.25
138432	A & J SEWER SERVICE, INC				
		GREESE PUMPING	CORPORATE FUND	GOLF PRO SHOP	\$500.00
Check Total:					\$500.00
138433	ACE HARDWARE				
		VEHICLE DECAL SPREADER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$5.93
		SHOP SUPPLIES	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$520.42
		CHAINS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$86.37
		SPECIAL EVENTS SUPPLIES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$19.99
		CLAMP FOR ICE RINK	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$18.15
		TENT ROPE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$7.19
		CAULK AND LIQUID NAILS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$27.67
		CLEANING SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$76.53
		CLEANING SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$26.60
		CLEANING SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$25.67
		CLEANING SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$13.47
		CLEANING SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$10.78
		MCC PARKING LOT HOLIDAY DECORATIONS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$72.37
Check Total:					\$911.14
138434	AMY LANGILLE				
		EMPLOYEE REIMBURSEMENT - SANTA SHUFFLE DECOR	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$22.91
		EMPLOYEE REIMBURSEMENT - SANTA SHUFFLE SUPPLIES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$15.00
		EMPLOYEE REIMBURSEMENT - SANTA SHUFFLE COOKIES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$143.76
Check Total:					\$181.67
138435	ANDERSON PEST SOLUTIONS				
		PEST CONTROL BFB	RECREATION PROGRAM FUND	BAREFOOT BAY	\$48.00
Check Total:					\$48.00
138436	ARTHUR CLESEN INC				
		HERBICIDE	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$2,850.00
Check Total:					\$2,850.00
138437	BODY ONE PRODUCTS, INC.				
		FACILITY WIPES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$629.00
Check Total:					\$629.00
138438	BOSTON PLUMBING INC				
		BUILDING MAINT	CORPORATE FUND	GOLF PRO SHOP	\$350.00
Check Total:					\$350.00
138439	BURRIS EQUIPMENT CO				
		SNOW PUSHER	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$2,890.00
Check Total:					\$2,890.00
138440	ComEd				
		ELECTRIC - KRACKLAUER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$49.97
		DRC ELECTRIC	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$253.56

Mundelein Park District Warrant Report

Date Paid 12/11/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		DRC ELECTRIC	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$190.17
		DRC ELECTRIC	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$126.78
		DRC ELECTRIC	RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$126.78
		DRC ELECTRIC	RECREATION PROGRAM FUND	REC CONNECTION	\$443.74
		DRC ELECTRIC	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$126.78
		ELECTRIC - LONGMEADOW	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$38.22
		ELECTRIC	RECREATION PROGRAM FUND	BAREFOOT BAY	\$645.63
		ELECTRIC - HANRAHAN	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$19.46
Check Total:					\$2,021.09
138441	CUTLER WORKWEAR				
		STAFF UNIFORMS - KORDICK SR.	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$96.14
Check Total:					\$96.14
138442	DELICIOUS UNLIMITED				
		FOOD SERVICE FOR WK OF 11/13/23	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$717.03
		QUALITY CATERING FOOD SERVICE FOR WK OF 11/20	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$424.22
Check Total:					\$1,141.25
138443	DIRECT FITNESS SOLUTIONS, LLC				
		TREADMILL DRIVE BELTS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$255.47
Check Total:					\$255.47
138444	FAULKS BROS. CONSTRUCTION, INC				
		BUNKER SAND	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$1,726.56
Check Total:					\$1,726.56
138445	FIRST COMMUNICATIONS LLC				
		NOVEMBER 2023 TELEPHONE AND INTERNET	CORPORATE FUND	ADMINISTRATION	\$239.14
		NOVEMBER 2023 TELEPHONE AND INTERNET	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$125.19
		NOVEMBER 2023 TELEPHONE AND INTERNET	CORPORATE FUND	GOLF PRO SHOP	\$107.34
		NOVEMBER 2023 TELEPHONE AND INTERNET	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$51.60
		NOVEMBER 2023 TELEPHONE AND INTERNET	CORPORATE FUND	MUSEUM	\$19.42
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	MCC FACILITY	\$182.47
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	MCC FACILITY	\$51.60
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	LEARNING CENTER	\$18.60
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	ADMINISTRATION	\$18.40
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	REGENT CENTER	\$51.59
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$147.17
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$165.57
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	BAREFOOT BAY	\$124.88
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	DIAMOND LAKE BEACH	\$37.20
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	REC CONNECTION	\$18.40
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$55.19
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$17.20

Mundelein Park District Warrant Report

Date Paid 12/11/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	ADMINISTRATION	\$17.20
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	ADMINISTRATION	\$296.00
		NOVEMBER 2023 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$296.00
				Check Total:	\$2,040.16
138446	GAMETIME				
		PLAYGROUND SWING SEATS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$3,824.82
				Check Total:	\$3,824.82
138447	GARY A GUNTHER				
		MUSEUM - LUMBER	CORPORATE FUND	MUSEUM	\$48.88
				Check Total:	\$48.88
138448	GREATAMERICA FINANCIAL SERVICES				
		3RD FLOOR AND BEACH COPIER LEASE 12/22/23-01/21/24 - 2024 EXPENSE	CORPORATE FUND	ASSETS	\$136.36
		3RD FLOOR AND BEACH COPIER LEASE 12/22/23-01/21/24 - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$136.36
		3RD FLOOR AND BEACH COPIER LEASE 12/22/23-01/21/24 - 2024 EXPENSE	RECREATION PROGRAM FUND	ASSETS	\$96.14
				Check Total:	\$368.86
138449	GROOT INC				
		PARK MAINT GARBAGE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,644.44
		GARBAGE PICKUP	CORPORATE FUND	GOLF PRO SHOP	\$729.95
		DUNBAR GARBAGE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$199.93
				Check Total:	\$2,574.32
138450	GROWER EQUIPMENT & SUPPLY CO				
		CHAINSAW CHAINS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$83.93
				Check Total:	\$83.93
138451	HOME DEPOT CREDIT SERVICES				
		TILE	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$23.79
		RETAINING WALL PROJECT - LANDSCAPE FABRIC	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$66.38
		LAVATORY STEM	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$19.94
		REGENT CENTER - AB PROJECT	RECREATION PROGRAM FUND	REGENT CENTER	\$453.94
		MUSEUM - MAILBOX	CORPORATE FUND	MUSEUM	\$59.47
		TREE LIGHTS - KRACKLAUER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$599.76
		SAND PAPER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$41.88
		MOUSE CONTROL ITEMS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$36.76
		HOSE AND NOZZLE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$56.96
		DRYWALL	CORPORATE FUND	GOLF PRO SHOP	\$48.92
		DUNBAR KITCHEN SINK	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$26.30
		DRYWALL	CORPORATE FUND	GOLF PRO SHOP	\$63.69
		CABLE FOR 1ST FLOOR OFFICE AND TOOLS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$81.88
		CABLE FOR 1ST FLOOR OFFICE AND TOOLS	RECREATION PROGRAM FUND	ADMINISTRATION	\$195.00
		OFFICE IMPROVEMENTS - 3RD FLOOR	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$76.82
		OFFICE IMPROVEMENTS - 3RD FLOOR	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$869.58
		OUTLET BOX AND CORD COVERS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$99.48
		IP DOOR REPAIR	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$74.91

Mundelein Park District Warrant Report

Date Paid 12/11/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
Check Total:					\$2,895.46
138452	HR SOURCE	COMPENSATION BENCHMARKING	CORPORATE FUND	ADMINISTRATION	\$295.00
Check Total:					\$295.00
138453	JC LICHT LLC	REC OFFICE IMPROVEMENTS - PAINT	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$135.06
		NEW OFFICE SPACE PAINT SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$9.89
		MEN'S LOCKERROOM RENOVATION FOR ADA ACCESS	CORPORATE FUND	SPECIAL RECREATION	\$82.43
Check Total:					\$227.38
138454	JSD PROFESSIONAL SERVICES, INC.	ARCHITECT SERVICES-MASTER PLAN PROJECTS	CORPORATE FUND	ADMINISTRATION	\$967.50
		ARCHITECT-MAURICE NOLL TENNIS & PICKLEBALL	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$1,465.32
		ARCHITECT-LONGMEADOW GRANT PROJECT	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$4,225.00
		ARCHITECT-MAURICE NOLL TENNIS AND PICKLEBALL	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$219.98
Check Total:					\$6,877.80
138455	LAKE STREET RENTAL	RENTAL OF NATURAL AREA MOWER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$402.00
Check Total:					\$402.00
138456	LAKESIDE TRANSPORTATION	BUS TO MARIOTT	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$191.40
Check Total:					\$191.40
138457	LANER MUCHIN LTD	ATTORNEY-PERSONNEL	CORPORATE FUND	ADMINISTRATION	\$85.50
Check Total:					\$85.50
138458	LINDE GAS & EQUIPMENT, INC.	CO2	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$338.05
		CO2	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$113.53
Check Total:					\$451.58
138459	MARTIN PETERSEN COMPANY, INC	HVAC - MAINTENANCE AGREEMENT	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$3,539.33
		HVAC - MAINTENANCE AGREEMENT	RECREATION PROGRAM FUND	MCC FACILITY	\$3,539.34
		HVAC - MAINTENANCE AGREEMENT	RECREATION PROGRAM FUND	BAREFOOT BAY	\$3,539.33
		HVAC REPAIR - POOL PAK - FAN, FAN HUB, CONTACTORS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$5,730.00
Check Total:					\$16,348.00
138460	MGN LOCK-KEY & SAFES, INC	DOOR SECURITY SYSTEM 3RD FLOOR	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$7,440.00
		REC OFFICE IMPROVEMENT PROJECT - RE-KEY OFFICES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$558.00
Check Total:					\$7,998.00
138461	MICHAEL PHILLIPS	IP DEPOSIT REFUND	RECREATION PROGRAM FUND	ASSETS	\$100.00
Check Total:					\$100.00

Mundelein Park District Warrant Report

Date Paid 12/11/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
138462	MIDWAY BUILDING SERVICES LTD.				
		WEEKEND CUSTODIAL SERVICE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$766.50
		WEEKEND CUSTODIAL SERVICE	RECREATION PROGRAM FUND	MCC FACILITY	\$766.50
				Check Total:	\$1,533.00
138463	MIDWEST ORGANICS RECYCLING				
		PUMPKIN DISPOSALS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$103.58
				Check Total:	\$103.58
138464	MUNDELEIN PARK & REC DISTRICT				
		HEALTHY MINDS/BODIES	CORPORATE FUND	HEALTHY MINDS/HEALTHY	\$756.00
		MEMBERSHIP - BOCKELMANN			
				Check Total:	\$756.00
138465	NAPA AUTO PARTS				
		RV ANTIFREEZE - WINTERIZING	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$41.10
		EQUIPMENT			
		DUAL POLE SOCKET	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$88.18
		SPARK PLUGS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$42.32
		UNIVERSAL STARTER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$16.11
				Check Total:	\$187.71
138466	NEDCO LLC DBA SAWVELL TREE SERVICE				
		TREE TRIMMING - HOLCOMB,	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$3,250.00
		HANRAHAN			
				Check Total:	\$3,250.00
138467	NEXT UP HOOPS				
		BASKETBALL LEAUGE JERSEYS - 2024	RECREATION PROGRAM FUND	ASSETS	\$4,940.00
		EXPENSE			
				Check Total:	\$4,940.00
138468	PDRMA				
		PDRMA RMI - BANNON, BERG,	CORPORATE FUND	RISK MANAGEMENT	\$420.00
		CAVAZOS, DE LUCA, LEE, MORAVEC			
				Check Total:	\$420.00
138469	PDRMA				
		LIABILITY INSURANCE NOVEMBER	CORPORATE FUND	RISK MANAGEMENT	\$14,706.14
				Check Total:	\$14,706.14
138470	R-J FURNITURE, INC.				
		NEW MCC OFFICE SPACE FURNITURE	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$10,285.50
				Check Total:	\$10,285.50
138471	RAMROD DISTRIBUTORS				
		DUNBAR CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$13.00
		DUNBAR CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$13.00
		DUNBAR CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	ADMINISTRATION	\$13.01
		DUNBAR CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	REC CONNECTION	\$30.34
		DUNBAR CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$17.34
		CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$458.69
		CUSTODIAL SUPPLIES 3RD FLOOR	RECREATION PROGRAM FUND	MCC FACILITY	\$259.25
		ADMIN			
				Check Total:	\$804.63
138472	RC ELECTRONICS, INC				
		WALKIE TALKIES RADIOS FOR REC	RECREATION PROGRAM FUND	REC CONNECTION	\$850.00
		CONNECTION			

Mundelein Park District Warrant Report

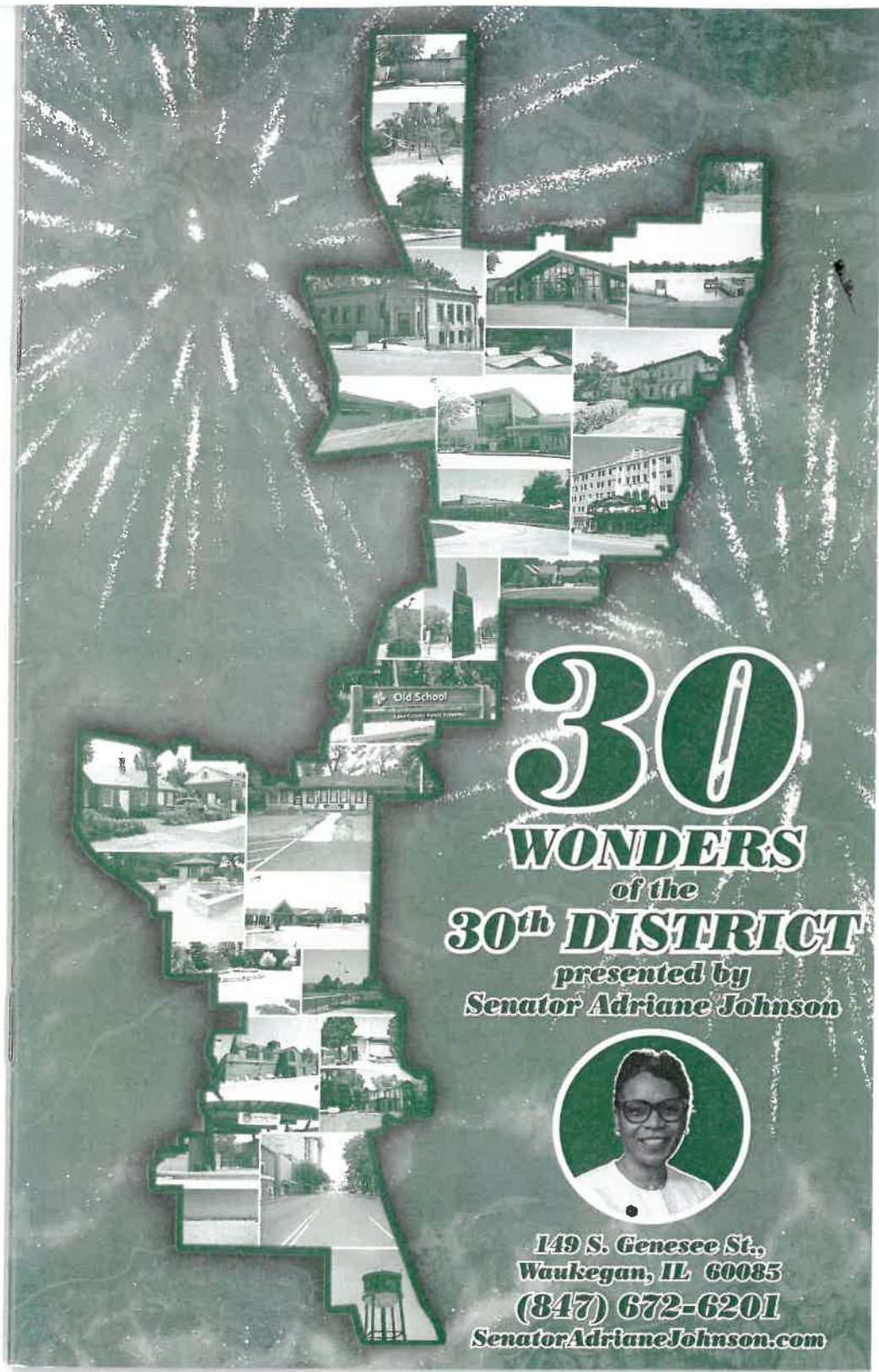
Date Paid 12/11/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
				Check Total:	\$850.00
138473	REINDERS INC				
		SPRAYER PARTS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$192.44
				Check Total:	\$192.44
138474	ROBOTHINK, LLC				
		BDAY PARTY - ROBOTHINK	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$175.00
				Check Total:	\$175.00
138475	RUSO POWER EQUIPMENT				
		SALT	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$814.48
		SALT	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$808.50
				Check Total:	\$1,622.98
138476	SIGNS NOW MUNDELEIN				
		DECALS FOR TRUCK	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$305.00
				Check Total:	\$305.00
138477	SITEONE LANDSCAPE SUPPLY LLC				
		SEED	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$600.00
				Check Total:	\$600.00
138478	SPECIAL RECREATION ASSOC				
		SRACLC REIMBURSEMENT	CORPORATE FUND	ASSETS	\$196,527.0
				Check Total:	\$196,527.00
138479	SPORTS R US				
		SRU INVOICE - FALL SESSION 2	RECREATION PROGRAM FUND	SPORTS CONTRACT PROGR	\$2,544.00
				Check Total:	\$2,544.00
138480	ULINE				
		LOCKER ROOM COAT HOOK AND GARBAGE CAN	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$395.84
				Check Total:	\$395.84
138481	ULTIMATE NINJAS LIBERTYVILLE				
		ULTIMATE NINJAS INVOICE - FALL SESSION 1	RECREATION PROGRAM FUND	SPORTS CONTRACT PROGR	\$1,570.00
				Check Total:	\$1,570.00
138482	VERSION2 CONSULTING, LLC				
		IT SERVICE HOURS	CORPORATE FUND	ADMINISTRATION	\$4,762.50
		DUNBAR CAMERA SETUP	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$1,462.50
				Check Total:	\$6,225.00
138483	VERSION2, LLC - HOSTING				
		BACKUP, ARCHIVING, MIMICAST, DUO	CORPORATE FUND	ADMINISTRATION	\$465.00
		BACKUP, ARCHIVING, MIMICAST, DUO	CORPORATE FUND	ADMINISTRATION	\$285.00
		BACKUP, ARCHIVING, MIMICAST, DUO	CORPORATE FUND	ADMINISTRATION	\$816.00
				Check Total:	\$1,566.00
138484	VILLAGE OF MUNDELEIN				
		KRACKLAUER - WATER & SEWER SERVICE	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$67.80
		WATER & SEWER SERVICE - MEMORIAL PARK	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$67.80
		WATER & SEWER SERVICE - MUSEUM	CORPORATE FUND	MUSEUM	\$67.80

Mundelein Park District
Warrant Report
Date Paid 12/11/2023

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
Check Total:					\$203.40
138485	VILLAGE OF MUNDELEIN				
		WATER AT NOLL PARK	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$25.59
Check Total:					\$25.59
138486	VOGUE PRINTERS INC				
		REGENT CENTER - HOLIDAY GREETING CARDS PROMO	RECREATION PROGRAM FUND	REGENT CENTER	\$647.00
Check Total:					\$647.00
138487	WAREHOUSE DIRECT OFFICE PROD				
		OFFICE SUPPLIES	CORPORATE FUND	ADMINISTRATION	\$11.88
		OFFICE SUPPLIES	RECREATION PROGRAM FUND	ADMINISTRATION	\$17.81
Check Total:					\$29.69

Warrant Total: \$312,074.16



30
WONDERS
of the
30th DISTRICT
presented by
Senator Adriane Johnson



**149 S. Genesee St.,
Waukegan, IL 60085
(847) 672-6201
SenatorAdrianeJohnson.com**

STATE OF ILLINOIS

103RD GENERAL ASSEMBLY

ILLINOIS STATE SENATE



CONGRATULATES

Diamond Lake Beach

FOR BEING SELECTED AS ONE OF 2023'S 30 WONDERS OF THE 30TH DISTRICT.
CONSTITUENTS OF THE 30TH DISTRICT CAN BE PROUD TO LIVE IN A
DISTRICT SO FULL OF INTERESTING HISTORY, ARTISTIC VIBRANCY, SOCIAL
ENERGY AND STUNNING NATURE.

A handwritten signature in black ink, appearing to be "AJ", is written over a horizontal line.

ADRIANE JOHNSON
STATE SENATOR • 30TH DISTRICT

STATE OF ILLINOIS

103RD GENERAL ASSEMBLY

ILLINOIS STATE SENATE



CONGRATULATES

Mundelein Heritage Museum

FOR BEING SELECTED AS ONE OF 2023'S 30 WONDERS OF THE 30TH DISTRICT.
CONSTITUENTS OF THE 30TH DISTRICT CAN BE PROUD TO LIVE IN A
DISTRICT SO FULL OF INTERESTING HISTORY, ARTISTIC VIBRANCY, SOCIAL
ENERGY AND STUNNING NATURE.

A handwritten signature in black ink, appearing to read "Adriane Johnson", is written over a horizontal line.

ADRIANE JOHNSON
STATE SENATOR • 30TH DISTRICT

November 29, 2023

Mechanics Grove Elementary School
hosted a Leader In Me Night last night.
We invited families to come join us as we
recognize and give thanks for all the
wonderful people who help make our
community a wonderful place to live.
These are cards that were written
especially for you.

Thank You,

Mechanics Grove Families

I am thankful
~~tho~~ for The Park so
we can play, the
Police so we can be
safe, the School so
we can learn and
the library ~~so~~ so
we can learn about
the world.

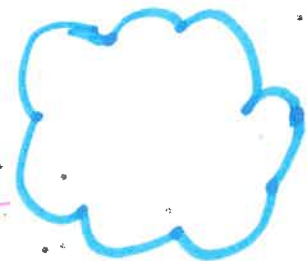
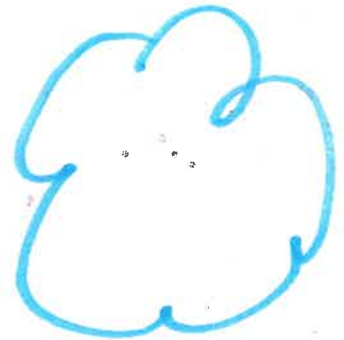
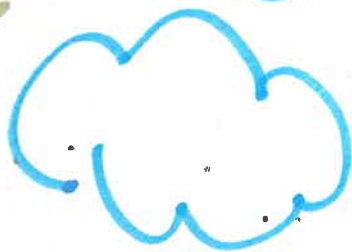
We want to say
how much we
appreciate the
park district for the
fun activities they
provide for the Kids.
Thank you to all
of the volunteers
who help coach our
Children!

for: parks and
recreation! 😊

Thank

For helping
our community.

you!





BOARD MEMORANDUM

December 11, 2023 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Debbie McInerney, Superintendent
Date: December 7, 2023
Subject: Approve of 2023 Tax Levy – Ordinance 23-11-01-O

Background

Attached is a list of definitions of terms related to the Tax Levy and CPI historical percentages allocated for PTELL going back to 1991.

For Levy Year 2023, the CPI is 6.5%; however, the District is allowed a maximum legal limit of 5%.

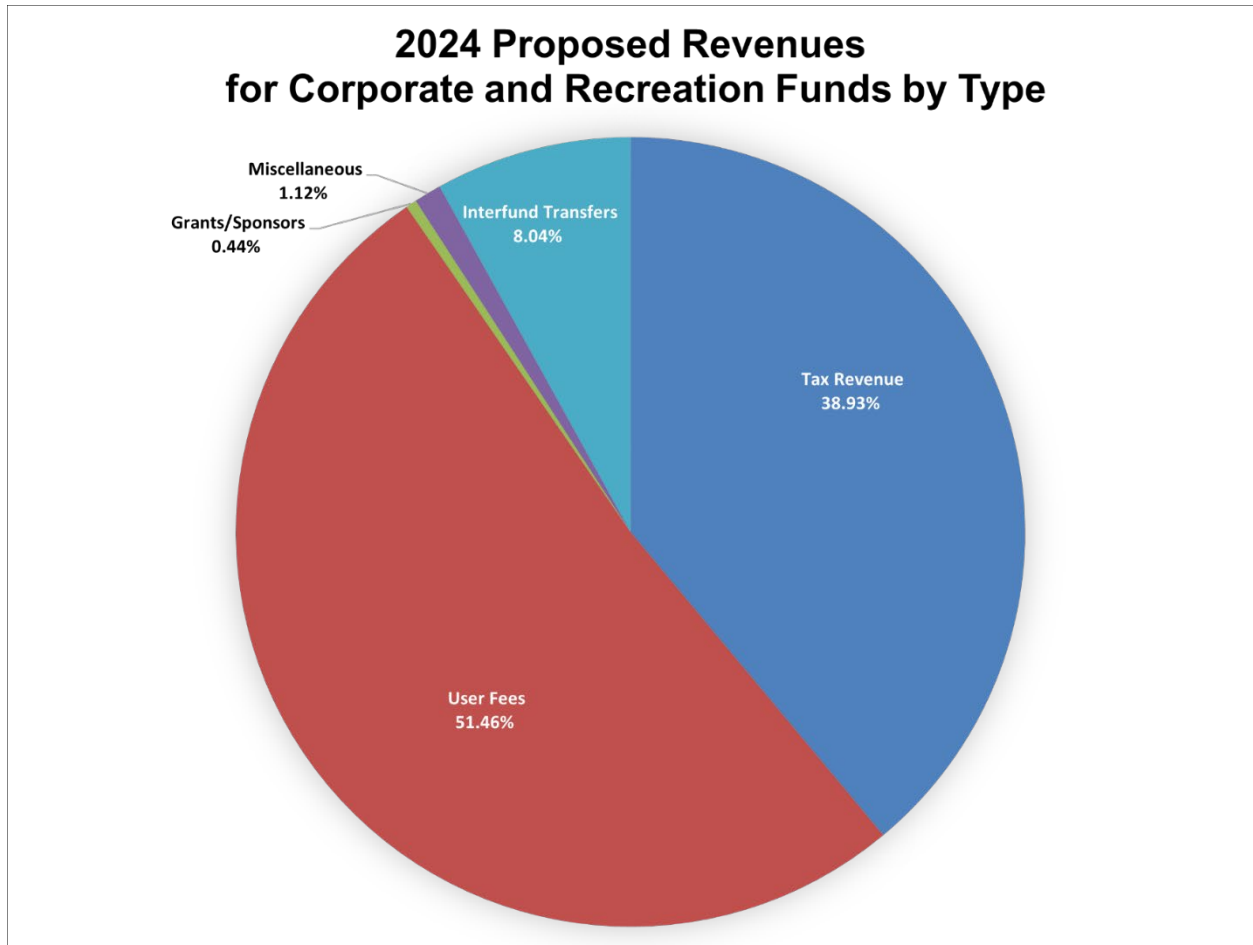
Analysis/Considerations

The Consumer Price Index (CPI) for Levy Year 2023 is 6.5%. Due to PTELL, the tax levy is limited to a 5% increase plus new growth. The District is estimated to receive \$200,000 based on the 5% legal limit and new growth.

Many new homes are being built and property values have increased. As a result, the EAV has increased. The estimated EAV is \$1,233,997,788, which includes estimated new growth of \$16,153,963. Compared to last year, the EAV is estimated to increase by approximately \$98 million, and new growth is estimated to increase by approximately \$7 million.

The Mundelein Park & Recreation District is experiencing significant increases in expenses for wages, supplies, capital projects, equipment and more. Much of this is due to inflation after the pandemic. Additionally, the continued rising minimum wage greatly impacts the District. To continue providing quality services and recreational opportunities for the community, the Tax Levy increase allows the District to offset rising costs and accomplish community needs.

However, property taxes are not the only source of revenue for the District. The Mundelein Park & Recreation District also charges fees for many programs and facilities. The District's goal is that no more than 45% of revenue will be derived from property taxes. For 2024, the District has planned only 38.93% of revenue will be from property taxes. The chart below illustrates the budgeted breakdown in revenue sources in 2024.



Keep in mind that the Mundelein Park & Recreation District is only one of several taxing districts in Mundelein. A resident's tax bill is made up of all the taxing districts. The Mundelein Park & Recreation District only makes up approximately 5% of a resident's overall tax bill.

Recommendation

Staff recommend approving the Tax Levy increase.

Action and Motion Requested

Move to approve the 2023 Tax Levy – Ordinance 23-11-01-O.

Definitions

Tax Levy: The amount of property tax dollars a taxing district REQUESTS from the County Clerk's office each December.

Tax Extension: The amount of property tax dollars ACTUALLY RECEIVED by the taxing district.

PTELL: The Property Tax Extension Law (PTELL), commonly known as the "tax cap". This law limits the amount of new revenue the district can levy each year to either the consumer price index (CPI) or 5 percent, whichever is less.

EAV: The Equalized Assessed Value (EAV) is the value of all real estate property within a district's boundaries based on 1/3 of the property's market value.

CPI: The Consumer Price Index (CPI) is a measure of the average change in time in the prices paid by urban consumers for a market basket of consumer goods and services.

New Growth: Property within the district boundaries that has been newly developed and initially assessed during the tax year. A district levies for new growth in addition to the tax cap.

Balloon Levy: A common practice in which the taxing district requests more than the CPI increase to allow for unknown EAV and new growth.

Tax Rate: The rate applied to the EAV to calculate the property tax dollars to be received by the District. This rate is determined by the county based on the final EAV and levy.

Illinois Dept. of Revenue
History of CPI's Used for the PTELL
01/12/2023

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024

ORDINANCE 23-11-01-O

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE MUNDELEIN PARK &
RECREATION DISTRICT FOR THE TAX LEVY YEAR 2023 AND CALENDAR YEAR 2024
(JANUARY 1, 2024 TO DECEMBER 31, 2024)**

In pursuance of authority vested in them by the Park District Code, Article Five, the Commissioners of the Mundelein Park & Recreation District Board in meeting assembled, do hereby find and declare it is necessary and required for taxable property to be raised by general taxation the amounts hereinafter set down, to be levied upon all the taxable property in said Park District, in order to meet and defray all the necessary expenses and liabilities of the Park District as required by statute or voted by people in accordance with law, and the amount so required are itemized and needed for uses and purposes as follows to wit:

	<u>TOTAL TAX LEVY</u>
I. TOTAL GENERAL CORPORATE FUND	\$2,168,000.00
II. TOTAL RECREATION FUND	\$1,373,000.00
III. BOND & INTEREST FUND Principal, Interest & Service Charges	<u>\$549,300.00</u>
TOTAL BOND & INTEREST	\$549,300.00
IV. LIABILITY INSURANCE FUND (Including WORKMAN'S COMPENSATION, STATE UNEMPLOYMENT COMPENSATION, PROPERTY COVERAGE & RISK MANAGEMENT)	\$244,000.00
V. AUDIT FUND	\$18,000.00
VI. MUNICIPAL RETIREMENT FUND	\$399,000.00
VII. SOCIAL SECURITY FUND	\$430,000.00
VIII. MUSEUM FUND	\$1,000.00
IX. POLICE FUND	\$80,000.00
X. SPECIAL RECREATION FUND Recreation for the Handicapped	\$494,000.00
TOTAL ALL FUNDS	<hr/> \$5,756,300.00

SUMMARY

General Corporate Fund	\$2,168,000.00
Recreation Program Fund	\$1,373,000.00
Bond & Interest	\$549,300.00
Liability Insurance Fund (Including Workman's Compensation, State Unemployment Compensation, Property Coverage & Risk Management)	\$244,000.00
Audit	\$18,000.00
Municipal Retirement Fund	\$399,000.00
Social Security Fund	\$430,000.00
Museum Fund	\$1,000.00
Police Fund	\$80,000.00
Special Recreation Fund	\$494,000.00
	<hr/>
	\$5,756,300.00

RECAPITULATION

The following are the total taxes to be levied for:

GENERAL CORPORATE FUND	\$2,168,000.00
RECREATION PROGRAM FUND	\$1,373,000.00
BOND & INTEREST	\$549,300.00
LIABILITY INSURANCE FUND (Including WORKMAN'S COMPENSATION, STATE UNEMPLOYMENT COMPENSATION, PROPERTY COVERAGE & RISK MANAGEMENT)	\$244,000.00
AUDIT	\$18,000.00
MUNICIPAL RETIREMENT FUND	\$399,000.00
SOCIAL SECURITY FUND	\$430,000.00
MUSEUM FUND	\$1,000.00
POLICE FUND	\$80,000.00
SPECIAL RECREATION FUND	\$494,000.00
	\$5,756,300.00

Making the aggregate sum of FIVE MILLION SEVEN HUNDRED FIFTY-SIX THOUSAND THREE HUNDRED DOLLARS AND NO/100 CENTS (\$5,756,300) to be raised by taxation and levied on all taxable property in said Park District, in order to meet and defray all the necessary expenses and liabilities of the Park District as required by statute or voted by the people in accordance with law.

SECTION 2: That upon the passage of this Ordinance and the filing of a certified copy thereof with the County Clerk of Lake County, Illinois, directed to execute, issue and dispose of warrants drawn against and in anticipation of the taxes herein above levied and assessed, for purpose of providing a fund to meet and defray the ordinary and necessary expenses of said District for the current fiscal year, to the extent of seventy-five percent (75%) of such taxes so levied and assessed, or so much thereof as may be necessary for the purposes aforesaid, and all such warrants shall be duly endorsed by the treasurer of said District and numbered in the numerical order of their issuance.

SECTION 3: The Secretary of the Mundelein Park & Recreation District shall file with the County Clerk of the County of Lake, State of Illinois, a certified copy of this ordinance, no later than the last Tuesday in December, 2023. Said County Clerk shall ascertain the rate per centum which, upon the total value of all property subject to taxation within a said District, at the full, fair value as the same is assessed and equalized by the Department of Revenue of the State of Illinois, will produce the net amounts within levied and ordered certified, and he shall extend the tax upon the tax books of the collector of State and county taxes within said District as provided by law.

SECTION 4: If any items or portion thereof this ordinance is for any reason held invalid such decision shall not affect the validity of the remaining portion of the ordinance.

SECTION 5: All ordinances or parts of ordinances in conflict with any section hereof are hereby modified or repealed and this ordinance shall be in full force and effect from and after its passage, signing and recording as provided by law.

PASSED, this 11th day of December, 2023.

APPROVED, this 11th day of December, 2023.

PRESIDENT

ATTEST: _____
Secretary

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, RON SALSKE, Secretary of the Board of Park Commissioners of the Mundelein Park & Recreation District, in the County and State aforesaid, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of said Park District, and as such official, I do further certify that I have the care and custody of all official records of the Board of Park Commissioners of said Park District.

I further certify that the foregoing ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE MUNDELEIN PARK & RECREATION DISTRICT FOR THE TAX YEAR 2023, attached hereto, is a true, correct, and compared copy of the original thereof now on file in my office.

IN WITNESS WHEREOF, I hereunto affixed my hand and the Corporate Seal of the Mundelein Park & Recreation District, Lake County, Illinois, this 11th day of December, 2023.

Secretary, Board of Park Commissioners

CERTIFICATE

The undersigned, President of the Mundelein Park & Recreation District, hereby certifies that I am the presiding officer of the Mundelein Park & Recreation District, and as such presiding officer, I hereby certify that the levy ordinance, a copy of which is appended hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of Sections 4 through 7 of the so-called “The Truth in Taxation Act.”

Date: December 11, 2023

President
Mundelein Park & Recreation District



BOARD MEMORANDUM

December 11, 2023 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: December 7, 2023
Subject: Approve of 2024 Board Meeting Dates – Resolution 23-12-01-R

Background

Per Park District Code, the Park District is required to approve a Resolution stating the Regular Board and Committee Meeting dates for 2024.

Analysis/Considerations

The Board Meeting dates and locations are attached for your review and approval. Staff adjusted the schedule specifically for Memorial Day and Christmas Eve per our discussion at the November 27 Committee of the Whole meeting.

Once approved, staff will post on the website, at facilities and submit to the media.

Recommendation

Executive Director Salski requests approval of the schedule.

Action and Motion Requested

Move to approve Resolution 23-12-01-R, 2024 Board Meeting Dates as finalized.

RESOLUTION 23-12-01-R
MUNDELEIN PARK & RECREATION DISTRICT
BOARD OF PARK COMMISSIONERS
SCHEDULE OF 2024 REGULAR AND COMMITTEE BOARD MEETINGS

The Committee of the Whole meetings are held prior to the Regular Meetings at 7:00 p.m. The Board of Park Commissioners Regular Board Meetings are held on the second and fourth Monday of the month as noted in the following schedule. Meetings are held at **7:30 p.m.** at the Regent Center, 1200 Regent Drive, Mundelein, Illinois. Notification of any changes will be posted at the Community Center, Regent Center, our website and submitted to local media when requested.

January 8	Regular Board Meeting
January 22	Regular Board Meeting
February 12	Regular Board Meeting
February 26	Regular Board Meeting
March 11	Regular Board Meeting
March 25	Regular Board Meeting
April 8	Regular Board Meeting
April 22	Regular Board Meeting
May 13	Regular Board Meeting
May 20	Regular Board Meeting*
June 10	Regular Board Meeting
June 24	Regular Board Meeting
July 8	Regular Board Meeting
July 22	Regular Board Meeting
August 12	Regular Board Meeting
August 26	Regular Board Meeting
September 9	Regular Board Meeting
September 23	Regular Board Meeting
October 14	Regular Board Meeting
October 28	Regular Board Meeting
November 11	Regular Board Meeting
November 25	Regular Board Meeting
December 9	Regular Board Meeting
December 16	Regular Board Meeting*

*Third Monday

Commissioner _____ moved, seconded by Commissioner
_____, that Resolution 23-12-01-R be adopted. Roll call being called,
the following Commissioners voted:

Commissioner Knudson	_____
Commissioner McGrath	_____
Commissioner Ortega	_____
President Frasier	_____

PASSED this 11th day of December, 2023.

By: _____
Wallace Frasier, Board President

ATTEST:

Ron Salski, Secretary



BOARD MEMORANDUM

December 11, 2023 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: December 7, 2023
Subject: Approve of Organizational Chart and Structure

Background

Annually, the Board approves the Organizational Chart. In 2020 and 2021, Executive Director Salski reviewed the organizational structure and made some significant changes by either revising titles and/or adding positions to strengthen support of services.

After three and half years leading the agency, Executive Director Salski has evaluated all the positions of the entire District with key input from Department Heads. The evaluation process includes evaluating the vision and mission statements, knowledge of finances, conducting exit interviews, retirements, seeking efficiencies, maintaining the existing innovation, added responsibilities, and being competitive in the marketplace for employees. It has been a strategic approach.

For the District to keep advancing, recruiting quality applicants and accurately reflecting scope of position, it is important to adapt to the industries by adjusting titles and responsibilities to best fit the future of the agency. The result has some position titles proposed to be revised and one middle-level manager position being eliminated.

Analysis/Considerations

Through the evaluation process, Executive Director Salski proposes key title words change the scope of responsibilities when the position is responsible for more in the scope of position. A few key revisions include the following:

- Revise Department titles.
- Revise Superintendent titles to Directors to align with the marketplace and allow for future expansion, if necessary and financially sustainable, to add Superintendent positions.
- Revise Manager to Director title for Steeple Chase Golf Club.
- Revise Assistant Manager to Head Pro title for Steeple Chase Golf Club.
- Revise Accounting Specialist to Assistant Finance Director.
- Eliminate one middle-level manager position in Recreation & Facilities.
- Add the word, "Communications," to the Marketing Manager title.
- Revise Human Resources Specialist to Generalist.

Recommendation

Staff recommends approving the Organization Structure and Chart as presented.

Action and Motion Requested

Move to approve the Organizational Structure and Chart as presented.

OUR MISSION
Connecting the community with safe and quality recreation through diverse programs, facilities and open space.

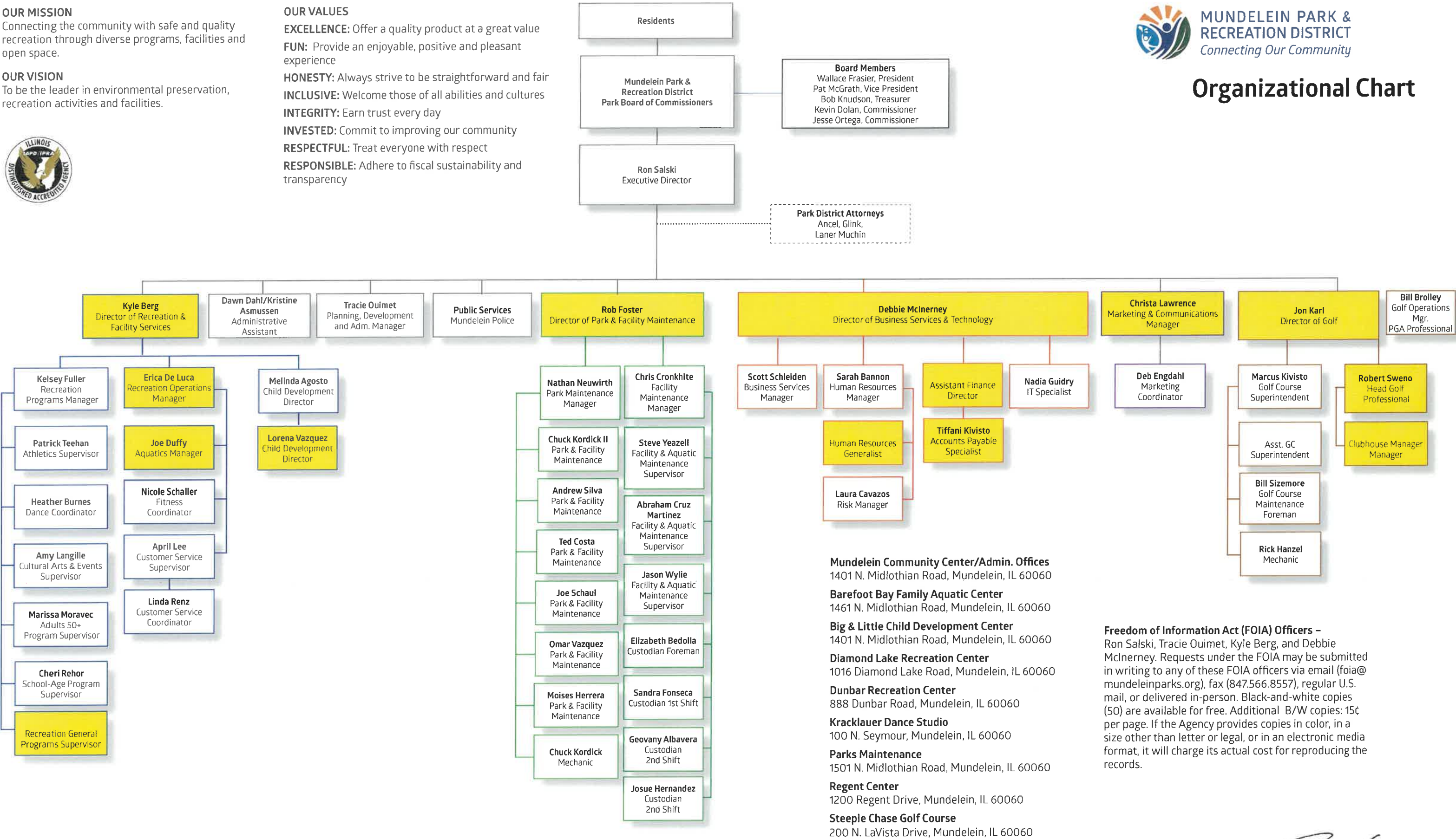
OUR VISION
To be the leader in environmental preservation, recreation activities and facilities.



OUR VALUES
EXCELLENCE: Offer a quality product at a great value
FUN: Provide an enjoyable, positive and pleasant experience
HONESTY: Always strive to be straightforward and fair
INCLUSIVE: Welcome those of all abilities and cultures
INTEGRITY: Earn trust every day
INVESTED: Commit to improving our community
RESPECTFUL: Treat everyone with respect
RESPONSIBLE: Adhere to fiscal sustainability and transparency



Organizational Chart



Mundelein Community Center/Admin. Offices
1401 N. Midlothian Road, Mundelein, IL 60060

Barefoot Bay Family Aquatic Center
1461 N. Midlothian Road, Mundelein, IL 60060

Big & Little Child Development Center
1401 N. Midlothian Road, Mundelein, IL 60060

Diamond Lake Recreation Center
1016 Diamond Lake Road, Mundelein, IL 60060

Dunbar Recreation Center
888 Dunbar Road, Mundelein, IL 60060

Kracklauer Dance Studio
100 N. Seymour, Mundelein, IL 60060

Parks Maintenance
1501 N. Midlothian Road, Mundelein, IL 60060

Regent Center
1200 Regent Drive, Mundelein, IL 60060

Steeple Chase Golf Course
200 N. LaVista Drive, Mundelein, IL 60060

Freedom of Information Act (FOIA) Officers –
Ron Salski, Tracie Ouimet, Kyle Berg, and Debbie McInerney. Requests under the FOIA may be submitted in writing to any of these FOIA officers via email (foia@mundeleinparks.org), fax (847.566.8557), regular U.S. mail, or delivered in-person. Black-and-white copies (50) are available for free. Additional B/W copies: 15¢ per page. If the Agency provides copies in color, in a size other than letter or legal, or in an electronic media format, it will charge its actual cost for reproducing the records.

Ron Salski



BOARD MEMORANDUM

December 11, 2023 Regular Board Meeting Agenda Item

To: Board of Commissioners

From: Ron Salski, Executive Director
Debbie McInerney, Superintendent
Kyle Berg, Superintendent
Jon Karl, Manager

Date: December 6, 2023

Subject: Approve of 2024 Full and Part-Time Wage Ranges

Background

In 2021, staff revised its approach for the Board to approve the wage ranges to align with the budget year, calendar year. In 2021, the District completed a Compensation Study and Assessment with HR Source. This study allowed Executive Director Salski to revise and develop processes and ranges aligning with the best approach for the District and best practices in parks and recreation and similar industries.

The District uses the mid-point or market rate to recruit and retain employees. Importantly, it is incumbent on Managers/Supervisors placing employees appropriately in the range when hiring to manage compensation properly. Plus, it creates a logical process and avoids compression issues in future years. If an applicant is competent, the philosophy is to place at the mid-point which equals market value.

Once the mid-point or market rate is established, a twenty percent (20%) deviation from the mid to the minimum and mid to the maximum. Twenty percent was chosen for several reasons as any deviation higher would cost the district more over time, lower minimum may force compression and recruitment issues, focuses on best practice, and provides a consistent approach for all positions.

Annually, the District evaluates positions and ranges and utilizes a market value adjustment. Every three years, the District completes a more comprehensive analysis which will occur in 2024. However, there are some positions that require immediate adjustment due to the nature of responsibilities, realignment and/or industry updates.

Analysis/Considerations

HR Source uses an Annual Range figure called a Structure Adjustment which adjusts the ranges to keep up with inflation, avoiding compression issues, maintaining market value, etc. That number is calculated by HR Source each year and factors in a variety of industries and government data. This year, the Structure Adjustment for Park Districts is 2.5%. Therefore, all ranges were increased by 2.5%. Additionally, adjustments were made for minimum wage going up to \$14.00/hour beginning January 2024.

As discussed, there were recommendations to the Organizational Structure and Chart, added responsibilities, and/or industry updates which created adjustments beyond the 2.5% for the following positions:

- Director of Golf
- Marketing and Communications Manager
- Assistant Finance Director
- Human Resources Manager
- Human Resources Generalist

The 2024 Budget reflects the adjustments. In 2024, staff will be evaluating all positions and sharing results with the staff and Board for potential adjustments in the 2025 Budget.

Recommendation

Staff recommends approving the Full and Part-Time wage ranges of the attached document for January 1, 2024.

Action and Motion Requested

Move to approve the 2024 Full and Part-Time Wage Ranges as presented.

**Mundelein Park & Recreation District
2024 Full-Time Wage Range**

Position	2023			2024		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Administration						
Executive Director	\$138,584.00	\$173,230.00	\$207,876.00	\$142,048.60	\$177,560.75	\$213,072.90
Director of Business Services & Technology	\$93,274.30	\$116,592.88	\$139,911.46	\$95,606.16	\$119,507.70	\$143,409.24
Assistant Finance Director	\$61,140.00	\$76,425.00	\$91,710.00	\$67,462.40	\$84,328.00	\$101,193.60
Business Services Manager	\$61,140.00	\$76,425.00	\$91,710.00	\$62,668.50	\$78,335.63	\$94,002.75
Human Resources Manager	\$63,483.83	\$79,354.79	\$95,225.74	\$76,381.60	\$95,477.00	\$114,572.40
Human Resources Generalist	\$41,915.63	\$52,394.53	\$62,873.44	\$57,804.00	\$72,255.00	\$86,706.00
Information Technology Specialist	\$51,352.00	\$64,190.00	\$77,028.00	\$52,635.80	\$65,794.75	\$78,953.70
Marketing and Communications Manager	\$58,720.92	\$73,401.16	\$88,081.39	\$71,296.80	\$89,121.00	\$106,945.20
Planning, Development & Adm. Manager	\$55,026.00	\$68,782.50	\$82,539.00	\$56,401.65	\$70,502.06	\$84,602.48
Park and Facility Maintenance						
Director of Park and Facility Maintenance	\$89,672.00	\$112,090.00	\$134,508.00	\$91,913.80	\$114,892.25	\$137,870.70
Park Maintenance Manager	\$57,064.00	\$71,330.00	\$84,000.00	\$58,490.60	\$73,113.25	\$87,735.90
Facility Maintenance Manager	\$59,422.87	\$74,278.59	\$87,472.33	\$60,908.44	\$76,135.55	\$91,362.66
Facility and Aquatics Maintenance Supervisor	\$49,417.42	\$61,771.78	\$72,744.00	\$50,652.86	\$63,316.07	\$75,979.29
Golf Operations and Maintenance						
Director of Golf	\$79,482.00	\$99,352.50	\$119,223.00	\$88,000.00	\$110,000.00	\$132,000.00
Head Golf Professional	\$55,026.00	\$68,782.50	\$82,539.00	\$59,124.69	\$73,905.86	\$88,687.04
Clubhouse Manager	\$35,568.00	\$44,460.00	\$53,352.00	\$29,120.00	\$36,400.00	\$43,680.00
Golf Course Superintendent	\$71,330.00	\$89,162.50	\$106,995.00	\$73,637.46	\$92,046.83	\$110,456.20
Assistant Golf Course Superintendent	\$50,950.00	\$63,687.50	\$76,425.00	\$52,223.75	\$65,279.69	\$78,335.63
Golf Maintenance Foreman	\$43,680.00	\$54,600.00	\$65,520.00	\$44,772.00	\$55,965.00	\$67,158.00
Recreation						
Director of Recreation & Facility Services	\$89,672.00	\$112,090.00	\$134,508.00	\$91,913.80	\$114,892.25	\$137,870.70
Recreation Programs Manager	\$61,140.00	\$76,425.00	\$91,710.00	\$62,668.50	\$78,335.63	\$94,002.75
Cultural Arts & Events Supervisor	\$46,874.00	\$58,592.50	\$70,311.00	\$48,045.85	\$60,057.31	\$72,068.78
Athletics Supervisor	\$46,874.00	\$58,592.50	\$70,311.00	\$48,045.85	\$60,057.31	\$72,068.78
Adults 50+ Supervisor	\$46,874.00	\$58,592.50	\$70,311.00	\$48,045.85	\$60,057.31	\$72,068.78
Child Development Director	\$61,140.00	\$76,425.00	\$91,710.00	\$62,668.50	\$78,335.63	\$94,002.75
Child Development Assistant Director	\$41,600.00	\$52,000.00	\$62,400.00	\$42,640.00	\$53,300.00	\$63,960.00
Child Care Teacher – Director Qualified, Full-Time	\$36,455.74	\$45,569.68	\$54,683.62	\$37,367.14	\$46,708.92	\$56,050.71
Child Care Teacher, Full-Time	\$31,303.68	\$39,129.60	\$46,955.52	\$32,086.27	\$40,107.84	\$48,129.41
Child Development Trg/Event, FT	Same as employee's regular rate			Same as employee's regular rate		
Recreation Operations Manager	\$55,026.00	\$68,782.50	\$82,539.00	\$58,001.65	\$72,502.06	\$87,002.48
Customer Service Supervisor	\$42,798.00	\$53,497.50	\$64,197.00	\$43,867.95	\$54,834.94	\$65,801.93
Aquatics Manager	\$55,026.00	\$68,782.50	\$82,539.00	\$56,401.65	\$70,502.06	\$84,602.48
Aquatics Supervisor	\$46,874.00	\$58,592.50	\$70,311.00	\$48,045.85	\$60,057.31	\$72,068.78
School-Age Program Supervisor	\$46,874.00	\$58,592.50	\$70,311.00	\$48,045.85	\$60,057.31	\$72,068.78
Recreation General Programs Supervisor	\$35,568.00	\$44,460.00	\$53,352.00	\$45,645.85	\$57,057.31	\$68,468.77

**Mundelein Park & Recreation District
2024 Part-Time Wage Range**

Minimum Wage: \$14.00 effective January 1, 2024

Position	2023			2024		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Administration						
Administrative Assistant	\$24.90	\$31.13	\$37.36	\$25.53	\$31.91	\$38.29
Accounts Payable Specialist	\$19.30	\$24.13	\$28.95	\$19.78	\$24.73	\$29.68
IT Support Specialist	\$20.38	\$25.48	\$30.57	\$20.89	\$26.11	\$31.33
Marketing Coordinator	\$19.30	\$24.12	\$28.95	\$19.78	\$24.72	\$29.67
Risk Manager	\$27.20	\$34.00	\$40.80	\$27.88	\$34.85	\$41.82
Park and Facility Maintenance						
Boat Ranger	\$19.97	\$24.97	\$29.96	\$20.47	\$25.59	\$30.71
Boat Ranger Weekend	\$23.23	\$29.04	\$34.85	\$23.81	\$29.77	\$35.72
Boat Ranger - Lead	\$23.23	\$29.04	\$34.85	\$23.81	\$29.77	\$35.72
Facility and Aquatics Maintenance Technician	\$19.87	\$24.84	\$29.81	\$20.37	\$25.46	\$30.56
Facility and Aquatics Maintenance Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Golf Operations and Maintenance						
Bartender	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Beverage Cart Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Food & Cook Manager	\$14.67	\$18.34	\$22.01	\$15.04	\$18.80	\$22.56
Cart Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Pro Shop Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Starter/Ranger	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Golf Course Maintenance	\$14.20	\$17.75	\$21.30	\$14.56	\$18.19	\$21.83
Preschool						
Preschool Assistant Teacher	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
Preschool Camp Assistant Teacher	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
Preschool Coordinator	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95
Preschool Camp Coordinator	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95
Preschool Teacher	\$15.08	\$18.85	\$22.62	\$15.46	\$19.32	\$23.19
Preschool Camp Teacher	\$15.08	\$18.85	\$22.62	\$15.46	\$19.32	\$23.19
Athletics						
Athletics Program Attendant	N/A	N/A	N/A	N/A	N/A	N/A
Misc Program Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Volleyball Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Basketball Attendant, Men	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Basketball Attendant, Youth	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Basketball Attendant, Feeder	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Softball Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00

**Mundelein Park & Recreation District
2024 Part-Time Wage Range**

Minimum Wage: \$14.00 effective January 1, 2024

Position	2023			2024		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Tennis Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Pickleball Attendant	N/A	N/A	N/A	\$14.00	\$15.00	\$16.00
Sports Contract Programs Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Sandburg Rental Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Dunbar Rental Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Athletics Coordinator	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95
Basketball Coordinator	\$13.80	\$17.25	\$20.70	\$14.15	\$17.68	\$21.22
Athletics Program Instructor	N/A	N/A	N/A	N/A	N/A	N/A
Basketball Instructor, Youth, Level 1	\$14.40	\$18.00	\$21.60	\$14.76	\$18.45	\$22.14
Basketball Instructor, Youth, Level 2	\$16.00	\$20.00	\$24.00	\$16.40	\$20.50	\$24.60
Basketball Instructor, Feeder, Level 1	\$14.40	\$18.00	\$21.60	\$14.76	\$18.45	\$22.14
Basketball Instructor, Feeder, Level 2	\$16.00	\$20.00	\$24.00	\$16.40	\$20.50	\$24.60
Tennis Instructor, Level 1	\$14.40	\$18.00	\$21.60	\$14.76	\$18.45	\$22.14
Tennis Instructor, Level 2	\$16.00	\$20.00	\$24.00	\$16.40	\$20.50	\$24.60
Pickleball Instructor, Level 1	N/A	N/A	N/A	\$14.76	\$18.45	\$22.14
Pickleball Instructor, Level 2	N/A	N/A	N/A	\$16.40	\$20.50	\$24.60
Sports Contract Programs Instructor, Level 1	\$14.40	\$18.00	\$21.60	\$14.76	\$18.45	\$22.14
Sports Contract Programs Instructor, Level 2	\$16.00	\$20.00	\$24.00	\$16.40	\$20.50	\$24.60
Misc Programs Instructor, Level 1	\$14.40	\$18.00	\$21.60	\$14.76	\$18.45	\$22.14
Misc Programs Instructor, Level 2	\$16.00	\$20.00	\$24.00	\$16.40	\$20.50	\$24.60
Regent Center						
Regent Center Customer Service Attendant	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
Adults 50+ Coordinator	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95
Adults 50+ Group Fitness Instructor	\$27.09	\$33.87	\$40.64	\$27.77	\$34.71	\$41.65
Adults 50+ Program Instructor	N/A	N/A	N/A	N/A	N/A	N/A
Adults 50+ Program Instructor Level 1	\$14.56	\$18.20	\$21.84	\$14.92	\$18.65	\$22.38
Adults 50+ Program Instructor Level 2	\$20.38	\$25.48	\$30.57	\$20.89	\$26.11	\$31.33
Regent Center Facility Rental Attendant	\$15.29	\$19.11	\$22.93	\$15.67	\$19.58	\$23.50
Big & Little						
Child Care Assistant Teacher, Part-Time	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
Child Care Teacher – Director Qualified, Part-Time	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95
Child Care Teacher, Part-Time	\$15.40	\$19.25	\$23.10	\$15.79	\$19.73	\$23.68
Child Development Trg/Event, PT	Same as employee's regular rate			Same as employee's regular rate		
Fitness						
Customer Service Attendant	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
CSA Open Desk Attendant	Add'l \$1.00/hour over employee's rate for CSA			Add'l \$1.00/hour over employee's rate for CSA		
Indoor Pool Customer Service Attendant	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
IP Open Desk Attendant	Add'l \$1.00/hour over employee's rate for IP Desk Attendant			Add'l \$1.00/hour over employee's rate for IP Desk Attendant		
Customer Service Coordinator	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95

**Mundelein Park & Recreation District
2024 Part-Time Wage Range**

Minimum Wage: \$14.00 effective January 1, 2024

Position	2023			2024		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Customer Service Lead	\$14.60	\$18.25	\$21.90	\$14.97	\$18.71	\$22.45
Fitness Coordinator	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95
Fitness Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Open Fitness Floor Attendant	Add'l \$1.00/hour over employee's rate for Fitness Floor Attendant			Add'l \$1.00/hour over employee's rate for Fitness Floor Attendant		
Group Fitness Instructor	\$27.09	\$33.87	\$40.64	\$27.77	\$34.71	\$41.65
Staff Meeting	Same as employee's Group Fitness Instructor hourly rate			Same as employee's Group Fitness Instructor hourly rate		
Fitness Program Instructor	N/A	N/A	N/A	N/A	N/A	N/A
Fitness Program Instructor Level 1	\$19.35	\$24.19	\$29.03	\$19.84	\$24.79	\$29.75
Fitness Program Instructor Level 2	\$27.09	\$33.87	\$40.64	\$27.77	\$34.71	\$41.65
Staff Meeting	Same as employee's Fitness Program Instructor hourly rate			Same as employee's Fitness Program Instructor hourly rate		
Personal Trainer	N/A	N/A	N/A	N/A	N/A	N/A
60 Personal Training	\$24.32	\$30.39	\$36.47	\$24.92	\$31.15	\$37.39
30 Personal Training	\$24.32	\$30.39	\$36.47	\$24.92	\$31.15	\$37.39
Partner Training	\$33.63	\$42.03	\$50.44	\$34.47	\$43.08	\$51.70
60 EOCON	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
30 EOCON	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
60 HMHB	\$24.32	\$30.39	\$36.47	\$24.92	\$31.15	\$37.39
30 HMHB	\$24.32	\$30.39	\$36.47	\$24.92	\$31.15	\$37.39
Staff Meeting	Same as employee's Personal Trainer hourly rate			Same as employee's Personal Trainer hourly rate		
Healthy Minds Healthy Bodies Coordinator	\$13.45	\$16.81	\$20.18	\$14.00	\$17.50	\$21.00
Kidz Center Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Aquatics						
Barefoot Bay Deck Supervisor	\$15.49	\$19.36	\$23.23	\$16.53	\$20.66	\$24.79
Barefoot Bay Shift Manager	\$17.12	\$21.40	\$25.68	\$18.26	\$22.82	\$27.38
Barefoot Bay Concession Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Barefoot Bay Concessions Manager	\$14.00	\$15.00	\$16.00	\$15.00	\$16.00	\$17.00
Beach Shift Manager	\$15.49	\$19.36	\$23.23	\$16.53	\$20.66	\$24.79
Aquatics Customer Service Attendant	N/A	N/A	N/A	N/A	N/A	N/A
Barefoot Bay Customer Service Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Diamond Lake Customer Service Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Spray Park Customer Service Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Aquatics Lifeguard	N/A	N/A	N/A	N/A	N/A	N/A
Barefoot Bay Lifeguard	\$15.00	\$16.00	\$17.00	\$16.00	\$17.00	\$18.00
Diamond Lake Lifeguard	\$15.00	\$16.00	\$17.00	\$16.00	\$17.00	\$18.00
Aquatics Junior Lifeguard	\$14.00	\$15.00	\$16.00	\$15.00	\$16.00	\$17.00
Aquatics Party and Rental Coordinator	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95
Aquatics Party and Rental Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
RecConnect/Camp						
Summer Camp Counselor	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00

**Mundelein Park & Recreation District
2024 Part-Time Wage Range**

Minimum Wage: \$14.00 effective January 1, 2024

Position	2023			2024		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
RecConnection Site Director	\$16.71	\$20.89	\$25.07	\$17.13	\$21.41	\$25.69
RecConnection Counselor	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
Summer Camp Director	\$16.71	\$20.89	\$25.07	\$17.13	\$21.41	\$25.69
Summer Camp Assistant Director	\$13.80	\$17.25	\$20.70	\$14.15	\$17.68	\$21.22
Indoor Pool						
Indoor Pool Lifeguard	\$13.00	\$14.00	\$15.00	\$16.00	\$17.00	\$18.00
Swim Instructor	\$13.00	\$14.00	\$15.00	\$16.00	\$17.00	\$18.00
Private Swim Lessons	Flat Rate \$1.00 higher than minimum wage			\$17.00	\$18.00	\$19.00
Semi-private Swim Lessons	Flat Rate \$1.00 higher than minimum wage			\$17.00	\$18.00	\$19.00
Swim Lesson Coordinator	\$13.45	\$16.81	\$20.18	\$16.53	\$20.66	\$24.79
Dance						
Dance Coordinator	N/A	N/A	N/A	N/A	N/A	N/A
Dance Coordinator, Long Term	\$23.99	\$29.99	\$35.99	\$24.59	\$30.74	\$36.89
Dance Coordinator, Short Term	\$23.99	\$29.99	\$35.99	\$24.59	\$30.74	\$36.89
Dance Lead	N/A	N/A	N/A	N/A	N/A	N/A
Dance Lead, Long Term	\$21.87	\$27.34	\$32.81	\$22.42	\$28.02	\$33.63
Dance Lead, Short Term	\$21.87	\$27.34	\$32.81	\$22.42	\$28.02	\$33.63
Dance Instructor	N/A	N/A	N/A	N/A	N/A	N/A
Long Term Dance Instructor	\$19.74	\$24.68	\$29.62	\$20.24	\$25.30	\$30.36
Short Term Dance Instructor	\$19.74	\$24.68	\$29.62	\$20.24	\$25.30	\$30.36
Dance Assistant Instructor	N/A	N/A	N/A	N/A	N/A	N/A
Long Term Dance Assistant Instructor	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
Short Term Dance Assistant Instructor	\$13.00	\$16.25	\$19.50	\$14.00	\$17.50	\$21.00
30 Private Dance Instructor	Same as employee's dance instructor hourly rate			Same as employee's dance instructor hourly rate		
30 Semi-Private Dance Instructor	1.25 times the employee's dance instructor hourly rate			1.25 times the employee's dance instructor hourly rate		
Camp Dance Instructor	Same as employee's dance instructor hourly rate			Same as employee's dance instructor hourly rate		
Lighting and Theater Technician	\$21.20	\$26.49	\$31.79	\$21.73	\$27.16	\$32.59
Special Events & Cultural Arts						
Cultural Arts Attendant	N/A	N/A	N/A	N/A	N/A	N/A
Cultural Arts Early Childhood Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Cultural Arts Youth and Adult Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Cultural Arts Art, Theatre & Music Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Cultural Arts Cooking & Nutrition Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00
Cultural Arts Program Instructor	N/A	N/A	N/A	N/A	N/A	N/A
Cultural Arts Early Childhood, Level 1	\$15.29	\$19.11	\$22.93	\$15.67	\$19.58	\$23.50
Cultural Arts Early Childhood, Level 2	\$21.40	\$26.75	\$32.10	\$21.93	\$27.42	\$32.90
Cultural Arts Youth and Adult, Level 1	\$15.29	\$19.11	\$22.93	\$15.67	\$19.58	\$23.50
Cultural Arts Youth and Adult, Level 2	\$21.40	\$26.75	\$32.10	\$21.93	\$27.42	\$32.90
Cultural Arts Art, Theatre & Music, Level 1	\$15.29	\$19.11	\$22.93	\$15.67	\$19.58	\$23.50

**Mundelein Park & Recreation District
2024 Part-Time Wage Range**

Minimum Wage: \$14.00 effective January 1, 2024

Position	2023			2024		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
Cultural Arts Art, Theatre & Music, Level 2	\$21.40	\$26.75	\$32.10	\$21.93	\$27.42	\$32.90
Cultural Arts Cooking & Nutrition, Level 1	\$15.29	\$19.11	\$22.93	\$15.67	\$19.58	\$23.50
Cultural Arts Cooking & Nutrition, Level 2	\$21.40	\$26.75	\$32.10	\$21.93	\$27.42	\$32.90
Cultural Arts & Events Coordinator	\$17.53	\$21.91	\$26.29	\$17.96	\$22.46	\$26.95
Special Events & Party Attendant	\$13.00	\$14.00	\$15.00	\$14.00	\$15.00	\$16.00



BOARD MEMORANDUM

December 11, 2023 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Debbie McInerney, Superintendent
Date: December 6, 2023
Subject: Approve of Lauterbach and Amen – Audit Services

Background

Executive Director Salski and Superintendent McInerney were informed recently that the Lauterbach and Amen agreement ended after December 31, 2022, Audit year. Lauterbach and Amen have provided excellent services while providing accurate information.

Analysis/Considerations

Lauterbach and Amen has been the Park & Recreation District's Auditor since 2011. Staff believe it is important to have consistency with auditing services.

Recommendation

Staff recommends approving the engagement letter with Lauterbach and Amen for audit services for years ended December 31, 2023, December 31, 2024, and December 31, 2025.

Action and Motion Requested

Move to approve Lauterbach and Amen for audit services for years ended December 31, 2023, December 31, 2024, and December 31, 2025.



November 16, 2023

Members of the Board of Commissioners
Mundelein Park and Recreation District
Mundelein, Illinois

We are pleased to confirm our understanding of the services we are to provide the Mundelein Park and Recreation District, Illinois for the years ended December 31, 2023, December 31, 2024, and December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the years ended December 31, 2023, December 31, 2024, and December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, the budgetary comparison schedules, and GASB-required pension and other postemployment benefit (OPEB) reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements: combining and individual fund statements and budgetary comparison schedules, and other information listed as supplemental schedules.

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

Audit Scope and Objectives – Continued

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statements – Continued

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and required audit adjustments, if any, for the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Other Services – Continued

You agree to assume all management responsibilities for the financial statement preparation services, and required audit adjustments, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

Responsibilities of Management for the Financial Statements – Continued

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on, the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

Our fees for the December 31, 2023, December 31, 2024, and December 31, 2025 audits will be \$16,700, \$17,300, and \$17,900, respectively.

Lauterbach & Amen's client portal is used solely as a method of exchanging information and is not intended to store the District's information. At the end of the engagement, we will provide the District with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal. For multi-year engagements, this exchange will occur annually.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

The District agrees that during the term of this agreement and for a period of twelve months thereafter, the District shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the District to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person's annual compensation.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Commissioners of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

Mundelein Park and Recreation District, Illinois
November 16, 2023
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We appreciate the opportunity to be of service to the Mundelein Park and Recreation District, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Mundelein Park and Recreation District, Illinois.

By: _____

Title: _____