



**MUNDELEIN PARK &
RECREATION DISTRICT**

May 13, 2024

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 13th day of May 2024 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: Burton, Knudson, McGrath, Ortega, Frasier

Updates

1. Annual Comprehensive Financial Report For the Year Ended December 31, 2023
2. Employee of the Year Recognition
3. Regular Board Meeting Agenda

Action Items – Regular Board Meeting

1. Call to Order the 2024-2025 Board
2. Roll Call
3. Election of Board Officers
4. Approve of Appointments
5. Accept Annual Comprehensive Financial Report For the Year Ended December 31, 2023
6. Approve of Renaming Dunbar Recreation Center to Kevin M. Dolan Recreation Center
7. Approve of Naming Park at Crossings of Mundelein to Crossings Park
8. Approve of Mundelein Park & Recreation District – 2024 Pavement Improvements Bid

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

May 13, 2024 Committee Meeting Topics

Annual Comprehensive Financial Report For the Year Ended December 31, 2023

Courtney Mohr, Lauterbach & Amen, will be at the Committee Meeting presenting the 2023 Comprehensive Annual Financial Report. Per State Statute, an audit must be completed and filed with the State Comptroller within 180 days after the close of the fiscal year.

Employee of the Year Recognition

Since 2020, Executive Director Salski and staff have been discussing the Employee of the Year program and opportunities to strengthen submissions, processes, and recognition of employees.

This award recognizes employees who have achieved an outstanding accomplishment or exceptional contribution throughout the year. In 2024, employees will no longer be required to nominate someone from their department, rather employees may nominate anyone from within the District. Three recipients will be selected each year which is a change from the past program. Award recipients will receive \$500.00 and will be formally announced at the Employee Recognition Event.

All year-round Full and Part-Time employees are eligible to be nominated. Seasonal employees, the Executive Director, and the Board of Commissioners are not eligible. Recipients from the previous year will not be eligible for nomination in the following year (2023 recipients: Dawn Dahl, Heather Avis, Susan Deaver, Sandra Fonseca, Bill Brolley, and Theodore Costa). Multiple nominations for the same employee will not be accepted from a single submitter. For example, Joe Smith cannot submit two nominations for Samantha Davis.

The nomination process will include filling out a form located on the intranet and the nomination form will be forwarded to the Executive Director for review. The program information and nomination form will be available year-round but the ability to submit a nomination will open on December 1 of each year and be available until December 31. All nominations must be received by the end of the day on December 31 to be included in the selection process. Throughout the year, communication will be sent out each quarter to remind employees to keep the program in mind. As part of the selection process, Department Heads and recipients from previous year's awards may be consulted in the selection process. The Executive Director will make the final selection.

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. Call to Order 2024-2025 Board
2. Roll Call
3. Election of Board Officers
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6. Approve of Renaming Dunbar Recreation Center to Kevin M. Dolan Recreation Center
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8. Approve of Mundelein Park & Recreation District – 2024 Pavement Improvements Bid



MUNDELEIN PARK &
RECREATION DISTRICT

REGULAR BOARD MEETING

May 13, 2024

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 13th day of May 2024 at 7:30 o’clock p.m. at Regent Center, 1200 Regent Drive, Mundelein, Illinois.

AGENDA

Call to Order:

Pledge of Allegiance:

Roll Call: Burton, Knudson, McGrath, Ortega, Frasier

Approval of Minutes: Committee Meeting 04-22-24, Regular Meeting 04-22-24 and Executive Session 04-22-24

Approval of Disbursements: Warrants: 042524, 042624, 050424, 050724, 051024 and 051324 = \$1,025,024.65

Correspondence: Village of Mundelein – Tobacco Products Letter and Resident Thank You Letters

Old Business: 1. Business of the 2023-2024 Board

New Business:

1. Call to Order the 2024-2025 Board
2. Roll Call
3. Election of Board Officers
4. Approve of Appointments
5. Accept Annual Comprehensive Financial Report For the Year Ended December 31, 2023
6. Approve of Renaming Dunbar Recreation Center to Kevin M. Dolan Recreation Center
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8. Approve of Mundelein Park & Recreation District – 2024 Pavement Improvements Bid

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)

Action on Items Discussed in Executive Session, if Necessary

Visitors

Adjournment

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Approved 4/14/2014 Board Meeting

MINUTES
Mundelein Park & Recreation District
Committee of the Whole
April 22, 2024

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.

Present were Commissioners BURTON, KNUDSON, McGRATH, ORTEGA, and President FRASIER.

Staff present included Manager BANNON, Director BERG, Director FOSTER, Director KARL, Manager LAWRENCE, Director McINERNEY, and Executive Director SALSKI.

Visitors: Keith Gray, Lisa Woolford, Jeff Sirt

President FRASIER asked if there were topics from the Regular Meeting agenda to discuss.

Executive Director SALSKI introduced Keith Gray and Lisa Woolford of ILM Environments. Mr. Gray discussed the information in the Sediment Investigation Report – Diamond Lake. He explained there was a “mismatch” of shoreline improvements over the years that had no impact. He doesn’t know how this happened. The Tributary should be a clean channel that leads to the lake. Mr. Gray discussed page 9 that showed the sediment as measured in foot depth. The channel was between less than a foot of sediment and up to 3.7 feet of sediment. On page 10, the depth of the channel was 1.4 feet at its lowest. Commissioner ORTEGA asked how long after removing the sediment would the channel improve in water quality. Mr. Gray replied that ILM needs to address the inlet and take precautions. It could last another 40 years. Commissioner KNUDSON asked how the shoreline would get fixed. Mr. Gray responded that it was a challenge because homeowners want different things and a budget would have to be decided. Director FOSTER added that the homeowners were responsible. Commissioner McGRATH agreed that they were and we knew of their concerns previously. Ms. Woolford added that the easiest and cheapest option would be to pull back the channel and plant new native plants that would help filter the water and prevent erosion. The District could apply for a DNR grant. Commissioner KNUDSON asked how much a sea wall might cost. Mr. Gray replied about \$200 per linear foot. Mr. Gray said Round Lake Park District had a shoreline guide and a cost share program. Commissioner McGRATH asked if the District had multiple options and added that a grant was a good idea. Ms. Woolford said there is no money for dredging or a sea wall. Commissioner BURTON said that she had overseen projects using multiple methods over the past 35 years. One of them was Biodredge and asked if it would work in this situation. Mr. Gray replied that they are familiar with Biodredge. Commissioner BURTON asked if it made sense in the short term. Mr. Gray said it is a slow-going process. Commissioner KNUDSON asked if it is like dirt. Mr. Gray replied that he would get soil samples. Commissioner KNUDSON then asked if it could be dumped somewhere such as Beelow Farm. Mr. Gray said possibly yes. Commissioner BURTON asked how they determine what method to use. Mr. Gray replied the feasibility study would dictate that. The discussion was continued in the Regular Meeting.

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

Secretary

MINUTES
Mundelein Park & Recreation District
Regular Board Meeting
April 22, 2024

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 BURTON, KNUDSON, McGRATH, ORTEGA, and President FRASIER.

Staff present included Manager BANNON, Director BERG, Director FOSTER, Director KARL, Manager LAWRENCE, Director McINERNEY, and Executive Director SALSKI.

Visitors: Keith Gray, Lisa Woolford, Jeff Sirt.

President FRASIER allowed Mr. Gray to continue speaking about the ILM Sediment Study. He provided more details of the options. Ms. Woolford suggested going to the ILM website. Executive Director SALSKI suggested to the Board to allow visitors to ask questions now instead of waiting until the end of the meeting. President FRASIER allowed Jeff Sirt to ask questions. Mr. Sirt asked how long a feasibility study would take. Ms. Woolford responded four weeks. Mr. Sirt commented that he heard landscapers put leaves in the lake. He added that the shoreline is a concern for him and other Diamond Lake residents. Commissioner BURTON said surveys have been sent to residents and everyone has different opinions. The Board thanked Mr. Sirt for his comments.

President FRASIER requested a motion to approve the minutes of the Committee, Regular, and Executive Session meetings on April 8, 2024. Commissioner KNUDSON moved to approve the minutes of the Committee, Regular, and Executive Session meetings on April 8, 2024, second by Commissioner BURTON. President FRASIER repeated the motion, asked if there were any corrections or additions. None were raised. A voice vote was taken with all voting yes.

President FRASIER read the Warrants needed to be approved. Commissioner McGRATH moved to approve Warrants: 041224, 041624 and 042224 = \$402,958.21 second by Commissioner KNUDSON. President FRASIER repeated the motion, asked if there were any questions. A roll call vote was taken with Commissioners McGRATH, KNUDSON, BURTON, ORTEGA, and President FRASIER voting yes.

President FRASIER asked for an approval of March Financial Report. Commissioner McGRATH moved to place the March Financial Report on file, second by Commissioner ORTEGA. President FRASIER repeated the motion and asked if there were any questions. Executive Director SALSKI commented that the District is off to a good start. A roll call vote was taken with Commissioners McGRATH, ORTEGA, BURTON, KNUDSON, and President FRASIER voting yes.

President FRASIER requested a motion to file the March Police Report. Commissioner ORTEGA moved to place the March Police Report on file, second by Commissioner KNUDSON. President FRASIER repeated the motion and asked if there were any questions. None were raised. A roll call vote was taken with Commissioners ORTEGA, KNUDSON, BURTON, McGRATH, and President FRASIER voting yes.

Executive Director SALSKI presented an article from the Daily Herald about non-tax revenue at park districts in the area. Commissioner KNUDSON asked where the Mundelein Park & Recreation District stands compared to these other districts. He was surprised by the numbers. Director McINERNEY agreed.

President FRASIER stated there was no Old Business.

President FRASIER requested a motion to approve Administration Policy Manual – Section 4.26 Social Media – Amendment. Commissioner BURTON moved to approve Administration Policy Manual – Section 4.26 Social Media – Amendment, second by Commissioner McGRATH. President FRASIER repeated the motion, asked if there were any questions. None were raised. A roll call vote was taken with Commissioners BURTON, McGRATH, KNUDSON, ORTEGA, and President FRASIER voting yes.

President FRASIER requested a motion to approve Deed of Gifts – Mundelein Heritage Museum. Commissioner KNUDSON moved to approve Deed of Gifts – Mundelein Heritage Museum, second by Commissioner McGRATH. President FRASIER repeated the motion, asked if there were any questions. None were raised. A roll call vote was taken with Commissioners KNUDSON, McGRATH, BURTON, ORTEGA, and President FRASIER voting yes.

President FRASIER requested a motion to approve Bid 23-13145 Longmeadow Park: Woodland Trail. Commissioner McGRATH moved to approve Bid 23-13145 Longmeadow Park: Woodland Trail, second by Commissioner KNUDSON. President FRASIER repeated the motion, asked if there were any questions. None were raised. A roll call vote was taken with Commissioners McGRATH, KNUDSON, BURTON, ORTEGA, and President FRASIER voting yes.

President FRASIER requested a motion to approve American Youth Soccer Organization (AYSO) Donation Agreement. Commissioner BURTON moved to approve American Youth Soccer Organization (AYSO) Donation Agreement, second by Commissioner McGRATH. President FRASIER repeated the motion, asked if there were any questions. Commissioner BURTON asked when the District inspects the goals. Director FOSTER replied staff did inspections monthly. Director BERG added that there was a list of rules involving ownership of the goals. The District would take on liability. A roll call vote was taken with Commissioners BURTON, McGRATH, KNUDSON, ORTEGA, and President FRASIER voting yes.

President FRASIER requested a motion to approve UKG Agreement. Commissioner BURTON moved to approve UKG Agreement, second by Commissioner McGRATH. President FRASIER repeated the motion, asked if there were any questions. Director McINERNEY added UKG offered a more efficient system and ACA tracking will be automated including payroll. Commissioner KNUDSON wondered if the company was holding the District hostage. Director McINERNEY replied no and that technology changes quickly. Commissioner McGRATH asked if they offered other modules. Director McINERNEY replied yes, but the staff was not purchasing them at this time. She said the District currently processed payroll in-house. However, UKG offered the option to continue processing in-house or to outsource to them. Commissioner ORTEGA asked how old UKG was. Director McINERNEY replied that the merger between Ultimate Software and Kronos was five years ago in 2020. A roll call vote was taken with Commissioners BURTON, McGRATH, KNUDSON, ORTEGA, and President FRASIER voting yes.

President FRASIER requested a motion to approve Resolution 24-04-01-R – Recognition of Bill Brolley. Commissioner McGRATH moved to approve Resolution 24-04-01-R – Recognition of Bill Brolley, second by Commissioner KNUDSON. President FRASIER repeated the motion, asked if there were any questions. None were raised. A roll call vote was taken with Commissioners McGRATH, KNUDSON, BURTON, ORTEGA, and President FRASIER voting yes.

Director SALSKI shared pictures of the visits to several Dynadomes in South and North Carolina. Board Members asked if it is in the District's best interest to continue with due diligence. Executive Director SALSKI stated it has a lot of opportunities, but a feasibility study would be necessary. He suggested two locations and Board Members were concerned about the locations. Executive Director SALSKI mentioned there were small leaks at two of the facilities but was not sure if it was due to condensation. Commissioner KNUDSON asked if there were concerns with leaks. Executive Director SALSKI said the staff and he would address the owner. Commissioner ORTEGA asked about the type of surface. Director BERG stated a Sport Court was the preferred option after visiting the sites. Board Members agreed to keep moving forward.

Director KARL presented the Steeple Chase Golf Club – Golf Operations & Maintenance Report. President FRASIER asked if Director KARL had heard back from the State of Illinois about video gaming. Director KARL replied that all the documents were submitted and waiting for a response from the Gaming Board. Commissioner KNUDSON asked what is happening with gift cards. Director KARL responded that the gift card promotion went well and ended on March 15. Commissioner McGRATH asked are golf lessons listed as golf revenue. Director KARL replied group lessons were included but not private lessons. He said private lessons were on the instructor's own time.

Director FOSTER presented the Park & Facility Maintenance Report. He said a bid for paving, drainage and grading will open on May 1. He thanked Director BERG for assistance with Barefoot Bay.

Director BERG presented the Recreation & Facility Services Report. He said the Diamond Lake Beach / Recreation Center / Boat Launch RFQ for master planning services submission deadline was Wednesday, March 27. The District received and reviewed 9 submissions. A group of 6 qualified firms were selected to continue forward to the RFP process. The RFP submission deadline was Tuesday, April 30. Concerning Athletics, field permits were being reserved for spring through fall months. There was an increase in inquiries compared to prior years. Director BERG suggested there was a need for indoor space. In Dance, upcoming events are Picture Day on May 18 and the Mundelein School of Dance spring recital on June 1 and 2 at Mundelein High School. Online ticket sales opened April 17. Registration enrollment for the 2024 Trails and Odyssey camp was currently full except the week of July 4 and the last week. There was a total of 365 campers enrolled in Trails Day Camp and Odyssey Experience. There was an increase of five campers since the last report. The total projected revenue for camps thus far was \$630,000 (Trails \$555,000 and Odyssey \$75,000). The revenue may fluctuate during the summer due to vacation withdrawals. Last year's revenue total was \$445,000. Trails Camp had 17 new counselors making 32 counselors so far. The goal was to have 40 counselors; therefore, eight additional counselors are needed. Odyssey Camp had two counselors and one director. Commissioner KNUDSON asked what the field trip was during spring break week. Director BERG replied it was a field trip for a school day off. He said Big & Little Child Development Center planned to open the new toddler classroom in mid-June. Staff were working diligently to prepare for this new challenge. Big & Little will adjust rates in June to promote financial sustainability. The rate changes would include the introduction of Resident/Non-Resident pricing. Learning Center enrollment was near capacity and numbers were ahead compared to this time in 2023. The Aquatic Facilities looked good. Director BERG gave credit to Director FOSTER's team. Barefoot Bay Membership totals had a favorable increase from last year. Staff had extended the early bird rates and offered two guest passes. This offer was extended into March. The Recreation Advisory Committee was supposed to meet on April 24 but was delayed until May to match up with the Diamond Lake RFP process.

Director McINERNEY presented the Business Services & Technology Report. The audit was ongoing. Final bound copies were expected in early May with a presentation to the board on May 13, 2024. Human Resources was very busy with new hires and the annual merit increases. All evaluations were due to Human Resources by April 22. Manager BANNON and Director McINERNEY conducted an extensive evaluation of a new time and attendance program due to the discontinuation of the current product. IT continued to work on the Microsoft 365 Migration project. The email portion of the upgrade was completed the week of April 29. Director McINERNEY and IT Specialist Guidry attended an IT conference specifically geared for government. She said the conference was fantastic and they met good contacts and learned about free services. A fire drill was held at the Community Center on April 12. Fire extinguisher training took place on May 1. The training was conducted by the Mundelein Fire Department. The installation of panic bars on outdoor gates was almost complete. Panic bars were installed at Diamond Lake Beach, Spray Park, and Barefoot Bay. There was one remaining bar to be installed at Barefoot Bay which will be completed before the facility opens for the season.

Manager LAWRENCE presented the Marketing & Communications Report. She said she was assisting the Mundelein Parks Foundation with marketing. The analytics for the brochure were 50% higher than last year. Commissioner BURTON complimented Manager LAWRENCE on the great video of the District and thanked the department for their work.

President FRASIER acknowledged the Service Anniversaries of Steve Yeazell 25 years, William Brolley 24 years, Kyunga Woo 20 years, Nicole Schaller 6 years, Laura Cavazos 3 years, Dawn Dahl 2 years, Moises Herrera 1 year, and Abraham Cruz Martinez 1 year.

Commissioner KNUDSON made a motion to go into Executive Session for Personnel 5 ILCS 120/2 (c)(1) and for Purchase or Lease of Real Estate 5 ILCS 120/2 (c)(5). The motion was second by Commissioner ORTEGA at 8:48 p.m. A roll call vote was taken with all voting yes.

The Board came out of Executive Session into Regular Meeting at 9:27 p.m. President FRASIER asked if there were any other topics from the Regular Meeting agenda to discuss. None was raised.

There being no further business, Commissioner BURTON moved to adjourn at 9:28 p.m. seconded by Commissioner McGRATH. A voice vote was taken with all voting yes.

Secretary

Warrants for Board Meeting 05/13/24	
Warrant Number	Amount
042524	1,263.50
042624	368,625.52
050424	43,242.78
050724	3,809.50
051024	270,524.69
051324	337,558.66
Total	<u>1,025,024.65</u>

Mundelein Park District Warrant Report

Date Paid 04/25/2024

042524

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
139275	CHICAGO TITLE COMPANY				
		MAPLE HILLS-CLOSING COSTS	CORPORATE FUND	ADMINISTRATION	\$255.00
Check Total:					\$255.00
139276	GREATAMERICA FINANCIAL SERVICES				
		3RD FLOOR AND BEACH COPIER LEASE 5/22/24-6/21/24	CORPORATE FUND	ADMINISTRATION	\$136.36
		3RD FLOOR AND BEACH COPIER LEASE 5/22/24-6/21/24	RECREATION PROGRAM FUND	ADMINISTRATION	\$136.36
		3RD FLOOR AND BEACH COPIER LEASE 5/22/24-6/21/24	RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$96.14
Check Total:					\$368.86
139277	IMPACT NETWORKING, LLC				
		3RD FLOOR AND BEACH COPIES 4/18/24-5/17/24	CORPORATE FUND	ADMINISTRATION	\$191.05
		3RD FLOOR AND BEACH COPIES 4/18/24-5/17/24	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$5.27
		3RD FLOOR AND BEACH COPIES 4/18/24-5/17/24	RECREATION PROGRAM FUND	ADMINISTRATION	\$226.54
		3RD FLOOR AND BEACH COPIES 4/18/24-5/17/24	RECREATION PROGRAM FUND	LEARNING CENTER	\$18.03
		3RD FLOOR AND BEACH COPIES 4/18/24-5/17/24	RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$5.32
		3RD FLOOR AND BEACH COPIES 4/18/24-5/17/24	RECREATION PROGRAM FUND	REGENT CENTER	\$56.39
		3RD FLOOR AND BEACH COPIES 4/18/24-5/17/24	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$49.63
		3RD FLOOR AND BEACH COPIES 4/18/24-5/17/24	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$0.21
Check Total:					\$552.44
139278	LAKE COUNTY				
		WATER SERVICE STEEPLE CHASE	CORPORATE FUND	GOLF PRO SHOP	\$87.20
Check Total:					\$87.20

Warrant Total: \$1,263.50

Payroll ID: 164

Pay Period End Date: 04/20/2024 Check Post Date: 04/26/2024 Bank ID: A

042624

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

Grand Totals for Payroll:

Pay Code Id	Hours	OT Hours	Cur. Amnt.	YTD Amnt.*	Ded/Exp Id	Cur. Amnt.	YTD Amnt.*
** REG	4.25	0.00	60.50		** ADDL IMRF 2	214.24	
ACA NHI	0.00	0.00	384.65	2,307.90	** NCPERS	120.00	
ANNIV	0.00	0.00	0.00	900.00	ADDL IMRF 1	779.43	6,904.19
AQBN	0.00	0.00	0.00	0.00	ADDL IMRF 2	2,021.41	16,726.80
AQUA	0.00	0.00	0.00	136.74	DENTAL	225.24	1,711.28
BACK PAY	0.00	0.00	0.00	0.00	DENTAL_ER	1,275.39	9,689.90
BON	0.00	0.00	0.00	0.00	EAP_ER	79.50	574.50
CAR	0.00	0.00	0.00	2,000.00	FCC	480.78	4,327.02
COMP	0.00	0.00	0.00	256.72	FITW	14,613.59	123,830.34
CV19-1	0.00	0.00	0.00	0.00	FLH	540.42	4,863.78
DBL	0.00	0.00	0.00	0.00	MEDICAL_HMO	1,201.95	9,255.90
EOY	0.00	0.00	0.00	1,250.00	MEDICAL_HMO_ER	6,810.98	52,449.34
EPTO	0.00	0.00	0.00	0.00	MEDICAL_PPO	3,160.10	23,876.60
ESSNTLCOMP	0.00	0.00	0.00	0.00	MEDICAL_PPO_ER	17,907.61	135,303.02
FFCRA123	0.00	0.00	0.00	0.00	MEDICARE_EE	2,885.12	22,966.21
FFCRA456	0.00	0.00	0.00	0.00	MEDICARE_ER	2,885.12	22,966.21
FNRL	0.00	0.00	0.00	5,133.78	NCPERS	32.00	320.00
GOLF LSSNS	0.00	0.00	0.00	0.00	NWD	225.00	2,525.00
HOL	0.00	0.00	0.00	66,115.18	NWD %	47.27	434.55
INC	0.00	0.00	0.00	0.00	NYL	53.34	480.06
JRY	0.00	0.00	0.00	208.00	PDMRA ADDL LIFE	271.45	2,100.10
LWP	0.00	0.00	0.00	0.00	PEN_IM2	4,168.74	34,064.74
NHI	0.00	0.00	1,846.20	15,385.00	PEN_IM2_ER	8,041.05	65,706.90
OT	0.00	36.35	1,212.59	8,608.83	PEN_IMR	2,708.06	22,999.30
PATH2	0.00	0.00	0.00	2,020.00	PEN_IMR_ER	5,223.51	44,363.02
PER	64.50	0.00	2,323.72	19,661.23	SITW	9,044.74	72,587.09
REFERRAL	0.00	0.00	14.00	14.00	SOCSEC_EE	12,336.26	98,200.23
REG	5,206.33	0.00	106,425.87	755,554.84	SOCSEC_ER	12,336.26	98,200.23
SALARY	560.00	0.00	81,498.23	643,464.60	STA	1,105.00	8,670.00
SIC	75.50	0.00	1,994.15	19,960.96	STA %	47.27	434.55
SIN	56.00	0.00	2,501.27	9,556.97	UN	239.97	2,047.59
TFB	0.00	0.00	530.76	2,853.88	VISION	41.06	312.22
TIP	0.00	0.00	0.00	0.00	VISION_ER	232.64	1,768.92
TLI	0.00	0.00	156.80	1,239.86			
TVU	0.00	0.00	0.00	0.00			
VAC	118.00	0.00	5,672.28	68,236.29			
WELLNESS	0.00	0.00	0.00	3,357.03			

203,933.46
125,121.38
13,264.56
26,306.12
368,625.52

Gross Pay This Period	Deduction Refund	Ded. This Period	Net Pay This Period	Gross Pay YTD	Dir. Dep.	Expense This Period
203,933.46	0.00	56,228.20	147,371.02	1,624,134.07	145,843.20	54,792.06

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

Payroll ID: 164

Pay Period End Date: 04/20/2024 Check Post Date: 04/26/2024 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		204,621.02	5,649.55	198,971.47
Medicare		204,621.02	5,649.55	198,971.47
Federal		204,621.02	13,950.89	190,670.13
State	IL	204,377.84	13,950.89	190,426.95
State	WI	243.18	0.00	243.18

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

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
360TRAINING.COM				
19793649	04/25/24	BASSET CERTIFICATION KARL	10-13.115-5330 CONT ED-TRAINING	\$20.99
19608327	04/04/24	FOOD HANDLER TRAINING	10-13.115-5330 CONT ED-TRAINING	\$9.99
VENDOR TOTAL:				\$30.98
4IMPRINT, INC				
26883437	03/14/24	REORDER OF SEED PACKETS FOR SPRINGFIELD	10-11.100-5334 PUBLIC RELATIONS	\$406.25
12415857	04/16/24	NOTEPADS GIVE-A-WAYS	10-11.100-5334 PUBLIC RELATIONS	\$581.36
12423567	04/17/24	MOOD CUP GIVE-A-WAYS AT AQUATICS EVENTS	20-26.420-5337 MARKETING	\$470.93
26948951	04/30/24	SEASONAL SWAG	20-20.200-5333 STAFF RELATIONS	\$1,468.02
26948951	04/30/24	SEASONAL SWAG	20-26.420-5333 STAFF RELATIONS	\$1,101.02
26948951	04/30/24	SEASONAL SWAG	20-27.244-5333 STAFF RELATIONS	\$734.01
26948951	04/30/24	SEASONAL SWAG	10-13.115-5333 STAFF RELATIONS	\$367.00
VENDOR TOTAL:				\$5,128.59
ADOBE				
2721223437	03/27/24	APRIL ADOBE LICENSES	10-11.100-5260 TECHNOLOGY LICENSES AND FE	\$168.96
2721223437	03/27/24	APRIL ADOBE LICENSES	20-20.200-5260 TECHNOLOGY LICENSES AND FE	\$168.95
VENDOR TOTAL:				\$337.91
ALBERTSONS COMPANIES INC				
00004508	04/18/24	STAFF TRAINING LUNCHEON - SODA POP	10-12.110-5333 STAFF RELATIONS	\$37.95
VENDOR TOTAL:				\$37.95
AMAZON				
114-6703056-	03/26/24	BFB OFFICE SUPPLIES	20-26.420-5311 OFFICE SUPPLIES	\$46.27
111-0904624-	03/27/24	SPREADERS CREDIT	10-13.117-5362 SMALL TOOLS-EQUIPMENT	\$(619.98)
111-7973128-	04/01/24	PRESSURE REGULATOR - WATER TANK	10-12.110-5360 EQUIPMENT MAINTENANCE/SUPP	\$28.95
111-9741829-	04/02/24	EPSON PRINTER PAPER RESTOCK	20-25.300-5311 OFFICE SUPPLIES	\$95.30
112-9143483-	04/02/24	KEY LOCK BOX	10-12.110-5317 SHOP SUPPLIES	\$32.56
114-0435820-	04/02/24	FOOD WARMER	20-26.421-5315 KITCHEN SUPPLIES	\$1,849.00
D01-1971908-	03/27/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$1.19
111-7329391-	04/04/24	VACUUM CLEANER BELTS	10-12.110-5316 CUSTODIAL SUPPLIES	\$13.98
113-2380299-	04/02/24	LABELS	20-27.270-5311 OFFICE SUPPLIES	\$17.34
113-5081168-	04/02/24	VELCRO	20-27.270-5312 PROGRAM SUPPLIES	\$10.89
114-8229501-	04/04/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$28.98
112-6766164-	04/04/24	FIRST AID SIGNS	10-34.520-5310 OPERATING SUPPLIES	\$33.29
114-5080946-	04/04/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$9.99
113-2125260-	04/04/24	INK FOR PRINTER IN THE QUAD	20-27.270-5323 PRINTING	\$54.99
114-4201213-	04/05/24	PROGRAM SUPPLY REFUND	20-24.282-5312 PROGRAM SUPPLIES	\$(28.99)
111-3245344-	04/08/24	CHEMICAL REPLACEMENTS	20-30.400-5348 CHEMS-FERTILIZERS	\$21.77
112-2691430-	04/08/24	PHONE CHARGING CABLE FOR WORK PHONE	20-22.225-5311 OFFICE SUPPLIES	\$8.99
114-5496785-	04/08/24	OFFICE SUPPLIES	10-11.100-5311 OFFICE SUPPLIES	\$61.84
114-5496785-	04/08/24	OFFICE SUPPLIES	20-20.200-5311 OFFICE SUPPLIES	\$92.75
112-7979581-	04/08/24	MARKERS	20-27.270-5312 PROGRAM SUPPLIES	\$17.63
113-0367850-	04/08/24	STAPLERS FOR DUNBAR	20-27.270-5311 OFFICE SUPPLIES	\$13.85
114-9207857-	04/09/24	WINDOW CRANK - KYLES OFFICE	10-12.110-5370 BUILDING MAINTENANCE	\$105.45
111-0196059-	04/10/24	BACKBOARD HIDS	20-26.420-5310 OPERATING SUPPLIES	\$189.15
113-6121258-	04/09/24	MOUSE AND CLIP BOARDS	20-27.270-5314 COMPUTER SUPPLIES	\$9.77
113-6121258-	04/09/24	MOUSE AND CLIP BOARDS	20-27.270-5311 OFFICE SUPPLIES	\$61.34
113-9157135-	04/10/24	CANDY	20-27.270-5312 PROGRAM SUPPLIES	\$41.84
114-6641779-	04/11/24	OFFICE SUPPLIES - BFB	20-26.420-5311 OFFICE SUPPLIES	\$64.30
113-3590031-	04/12/24	CAT6 CABLES	10-11.100-5314 COMPUTER SUPPLIES	\$23.52
111-9207280-	04/17/24	BATTERIES - AAA	10-12.110-5317 SHOP SUPPLIES	\$29.78
111-7533198-	04/18/24	GRADUATION SUPPLIES	20-24.282-5338 GRADUATION EXPENSE	\$88.64
111-7022576-	04/19/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$14.99

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113-6481813-	04/21/24	DANCE PROGRAM SUPPLIES	20-31.207-5312 PROGRAM SUPPLIES	\$69.57
111-3432629-	04/18/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$37.58
111-6706111-	04/18/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$42.85
112-6183317-	04/18/24	SIGNS FOR STEEPLE CHASE CLUBHOUSE	10-34.520-5310 OPERATING SUPPLIES	\$13.47
112-8402771-	04/18/24	STEEPLE CHASE DOWNSTAIRS SIGNAGE	10-34.520-5310 OPERATING SUPPLIES	\$37.41
112-8638595-	04/18/24	SIGNS FOR STEEPLE CHASE CLUBHOUSE	10-34.520-5310 OPERATING SUPPLIES	\$14.83
114-4786050-	04/22/24	TONER	10-11.100-5311 OFFICE SUPPLIES	\$58.76
114-4786050-	04/22/24	TONER	20-20.200-5311 OFFICE SUPPLIES	\$88.13
113-2302595-	04/30/24	SPECIAL EVENT SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$31.98
113-5908676-	04/10/24	SPECIAL EVENT SUPPLIES - BDAY PARTY	20-20.219-5312 PROGRAM SUPPLIES	\$50.97
113-7244656-	04/04/24	PROGRAM SUPPLIES - SPECIAL EVENT	20-20.219-5312 PROGRAM SUPPLIES	\$33.99
113-9322558-	04/03/24	PROGRAM SUPPLIES - B-DAY	20-20.219-5312 PROGRAM SUPPLIES	\$14.99
111-3028243-	04/22/24	PROGRAM SUPPLIES-MOTHER'S DAY	20-24.282-5312 PROGRAM SUPPLIES	\$59.80
111-5252216-	04/22/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$35.97
113-3584580-	04/03/24	PROGRAM SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$53.57
111-8063440-	04/14/24	HAND TOWELS	10-13.115-5316 CUSTODIAL SUPPLIES	\$243.62
112-0264804-	04/23/24	REPLACEMENT COMPRESSION RATE MONITOR (DAMAGED IN FLOOD)	20-26.420-5310 OPERATING SUPPLIES	\$29.95
112-1310860-	04/23/24	LABLE MAKER - REPLACEMENT FROM WATER DAMAGE	20-26.420-5311 OFFICE SUPPLIES	\$39.99
111-1349052-	04/24/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$23.98
114-2165286-	04/12/24	MCC CUSTODIAL SUPPLIES	20-25.300-5316 CUSTODIAL SUPPLIES	\$42.25
114-9467951-	04/12/24	CANVAS FOR DUNBAR COUNTERS	20-33.572-5310 Operating Supplies	\$21.99
112-2627374-	04/04/24	FIRST AID SUPPLIES	10-34.520-5310 OPERATING SUPPLIES	\$38.02
113-3102035-	04/23/24	SPECIAL EVENT PROGRAM SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$34.58
114-1243471-	04/02/24	RECITAL DANCE COSTUMES	20-31.207-5310 OPERATING SUPPLIES	\$54.98
D01-5479047-	04/18/24	AMAZON DIGITAL MUSIC	20-24.282-5321 DUES - SUBSCRIPTIONS	\$10.99
111-7002104-	03/28/24	RTV TIRES	10-12.110-5360 EQUIPMENT MAINTENANCE/SUPP	\$259.50
114-0520542-	04/09/24	EMERGENCY EXIT LIGHT	10-12.110-5370 BUILDING MAINTENANCE	\$33.99
111-2735146-	04/25/24	IRRIGATION FITTINGS	10-13.117-5377 IRRIGATION-DRAINAGE	\$201.74
VENDOR TOTAL:				\$4,098.82
APPLE/ITUNES				
MV6JZL86LY	03/31/24	APPLE STORAGE - CRONKHITE	10-12.110-5321 DUES - SUBSCRIPTIONS	\$0.99
VENDOR TOTAL:				\$0.99
APPRIVER				
2926706	03/18/24	MICROSOFT 365 LICENSES MARCH 2024	10-11.100-5260 TECHNOLOGY LICENSES AND FE	\$172.61
2926706	03/18/24	MICROSOFT 365 LICENSES MARCH 2024	20-20.200-5260 TECHNOLOGY LICENSES AND FE	\$172.61
VENDOR TOTAL:				\$345.22
B & H				
1105048194	04/05/24	CAMERA FOR STEEPLECHASE	10-13.115-5314 COMPUTER SUPPLIES	\$518.99
VENDOR TOTAL:				\$518.99
BANDCAMP				
4123004256	04/04/24	GRADUATION SONG	20-24.282-5338 GRADUATION EXPENSE	\$3.34
VENDOR TOTAL:				\$3.34
BELLA ITALIA				
035885	04/24/24	REGENT CENTER - PARIS MEAL	20-23.280-5357 FIELD TRIP EXPENSES	\$21.73
VENDOR TOTAL:				\$21.73
BELLA'S BOUNCIES, INC				
47365.2	04/03/24	KIDS NIGHT OUT PROFESSIONAL SERVICES	20-20.219-5210 PROFESSIONAL SERVICES	\$355.71
124911C	03/27/24	BELLA BOUNCIE FIELD TRIP	20-27.270-5357 FIELD TRIP EXPENSES	\$396.00
124930	04/24/24	BELLA'S BOUNCIES FIELD TRIP	20-24.282-5357 FIELD TRIP EXPENSES	\$552.00

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
			VENDOR TOTAL:	\$1,303.71
BOUILLON REPUBLIQUE				
433021	04/16/24	REGENT CENTER - PARIS MEAL	20-23.280-5357 FIELD TRIP EXPENSES	\$24.41
			VENDOR TOTAL:	\$24.41
BOWLERO VERNON HILLS				
041124	04/11/24	BOWLERO FIELD TRIP	20-27.270-5357 FIELD TRIP EXPENSES	\$253.89
			VENDOR TOTAL:	\$253.89
BP GAS				
458721	04/17/24	GAS FOR GMIS CONFERENCE MCINERNEY	10-11.100-5330 CONT ED - TRAINING	\$63.43
			VENDOR TOTAL:	\$63.43
BRIGHTWHEEL				
8974-5565	04/20/24	BRIGHTWHEEL	20-24.282-5340 OPERATING EXPENSES	\$180.00
			VENDOR TOTAL:	\$180.00
CAFE NERO				
30154	04/11/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$8.61
			VENDOR TOTAL:	\$8.61
CAFE REPUBLIQUE				
415439	04/14/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$28.47
			VENDOR TOTAL:	\$28.47
CAROL STREAM PARK DISTRICT				
1204665.007	04/09/24	FIELD TRIP DEPOSIT TO CAROL STREAM PARK DISTRICT	20-27.244-5357 FIELD TRIP EXPENSES	\$120.00
			VENDOR TOTAL:	\$120.00
CARTE BANCAIRE				
038059	04/15/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$1.09
070241	04/15/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$30.55
			VENDOR TOTAL:	\$31.64
CENTRAL SOD FARMS, INC.				
66-1024	04/15/24	SOD	10-13.117-5375 GROUNDS MAINTENANCE	\$244.00
66-1064	04/17/24	SOD	10-13.117-5375 GROUNDS MAINTENANCE	\$177.00
66-1078	04/18/24	SOD	10-13.117-5375 GROUNDS MAINTENANCE	\$192.00
			VENDOR TOTAL:	\$613.00
CHICAGO RAMEN MUNDELEIN				
022374	04/19/24	REGENT CENTER - SAMPLE LOCAL	20-23.280-5312 PROGRAM SUPPLIES	\$139.41
022374	04/19/24	REGENT CENTER - SAMPLE LOCAL	20-00.000-1110 SALES TAX	\$9.17
			VENDOR TOTAL:	\$148.58
CHICAGO TRIBUNE				
041824	04/18/24	DIGITAL SUBSCRIPTION TO THE CHICAGO TRIBUNE	10-11.100-5321 DUES - SUBSCRIPTIONS	\$27.72
			VENDOR TOTAL:	\$27.72
CHICK-FIL-A				
3067	04/12/24	CAPITAL PROJECT VISIT-BREAKFAST	10-11.100-5330 CONT ED - TRAINING	\$27.98
			VENDOR TOTAL:	\$27.98

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CHILI'S				
465752	04/11/24	CAPITAL PROJECT VISIT-FOSTER	10-12.110-5330 CONT ED-TRAINING	\$10.98
			VENDOR TOTAL:	\$10.98
COMCAST				
CHEVY CHASE	03/09/24	INTERNET	10-13.117-5328 INTERNET	\$119.85
REGENT 0309	03/09/24	REGENT CENTER - INTERNET	20-23.280-5328 INTERNET	\$119.85
1401 MIDLTH	03/07/24	INTERNET MCC	20-25.300-5328 INTERNET	\$107.45
1401 MIDLTH	03/07/24	INTERNET MCC	20-20.200-5328 INTERNET	\$107.45
DIAMOND LA	03/16/24	INTERNET - DLRC	20-20.204-5328 Internet	\$164.85
LA VISTA 031	03/14/24	INTERNET	10-13.115-5328 INTERNET	\$197.85
NOEL 032824	03/28/24	MUSEUM - INTERNET SERVICE	10-29.500-5328 INTERNET	\$109.90
KRACKLAUER	03/28/24	KDS ELECTRIC	20-31.220-5218 ELECTRIC	\$119.85
			VENDOR TOTAL:	\$1,047.05
CONTINENTAL BAR				
2557	04/14/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$11.79
			VENDOR TOTAL:	\$11.79
DISPLAYS 2GO				
PSI2325889	03/27/24	BRANDED PODIUM	10-11.100-5334 PUBLIC RELATIONS	\$711.68
274684	04/17/24	TAX REFUND FOR PODIUM	10-11.100-5334 PUBLIC RELATIONS	\$(41.87)
			VENDOR TOTAL:	\$669.81
DOLLAR TREE				
044154	04/05/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$110.00
003421	04/16/24	PROGRAM SUPPLIES - SPECIAL EVENT	20-20.219-5312 PROGRAM SUPPLIES	\$46.25
018430	04/03/24	PROGRAM SUPPLIES - SPECIAL EVENTS	20-20.219-5312 PROGRAM SUPPLIES	\$46.25
051505	04/15/24	PROGRAM SUPPLIES - THEATRE	20-33.212-5312 PROGRAM SUPPLIES	\$8.75
099000	04/17/24	PROGRAM SUPPLIES - THEATRE	20-33.212-5312 PROGRAM SUPPLIES	\$18.75
002877	04/23/24	SPECIAL EVENT PROGRAM SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$3.75
014854	04/23/24	SPECIAL EVENTS PROGRAM SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$66.25
034273	04/23/24	SPECIAL EVENTS PROGRAM SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$25.00
051039	04/25/24	SPECIAL EVENTS PROGRAM SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$38.75
			VENDOR TOTAL:	\$363.75
DOUGHNUT TIME SL4				
72202	04/13/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$6.73
			VENDOR TOTAL:	\$6.73
DSB FOOD HANDLERS				
040924	04/09/24	FOOD HANDLER CERTIFICATION KIVISTO	20-24.282-5330 CONT ED-TRAINING	\$7.00
			VENDOR TOTAL:	\$7.00
DUNKIN DONUTS				
012795	04/03/24	LEADERSHIP TEAM MEETING	10-11.100-5333 STAFF RELATIONS	\$67.35
071986	04/12/24	CAPITAL PROJECT VISIT-SALSKI	10-11.100-5330 CONT ED - TRAINING	\$2.80
			VENDOR TOTAL:	\$70.15
FACEBOOK				
275234CMH2	04/10/24	AD FOR REGISTRATION AND BROCHURE MAILER	20-20.200-5337 MARKETING	\$25.00
YNRBS34MH2	04/16/24	META AD FOR SUMMER REGISTRATION	20-20.200-5337 MARKETING	\$25.00
GTFM238MH2	04/21/24	META AD FOR SUMMER REGISTRATION	20-20.200-5337 MARKETING	\$25.00
			VENDOR TOTAL:	\$75.00

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MEMORIAL-COMMISSIONER				
38524869	04/11/24	MEMORIAL-COMMISSIONER	10-11.100-5335 BOARD EXPENSES	\$52.50
38524869	04/11/24	MEMORIAL-COMMISSIONER	20-20.200-5335 BOARD EXPENSES	\$22.50
VENDOR TOTAL:				\$75.00
FUBOTV INC				
040824	04/08/24	TV - FUBO	10-13.115-5340 OPERATING EXPENSES	\$94.98
VENDOR TOTAL:				\$94.98
GMIS INTERNATIONAL				
300008609	04/01/24	2024 GMIS MEMBERSHIP	10-11.100-5321 DUES - SUBSCRIPTIONS	\$350.00
VENDOR TOTAL:				\$350.00
HISTORIC ROYAL PALACES				
017004	04/13/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$44.61
VENDOR TOTAL:				\$44.61
HOME DEPOT CREDIT SERVICES				
4525084	04/22/24	STORAGE BINS - BFB	20-26.420-5310 OPERATING SUPPLIES	\$133.78
WG58787104	04/21/24	REGENT CENTER - GARDEN CLUB SUPPLIES	20-23.280-5312 PROGRAM SUPPLIES	\$48.91
WG58787104	04/21/24	REGENT CENTER - GARDEN CLUB SUPPLIES	20-00.000-1110 SALES TAX	\$4.07
VENDOR TOTAL:				\$186.76
HUDSON				
032263	04/12/24	CAPITAL PROJECT VISIT-SALSKI	10-11.100-5330 CONT ED - TRAINING	\$8.37
VENDOR TOTAL:				\$8.37
HYATT PLACE				
132875	04/12/24	CAPITAL PROJECT VISIT - SALKSI	10-11.100-5330 CONT ED - TRAINING	\$270.07
132876	04/12/24	CAPITAL PROJECT VISIT - BERG	20-20.200-5330 CONT ED-TRAINING	\$270.07
132877	04/12/24	CAPITAL PROJECT VISIT - FOSTER	10-12.110-5330 CONT ED-TRAINING	\$270.07
18611715	04/11/24	DUPLICATE CHARGE - WILL BE REFUNDED	10-00.000-1110 ACCOUNTS RECEIVABLE	\$270.07
18687932	04/11/24	DUPLICATE CHARGE - WILL BE REFUNDED	10-00.000-1110 ACCOUNTS RECEIVABLE	\$270.07
60778031	04/11/24	DUPLICATE CHARGE - WILL BE REFUNDED	10-00.000-1110 ACCOUNTS RECEIVABLE	\$270.07
VENDOR TOTAL:				\$1,620.42
ICP CONSTRUCTION, INC.				
091776	04/23/24	IP POOL PAINT FOR DECK	20-30.400-5370 BUILDING MAINTENANCE	\$6,471.08
VENDOR TOTAL:				\$6,471.08
ILLINOIS ASSOC OF PARK DIST				
200015956	04/10/24	IAPD LEGISLATIVE CONFERENCE STAFF AND BOARD	10-11.100-5330 CONT ED - TRAINING	\$426.00
200015956	04/10/24	IAPD LEGISLATIVE CONFERENCE STAFF AND BOARD	20-20.200-5330 CONT ED-TRAINING	\$216.00
200015956	04/10/24	IAPD LEGISLATIVE CONFERENCE STAFF AND BOARD	10-11.100-5335 BOARD EXPENSES	\$294.00
200015956	04/10/24	IAPD LEGISLATIVE CONFERENCE STAFF AND BOARD	20-20.200-5335 BOARD EXPENSES	\$126.00
013304	04/12/24	DUPLICATE CHARGE TO BE REFUNDED	10-00.000-1110 ACCOUNTS RECEIVABLE	\$1,062.00
200015960	04/10/24	IAPD LEGISLATIVE CONFERENCE-MCGRATH AND KNUDSON	10-11.100-5335 BOARD EXPENSES	\$294.00
200015960	04/10/24	IAPD LEGISLATIVE CONFERENCE-MCGRATH AND KNUDSON	20-20.200-5335 BOARD EXPENSES	\$126.00
VENDOR TOTAL:				\$2,544.00
INSECT LORE PRODUCTS				
IL999515	04/04/24	PROGRAM SUPPLIES	20-21.206-5312 PROGRAM SUPPLIES	\$82.15
IL999515	04/04/24	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$54.77

Mundelein Park District Warrant Report

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
IL999515	04/04/24	PROGRAM SUPPLIES	20-00.000-1110 SALES TAX	\$10.94
VENDOR TOTAL:				\$147.86
KAREN CHIN PHOTOGRAPHY				
249776-00002	04/24/24	REGENT CENTER - SENIOR PROM PHOTOGRAPHER	20-23.280-5312 PROGRAM SUPPLIES	\$250.00
VENDOR TOTAL:				\$250.00
LEONARDO LONDON CITY				
005357	04/13/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$20.76
VENDOR TOTAL:				\$20.76
MARIA E. GOLDINI				
FEB24.PAYP.5	04/10/24	BROCHURE AND FUN FINDER TRANSLATION	20-20.200-5340 OPERATING EXPENSES	\$121.00
VENDOR TOTAL:				\$121.00
MARIANO'S				
085549	04/20/24	GOODIES FOR STAFF	20-30.400-5333 STAFF RELATIONS	\$28.33
089781	04/16/24	PROGRAM SUPPLIES - THEATRE	20-33.212-5312 PROGRAM SUPPLIES	\$12.99
VENDOR TOTAL:				\$41.32
MARRIOTT				
3356	04/17/24	HOTEL FOR GMIS CONFERENCE GUIDRY	10-11.100-5330 CONT ED - TRAINING	\$500.34
3355	04/17/24	HOTEL FOR GMIS CONFERENCE MCINERNEY	10-11.100-5330 CONT ED - TRAINING	\$311.36
VENDOR TOTAL:				\$811.70
MCDONALDS RESTAURANT				
055436	04/11/24	CAPITAL PROJECT VISIT-SALSKI	10-11.100-5330 CONT ED - TRAINING	\$11.69
074364	04/17/24	STAFF RELATIONS	20-24.282-5333 STAFF RELATIONS	\$15.00
VENDOR TOTAL:				\$26.69
NAGS HEAD				
5421	04/12/24	REGENT CENTER - LONDON AND PARIS TRIP	20-23.280-5357 FIELD TRIP EXPENSES	\$22.46
VENDOR TOTAL:				\$22.46
NETS UNLIMITED, INC.				
20240130	04/01/24	TUBE CORRAL REPAIR	20-26.420-5370 BUILDING MAINTENANCE	\$2,642.98
VENDOR TOTAL:				\$2,642.98
NICOR GAS				
25069310008	04/02/24	NATURAL GAS	10-13.117-5219 NATURAL GAS	\$170.20
46150410002	04/03/24	GAS - NICOR	10-13.115-5219 NATURAL GAS	\$457.63
VENDOR TOTAL:				\$627.83
NORTH SHORE GAS				
DIAMOND LA	04/09/24	GAS - DLRC	20-20.204-5219 NATURAL GAS	\$378.54
1501 MIDLOT	04/09/24	PARK MAINT - NAT GAS	10-12.110-5219 NATURAL GAS	\$324.91
REGENT 0411	04/11/24	REGENT NATURAL GAS	20-23.280-5219 NATURAL GAS	\$318.39
SEYMOUR 040	04/09/24	GAS - KDS	20-31.220-5219 NATURAL GAS	\$185.54
BAY CONCSSN	04/11/24	GAS - CONCESSIONS	20-26.420-5219 NATURAL GAS	\$937.35
DUNBAR 0411	04/11/24	DRC NATURAL GAS	20-20.572-5219 NATURAL GAS	\$109.19
DUNBAR 0411	04/11/24	DRC NATURAL GAS	20-22.572-5219 NATURAL GAS	\$81.89
DUNBAR 0411	04/11/24	DRC NATURAL GAS	20-25.300-5219 NATURAL GAS	\$54.59
DUNBAR 0411	04/11/24	DRC NATURAL GAS	20-27.244-5219 NATURAL GAS	\$54.59
DUNBAR 0411	04/11/24	DRC NATURAL GAS	20-27.270-5219 NATURAL GAS	\$191.07
DUNBAR 0411	04/11/24	DRC NATURAL GAS	20-31.220-5219 NATURAL GAS	\$54.59

Mundelein Park District

Warrant Report

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Vendor Name	Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
VENDOR TOTAL:					\$2,690.65
NORTHERN ILLINOIS UNIVERSITY					
A39817TM032	04/04/24	PEST TEST - PARKING EXPENSE - VAZQUEZ	10-12.110-5330	CONT ED-TRAINING	\$4.80
VENDOR TOTAL:					\$4.80
PACKS TAVERN					
062621	04/11/24	CAPITAL PROJECT VISIT-SALSKI, FOSTER, BERG	10-11.100-5330	CONT ED - TRAINING	\$29.06
062621	04/11/24	CAPITAL PROJECT VISIT-SALSKI, FOSTER, BERG	10-12.110-5330	CONT ED-TRAINING	\$29.06
062621	04/11/24	CAPITAL PROJECT VISIT-SALSKI, FOSTER, BERG	20-20.200-5330	CONT ED-TRAINING	\$29.06
062621	04/11/24	CAPITAL PROJECT VISIT-SALSKI, FOSTER, BERG	40-51.570-5210	PROFESSIONAL SERVICES	\$29.04
VENDOR TOTAL:					\$116.22
PANDA EXPRESS					
001170	04/18/24	SAFETY MEETING - LUNCH	10-12.110-5333	STAFF RELATIONS	\$169.00
VENDOR TOTAL:					\$169.00
PARTY CITY					
021782	03/28/24	PROGRAM SUPPLIES - SPECIAL EVENT	20-20.219-5312	PROGRAM SUPPLIES	\$10.13
020394	04/07/24	SPECIAL EVENTS PROGRAM SUPPLIES	20-20.219-5312	PROGRAM SUPPLIES	\$40.50
VENDOR TOTAL:					\$50.63
PREFLIGHT O'HARE PARKING					
92380016032	04/15/24	CAPITAL PROJECT VISIT-PARKING-SALSKI	10-11.100-5330	CONT ED - TRAINING	\$64.00
VENDOR TOTAL:					\$64.00
QUICKTRIP					
066475	04/11/24	CAPITAL PROJECT VISIT	10-11.100-5330	CONT ED - TRAINING	\$15.74
VENDOR TOTAL:					\$15.74
RAINOUT LINE					
043715	04/22/24	RAINOUT LINE SUBSCRIPTION	20-20.200-5321	DUES - SUBSCRIPTIONS	\$399.00
VENDOR TOTAL:					\$399.00
RATP					
094532	04/24/24	REGENT CENTER - PARIS	20-23.280-5357	FIELD TRIP EXPENSES	\$9.34
VENDOR TOTAL:					\$9.34
REVOLUTION DANCEWEAR					
SO-3180855	04/12/24	TIGHTS	20-31.207-5310	OPERATING SUPPLIES	\$17.80
315503	04/15/24	TIGHTS	20-31.207-5310	OPERATING SUPPLIES	\$745.65
VENDOR TOTAL:					\$763.45
SAFARI LAND					
055430	04/04/24	SAFARILAND FIELD TRIP	20-27.270-5357	FIELD TRIP EXPENSES	\$125.00
VENDOR TOTAL:					\$125.00
SAMS CLUB					
49206477784	04/02/24	KNO PROGRAM SUPPLIES	20-20.219-5312	PROGRAM SUPPLIES	\$211.51
10163549997	04/18/24	COFFEE	10-12.110-5333	STAFF RELATIONS	\$71.88
10158784491	04/03/24	SNACKS	20-27.270-5309	FOOD AND SNACKS	\$706.86
032906	04/06/24	PROGRAM SUPPLIES - SPECIAL EVENT	20-20.219-5312	PROGRAM SUPPLIES	\$47.54
10165291982	04/23/24	REGENT CENTER - KITCHEN SUPPLIES	20-23.280-5315	KITCHEN SUPPLIES	\$102.58
10163479614	04/18/24	AM/PM SNACKS	20-24.282-5309	FOOD AND SNACKS	\$977.03
VENDOR TOTAL:					\$2,117.40

Mundelein Park District

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Vendor Name	Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
SCHAUMBURG BOOMERS					
	24-0234	04/11/24	DANCE COMPANY BOOMERS GAME	20-31.207-4245 COMPETITIONS/CONVENTIONS	\$280.00
				VENDOR TOTAL:	\$280.00
SPEEDTALK SIM					
	032824 HANR	03/28/24	PARK CAMARA DATA PLAN - HANRAHAN	10-32.510-5360 EQUIPMENT MAINT/SUPPLIES	\$8.50
	032824 MEMO	03/28/24	PARK CAMARA DATA PLAN - MEMORIAL	10-32.510-5360 EQUIPMENT MAINT/SUPPLIES	\$8.50
	032824 REGE	03/28/24	PARK CAMARA DATA PLAN - REGENT 2	10-32.510-5360 EQUIPMENT MAINT/SUPPLIES	\$8.50
	033124 GORD	03/31/24	PARK CAMARA DATA PLAN - RAY	10-32.510-5360 EQUIPMENT MAINT/SUPPLIES	\$8.50
	033124 REGE	03/31/24	PARK CAMARA DATA PLAN - REGENT	10-32.510-5360 EQUIPMENT MAINT/SUPPLIES	\$8.50
				VENDOR TOTAL:	\$42.50
SPOTIFY USA					
	20013658421	04/08/24	BFB SPOTIFY	20-26.420-5340 OPERATING EXPENSES	\$10.99
				VENDOR TOTAL:	\$10.99
SQUARE, INC.					
	US-28219042	04/17/24	SQUARE READERS FOR FOUNDATION	20-00.000-2070 MUNDELEIN PARK FOUNDATION	\$21.60
				VENDOR TOTAL:	\$21.60
STARBUCKS					
	082709	04/08/24	PROGRAM SUPPLIES - SPECIAL EVENT	20-20.219-5312 PROGRAM SUPPLIES	\$20.00
				VENDOR TOTAL:	\$20.00
STARBURCK					
	085206	04/18/24	REGENT CENTER - PARIS AIRPORT LUNCH	20-23.280-5357 FIELD TRIP EXPENSES	\$19.89
				VENDOR TOTAL:	\$19.89
STEEPLE CHASE GOLF CLUB					
	10036315738	04/04/24	JACKETS	10-13.117-5345 UNIFORMS/PPE	\$167.23
				VENDOR TOTAL:	\$167.23
SUSANNA FARMS					
	023879	04/23/24	SUSANNA FARMS FIELD TRIP DEPOSIT	20-24.282-5357 FIELD TRIP EXPENSES	\$50.00
				VENDOR TOTAL:	\$50.00
TACO & BURRITO EXPRESS					
	020993	04/19/24	MEETING WITH VENDOR	10-11.100-5340 OPERATING EXPENSES	\$48.09
				VENDOR TOTAL:	\$48.09
TARGET					
	084151	04/03/24	PROGRAM SUPPLIES	20-23.280-5312 PROGRAM SUPPLIES	\$22.23
				VENDOR TOTAL:	\$22.23
THE DIRECTV GROUP INC					
	038834400X2	04/22/24	MCC DIRECTV GROUP	20-25.300-5328 INTERNET	\$244.99
				VENDOR TOTAL:	\$244.99
THE LIFEGUARD STORE					
	000740382	04/10/24	CPR MANIKINS	20-26.420-5310 OPERATING SUPPLIES	\$2,128.47
				VENDOR TOTAL:	\$2,128.47
THE WEBSTAUANT STORE					
	97044532	04/23/24	KITCHEN SUPPLIES	10-13.116-5315 KITCHEN SUPPLIES	\$214.60
				VENDOR TOTAL:	\$214.60

Mundelein Park District Warrant Report

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Vendor Name	Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
UBER					
	041124	04/11/24	DYNADOME PROJECT - UBER	10-12.110-5330 CONT ED-TRAINING	\$38.34
	041224	04/12/24	DYNADOME PROJECT - UBER	10-12.110-5330 CONT ED-TRAINING	\$35.98
VENDOR TOTAL:					\$74.32
ULTIMATE DISTRIBUTING					
	148110	04/09/24	STAFF SHIRT ORDER	10-11.100-5333 STAFF RELATIONS	\$169.25
	148110	04/09/24	STAFF SHIRT ORDER	20-20.200-5333 STAFF RELATIONS	\$169.25
	148324	04/24/24	PROGRAM SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$14.50
VENDOR TOTAL:					\$353.00
ULTIMATE NINJAS LIBERTYVILLE					
	31153	04/22/24	ODYSSEY CAMP FIELD TRIP DEPOSIT	20-27.244-5357 FIELD TRIP EXPENSES	\$50.00
VENDOR TOTAL:					\$50.00
UNITED					
	01642919049	04/11/24	DYNADOME PROJECT - BAGGAGE FEE	10-12.110-5330 CONT ED-TRAINING	\$40.00
	01642922103	04/12/24	DYNADOME PROJECT - BAGGAGE FEE	10-12.110-5330 CONT ED-TRAINING	\$40.00
VENDOR TOTAL:					\$80.00
USPS - POSTMASTER MUNDELEIN					
	099819	03/28/24	POSTAGE WHILE MAIL MACHINE WAS NOT WORKING	10-11.100-5324 POSTAGE	\$12.24
VENDOR TOTAL:					\$12.24
VILLAGE OF MUNDELEIN					
	5984	04/25/24	VILLAGE OF MUNDELEIN-LICENSE	10-11.100-5340 OPERATING EXPENSES	\$26.74
VENDOR TOTAL:					\$26.74
VINYL PRO COMPANY					
	1685	04/19/24	FITNESS FLOOR EQUIPMENT REPAIR	20-25.300-5370 BUILDING MAINTENANCE	\$425.00
VENDOR TOTAL:					\$425.00
VISTAPRINT					
	VP_44FMBP45	04/01/24	FITNESS PASSES	20-25.300-5337 MARKETING	\$90.98
	VP_Q0GLN75L	04/10/24	BROCHURES-FOUNDATION	20-00.000-2070 MUNDELEIN PARK FOUNDATION	\$195.49
VENDOR TOTAL:					\$286.47
WALGREENS					
	006037	04/25/24	STAFF RELATIONS	20-21.206-5333 STAFF RELATIONS	\$10.18
VENDOR TOTAL:					\$10.18
WAUCONDA PARK DISTRICT					
	1076902.003	04/05/24	PHILS BEACH DEPOSIT	20-27.244-5357 FIELD TRIP EXPENSES	\$50.00
VENDOR TOTAL:					\$50.00
WILS CHI CHAPTER					
	14866056	04/04/24	WILS LEADHERSHIP CONFERENCE - BANNON	10-11.100-5330 CONT ED - TRAINING	\$75.00
	041224	04/12/24	LEADERHERSHIP CONFERENCE MCINERNEY	10-11.100-5330 CONT ED - TRAINING	\$75.00
	WILS 042324	04/23/24	MORAVEC - WILS CONFERENCE	20-23.280-5330 CONT ED-TRAINING	\$80.00
	14989363	04/16/24	WILS ANNUAL CONFERENCE	10-11.100-5330 CONT ED - TRAINING	\$75.00
VENDOR TOTAL:					\$305.00
ZOOM VIDEO COMMUNICATIONS, INC.					
	INV25159600	04/07/24	ZOOM SUBSCRIPTION	10-11.100-5340 OPERATING EXPENSES	\$15.99

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Vendor Name				
Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
INV25177184	04/08/24	FITNESS ZOOM	20-25.300-5340 OPERATING EXPENSES	\$15.99
INV25374097	04/22/24	BUSINESS SERVICES ZOOM ACCOUNT - APRIL	10-11.100-5340 OPERATING EXPENSES	\$15.99
VENDOR TOTAL:				\$47.97

Grand Total: \$43,242.78

Payroll ID: 165

Pay Period End Date: 05/04/2024 Check Post Date: 05/10/2024 Bank ID: A

051024

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

Grand Totals for Payroll:

Pay Code Id	Hours	OT Hours	Cur. Amnt.	YTD Amnt.*	Ded/Exp Id	Cur. Amnt.	YTD Amnt.*
** PER	16.00	0.00	917.10		ADDL IMRF 1	779.51	7,683.70
** REG	10.00	0.00	71.67		ADDL IMRF 2	2,041.91	18,768.71
** VAC	118.61	0.00	6,798.58		DENTAL	220.67	1,895.39
ACA NHI	0.00	0.00	384.65	2,692.55	DENTAL_ER	1,249.50	10,689.70
ANNIV	0.00	0.00	0.00	900.00	EAP_ER	78.00	645.00
AQBN	0.00	0.00	0.00	0.00	FCC	480.78	4,807.80
AQUA	0.00	0.00	0.00	123.19	FITW	16,974.96	140,938.02
BACK PAY	0.00	0.00	0.00	0.00	FLH	540.42	5,404.20
BON	0.00	0.00	652.26	652.26	GROUP LIFE	218.69	1,040.15
CAR	0.00	0.00	500.00	2,500.00	MEDICAL_HMO	1,201.95	10,457.85
COMP	0.75	0.00	24.91	281.63	MEDICAL_HMO_ER	6,810.98	59,260.21
CV19-1	0.00	0.00	0.00	0.00	MEDICAL_PPO	3,070.41	26,229.49
DBL	0.00	0.00	0.00	0.00	MEDICAL_PPO_ER	17,399.40	148,636.55
EOY	0.00	0.00	0.00	1,250.00	MEDICARE_EE	3,036.80	25,892.91
EPTO	0.00	0.00	0.00	0.00	MEDICARE_ER	3,036.80	25,892.91
ESSNTLCOMP	0.00	0.00	0.00	0.00	NCPERS	24.00	280.00
FFCRA123	0.00	0.00	0.00	0.00	NWD	225.00	2,750.00
FFCRA456	0.00	0.00	0.00	0.00	NWD %	50.31	484.86
FNRL	0.00	0.00	0.00	5,133.78	NYL	53.34	533.40
GOLF LSSNS	0.00	0.00	0.00	0.00	PDMRA ADDL LIFE	263.40	2,153.50
HOL	0.00	0.00	0.00	66,115.18	PEN_IM2	4,162.06	38,226.80
INC	0.00	0.00	0.00	0.00	PEN_IM2_ER	8,028.15	73,735.05
JRY	0.00	0.00	0.00	208.00	PEN_IMR	3,027.91	26,027.21
LWP	0.00	0.00	0.00	0.00	PEN_IMR_ER	5,840.55	50,203.57
NHI	0.00	0.00	1,846.20	17,231.20	SITW	9,532.23	81,680.86
OT	0.00	29.49	990.45	9,599.28	SOCSEC_EE	12,984.78	110,714.30
PATH2	0.00	0.00	2,090.00	4,110.00	SOCSEC_ER	12,984.78	110,714.30
PER	80.00	0.00	3,095.87	23,674.20	STA	1,167.00	9,837.00
REFERRAL	0.00	0.00	14.00	28.00	STA %	50.31	484.86
REG	5,156.77	0.00	106,171.39	854,219.18	UN	239.97	2,287.56
SALARY	1,642.93	0.00	84,836.33	728,300.93	VISION	40.03	344.01
SIC	92.07	0.00	2,391.01	22,351.97	VISION_ER	226.80	1,941.66
SIN	32.00	0.00	1,325.96	10,882.93			
TFB	0.00	0.00	178.66	3,032.54			
TIP	0.00	0.00	0.00	0.00			
TLI	0.00	0.00	156.80	1,396.66			
TVU	0.00	0.00	0.00	0.00			
VAC	92.00	0.00	2,540.66	77,575.53			
WELLNESS	0.00	0.00	0.00	3,357.03			

214,651.04
16,021.58
13,868.70
25,983.37
270,524.69

Gross Pay This Period	Deduction Refund	Ded. This Period	Net Pay This Period	Gross Pay YTD	Dir. Dep.	Expense This Period
214,651.04	0.00	60,167.75	154,483.29	1,831,192.84	152,836.88	55,873.65

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

Payroll ID: 165

Pay Period End Date: 05/04/2024 Check Post Date: 05/10/2024 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		214,986.50	5,554.26	209,432.24
Medicare		214,986.50	5,554.26	209,432.24
Federal		214,986.50	14,236.85	200,749.65
State	IL	214,722.76	14,236.85	200,485.91
State	WI	263.74	0.00	263.74

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

Mundelein Park District Warrant Report

Date Paid 05/13/2024

051324

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount	
139292	A BARR SALES, INC	CO2 TANKS	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$159.00	
		Check Total:				\$159.00
139293	ACE HARDWARE	PVC PIPE CUTTER & SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$25.69	
		PLUMBING FITTING	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$2.69	
		DRILL SET AND FASTENERS	RECREATION PROGRAM FUND	BAREFOOT BAY	\$54.89	
		VALVES AND FASTENERS	RECREATION PROGRAM FUND	BAREFOOT BAY	\$17.99	
		MUSEUM - PLUMBING REPAIR	CORPORATE FUND	MUSEUM	\$26.22	
		OIL	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$41.31	
		GROUT BRUSH	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$16.18	
		DRILL BITS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$27.15	
		CARBON DIOXIDE ALARM	CORPORATE FUND	MUSEUM	\$24.29	
		SMITHCO SPRAYER REPAIR PARTS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$36.06	
		HAMMER	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$24.29	
		Check Total:				\$296.76
		139294	ACTIVE NETWORK LLC	CHARGEBACK	RECREATION PROGRAM FUND	ASSETS
Check Total:				\$25.00		
139295	ACUSHNET COMPANY	GLOVES	CORPORATE FUND	GOLF PRO SHOP	\$928.24	
		BALLS	CORPORATE FUND	GOLF PRO SHOP	\$132.50	
		GLOVES	CORPORATE FUND	GOLF PRO SHOP	\$4,457.84	
		BALLS	CORPORATE FUND	GOLF PRO SHOP	\$147.50	
		APPAREL	CORPORATE FUND	GOLF PRO SHOP	\$2,714.70	
		SHOES	CORPORATE FUND	GOLF PRO SHOP	\$383.66	
		HATS	CORPORATE FUND	GOLF PRO SHOP	\$51.45	
		BALLS	CORPORATE FUND	GOLF PRO SHOP	\$147.50	
		SHOES	CORPORATE FUND	GOLF PRO SHOP	\$87.70	
		APPAREL	CORPORATE FUND	GOLF PRO SHOP	\$690.84	
		Check Total:				\$9,741.93
139296	AHW LLC	JD TRACKTOR - REPLACEMENT GLASS WINDOW/DOOR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$359.59	
		Check Total:				\$359.59
139297	ALLIED CENTRAL SECURITY &	MCC FIRE ALARM ANNUAL TEST	RECREATION PROGRAM FUND	MCC FACILITY	\$498.00	
		ALARM INSPECTION BFB	RECREATION PROGRAM FUND	BAREFOOT BAY	\$258.00	
		DRC ANNUAL FIRE ALARM INSPECTION	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$258.00	
		REGENT CENTER - ANNUAL FIRE ALARM TEST	RECREATION PROGRAM FUND	REGENT CENTER	\$258.00	
		MUSEUM - FIRE ALARM TEST	CORPORATE FUND	MUSEUM	\$258.00	
		ALARM INSPECTION	CORPORATE FUND	GOLF PRO SHOP	\$258.00	
		DLRC ANNUAL FIRE ALARM INSPECTION	RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$258.00	
		Check Total:				\$2,046.00
		139298	AMERICAN BACKFLOW & FIRE PREVENTION	RPZ REPAIR	CORPORATE FUND	GOLF COURSE MAINTAINEN
RPZ REPAIR	RECREATION PROGRAM FUND			SPRAY PARK	\$1,108.95	
Check Total:				\$2,127.90		

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139299	ANDERSON PEST SOLUTIONS				
		DRC PEST CONTROL	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$13.86
		DRC PEST CONTROL	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$10.40
		DRC PEST CONTROL	RECREATION PROGRAM FUND	GROUP X PROGRAMS	\$6.93
		DRC PEST CONTROL	RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$6.93
		DRC PEST CONTROL	RECREATION PROGRAM FUND	REC CONNECTION	\$24.25
		DRC PEST CONTROL	RECREATION PROGRAM FUND	LONG TERM DANCE	\$6.93
		MUSEUM - PEST CONTROL	CORPORATE FUND	MUSEUM	\$37.13
		PEST CONTROL	CORPORATE FUND	GOLF PRO SHOP	\$92.70
		PEST CONTROL	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$92.55
		PEST CONTROL	RECREATION PROGRAM FUND	BAREFOOT BAY	\$76.51
		PEST CONTROL	RECREATION PROGRAM FUND	BAREFOOT BAY	\$52.97
		ANDERSON PEST SOLUTIONS	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$56.17
				Check Total:	\$477.33
139300	ARTHUR CLESEN INC				
		HERBICIDE	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,560.52
				Check Total:	\$1,560.52
139301	ATLAS CONCRETE LIFTING, INC				
		BFB CONCRETE LIFTING	RECREATION PROGRAM FUND	BAREFOOT BAY	\$3,510.00
				Check Total:	\$3,510.00
139302	AUTO-WARES GROUP				
		BATTERY	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$168.99
				Check Total:	\$168.99
139303	AZ METRO DISTRIBUTORS LLC				
		ARNOLD PALMER DRINKS	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$143.94
				Check Total:	\$143.94
139304	BATTERIES PLUS LLC				
		MCC LIGHT BULB REPLACEMENTS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$198.12
				Check Total:	\$198.12
139305	BEARING HEADQUARTERS COMPANY				
		SMALL TOOLS	RECREATION PROGRAM FUND	BAREFOOT BAY	\$47.83
				Check Total:	\$47.83
139306	BLACK CLOVER ENTERPRISES, LLC				
		SHIRTS	CORPORATE FUND	GOLF PRO SHOP	\$324.50
				Check Total:	\$324.50
139307	BODY ONE PRODUCTS, INC.				
		MCC FITNESS WIPES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$757.57
				Check Total:	\$757.57
139308	BREAKTHRU BEVERAGE IL, LLC				
		LIQUOR	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$1,042.60
				Check Total:	\$1,042.60
139309	BURRIS EQUIPMENT CO				
		CASE 580 PARTS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$57.70
				Check Total:	\$57.70
139310	CHESS WIZARDS				

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		PROFESSIONAL SERVICES	RECREATION PROGRAM FUND	MISC. YOUTH & ADULT PRO	\$1,512.00
				Check Total:	\$1,512.00
139311	CHICAGO CLASSIC COACH, LLC				
		REGENT CENTER - POTOWATOMI TRIP	RECREATION PROGRAM FUND	REGENT CENTER	\$1,170.00
				Check Total:	\$1,170.00
139312	CINTAS CORP				
		RENTAL - TOWEL	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$104.76
		TOWEL RENTAL	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$61.00
		TOWEL RENTAL	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$61.00
				Check Total:	\$226.76
139313	CINTAS FIRST AID & SAFETY				
		DRC FIRST AID	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$114.91
		FIRST AID RESTOCK	RECREATION PROGRAM FUND	BAREFOOT BAY	\$54.81
		FIRST AID RESTOCK	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$48.26
				Check Total:	\$217.98
139314	CLAUDIA OSTER				
		PROFESSIONAL SERVICES	RECREATION PROGRAM FUND	EARLY CHILDHOOD PROGR	\$225.00
				Check Total:	\$225.00
139315	CLEVELAND GOLF/SRIXON				
		CLUBS	CORPORATE FUND	GOLF PRO SHOP	\$170.48
		CLUBS	CORPORATE FUND	GOLF PRO SHOP	\$1,689.00
		CLUBS	CORPORATE FUND	GOLF PRO SHOP	\$205.00
		CLUBS	CORPORATE FUND	GOLF PRO SHOP	\$519.12
				Check Total:	\$2,583.60
139316	ComEd				
		ELECTRIC - HICKORY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$31.09
				Check Total:	\$31.09
139317	CONNIE DORFLER				
		WITHDRAWL FROM REGENT CENTER TRIP	RECREATION PROGRAM FUND	ASSETS	\$115.00
				Check Total:	\$115.00
139318	CONSERV FS INC				
		DIESEL - PARKS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$446.87
		GASOLINE - PARKS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,395.98
		TURF MARKING PAINT	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$118.80
		UNLEADED FUEL	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,084.73
		DIESEL FUEL	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$761.73
		FUEL	CORPORATE FUND	GOLF PRO SHOP	\$936.00
				Check Total:	\$4,744.11
139319	CUTLER WORKWEAR				
		STAFF UNIFORMS - YEAZELL	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$367.91
		STAFF UNIFORMS - P. EISERMAN	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$218.00
				Check Total:	\$585.91
139320	DELICIOUS UNLIMITED				
		QUALITY CATERING FOOD SERVICE FOR WEEK OF 4/8/24	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$817.83
		FOOD SERVICE FOR WEEK OF 4/15/24	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$818.53

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		FOOD SERVICE FOR WEEK OF 4/22/24	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$836.77
Check Total:					\$2,473.13
139321	FAULKS BROS. CONSTRUCTION, INC				
		GREENS TOPDRESSING SAND	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,232.78
		BUNKER SAND	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$913.72
Check Total:					\$2,146.50
139322	FIGMENT GROUP INC				
		3 DRIVERS CONSORTIUM ANNUAL FEE	CORPORATE FUND	RISK MANAGEMENT	\$99.00
Check Total:					\$99.00
139323	FIRST COMMUNICATIONS LLC				
		APRIL 2024 TELEPHONE AND INTERNET	CORPORATE FUND	ADMINISTRATION	\$237.25
		APRIL 2024 TELEPHONE AND INTERNET	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$124.15
		APRIL 2024 TELEPHONE AND INTERNET	CORPORATE FUND	GOLF PRO SHOP	\$106.58
		APRIL 2024 TELEPHONE AND INTERNET	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$51.15
		APRIL 2024 TELEPHONE AND INTERNET	CORPORATE FUND	MUSEUM	\$19.26
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	MCC FACILITY	\$181.00
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	MCC FACILITY	\$51.15
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	LEARNING CENTER	\$18.45
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	ADMINISTRATION	\$18.25
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	REGENT CENTER	\$51.15
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$146.00
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$164.25
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	BAREFOOT BAY	\$123.83
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	DIAMOND LAKE BEACH	\$36.90
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	REC CONNECTION	\$18.25
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$54.75
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$17.04
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	ADMINISTRATION	\$17.05
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	ADMINISTRATION	\$296.00
		APRIL 2024 TELEPHONE AND INTERNET	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$296.00
Check Total:					\$2,028.46
139324	FSS TECHNOLOGIES LLC				
		MCC ALARM SERVICE	RECREATION PROGRAM FUND	MCC FACILITY	\$225.00
		ALARM SERVICES - BAY	RECREATION PROGRAM FUND	BAREFOOT BAY	\$150.00
		MUSEUM - FIRE DEPT MONITORING AND RADIO	CORPORATE FUND	MUSEUM	\$225.00
		REGENT CENTER - ALARM	RECREATION PROGRAM FUND	REGENT CENTER	\$150.00
		ALARM	CORPORATE FUND	GOLF PRO SHOP	\$225.00
		ALARM SERVICE	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$225.00
		ALARM SYSTEM - DLRC	RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$150.00

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		ALARM SYSTEM - DUNBAR	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$225.00
				Check Total:	\$1,575.00
139325	GEWALT HAMILTON ASSOCIATES INC				
		ENGINEERING-DYNADOME	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$5,550.00
				Check Total:	\$5,550.00
139326	GRAINGER				
		BALL BEARINGS	RECREATION PROGRAM FUND	BAREFOOT BAY	\$31.36
				Check Total:	\$31.36
139327	GROOT INC				
		PARKS - GARBAGE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,669.44
		TRASH SERVICES	RECREATION PROGRAM FUND	BAREFOOT BAY	\$468.50
		GROOT	CORPORATE FUND	GOLF PRO SHOP	\$809.89
		DUNBAR - GARBAGE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$329.36
				Check Total:	\$3,277.19
139328	GROWING SOLUTIONS INC				
		ACID STARTUP	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$225.00
				Check Total:	\$225.00
139329	HALOGEN SUPPLY COMPANY INC				
		TELESCOPING POLE - BFB	RECREATION PROGRAM FUND	BAREFOOT BAY	\$261.31
				Check Total:	\$261.31
139330	HARRIS GOLF CARS				
		CART MAINTENANCE	CORPORATE FUND	GOLF PRO SHOP	\$1,875.00
				Check Total:	\$1,875.00
139331	HAWKINS, INC				
		POOL CHEMS	RECREATION PROGRAM FUND	BAREFOOT BAY	\$1,217.16
				Check Total:	\$1,217.16
139332	HOME DEPOT CREDIT SERVICES				
		ADHESIVE TAPE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$18.94
		BFB MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$35.93
		DRILL BITS AND SCREWS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$26.23
		PAINT BRUSHES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$29.67
		2X4 LUMBER - PARKS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$31.12
		EMERGENCY LIGHT	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$84.97
		DOOR STOP REPLACEMENTS	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$12.54
		MOUSE TRAP	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$5.97
		KEROSENE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$110.85
		POTHOLE PATCH ON WALKING PATHS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$139.80
		DUNBAR SIGN ELECTRICAL REPAIR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$73.67
		CONSTRUCTION ADHESIVE BRICK REPAIR	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$131.01
		LIQUID NAILS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$77.94
		MUSEUM PATH LIGHTING	CORPORATE FUND	MUSEUM	\$49.58
		EXPANDABLE HOSE	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$44.98
		CHAIN LINKS	RECREATION PROGRAM FUND	BAREFOOT BAY	\$80.82
		BRUSHES AND SUPPLIES BFB	RECREATION PROGRAM FUND	BAREFOOT BAY	\$50.19
		WATER TANK REPAIR - PLUMBING FITTINGS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$20.25
		WATER TANK REPAIR - PLUMBING FITTINGS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$3.80

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				Check Total:	\$1,028.26
139333	HOT SHOTS SPORTS				
		HOT SHOTS WINTER SESSION 2 INVOICE	RECREATION PROGRAM FUND	SPORTS CONTRACT PROGR	\$1,659.60
				Check Total:	\$1,659.60
139334	HR SOURCE				
		HR SOURCE MEMBERSHIP 2024	CORPORATE FUND	ADMINISTRATION	\$2,855.00
				Check Total:	\$2,855.00
139335	HUCKSTER INC				
		FOOD - JERKY	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$230.40
		FOOD	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$90.00
				Check Total:	\$320.40
139336	ILLINOIS OFFICE OF ST FIRE MARSHALL				
		BOILER CERTIFICATES - MCC/INDOOR/BFB - EVERY 3 YEAR REQUIREMENT	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$98.00
		BOILER CERTIFICATES - MCC/INDOOR/BFB - EVERY 3 YEAR REQUIREMENT	RECREATION PROGRAM FUND	BAREFOOT BAY	\$196.00
		BOILER CERTIFICATES - MCC/INDOOR/BFB - EVERY 3 YEAR REQUIREMENT	RECREATION PROGRAM FUND	MCC FACILITY	\$196.00
				Check Total:	\$490.00
139337	IMPERIAL				
		HATS	CORPORATE FUND	GOLF PRO SHOP	\$419.81
		HATS	CORPORATE FUND	GOLF PRO SHOP	\$431.81
		HATS	CORPORATE FUND	GOLF PRO SHOP	\$747.50
				Check Total:	\$1,599.12
139338	INTEGRATED LAKES MANAGEMENT				
		POND TREATMENT - WORTHAM	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$2,060.00
				Check Total:	\$2,060.00
139339	INTEGRATED LAKES MANAGEMENT				
		POND TREATMENT - LONGMEADOW PONDS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$874.70
				Check Total:	\$874.70
139340	INTEGRATED LAKES MANAGEMENT				
		POND TREATMENT - ASBURY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$2,076.60
				Check Total:	\$2,076.60
139341	INTEGRATED LAKES MANAGEMENT				
		SEDIMENT INVESTIGATION STUDY - WEST CHANNEL	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$2,375.00
				Check Total:	\$2,375.00
139342	INTEGRATED LAKES MANAGEMENT				
		NUISANCE WILDLIFE CONTROL	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,300.00
				Check Total:	\$1,300.00
139343	INTEGRATED LAKES MANAGEMENT				
		NATURAL AREA MAINT - KRACK. LEW. WORTHAM	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$2,969.00

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				Check Total:	\$2,969.00
139344	INTEGRATED LAKES MANAGEMENT				
		POND TREATMENT	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$755.03
				Check Total:	\$755.03
139345	JAMES DASKAUSKAS				
		DASKAUSKAS ABSTRACT REIMBURSEMENT	CORPORATE FUND	RISK MANAGEMENT	\$20.00
				Check Total:	\$20.00
139346	JANET SYNDER				
		PARTIAL REFUND DUE TO FEE ADJUSTMENT	RECREATION PROGRAM FUND	ASSETS	\$16.00
				Check Total:	\$16.00
139347	JAY-R'S STEEL & WELDING, INC				
		RAILING STEEL	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$330.00
				Check Total:	\$330.00
139348	KEVIN BRYNICZKA				
		PARTIAL REFUND DUE TO ONE CLASS CANCELED	RECREATION PROGRAM FUND	ASSETS	\$12.38
				Check Total:	\$12.38
139349	LAKESHORE BEVERAGE CO				
		BEER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$206.80
		BEER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$87.80
				Check Total:	\$294.60
139350	LAKESIDE TRANSPORTATION				
		LC POLICE STATION/PUBLIC WORKS FIELD TRIP	RECREATION PROGRAM FUND	LEARNING CENTER	\$209.26
		B&L BELLAS BOUNCIES FIELD TRIP	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$191.40
				Check Total:	\$400.66
139351	LANER MUCHIN LTD				
		LEGAL-EMPLOYMENT	CORPORATE FUND	ADMINISTRATION	\$28.50
				Check Total:	\$28.50
139352	LANGTON GROUP				
		CONTRACTED STRING TRIMMING	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,676.22
		CONTRACTED MOWING	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$6,497.42
				Check Total:	\$8,173.64
139353	LENNIC GROUP LTD				
		TOBACCO - CIGAR	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$853.24
				Check Total:	\$853.24
139354	LESLIE ELIZABETH GODDARD				
		REGENT CENTER - LESLIE GODDARD PAYMENT	RECREATION PROGRAM FUND	REGENT CENTER	\$400.00
				Check Total:	\$400.00
139355	LESTER'S MATERIAL SERVICE, INC				
		TOP SOIL - ASBURY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$54.00
				Check Total:	\$54.00

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139356	LINDA RENZ	CONDOLENCE GIFT SUPPLIES	RECREATION PROGRAM FUND	ADMINISTRATION	\$14.77
Check Total:					\$14.77
139357	LINDE GAS & EQUIPMENT, INC.	IP CO2 AND CARBON DIOXIDE REFILL.	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$1,266.36
		IP CO2 AND CARBON DIOXIDE LIQUID REFILL	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$119.78
Check Total:					\$1,386.14
139358	LOUIS GLUNZ WINE, INC	WINE	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$244.00
Check Total:					\$244.00
139359	MARIE COWAN	REFUND FOR WITHDRAWAL FROM REGENT CENTER TRIP	RECREATION PROGRAM FUND	ASSETS	\$115.00
Check Total:					\$115.00
139360	MARLEY SERVICES INC	DEEP TINE GREENS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,650.00
Check Total:					\$1,650.00
139361	MASTERBLEND INTERNATIONAL, LLC	DIMENSION	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$650.00
Check Total:					\$650.00
139362	MATT POWLES	REGENT RENTAL DEPOSIT REFUND	RECREATION PROGRAM FUND	ASSETS	\$200.00
Check Total:					\$200.00
139363	MGN LOCK-KEY & SAFES, INC	KEYS	CORPORATE FUND	GOLF PRO SHOP	\$27.00
		DUPLICATE KEYS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$39.70
Check Total:					\$66.70
139364	MIDWAY BUILDING SERVICES LTD.	CONTRACTED WEEKEND CUSTODIAL	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$766.50
		CONTRACTED WEEKEND CUSTODIAL	RECREATION PROGRAM FUND	MCC FACILITY	\$766.50
Check Total:					\$1,533.00
139365	MIDWEST HOSE AND FITTINGS, INC	SPRAY PARK LOBSTER REPAIR	RECREATION PROGRAM FUND	SPRAY PARK	\$25.60
		PIPES AND FITTINGS	RECREATION PROGRAM FUND	BAREFOOT BAY	\$67.16
Check Total:					\$92.76
139366	MIDWEST ORGANICS RECYCLING	DISPOSING OF YARD WASTE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$196.20
Check Total:					\$196.20
139367	MORRISON'S LAUNDRY & CLEANERS	LAUNDRY CLEANING TOWELS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$56.65
Check Total:					\$56.65
139368	MULCH IT AND LANDSCAPE SUPPLIES	MULCH - ASBURY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$108.00
		MULCH - ASBURY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$432.00

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		MULCH - ASBURY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$72.00
				Check Total:	\$612.00
139369	MUNDELEIN COMMUNITY CONNECTION				
		MUNDELEIN COMMUNITY CONNECTION LUNCH SALSKI, OUIMET	CORPORATE FUND	ADMINISTRATION	\$60.00
				Check Total:	\$60.00
139370	MUNDELEIN COMMUNITY CONNECTION				
		MUNDELEIN COMMUNITY CONNECTION REIMBURSEMENT	RECREATION PROGRAM FUND	ASSETS	\$2,000.00
				Check Total:	\$2,000.00
139371	MUNDELEIN ELEMENTARY				
		2ND INSTALLMENT D75 BUS	RECREATION PROGRAM FUND	REC CONNECTION	\$9,000.00
				Check Total:	\$9,000.00
139372	MUNDELEIN VERNON HILLS ROTARY				
		ROTARY DUES - SALSKI	CORPORATE FUND	ADMINISTRATION	\$164.00
				Check Total:	\$164.00
139373	NADIA GUIDRY				
		GAS FOR GMIS CONFERENCE GUIDRY	CORPORATE FUND	ADMINISTRATION	\$44.80
				Check Total:	\$44.80
139374	NAHUM VARGAS				
		PARTIAL REFUND FOR CANCELED CLASS	RECREATION PROGRAM FUND	ASSETS	\$10.83
				Check Total:	\$10.83
139375	NAPA AUTO PARTS				
		GASKET FOR COMPRESSOR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$25.66
		V BELT FOR COMPRESSOR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$22.48
		TRANS FLUID FOR COMPRESSOR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$264.38
		GREASE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$32.78
		TRUCK LIGHT	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$7.49
		2011 F250 TRUCK - BEARING	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$381.62
				Check Total:	\$734.41
139376	NEDCO LLC DBA SAWVELL TREE SERVICE				
		CONTRACTED TREE REMOVAL - JOHN WIECH	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$3,250.00
				Check Total:	\$3,250.00
139377	NEXT UP HOOPS				
		NEXT UP HOOPS - COACHING FEES FOR SPRING CLINICS	RECREATION PROGRAM FUND	ATHLETIC MISC PROGRAMS	\$720.00
				Check Total:	\$720.00
139378	NUTOYS LEISURE PRODUCTS				
		LONGMEADOW PLAYGROUND EQUIPMENT	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$131,166.0
				Check Total:	\$131,166.00
139379	O'REILLY AUTO PARTS				
		V-BELT FOR COMPRESSOR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$7.97
				Check Total:	\$7.97
139380	PADDOCK PUBLICATIONS, INC				

Mundelein Park District Warrant Report

Date Paid 05/13/2024

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		CLASSIFIED AD FOR PAVING PROJECT	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$96.60
				Check Total:	\$96.60
139381	PAYTON WAIGAND				
		MILEAGE REIMBURSEMENT - IDC TRAINING - PAYTON WAIGAND	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$127.03
				Check Total:	\$127.03
139382	PDRMA				
		CHIPPER SAFETY - MARTINEZ, WYLIE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$70.00
		CHIPPER SAFETY - SILVA	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$35.00
		CHIPPER SAFETY - HERRERA	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$35.00
				Check Total:	\$140.00
139383	PDRMA				
		LIABILITY INSURANCE APRIL	CORPORATE FUND	RISK MANAGEMENT	\$17,096.26
				Check Total:	\$17,096.26
139384	PENDELTON TURF SUPPLY INC				
		RAKE GRIPS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$13.25
				Check Total:	\$13.25
139385	PEPSI-COLA				
		PEPSI	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$855.42
		PEPSI	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$380.32
		PEPSI	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$310.66
				Check Total:	\$1,546.40
139386	PERFECT PROMOTIONS				
		GIVE-A-WAYS FIDGET SPINNERS	CORPORATE FUND	ADMINISTRATION	\$225.00
		GIVE-A-WAYS -BEACH BALLS	CORPORATE FUND	ADMINISTRATION	\$431.61
				Check Total:	\$656.61
139387	PLAY DESIGN SCAPES, INC.				
		ADA - DRINKING FOUNTAIN	CORPORATE FUND	SPECIAL RECREATION	\$4,090.00
				Check Total:	\$4,090.00
139388	R-J FURNITURE, INC.				
		OFFICE FURNITURE - HR GENERALIST OFFICE	CORPORATE FUND	ADMINISTRATION	\$367.00
				Check Total:	\$367.00
139389	RAMROD DISTRIBUTORS				
		REGENT CENTER - CLEANING SUPPLIES	RECREATION PROGRAM FUND	REGENT CENTER	\$81.25
		PARKS - GARBAGE BAGS	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$29.40
		CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$144.71
		CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	LEARNING CENTER	\$15.85
		KDS CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	LONG TERM DANCE	\$125.41
		CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$281.80
		CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$845.40
		DRC CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$4.76
		DRC CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$4.75
		DRC CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	ADMINISTRATION	\$4.76
		DRC CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	REC CONNECTION	\$11.09
		DRC CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$6.34
		CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$208.30
		SOAP	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$120.17

Mundelein Park District Warrant Report

Date Paid 05/13/2024

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		SOAP	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$360.49
		CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$72.34
		CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$217.01
		REGENT CENTER - GARBAGE BAGS	RECREATION PROGRAM FUND	REGENT CENTER	\$57.00
				Check Total:	\$2,590.83
139390	RAY SCHRAMER & COMPANY				
		DRIVEWAY DRAINAGE PIPE	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$679.00
				Check Total:	\$679.00
139391	RED ARROW MARKERS				
		DIVOT TOOL	CORPORATE FUND	GOLF PRO SHOP	\$901.50
				Check Total:	\$901.50
139392	REINDERS INC				
		ATOMIC BLADE/SEALS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$285.22
		ROLLER	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$73.72
		ROUGH MOWER REPAIR PARTS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$297.36
				Check Total:	\$656.30
139393	ROARING TABLE BREWING, LLC				
		BEER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$108.00
				Check Total:	\$108.00
139394	ROBOTHINK, LLC				
		PROFESSIONAL SERVICES	RECREATION PROGRAM FUND	MISC. YOUTH & ADULT PRO	\$252.00
		BIRTHDAY PARTY -ROBOTHINK	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$175.00
				Check Total:	\$427.00
139395	ROGER FISHER JR				
		CLASS CANCELED DUE TO LOW ENROLLMENT	RECREATION PROGRAM FUND	ASSETS	\$40.00
				Check Total:	\$40.00
139396	RUSSO POWER EQUIPMENT				
		HAND RAKES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$158.93
				Check Total:	\$158.93
139397	SERVICE SANITATION, INC				
		PORT-A-JOHN - LONGMEADOW	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN - LONGMEADOW	CORPORATE FUND	SPECIAL RECREATION	\$67.16
		PORT-A-JOHN - COMMUNITY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$50.37
		PORT-A-JOHN - COMMUNITY	CORPORATE FUND	SPECIAL RECREATION	\$33.58
		PORT-A-JOHN - COMMUNITY	CORPORATE FUND	ASSETS	\$251.83
		PORTA JOHN	CORPORATE FUND	GOLF PRO SHOP	\$216.30
		PORT-A-JOHN - BOAT LAUNCH	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN - BOAT LAUNCH	CORPORATE FUND	SPECIAL RECREATION	\$67.16
		PORT-A-JOHN HICKORY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN HICKORY	CORPORATE FUND	SPECIAL RECREATION	\$67.16
		PORT-A-JOHN - MEMORIAL	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN - MEMORIAL	CORPORATE FUND	SPECIAL RECREATION	\$67.16
		PORT-A-JOHN - HANRAHAN	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN - HANRAHAN	CORPORATE FUND	SPECIAL RECREATION	\$67.16
		PORT-A-JOHN - GORDON RAY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN - GORDON RAY	CORPORATE FUND	SPECIAL RECREATION	\$67.16
		PORT-A-JOHN - DUNBAR	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN - DUNBAR	CORPORATE FUND	SPECIAL RECREATION	\$67.16

Mundelein Park District Warrant Report

Date Paid 05/13/2024

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		PORT-A-JOHN - SCOTT BROWN	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN - SCOTT BROWN	CORPORATE FUND	SPECIAL RECREATION	\$67.16
		PORT-A-JOHN - BOB L.	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.73
		PORT-A-JOHN - BOB L.	CORPORATE FUND	SPECIAL RECREATION	\$67.16
Check Total:					\$2,063.09
139398	SIGNS NOW MUNDELEIN				
		FOUNDATION-MEAT RAFFLE BANNER	RECREATION PROGRAM FUND	ASSETS	\$60.80
		SIGN - PARKING	CORPORATE FUND	GOLF PRO SHOP	\$30.00
		LARGE BANNER ADVERTISING	RECREATION PROGRAM FUND	LEARNING CENTER	\$233.59
		LEARNING CENTER PRESCHOOL			
		SIGNAGE FOR AQUATICS	RECREATION PROGRAM FUND	BAREFOOT BAY	\$220.80
Check Total:					\$545.19
139399	SIMPLOT TURF & HORTICULTURE				
		UNION FUNGICIDE	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$3,512.50
Check Total:					\$3,512.50
139400	SITEONE LANDSCAPE SUPPLY LLC				
		DRAINAGE FITTINGS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$123.43
		HERBICIDE	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$557.37
Check Total:					\$680.80
139401	SOUND OF MUSIC SYSTEMS CORP				
		FITNESS CENTER MUSIC ROYALTIES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$27.00
		FITNESS CENTER MUSIC ROYALTIES	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$18.00
Check Total:					\$45.00
139402	SOUTHERN GLAZERS OF IL				
		LIQUOR	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$340.31
Check Total:					\$340.31
139403	STAPLES				
		TONER	CORPORATE FUND	ADMINISTRATION	\$40.94
		TONER	RECREATION PROGRAM FUND	ADMINISTRATION	\$61.40
		RETURN OF TONER	CORPORATE FUND	ADMINISTRATION	\$(35.46)
		RETURN OF TONER	RECREATION PROGRAM FUND	ADMINISTRATION	\$(53.18)
		SHEET PROTECTORS	CORPORATE FUND	ADMINISTRATION	\$19.28
		SHEET PROTECTORS	RECREATION PROGRAM FUND	ADMINISTRATION	\$28.92
		REFUND	CORPORATE FUND	ADMINISTRATION	\$(3.40)
		REFUND	RECREATION PROGRAM FUND	ADMINISTRATION	\$(5.09)
		OFFICE SUPPLIES	CORPORATE FUND	ADMINISTRATION	\$46.62
		OFFICE SUPPLIES	RECREATION PROGRAM FUND	ADMINISTRATION	\$69.93
Check Total:					\$169.96
139404	SYSKO FOOD SRVCS-CHICAGO INC				
		FOOD - SYSKO	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$724.90
		FOOD - SYSKO	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$175.45
		FOOD - SYSKO	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$126.35
		FOOD	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$1,159.63
		FOOD	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$321.94
		FOOD	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$917.17
		FOOD	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$44.99
Check Total:					\$3,470.43
139405	TUBE PRO INC				
		BFB TUBES	RECREATION PROGRAM FUND	BAREFOOT BAY	\$5,917.00

Mundelein Park District Warrant Report

Date Paid 05/13/2024

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
				Check Total:	\$5,917.00
139406	TURANO BAKING COMPANY				
		BREAD	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$121.19
		BREAD	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$35.87
		BREAD ORDER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$56.89
		BREAD ORDER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$143.35
		BREAD	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$170.03
				Check Total:	\$527.33
139407	ULTIMATE DISTRIBUTING				
		HATS	CORPORATE FUND	GOLF PRO SHOP	\$624.00
				Check Total:	\$624.00
139408	VERSION2 CONSULTING, LLC				
		IT SERVICE HOURS	CORPORATE FUND	ADMINISTRATION	\$12,086.25
		QUARTERLY IT SERVICE - MONITORING AND MAINTENANCE	CORPORATE FUND	ADMINISTRATION	\$3,873.00
				Check Total:	\$15,959.25
139409	VERSION2, LLC - HOSTING				
		BACKUP, ARCHIVING, MIMICAST, DUO	CORPORATE FUND	ADMINISTRATION	\$232.50
		BACKUP, ARCHIVING, MIMICAST, DUO	RECREATION PROGRAM FUND	ADMINISTRATION	\$232.50
		BACKUP, ARCHIVING, MIMICAST, DUO	CORPORATE FUND	ADMINISTRATION	\$122.50
		BACKUP, ARCHIVING, MIMICAST, DUO	RECREATION PROGRAM FUND	ADMINISTRATION	\$122.50
		BACKUP, ARCHIVING, MIMICAST, DUO	CORPORATE FUND	ADMINISTRATION	\$846.00
				Check Total:	\$1,556.00
139410	VILLAGE OF MUNDELEIN				
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	MCC FACILITY	\$3.66
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$5.49
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$14.64
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$12.81
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	MCC FACILITY	\$91.67
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$137.51
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$366.68
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$320.84
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	MCC FACILITY	\$150.98
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$226.47
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$603.92
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	MCC INDOOR POOL	\$528.43
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$36.60
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$788.80
		WATER & SEWER SERVICE - DLRC	RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$67.80
		WATER & SEWER SERVICE - PARK MAINT.	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$109.00
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	REGENT CENTER	\$98.70
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$1,266.90
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$18.11
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$18.11
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$27.17
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	REC CONNECTION	\$63.38
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$18.11
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$36.22
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$3.66
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$3.66
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$5.49
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	REC CONNECTION	\$12.81

Mundelein Park District Warrant Report

Date Paid 05/13/2024

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$3.66
		WATER & SEWER SERVICE	RECREATION PROGRAM FUND	DUNBAR RECREATION CENT	\$7.32
Check Total:					\$5,048.60
139411	WAREHOUSE DIRECT OFFICE PROD				
		MCC CUSTODIAL SUPPLIES	RECREATION PROGRAM FUND	HEALTH & FITNESS	\$455.80
		REGENT CENTER - INK	RECREATION PROGRAM FUND	REGENT CENTER	\$96.98
		OFFICE SUPPLIES	CORPORATE FUND	ADMINISTRATION	\$48.21
		OFFICE SUPPLIES	RECREATION PROGRAM FUND	ADMINISTRATION	\$72.32
		PAPER	CORPORATE FUND	ADMINISTRATION	\$142.27
		PAPER	RECREATION PROGRAM FUND	ADMINISTRATION	\$213.41
Check Total:					\$1,028.99
139412	WILD GOOSE CHASE INC				
		GOOSE CONTROL - ASBURY	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$290.00
		GOOSE CONTROL - BEACH	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,154.00
Check Total:					\$1,444.00
459	AMALGAMATED BANK OF CHICAGO				
		BOND INTEREST	DEBT SERVICE FUND	DEBT SERVICE	\$22,050.00
Check Total:					\$22,050.00
460	KLOSS DISTRIBUTING CO INC				
		BEER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$89.90
		BEER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$693.15
		BEER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$570.05
		BEER	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$1,391.60
Check Total:					\$2,744.70

Warrant Total: \$337,558.66

March 3, 2024

Steeple Chase Golf Club
200 LaVista
Mundelein, Illinois 60060

Dear Business Owner:

As you are aware, the Village of Mundelein has an ordinance regulating the sale of tobacco products to persons under the age of 21 and that there are also state and federal regulations which address the sale of tobacco products to persons under the age of 21. In addition to this ordinance, the State of Illinois requires that Police Departments routinely perform "audits" of establishments licensed to sell tobacco to enforce the ban on the sale of tobacco products to underage individuals.

The Mundelein Police Department recently conducted details wherein juveniles were sent into thirty two (32) establishments attempting to purchase tobacco products under the supervision of plain-clothes Mundelein Police Officers.

Your business was visited during this detail, and we wanted to inform you that your cashier **did not** sell tobacco products to the juvenile participant. **Thank you for being a conscientious business owner** and training your employees properly to request identification from any individual that looks under the age of 27.

Should you have any questions regarding the sale of tobacco products or concerning any other police matter, please do not hesitate to contact me.

Sincerely,



Jason Seeley
Chief of Police

JS/amw

Courage. Pride. Commitment.

Board Meeting May 13, 2024 – Correspondence

From: Sean Hogan < >
Sent: Friday, April 26, 2024 9:25 AM
To: Ron Salski <rsalski@mundeleinparks.org>
Subject: Thank you

CAUTION: External Email

Mr. Salski: I want to extend my gratitude to the MPRD facilities team for quickly cleaning up a fallen tree that landed between my lot and South Wilderness Park. The team was very courteous and complete in their work.

Thank you. Sean.

Sean O. Hogan, Ph.D.

Board Meeting May 13, 2024 – Correspondence

From: Clarence < >
Sent: Friday, May 3, 2024 8:55 PM
To: Jon Karl <jkarl@mundeleinparks.org>
Subject: Practice area

Jon

Unbelievable!!! how great you have transformed the bunkers.
What a wonderful gift.
Additionally, I now see I wasn't as poor a bunker player as I thought.

Thank you so much
Clarence



**MUNDELEIN PARK &
RECREATION DISTRICT**

BOARD MEMORANDUM

May 13, 2024 Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: May 9, 2024
Subject: Business of the 2023-2024 Board

Background

This meeting agenda item is an annual “best practice” which allows existing and/or new Board members to close the business of the Board.

Analysis/Considerations

During the meeting on May 13, 2024, the 2023-2024 Board business will come to an end.

Procedurally, upon reaching Old Business agenda item, President Frasier shall declare the Board Business of 2023-2024 complete:

“As President of the Mundelein Park & Recreation District Board of Park Commissioners, I hereby declare the 2023-2024 Board is now complete.”

Recommendation

None.

Action and Motion Requested

None.



MUNDELEIN PARK &
RECREATION DISTRICT

BOARD MEMORANDUM

May 13, 2024 Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: May 9, 2024
Subject: Call to Order the 2024-2025 Board

Background

This meeting agenda item is an annual “best practice” which allows existing and/or new board members to set the stage for the upcoming year. Officer positions and appointments are discussed and approved after the business of the board is declared. This approach begins the process for the Board.

Analysis/Considerations

Board Secretary Salski will state: “As Board Secretary, I declare the first meeting of the 2024-2025 Business of the Board now called to order.”

Board Secretary will call the roll:

Commissioner Burton _____
Commissioner Frasier _____
Commissioner Knudson _____
Commissioner McGrath _____
Commissioner Ortega _____

Recommendation

None.

Action and Motion Requested

None.



**MUNDELEIN PARK &
RECREATION DISTRICT**

BOARD MEMORANDUM

May 13, 2024 Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: May 9, 2024
Subject: Election of Board Officers

Background

Per the Park District Code and Board Policy Manual, the Board is required to annually elect a President, Vice-President, and Treasurer. Although, Board Officers typically remain in the position for two years per Board Policy Manual.

Current Board Officers

Wally Frasier, President
Pat McGrath, Vice-President
Bob Knudson, Treasurer

Analysis/Considerations

For election of the Board Officer positions, the Secretary will request a motion for Commissioners be cast for the Board President, Vice-President, and Treasurer positions from 2024-2025. A Commissioner seconds the motion.

The Board Secretary will request if there are any other nominations and if so, the process is the same. Once all nominations are completed, the Board Secretary will complete the following:

- a. The Board Secretary will close the nominations with a roll call.
- b. The Board Secretary will call for a vote for each official nomination and declare the results.
- c. The Board Secretary declares that specific Commissioners have been duly elected to serve as President, Vice-President, and Treasurer of the Board of Commissioners for the Mundelein Park & Recreation District.
- d. President assumes the duty of first in command.

Recommendation

None.

Action and Motion Requested

As presented.



MUNDELEIN PARK &
RECREATION DISTRICT

BOARD MEMORANDUM

May 13, 2024 Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: May 9, 2024
Subject: Approve of Appointments

Background

Per Park District Code, Board Policy Manual and Administration Policy Manual, the Mundelein Park & Recreation District is required to approve the appointment of Board Secretary, SRACLC Representatives, ADA Compliance Officers, FOIA Officers, and OMA annually. Alternates are provided for back-up purposes allowing the Mundelein Park & Recreation District to maintain operations and keep advancing.

Analysis/Considerations

Mundelein Park & Recreation District positions and employee title position appointments are presented below:

Position	2024-2025 Recommended Appointments
Board Secretary	Executive Director
Alternate Board Secretary	Director of Business Services & Technology
SRACLC Representative and ADA Compliance Officer	Executive Director
Alternate SRACLC Representative & Deputy ADA Compliance Officer	Director of Recreation & Facility Services
Attorney(s)	Ancel, Glink and Laner Muchin
FOIA Officers	Executive Director; Director of Business Services & Technology; Director of Recreation & Facility Services; Planning, Development and Administration Manager; Administrative Assistant
OMA	Executive Director; Director of Business Services & Technology; Director of Recreation & Facility Services

Recommendation

Executive Director Salski recommends approving the appointments as presented within the close of business of the board time, May 13, 2024 to May 12, 2025.

Action and Motion Requested

Move to approve the aforementioned appointments from May 13, 2024 to May 12, 2025.



**MUNDELEIN PARK &
RECREATION DISTRICT**

BOARD MEMORANDUM

May 13, 2024 Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Debbie McInerney, Director of Business Services & Technology
Date: May 9, 2024
Subject: Accept Annual Comprehensive Financial Report For the Year Ended December 31, 2023

Background

Lauterbach & Amen, LLP completed the audit for the year ended December 31, 2023. Lauterbach & Amen, LLP was thorough, detailed, and shared progress with staff regularly.

Analysis/Considerations

Attached is the Annual Comprehensive Financial Report. Lauterbach & Amen, LLP answered all the staff's questions and is ready to present the Annual Comprehensive Financial Report. The District will post the report on the website within a week after acceptance.

Recommendation

Staff recommend accepting the Annual Comprehensive Financial Report with modifications, if necessary, submitted by the District's auditor Lauterbach & Amen, LLP for the year ended December 31, 2023.

Action and Motion Requested

Move to accept the audit report submitted by the District's auditor, Lauterbach & Amen, LLP for the year ended December 31, 2023.



**MUNDELEIN PARK &
RECREATION DISTRICT**
Connecting Our Community

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

Administrative Offices

1401 N. Midlothian Road, Mundelein, IL 60060
847.566.0650 | www.mundeleinparks.org



MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

Prepared by the Finance Department

Debra McInerney, Director of Business Services and Technology

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

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MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including:

- Principal Officials
- Organizational Chart
- Letter of Transmittal
- Certificate of Achievement for Excellence in Financial Reporting

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Principal Officials

December 31, 2023

BOARD OF COMMISSIONERS

Wallace Frasier, President

Patrick McGrath, Vice President

Vacant, Commissioner

Ron Salski, Secretary

Bob Knudson, Treasurer

Jesse Ortega, Commissioner

ATTORNEY

Adam Simon, Ancel, Glink, Diamond

Laner Muchin, LTD

STAFF

Ron Salski, Executive Director

Debra McInerney, Director of Business Services and Technology

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

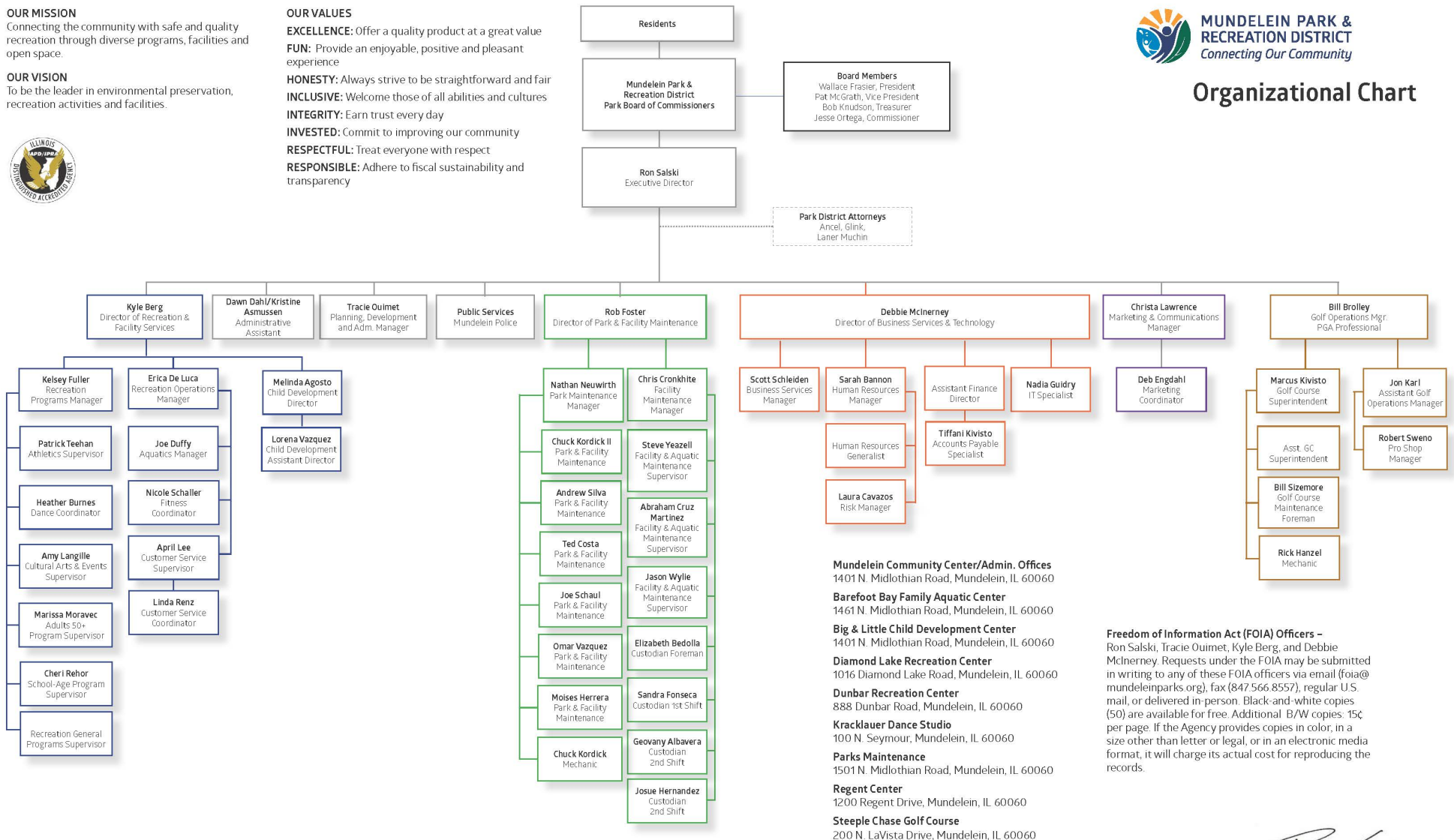
OUR VISION
To be the leader in environmental preservation, recreation activities and facilities.



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



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

December 2023



MUNDELEIN PARK &
RECREATION DISTRICT

April 18, 2024

To the Board of Commissioners and Residents of the Mundelein Park & Recreation District:

State law requires that every general-purpose local government publish within six months of the close of their fiscal year, a complete set of audited financial statements. These statements are presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year ended December 31, 2023.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the District. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds of the Mundelein Park & Recreation District. All disclosures necessary to enable the reader to gain an understanding of the District's activities have been included.

Financial Management and Control

The District has established a comprehensive set of internal controls that are designed to protect the District's assets from loss, theft, or misuse. These internal controls are also used to compile sufficient reliable information for the preparation of the District's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the District's framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatements. Included with this report are all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs. The District has several policies to monitor and control spending. Monthly financial reports are provided to the Board with a Balance Sheet and Income Statement as well as a Treasurer's Report showing cash and investments as well as fund balances. An emergency appropriation policy requires the Executive Director to be granted Board approval to contract or purchase materials, equipment or services necessary to protect the health or safety of park users and employees. If such action requires amending the budget, the Board will take action to make such adjustments. The legal level of budgetary control is at the fund level.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and is meant to be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

1401 N. Midlothian Road
Mundelein, IL 60060
847.566.0650
mundeleinparks.org

Barefoot Bay Family Aquatic Center
Big & Little Child Development Center
Diamond Lake Recreation Center
Dunbar Recreation Center
Kracklauer Dance Studio
Mundelein Community Center

Mundelein Heritage Museum
NovaCare Fitness Center
Regent Center
Spray Park
Steeple Chase Golf Club



District Profile

The Mundelein Park & Recreation District is located 34 miles northwest of Chicago in Lake County, Illinois. The District serves all residents of the Village of Mundelein, as well as residents of certain subdivisions in unincorporated Lake County and one subdivision in the Village of Long Grove. The District encompasses 12.3 miles and has a population of 31,612. The area is nearly fully developed with only 10.78 percent of the area assessed as unimproved/undeveloped.

Ethnically, the Village is fairly diverse. The Hispanic population is significantly above the State average, but the African-American population is significantly below the State average.

The District was established in 1954 and is governed by a Board-Manager form of government and provides recreation services and opportunities to all residents of the District and non-residents who choose to participate in programs. To accomplish this, the District developed a mission statement, “The Mundelein Park & Recreation District is committed to connecting the community with quality recreation through diverse programs, facilities and open space.”

The District provides a full range of services that include recreation programming, park management, recreation facility management, preservation of open space and general administration. Recreation facilities include 35 park sites totaling 793 acres of park land, as well as, an aquatic park, community center, golf course, museum, senior center, dance studio, boat launch and beach.

Mission

The Mundelein Park & Recreation District is committed to connecting the community with quality recreation through diverse programs, facilities and open space.

Economic Condition and Outlook

The District saw rapid growth between 1990 and 2000 when the population increased from 21,215 to 30,935 (46%). Over the next decade, growth slowed but there was a housing growth spurt with the development of Grand Dominion, an “active adult community.” In 2007 there were 406 single family new house construction permits issued. In 2010, permits dropped to 49. New housing began to rise again in the District in 2016. New development has continued in Mundelein, resulting in the District collecting \$367,636 in “developer donations” for the construction of new homes in 2023. Compared to the rest of Illinois, Mundelein’s median household income and value are above average, as is the percentage of residents with a bachelor’s degree or higher. The Village of Mundelein continues seeking new development in the downtown area as well as areas in the west part of Mundelein.

The early part of the past decade the EAV had measurable growth, however from 2009 through 2014 the EAV declined. Beginning in 2015, EAV started to increase. Residential development continues to expand in the District boundaries and District has secured Developer Donation agreements. Additional Impact Fees are anticipated to be received within two years.

Tax Year	EAV	Increase (Decrease)
2009	1,095,907,198	(0.02%)
2010	1,053,833,563	(3.84%)
2011	997,178,188	(5.38%)
2012	905,408,941	(9.20%)
2013	851,643,258	(5.94%)
2014	825,980,952	(3.01%)
2015	849,410,765	2.84%
2016	903,497,303	6.37%
2017	950,637,987	5.22%
2018	980,495,130	3.14%
2019	1,039,586,757	6.03%
2020	1,052,808,528	1.27%
2021	1,085,331,384	3.09%
2022	1,135,812,129	4.65%

Financial Policies

The District has in place cash reserve policies to ensure funds are available for future operating, emergency and cash flow needs. Additionally, the District has set a policy that determines a goal of no more than 45% of revenue will be realized from property taxes in funds that are restricted by the tax cap. In 2023, the District achieved this goal with 40.0% of revenue collected from property taxes. In 2022, the District redefined its Capital Asset Replacement Plan to plan for the eventual replacement of all capital assets and funding for specific capital needs over the next five years. The Comprehensive Master Plan process will include capital needs over the next ten years.

Planning

The District updated its Comprehensive Master Plan and is seeking revenue opportunities to keep advancing the District. The Americans with Disabilities Act Transition Plan is reviewed during the budget process to ensure the highest priority modifications are included to allow patrons with disabilities to enjoy programs and facilities. The Capital Asset Replacement Plan is also reviewed to make sure capital equipment is replaced at the end of its useful life. This enables the District to operate programs and facilities more efficiently. The District started identifying two types of Capital Plans: Capital Maintenance Plan and Capital Development Plan. The District has started distinguishing capital projects within the appropriate plan. Additionally, the District annually updates a five-year financial forecast to better understand opportunities and challenges and to outline priorities.

Major Initiatives

The District had great success in 2023 undertaking projects and being recognized that included:

- Awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the 2022 Annual Comprehensive Financial Report
- Replaced a portion of golf course path.
- Renovated locker rooms to improve ADA accessibility.
- Installed additional security cameras.
- Purchased new golf carts.
- Approved an Administrative Policy Manual.
- Awarded IAPD/IPRA Distinguished Accreditation
- Awarded OSLAD for Longmeadow Park
- Record participation in key facilities.
- Installed golf simulators.

Independent Audit

State statutes require an annual audit by independent certified public accountants. The firm of Lauterbach & Amen, LLP was selected by the Park Board of Commissioners to conduct the 2023 fiscal year audit. The auditor's report on the basic financial statements is included in the financial section of this report.

Awards and Acknowledgments

The December 31, 2022 fiscal year marked the twelfth year the District applied for and received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its annual comprehensive financial report. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both the generally accepted accounting principles and applicable legal requirements.

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

In closing, we thank the Board of Commissioners for their continued leadership and support of the efforts of the entire staff of the Mundelein Park & Recreation District.

Sincerely,



Ron Salski
Executive Director



Debra McInerney
Superintendent of Business Services & Technology



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Mundelein Park & Recreation District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

April 18, 2024

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mundelein Park and Recreation District (the District), Illinois, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mundelein Park and Recreation District, Illinois, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor’s Responsibilities for the Audit of the Financial Statements - Continued

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Mundelein Park and Recreation District, Illinois
April 18, 2024

Other Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2023

Our discussion and analysis of the Mundelein Park and Recreation District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the District's transmittal letter, located in the introductory section of this report, and the financial statements, located in the basic financial statement section of this report.

FINANCIAL HIGHLIGHTS

- The District's net position increased \$1,245,955, or 2.8 percent, as a result of this year's operations.
- During the year, government-wide revenues totaled \$13,480,510, while expenses totaled \$12,234,555 resulting in an increase to net position of \$1,245,955.
- The District's net position totaled \$45,585,273 on December 31, 2023, which includes \$40,844,612 net investment in capital assets, \$1,091,342 subject to external restrictions, and \$3,649,319 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported a decrease this year of \$285,992, or 8.9 percent, resulting in ending fund balance of \$2,944,124.
- The District retired \$512,207 in outstanding long-term debt during the year and did not issued new debt.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Government-Wide Financial Statements

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

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

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2023

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and charges for services. The governmental activities of the District include general government and culture and recreation.

Fund Financial Statements

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

Governmental Funds

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

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

The District maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Recreation, Debt Service and Capital Projects Funds, which are all considered major funds.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. employee pension obligations, the District's total OPEB obligations, as well as budgetary comparison schedules for the General Fund and Recreation Fund.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred outflows by \$45,585,273.

	Net Position	
	2023	2022
Current and Other Assets	\$ 14,555,691	13,287,489
Capital Assets	42,381,929	42,164,813
Total Assets	56,937,620	55,452,302
Deferred Outflows	1,046,514	1,653,318
Total Assets and Deferred Outflows	57,984,134	57,105,620
Long-Term Debt	3,031,635	4,583,937
Other Liabilities	2,865,546	2,681,054
Total Liabilities	5,897,181	7,264,991
Deferred Inflows	6,501,680	5,501,311
Total Liabilities and Deferred Inflows	12,398,861	12,766,302
Net Position		
Net Investment in Capital Assets	40,844,612	40,092,850
Restricted	1,091,342	888,240
Unrestricted	3,649,319	3,358,228
Total Net Position	45,585,273	44,339,318

A large portion of the District's net position, \$40,844,612, or 89.6 percent, reflects its net investment in capital assets (for example, land, construction in progress, land improvements, buildings, infrastructure, machinery, and equipment, and licensed vehicles), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$1,091,342, or 2.4 percent, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining 8.0 percent, or \$3,649,319, represents unrestricted net position and may be used to meet the District's ongoing obligations to citizens and creditors.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2023	2022
Revenues		
Program Revenues		
Charges for Services	\$ 6,739,534	6,248,632
Operating Grants/Contributions	35,022	112,782
General Revenues		
Property Taxes	5,397,444	5,013,922
Replacement Taxes	254,265	305,623
Other General Revenues	1,054,245	469,735
Total Revenues	<u>13,480,510</u>	<u>12,150,694</u>
Expenses		
General Government	1,551,188	2,123,573
Culture and Recreation	10,648,006	10,045,215
Interest on Long-Term Debt	35,361	48,730
Total Expenses	<u>12,234,555</u>	<u>12,217,518</u>
Change in Net Position	1,245,955	(66,824)
Net Position - Beginning	<u>44,339,318</u>	<u>44,406,142</u>
Net Position-Ending	<u><u>45,585,273</u></u>	<u><u>44,339,318</u></u>

Net position of the District's governmental activities increased by 2.8 percent (\$44,339,318 in 2022 compared to \$45,585,273 in 2023). Entity-wide adjustments for capital assets (capital outlay, depreciation expense, and the net effect of disposals) were greater than the adjustments for long-term liabilities (compensated absences net activity, net pension liability, total OPEB liability, principal retirement, and debt issuance). Numbers related to these entity-wide adjustments can be found in the reconciliation of the statement of revenues, expenditures and changes in fund balances to the statement of activities in the basic financial statements. Unrestricted net position, the portion of net position that can be used to finance day-to-day operations without constraints, totaled \$3,649,319 at December 31, 2023, and increased from the prior year.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

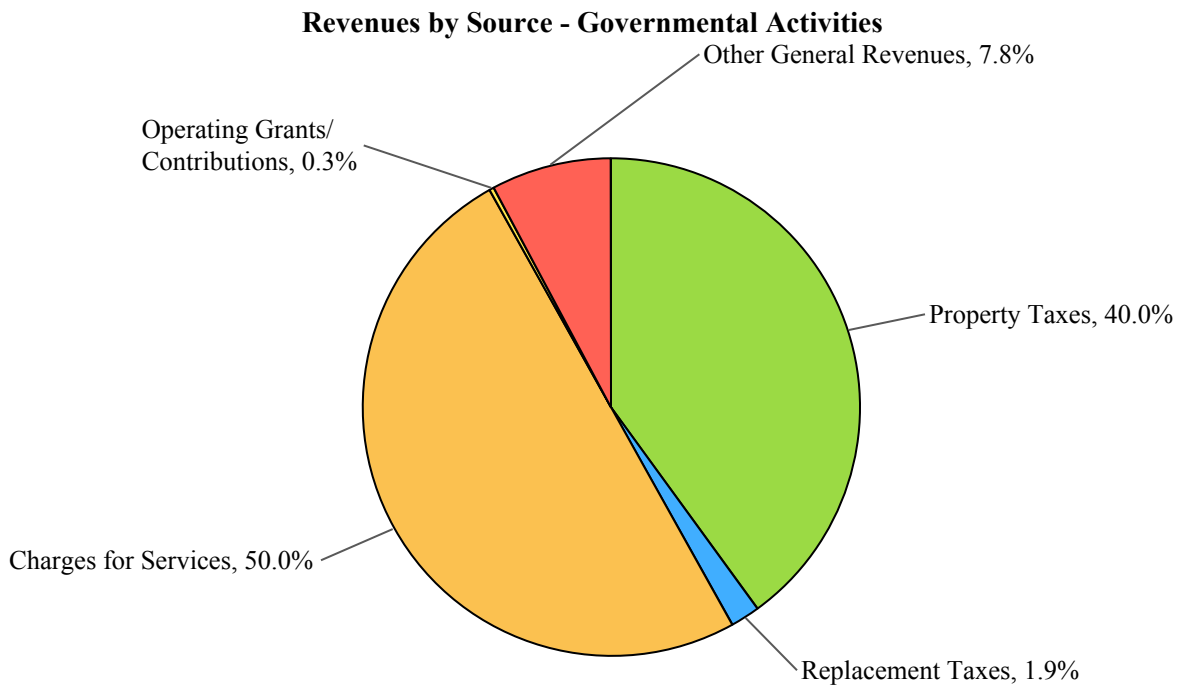
December 31, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

Revenues for governmental activities totaled \$13,480,510, while the cost of all governmental functions totaled \$12,234,555. This resulted in a surplus of \$1,245,955. In 2022, revenues of \$12,150,694 fell short of expenses of \$12,217,518, resulting in a deficit of \$66,824. Most notably, revenues in the current year increased \$1,329,816 or 10.9 percent due to increased program participation and interest on investments.

The following table graphically depicts the major revenue sources of the District. It depicts very clearly the reliance of property taxes and charges for services to fund governmental activities. It also clearly identifies the less significant percentage the District receives from replacement taxes and other general revenues.



MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

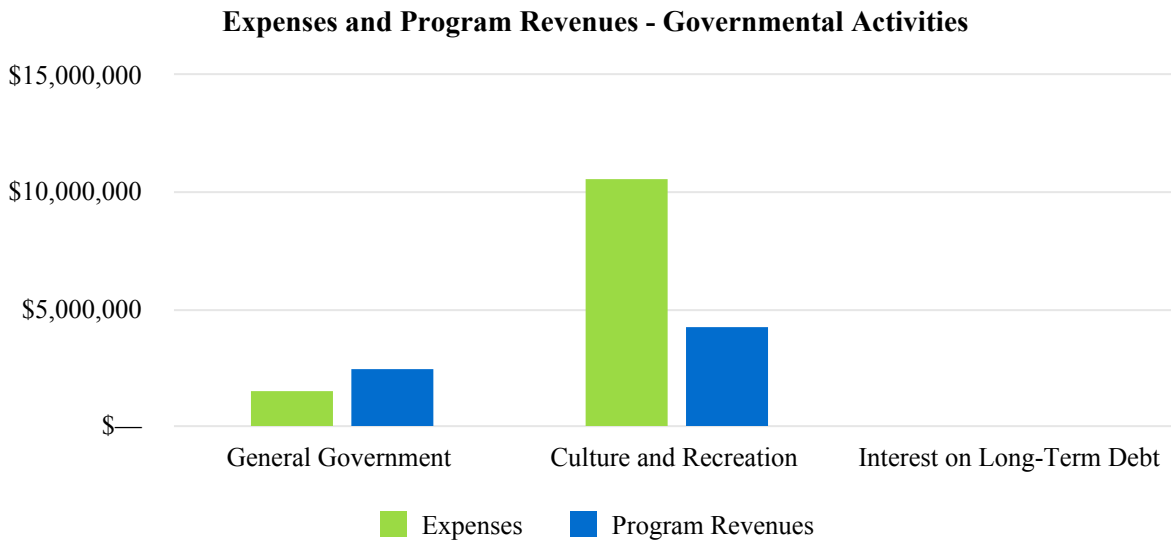
Management’s Discussion and Analysis

December 31, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

The ‘Expenses and Program Revenues’ Table identifies those governmental functions where program expenses greatly exceed revenues.



FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

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

Governmental Funds

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

The District’s governmental funds reported combining ending fund balances of \$5,812,205, which is an increase of \$78,597, or 1.4 percent, from last year’s total of \$5,733,608. Of the \$5,812,205, \$1,980,482, or approximately 34.1 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported a decrease in fund balance for the year of \$285,992, or 8.9 percent. Revenues came in \$361,191 over budget and the District was budgeting for a decrease in fund balance of \$564,570. The operating increase to the fund was \$264,008 and this increase was due to overall operating cost controlling measures and actual revenues exceeding budgeted by \$361,191.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2023

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds - Continued

The General Fund is the chief operating fund of the District. At December 31, 2023, unassigned fund balance in the General Fund was \$1,980,482, which represents 67.3 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents 34.1 percent of total General Fund expenditures.

At December 31, 2023, the Recreation Fund had an increase in fund balance of \$123,783. The District originally budgeted for an increase in the Recreation fund balance of \$111,458. The actual increase to the fund balance was due to an increase in revenue for services.

The Debt Service Fund had an increase in fund balance of \$20,474. Ending fund balance of \$178,310 is restricted to future debt service related expenditures.

The Capital Projects Fund had an increase in fund balance of \$220,332. This increase was due to funds received from the General Fund and Recreation Fund to offset capital outlay expenditures. Assigned fund balance of \$1,203,371 will be used to fund future capital needs of the District as determined through the annual budget process.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund actual revenues for the year totaled \$6,068,324 compared to budgeted revenues of \$5,707,133. Charges for services were \$157,869 over budget, as well as replacement taxes and interest were over budget by \$49,510 and \$102,231, respectively. General Fund actual expenditures for the year were \$467,387 under budget (\$5,804,316 actual compared to \$6,271,703 budgeted). The general government and culture and recreation functions' actual expenditures were lower than budgeted due to overall cost controlling measures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2023 was \$42,381,929 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, infrastructure, machinery and equipment, and licensed vehicles.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Capital Assets - Continued

	Capital Assets - Net of Depreciation	
	2023	2022
Land	\$ 20,973,884	20,973,884
Construction in Progress	221,824	94,663
Land Improvements	1,985,529	2,177,850
Buildings	16,422,874	16,723,937
Infrastructure	312,352	318,450
Machinery and Equipment	2,322,558	1,773,510
Licensed Vehicles	142,908	102,519
Total	<u>42,381,929</u>	<u>42,164,813</u>

This year's major additions included:

Construction in Progress	\$ 127,161
Land Improvements	7,148
Buildings	280,040
Machinery and Equipment	783,385
Licensed Vehicles	<u>62,237</u>
	<u>1,259,971</u>

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

At year-end, the District had total outstanding debt of \$1,470,000 as compared to \$1,982,207 the previous year, a decrease of \$512,207. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2023	2022
Installment Contracts	\$ —	52,207
General Obligation Bonds	1,470,000	1,930,000
	<u>1,470,000</u>	<u>1,982,207</u>

The District maintains an Aa2 rating from Moody's for general obligation debt. State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 2.875 percent of its total assessed valuation. The current debt limit for the District is \$32,654,599. Additional information on the District's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2024 budget, tax rates, and fees that will be charged for its governmental activities. One of those factors is the economy, including unemployment rates, CPI, etc. In consideration of the economy in setting rates and fees during the budget process, the District does not feel these economic factors will have a significant bearing on District operations in the coming year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Department of Business Services & Technology, Mundelein Park and Recreation District, 1401 N. Midlothian Road, Mundelein, IL 60060.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2023

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2023

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 7,086,854
Receivables - Net of Allowances	7,370,437
Inventories	37,606
Prepays	60,794
Total Current Assets	<u>14,555,691</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	21,195,708
Depreciable	42,473,678
Accumulated Depreciation	<u>(21,287,457)</u>
Total Capital Assets	<u>42,381,929</u>
Total Assets	<u>56,937,620</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	1,023,827
Deferred Items - RBP	22,687
Total Deferred Outflows of Resources	<u>1,046,514</u>
Total Assets and Deferred Outflows of Resources	<u>57,984,134</u>

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

LIABILITIES	<u>Governmental Activities</u>
Current Liabilities	
Accounts Payable	\$ 750,640
Accrued Payroll	210,943
Retainage Payable	21,898
Deposit Payables	9,100
Accrued Interest Payable	1,838
Other Payables	1,360,521
Current Portion of Long-Term Debt	510,606
Total Current Liabilities	<u>2,865,546</u>
Noncurrent Liabilities	
Compensated Absences Payable	142,424
Net Pension Liability - IMRF	1,683,264
Total OPEB Liability - RBP	143,630
General Obligation Bonds Payable - Net	1,062,317
Total Noncurrent Liabilities	<u>3,031,635</u>
Total Liabilities	<u>5,897,181</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	5,756,300
Leases	469,106
Grants	164,978
Deferred Items - IMRF	38,794
Deferred Items - RBP	72,502
Total Deferred Inflows of Resources	<u>6,501,680</u>
Total Liabilities and Deferred Inflows of Resources	<u>12,398,861</u>
NET POSITION	
Net Investment in Capital Assets	40,844,612
Restricted	
Special Levies	
Special Recreation	401,057
Liability	113,819
Museum	91,681
Audit	3,522
Illinois Municipal Retirement	136,177
Police Protection	50,691
Social Security	117,923
Debt Service	176,472
Unrestricted	<u>3,649,319</u>
Total Net Position	<u>45,585,273</u>

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2023

	Program Revenues			Net (Expenses)/ Revenues
	Expenses	Program Revenues	Operating Grants/ Contributions	
Governmental Activities				
General Government	\$ 1,551,188	2,494,603	—	943,415
Culture and Recreation	10,648,006	4,244,931	35,022	(6,368,053)
Interest on Long-Term Debt	35,361	—	—	(35,361)
Total Governmental Activities	<u>12,234,555</u>	<u>6,739,534</u>	<u>35,022</u>	<u>(5,459,999)</u>
General Revenues				
Taxes				
Property Taxes				5,397,444
Intergovernmental - Unrestricted				
Replacement Taxes				254,265
Interest				308,741
Miscellaneous				745,504
				<u>6,705,954</u>
Change in Net Position				1,245,955
Net Position - Beginning				<u>44,339,318</u>
Net Position - Ending				<u>45,585,273</u>

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2023

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2023

	<u>General</u>
ASSETS	
Cash and Investments	\$ 3,141,222
Receivables - Net of Allowances	
Taxes	3,834,000
Accounts	332
Accrued Interest	17,675
Leases	—
Inventories	37,606
Prepays	<u>20,442</u>
Total Assets	<u><u>7,051,277</u></u>
LIABILITIES	
Accounts Payable	142,645
Accrued Payroll	130,508
Retainage Payable	—
Deposits Payable	—
Other Payables	—
Total Liabilities	<u>273,153</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	3,834,000
Leases	—
Grants	—
Total Liabilities and Deferred Inflows of Resources	<u>4,107,153</u>
FUND BALANCES	
Nonspendable	58,048
Restricted	851,152
Committed	—
Assigned	54,442
Unassigned	<u>1,980,482</u>
Total Fund Balances	<u>2,944,124</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>7,051,277</u></u>

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

Special Revenue Recreation	Debt Service	Capital Projects	Totals
1,922,519	178,310	1,844,803	7,086,854
1,373,000	549,300	—	5,756,300
1,075,173	—	—	1,075,505
—	—	39,720	57,395
481,237	—	—	481,237
—	—	—	37,606
40,352	—	—	60,794
4,892,281	727,610	1,884,523	14,555,691
113,719	—	494,276	750,640
80,435	—	—	210,943
—	—	21,898	21,898
9,100	—	—	9,100
1,360,521	—	—	1,360,521
1,563,775	—	516,174	2,353,102
1,373,000	549,300	—	5,756,300
469,106	—	—	469,106
—	—	164,978	164,978
3,405,881	549,300	681,152	8,743,486
40,352	—	—	98,400
63,718	178,310	—	1,093,180
1,382,330	—	—	1,382,330
—	—	1,203,371	1,257,813
—	—	—	1,980,482
1,486,400	178,310	1,203,371	5,812,205
4,892,281	727,610	1,884,523	14,555,691

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Reconciliation of the Total Governmental Fund Balance to the Statement of
Net Position - Governmental Activities
December 31, 2023**

Total Governmental Fund Balances	\$ 5,812,205
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	42,381,929
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	985,033
Deferred Items - RBP	(49,815)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(178,030)
Net Pension Liability - IMRF	(1,683,264)
Total OPEB Liability - RBP	(143,630)
General Obligation Bonds Payable - Net	(1,537,317)
Accrued Interest Payable	(1,838)
Net Position of Governmental Activities	<u>45,585,273</u>

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2023**

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2023

	<u>General</u>
Revenues	
Taxes	\$ 3,257,602
Charges for Services	2,001,499
Intergovernmental	169,510
Interest	138,231
Interfund Service Charges	493,104
Miscellaneous	8,378
Total Revenues	<u>6,068,324</u>
Expenditures	
General Government	1,857,819
Culture and Recreation	3,851,401
Capital Outlay	95,096
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	<u>5,804,316</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>264,008</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	(550,000)
	<u>(550,000)</u>
Net Change in Fund Balances	(285,992)
Fund Balances - Beginning	<u>3,230,116</u>
Fund Balances - Ending	<u><u>2,944,124</u></u>

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

Special Revenue Recreation	Debt Service	Capital Projects	Totals
1,613,512	526,330	—	5,397,444
4,244,931	—	—	6,246,430
84,755	—	35,022	289,287
97,571	12,519	60,420	308,741
—	—	—	493,104
81,989	—	655,137	745,504
6,122,758	538,849	750,579	13,480,510
—	—	108,390	1,966,209
5,348,975	—	—	9,200,376
—	—	1,569,650	1,664,746
—	460,000	52,207	512,207
—	58,375	—	58,375
5,348,975	518,375	1,730,247	13,401,913
773,783	20,474	(979,668)	78,597
—	—	1,200,000	1,200,000
(650,000)	—	—	(1,200,000)
(650,000)	—	1,200,000	—
123,783	20,474	220,332	78,597
1,362,617	157,836	983,039	5,733,608
1,486,400	178,310	1,203,371	5,812,205

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the
Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ 78,597

Amounts reported for governmental activities in the Statement of Activities
are different because:

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

Capital Outlays	1,259,971
Depreciation Expense	(1,036,058)
Disposals - Cost	(36,433)
Disposals - Accumulated Depreciation	29,636

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

Change in Deferred Items - IMRF	(656,709)
Change in Deferred Items - RBP	19,920

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

Change in Compensated Absences Payable	(15,263)
Change in Net Pension Liability - IMRF	1,073,382
Change in Total OPEB Liability - RBP	(6,309)
Retirement of Debt	512,207
Amortization of Bond Premium	22,439

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

575

Changes in Net Position of Governmental Activities

1,245,955

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Mundelein Park and Recreation District (the District) of Illinois is duly organized and existing under the provisions of the laws of the State of Illinois. The District is operating under the provisions of the District Code of the State of Illinois approved July 8, 1947 and under all laws amendatory thereto. The District operates under the board-manager form of government. The District provides recreation and other services to the residents of Mundelein which include recreation programs, park management, capital development, and general administration.

REPORTING ENTITY

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

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The District's general government and culture and recreation services are classified as governmental activities.

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

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

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, charges for services, interest, etc.).

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The District does not allocate indirect costs. An administrative and maintenance service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, legal, etc.).

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

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. All of the District funds are reported as governmental funds. An emphasis is placed on major funds within the governmental category.

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

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

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

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

Governmental Funds

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

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains one major special revenue fund, the Recreation Fund. The Recreation Fund is used to account for revenues, including property taxes and charges for services, and expenditures related to the establishment and maintenance of the following activities: sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics.

Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. The Debt Service Fund is treated as a major fund.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Projects Fund, a major fund, is used to account for financial resources to be used for the acquisition or construction of major capital facilities, equipment, and capital asset replacements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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

Basis of Accounting

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

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

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

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

Cash and Investments

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

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

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Inventories/Prepays

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

Capital Assets

Capital assets purchased or acquired with an original cost of more than \$5,000, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

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

Land Improvements	20 Years
Buildings	20 - 40 Years
Infrastructure	25 - 75 Years
Machinery and Equipment	5 - 20 Years
Licensed Vehicles	5 - 20 Years

Deferred Outflows/Inflows of Resources

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

Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits.

All vacation pay is accrued when incurred in the government-wide fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Long-Term Obligations

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

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

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

Use of Estimates

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The budget for all governmental fund types is prepared on the modified accrual basis of accounting, which is the same basis that is used in financial reporting. This method allows for comparability between budget and actual amounts. The budget was passed at the board meeting on March 13, 2023. The District adopts both an appropriation and a budget. The budget amounts, which are usually lower than the appropriation, are used for purposes of these financial statements. There may be some instances where expenditures may exceed the amount budgeted and appropriated. During the year, there were appropriation amendments.

All appropriations lapse at the end of each fiscal year.

The District follows the following procedures in establishing the budget:

1. During October, staff presents a preliminary budget at a committee of the whole meeting.
2. During November, the Board of Commissioners reviews a tentative budget, which is placed on file and open for public inspection.
3. During December, the Board of Commissioners approves the budget.
4. The budget and appropriation ordinance is approved on or before December 31 of the fiscal year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Debt Service	\$ 475
Capital Projects	279,080

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the District's funds.

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

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an investment company. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

At year-end, the carrying amount of the District's deposits totaled \$5,543,870 and the bank balances totaled \$5,611,932. At year-end, the District also had \$1,542,984 invested in the Illinois Park District Liquid Asset Fund.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy states it should invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield. The District's investment in the Illinois Park District Liquid Asset Fund has an average maturity of less than one year.

Concentration Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not mitigate concentration risk for investments. At year-end, the District does not have any investments over 5 percent of the cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations. The District limits its exposure to credit risk by limiting investments of public funds to U.S. Treasury Bonds, Notes and Bills, other securities that are guaranteed by the full faith and credit of the United States of America, U.S. Government Securities, including U.S. Agencies and Instrumentalities, that are rated "AAA", interest bearing savings and money market accounts, certificate of deposit and time deposits, and Illinois Park District Liquid Assets Funds. At year-end, the District's investment in the Illinois Park District Liquid Asset Fund was AAAM by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance and the amount of collateral provided shall not be less than 110 percent of the fair market value of the net amount of District funds on deposit at each financial institution. Further, the collateral should be held by the District, the Federal Reserve or kept in a safekeeping account by a third party and evidenced by a safekeeping receipt. At year-end, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The District's investment policy does not mitigate custodial credit risk for investments. At year-end, the District's investment in the Illinois Park District Liquid Asset Fund is not subject to custodial credit risk.

PROPERTY TAXES

Property taxes for 2022 attach as an enforceable lien on January 1 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments on or about June 1 and September 1. The County collects such taxes and remits them periodically.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Capital Projects	General	\$ 550,000
Capital Projects	Recreation	<u>650,000</u>
		<u><u>1,200,000</u></u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

LEASES RECEIVABLE

The District is a lessor on the following lease at year end:

Lease	Term Length	Start Date	Payments	Interest Rate
Rush Physical Therapy	144 Months	January 1, 2021	\$50,000 - \$60,000 per Year	3.00%

During the fiscal year, the District has recognized \$46,910 of lease revenue.

Fiscal Year	Principal	Interest
2024	\$ 38,330	14,170
2025	42,026	12,974
2026	43,296	11,704
2027	44,604	10,396
2028	45,953	9,047
2029	47,342	7,658
2030	48,772	6,228
2031	55,284	4,716
2032	56,955	3,045
2033	<u>58,675</u>	<u>1,324</u>
	<u><u>481,237</u></u>	<u><u>81,262</u></u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 20,973,884	—	—	20,973,884
Construction in Progress	94,663	127,161	—	221,824
	<u>21,068,547</u>	<u>127,161</u>	<u>—</u>	<u>21,195,708</u>
Depreciable Capital Assets				
Land Improvements	9,260,987	7,148	—	9,268,135
Buildings	26,812,543	280,040	—	27,092,583
Infrastructure	359,302	—	—	359,302
Machinery and Equipment	4,466,243	783,385	36,433	5,213,195
Licensed Vehicles	478,226	62,237	—	540,463
	<u>41,377,301</u>	<u>1,132,810</u>	<u>36,433</u>	<u>42,473,678</u>
Less Accumulated Depreciation				
Land Improvements	7,083,137	199,469	—	7,282,606
Buildings	10,088,606	581,103	—	10,669,709
Infrastructure	40,852	6,098	—	46,950
Machinery and Equipment	2,692,733	227,540	29,636	2,890,637
Licensed Vehicles	375,707	21,848	—	397,555
	<u>20,281,035</u>	<u>1,036,058</u>	<u>29,636</u>	<u>21,287,457</u>
Total Net Depreciable Capital Assets	<u>21,096,266</u>	<u>96,752</u>	<u>6,797</u>	<u>21,186,221</u>
Total Net Capital Assets	<u>42,164,813</u>	<u>223,913</u>	<u>6,797</u>	<u>42,381,929</u>

Depreciation expense of \$1,036,058 was charged to the culture and recreation function.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

Installment Contract Payable

The District issues installment contracts payable to provide funds for the purchase of capital assets. Installment contracts currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Installment Contract of 2021, due in annual installments of \$52,207 non-interest bearing through June 1, 2023.	Capital Projects	\$ 52,207	—	52,207	—

General Obligation Bonds

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Bonds of 2016, due in annual installments of \$390,000 to \$505,000 plus interest at 2.00% to 3.00% through December 15, 2026.	Debt Service	\$ 1,930,000	—	460,000	1,470,000

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 162,767	30,526	15,263	178,030	35,606
Net Pension Liability - IMRF	2,756,646	—	1,073,382	1,683,264	—
Total OPEB Liability - RBP	137,321	6,309	—	143,630	—
Installment Contracts	52,207	—	52,207	—	—
General Obligation Bonds	1,930,000	—	460,000	1,470,000	475,000
Plus: Unamortized Premium	89,756	—	22,439	67,317	—
	<u>5,128,697</u>	<u>36,835</u>	<u>1,623,291</u>	<u>3,542,241</u>	<u>510,606</u>

The compensated absences, the net pension liability, and the total OPEB liability are liquidated by the General and Recreation Funds. Payments on the installment contracts are made by the Capital Projects Fund and payments on the general obligation bonds are made by the Debt Service Fund.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

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

Fiscal Year	General Obligation Bonds	
	Principal	Interest
2024	\$ 475,000	44,100
2025	490,000	29,850
2026	505,000	15,150
	<u>1,470,000</u>	<u>89,100</u>

Legal Debt Margin

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin - Continued

Assessed Valuation - 2022	<u>\$ 1,135,812,129</u>
Legal Debt Limit - 2.875% of Assessed Value	32,654,599
Amount of Debt Applicable to Limit	<u>1,470,000</u>
Legal Debt Margin	<u>31,184,599</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	6,530,920
Amount of Debt Applicable to Debt Limit	<u>1,470,000</u>
Non-Referendum Legal Debt Margin	<u>5,060,920</u>

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 42,381,929
Less Capital Related Debt:	
General Obligation Limited Tax Bonds of 2016	(1,470,000)
Unamortized Bond Premium	<u>(67,317)</u>
Net Investment in Capital Assets	<u>40,844,612</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

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

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

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

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

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's policy manual states that the General Fund should maintain a minimum assigned and unassigned fund balance equal to two to four months of budgeted operating expenditures. The Recreation Fund should maintain a minimum fund balance of no less than two months of operating expenditures.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

	General	Special Revenue Recreation	Debt Service	Capital Projects	Totals
Fund Balances					
Nonspendable					
Inventories	\$ 37,606	—	—	—	37,606
Prepays	20,442	40,352	—	—	60,794
	<u>58,048</u>	<u>40,352</u>	<u>—</u>	<u>—</u>	<u>98,400</u>
Restricted					
Property Tax Levies					
Special Recreation	401,057	—	—	—	401,057
Liability	113,819	—	—	—	113,819
Museum	91,681	—	—	—	91,681
Audit	3,522	—	—	—	3,522
Illinois Municipal Retirement	136,177	—	—	—	136,177
Police Protection	50,691	—	—	—	50,691
Social Security	54,205	63,718	—	—	117,923
Debt Service	—	—	178,310	—	178,310
	<u>851,152</u>	<u>63,718</u>	<u>178,310</u>	<u>—</u>	<u>1,093,180</u>
Committed					
Recreational Programming, Facility Maintenance, and Future Recreation Capital	—	1,382,330	—	—	1,382,330
Assigned					
Capital Projects	54,442	—	—	1,203,371	1,257,813
Unassigned					
	<u>1,980,482</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,980,482</u>
Total Fund Balances	<u>2,944,124</u>	<u>1,486,400</u>	<u>178,310</u>	<u>1,203,371</u>	<u>5,812,205</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION

JOINT VENTURE

The District is a member of the Special Recreation Association of Central Lake County (SRACLC), a cooperative formed by Member Agencies to provide community based Therapeutic Recreation services to individuals with disabilities and their families and to share the expenses of such programs on a cooperative basis. Contribution requirements are determined based on a percentage of the individual park district's equalized assessed valuation and population as defined. The District's 2023 contribution was \$168,867.

The District does not exercise direct oversight of the SRACLC, and accordingly, the Association has not been included in these basic financial statements. The audited financial statements of SRACLC are available at 290 Oakwood Road, Vernon Hills, IL 60061.

CONTINGENT LIABILITIES

Litigation

The District is a defendant in claims relating to matters arising in the ordinary course of business. Part of the claim may be insured but subject to varying deductibles and some of the claim may be uninsured. The amount of liability, if any, from the claim cannot be determined with certainty; however, management is of the opinion that the outcome of the claim will not have a material adverse impact on the financial position. Due to uncertainties in the settlement process, it is at least reasonably possible that management's estimate of the outcome will change within the next year.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1990, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

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

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

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

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members. The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2022 and the statement of revenues and expenses for the period ending December 31, 2022. The District's portion of the overall equity of the pool is 0.599% or \$264,820.

Assets	\$ 66,570,393
Deferred Outflows of Resources - Pension	787,406
Liabilities	20,949,149
Deferred Inflows of Resources - Pension	2,223,803
Total Net Position	44,184,847
Operating Revenues	17,464,224
Nonoperating Revenues	(6,820,223)
Expenditures	23,554,952

Since 97.22% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) Health Program

Since February 1, 1990, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$300,000. Until January 1, 2001 the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

Members can choose to provide any combination of coverages available to their employees, and pay premiums accordingly.

As a member of the PDRMA Health Program, the District is represented on the Health Program Council as well as the Membership Assembly and is entitled to one vote on each. The relationship between the member agency and PDRMA Health Program is governed by a contract and by-laws that have been adopted by a resolution of each member's governing body. Members are contractually obligated to make all monthly payments to the PDRMA Health Program and to fund any deficit of the PDRMA Health Program upon dissolution of the pool. They will share in any surplus of the pool based on a decision by the Health Program Council.

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2022 and the statement of revenues and expenses for the period ending December 31, 2022.

Assets	\$ 28,231,130
Deferred Outflows of Resources - Pension	337,460
Liabilities	7,038,847
Deferred Inflows of Resources - Pension	953,058
Total Net Position	20,576,685
Operating Revenues	33,472,368
Nonoperating Revenues	(3,618,182)
Expenditures	34,619,747

A large percentage of PDRMA's liabilities are reserves for losses and loss adjustment expenses, which are based on an actuarial estimate of the ultimate losses incurred.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

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

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

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

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	76
Inactive Plan Members Entitled to but not yet Receiving Benefits	101
Active Plan Members	<u>62</u>
Total	<u><u>239</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2023, the District's contribution was 8.58% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 3,811,569	1,683,264	(41,634)

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 18,745,131	15,988,485	2,756,646
Changes for the Year:			
Service Cost	323,429		323,429
Interest on the Total Pension Liability	1,331,146		1,331,146
Difference Between Expected and Actual Experience of the Total Pension Liability	(18,991)		(18,991)
Changes of Assumptions	(41,377)		(41,377)
Contributions - Employer		321,537	(321,537)
Contributions - Employees		168,638	(168,638)
Net Investment Income		1,808,061	(1,808,061)
Benefit Payments, Including Refunds of Employee Contributions	(1,092,428)	(1,092,428)	—
Other (Net Transfer)		369,353	(369,353)
Net Changes	501,779	1,575,161	(1,073,382)
Balances at December 31, 2023	19,246,910	17,563,646	1,683,264

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended December 31, 2023, the District recognized pension revenue of \$95,136. At December 31, 2023, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 56,149	(12,204)	43,945
Change in Assumptions	—	(26,590)	(26,590)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	967,678	—	967,678
Total Deferred Amounts Related to IMRF	<u>1,023,827</u>	<u>(38,794)</u>	<u>985,033</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ 154,613
2025	302,628
2026	659,258
2027	(131,466)
2028	—
Thereafter	—
Total	<u>985,033</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. RBP offers medical, prescription drug, dental and vision coverage. Retirees pay the full premium.

Plan Membership. As of September 30, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	4
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>52</u>
Total	<u>56</u>

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	2.25%
Salary Increases	2.89% to 9.85%
Discount Rate	4.09%
Healthcare Cost Trend Rates	
Medical	6.00% graded to 4.50% over 15 years
Prescription Drug	9.00% graded to 4.50% over 15 years
Retirees' Share of Benefit-Related Costs	100% of the benefit related costs

The discount rate was based on the General Obligation Municipal Bond Rate as of September 30, 2023.

Mortality rates were based on the Pub-2010 General Healthy Retiree Headcount-Weighted Below-Median Income Mortality Tables adjusted by 106% for males and 105% for females projected generationally using Scale MP-2020.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at December 31, 2022	\$ 137,321
Changes for the Year:	
Service Cost	7,236
Interest on the Total OPEB Liability	5,469
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(3,555)
Changes of Assumptions or Other Inputs	14,354
Benefit Payments	(17,195)
Other Changes	—
Net Changes	<u>6,309</u>
Balance at December 31, 2023	<u>143,630</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The discount rate used to measure the total pension liability was 4.09%, while the prior valuation used 4.02%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

		Current	
	1% Decrease	Discount Rate	1% Increase
	(3.09%)	(4.09%)	(5.09%)
Total OPEB Liability	\$ 152,235	143,630	135,664

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

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

		Healthcare	
	1% Decrease	Cost Trend	1% Increase
	(Varies)	Rates	(Varies)
	(Varies)	(Varies)	(Varies)
Total OPEB Liability	\$ 132,545	143,630	156,903

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

For the year ended December 31, 2023, the District recognized OPEB expense of \$3,584. At December 31, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 7,620	(29,163)	(21,543)
Change in Assumptions	15,067	(43,339)	(28,272)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
 Total Deferred Amounts Related to OPEB	 <u>22,687</u>	 <u>(72,502)</u>	 <u>(49,815)</u>

There were no employer contributions made subsequent to the measurement date. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2024	\$ (9,130)
2025	(9,130)
2026	(9,130)
2027	(8,685)
2028	(6,631)
Thereafter	<u>(7,109)</u>
Total	<u>(49,815)</u>

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

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

Notes to the Required Supplementary Information

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
December 31, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 360,506	\$ 360,506	\$ —	\$ 3,021,848	11.93%
2016	362,957	362,957	—	2,873,779	12.63%
2017	373,459	373,459	—	2,931,383	12.74%
2018	353,545	353,545	—	2,879,029	12.28%
2019	294,920	294,920	—	2,857,753	10.32%
2020	350,646	350,646	—	2,917,194	12.02%
2021	347,860	347,860	—	3,054,082	11.39%
2022	379,490	379,490	—	3,456,191	10.98%
2023	321,537	321,537	—	3,747,508	8.58%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note:

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

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

December 31, 2023

	2015	2016
Total Pension Liability		
Service Cost	\$ 329,011	334,458
Interest	933,533	1,007,023
Differences Between Expected and Actual Experience	142,519	(277,289)
Change of Assumptions	34,781	(69,655)
Benefit Payments, Including Refunds of Member Contributions	(395,004)	(452,954)
Net Change in Total Pension Liability	1,044,840	541,583
Total Pension Liability - Beginning	12,513,379	13,558,219
Total Pension Liability - Ending	13,558,219	14,099,802
Plan Fiduciary Net Position		
Contributions - Employer	\$ 360,506	362,957
Contributions - Members	139,803	129,629
Net Investment Income	54,556	745,498
Benefit Payments, Including Refunds of Member Contributions	(395,004)	(452,954)
Other (Net Transfer)	(137,303)	74,883
Net Change in Plan Fiduciary Net Position	22,558	860,013
Plan Net Position - Beginning	10,858,562	10,881,120
Plan Net Position - Ending	10,881,120	11,741,133
Employer's Net Pension Liability/(Asset)	\$ 2,677,099	2,358,669
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.25%	83.27%
Covered Payroll	\$ 3,021,848	2,873,779
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	88.59%	82.08%

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2022. Changes in assumptions related to the demographics were made in 2017.

2017	2018	2019	2020	2021	2022	2023
320,068	298,965	289,747	298,839	259,881	288,065	323,429
1,048,733	1,072,349	1,120,836	1,154,260	1,230,343	1,282,082	1,331,146
(43,540)	46,111	(187,470)	616,483	254,607	—	(18,991)
(409,416)	427,341	—	(84,731)	—	166,431	(41,377)
(553,462)	(627,357)	(729,330)	(803,935)	(1,027,972)	(1,062,599)	(1,092,428)
362,383	1,217,409	493,783	1,180,916	716,859	673,979	501,779
14,099,802	14,462,185	15,679,594	16,173,377	17,354,293	18,071,152	18,745,131
14,462,185	15,679,594	16,173,377	17,354,293	18,071,152	18,745,131	19,246,910
373,459	353,545	294,920	350,646	347,860	379,490	321,537
131,912	129,556	133,049	131,274	137,433	155,529	168,638
2,009,102	(713,976)	2,422,677	2,063,236	2,901,588	(2,584,828)	1,808,061
(553,462)	(627,357)	(729,330)	(803,935)	(1,027,972)	(1,062,599)	(1,092,428)
(142,998)	298,285	(227,035)	169,982	23,053	(85,752)	369,353
1,818,013	(559,947)	1,894,281	1,911,203	2,381,962	(3,198,160)	1,575,161
11,741,133	13,559,146	12,999,199	14,893,480	16,804,683	19,186,645	15,988,485
13,559,146	12,999,199	14,893,480	16,804,683	19,186,645	15,988,485	17,563,646
903,039	2,680,395	1,279,897	549,610	(1,115,493)	2,756,646	1,683,264
93.76%	82.91%	92.09%	96.83%	106.17%	85.29%	91.25%
2,931,383	2,879,029	2,857,753	2,917,194	3,054,082	3,456,191	3,747,508
30.81%	93.10%	44.79%	18.84%	(36.52%)	79.76%	44.92%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2023

	2018	2019
Total OPEB Liability		
Service Cost	\$ 11,549	10,960
Interest	8,062	9,183
Change of Assumptions or Other Inputs	(6,605)	4,507
Difference Between Expected and Actual Experience	—	(43,453)
Benefit Payments	(13,733)	(14,694)
Other Changes	—	—
Net Change in Total OPEB Liability	(727)	(33,497)
Total OPEB Liability - Beginning	216,809	216,082
Total OPEB Liability - Ending	216,082	182,585
Covered-Employee Payroll	\$ 2,075,768	2,116,718
Total OPEB Liability as a Percentage of Covered-Employee Payroll	10.41%	8.63%

Notes:

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

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

Changes of Assumptions. Changes of assumptions related to the discount rate were made in 2018 to 2023.

2020	2021	2022	2023
13,051	12,116	9,858	7,236
5,076	4,314	3,747	5,469
(13,809)	(1,055)	(22,425)	14,354
12,952	(26,949)	(1,291)	(3,555)
(9,660)	(14,263)	(16,926)	(17,195)
—	—	—	—
7,610	(25,837)	(27,037)	6,309
182,585	190,195	164,358	137,321
190,195	164,358	137,321	143,630
2,347,798	2,342,407	3,102,811	3,349,225
8.10%	7.02%	4.43%	4.29%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

General Fund

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

For the Fiscal Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,206,303	3,206,303	3,257,602
Charges for Services	1,843,630	1,843,630	2,001,499
Intergovernmental			
Replacement Taxes	120,000	120,000	169,510
Interest	36,000	36,000	138,231
Interfund Service Charges	500,000	500,000	493,104
Miscellaneous	1,200	1,200	8,378
Total Revenues	<u>5,707,133</u>	<u>5,707,133</u>	<u>6,068,324</u>
Expenditures			
General Government	2,018,553	2,018,553	1,857,819
Culture and Recreation	4,142,150	4,142,150	3,851,401
Capital Outlay	111,000	111,000	95,096
Total Expenditures	<u>6,271,703</u>	<u>6,271,703</u>	<u>5,804,316</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(564,570)	(564,570)	264,008
Other Financing (Uses)			
Transfers Out	—	—	(550,000)
Net Change In Fund Balance	<u>(564,570)</u>	<u>(564,570)</u>	(285,992)
Fund Balance - Beginning			<u>3,230,116</u>
Fund Balance - Ending			<u><u>2,944,124</u></u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Recreation Fund

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

For the Fiscal Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes	\$ 1,612,195	1,612,195	1,613,512
Charges for Services	3,916,033	3,916,033	4,244,931
Intergovernmental	60,000	60,000	84,755
Interest	15,000	15,000	97,571
Miscellaneous	80,500	80,500	81,989
Total Revenues	<u>5,683,728</u>	<u>5,683,728</u>	<u>6,122,758</u>
Expenditures			
Culture and Recreation	<u>5,572,270</u>	<u>5,393,103</u>	<u>5,348,975</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	111,458	290,625	773,783
Other Financing (Uses)			
Transfers Out	<u>—</u>	<u>—</u>	<u>(650,000)</u>
Net Change in Fund Balance	<u>111,458</u>	<u>290,625</u>	123,783
Fund Balance - Beginning			<u>1,362,617</u>
Fund Balance - Ending			<u>1,486,400</u>

OTHER SUPPLEMENTARY INFORMATION

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

Such schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
 - General Fund
 - Recreation - Special Revenue Fund
 - Debt Service Fund
 - Capital Projects Fund

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUND

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Recreation Fund

The Recreation Fund is used to account for revenues, including property taxes and charges for services, and expenditures related to the establishment and maintenance of the following activities: sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities, equipment, and capital asset replacements.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government			
Administrative			
Compensation and Benefits	\$ 1,245,897	1,245,897	1,200,423
Contracted Services	260,094	260,094	254,379
Operating Supplies/Equipment	198,071	198,071	121,170
	<u>1,704,062</u>	<u>1,704,062</u>	<u>1,575,972</u>
Police Services			
Compensation and Benefits	17,689	17,689	15,164
Contracted Services	53,500	53,500	51,931
Operating Supplies/Equipment	5,300	5,300	2,857
	<u>76,489</u>	<u>76,489</u>	<u>69,952</u>
Risk Management			
Compensation and Benefits	12,000	12,000	—
Contracted Services	190,937	190,937	182,721
Operating Supplies/Equipment	18,965	18,965	13,074
	<u>221,902</u>	<u>221,902</u>	<u>195,795</u>
Audit			
Contracted Services	16,100	16,100	16,100
	<u>16,100</u>	<u>16,100</u>	<u>16,100</u>
Total General Government	<u>2,018,553</u>	<u>2,018,553</u>	<u>1,857,819</u>
Culture and Recreation			
Parks and Playgrounds			
Compensation and Benefits	1,568,648	1,568,648	1,462,942
Contracted Services	236,330	236,330	195,672
Operating Supplies/Equipment	288,981	288,981	294,322
	<u>2,093,959</u>	<u>2,093,959</u>	<u>1,952,936</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Culture and Recreation - Continued			
Golf Operations			
Golf Pro Shop			
Compensation and Benefits	\$ 443,070	443,070	444,967
Contracted Services	49,400	49,400	17,310
Operating Supplies/Equipment	232,582	232,582	239,724
Golf Pro Shop			
Compensation and Benefits	77,431	77,431	73,259
Operating Supplies/Equipment	134,015	134,015	136,195
Golf Course Maintenance			
Compensation and Benefits	585,333	585,333	498,698
Contracted Services	54,000	54,000	49,579
Operating Supplies/Equipment	211,296	211,296	205,628
	<u>1,787,127</u>	<u>1,787,127</u>	<u>1,665,360</u>
Special Recreation			
Compensation and Benefits	30,664	30,664	26,498
Contracted Services	192,000	192,000	168,867
Operating Supplies/Equipment	6,638	6,638	7,995
	<u>229,302</u>	<u>229,302</u>	<u>203,360</u>
Healthy Minds/Healthy Bodies			
Compensation and Benefits	9,225	9,225	12,615
Operating Supplies/Equipment	5,750	5,750	5,140
	<u>14,975</u>	<u>14,975</u>	<u>17,755</u>
Heritage Museum			
Contracted Services	3,782	3,782	3,848
Operating Supplies/Equipment	13,005	13,005	8,142
	<u>16,787</u>	<u>16,787</u>	<u>11,990</u>
Total Culture and Recreation	<u>4,142,150</u>	<u>4,142,150</u>	<u>3,851,401</u>
Capital Outlay			
Special Recreation	107,500	107,500	92,234
Heritage Museum	3,500	3,500	2,862
Total Capital Outlay	<u>111,000</u>	<u>111,000</u>	<u>95,096</u>
Total Expenditures	<u>6,271,703</u>	<u>6,271,703</u>	<u>5,804,316</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
 Schedule of Revenues - Budget and Actual
 For the Fiscal Year Ended December 31, 2023**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Taxes			
Property Taxes	\$ 1,612,195	1,612,195	1,613,512
Charges for Services			
Facility Rentals	91,000	91,000	93,475
Special Events/Workshops	42,750	42,750	35,382
Program Revenues			
Preschool/Dance	335,650	335,650	352,333
Athletics	210,125	210,125	270,840
Regent Center	68,460	68,460	101,709
Big and Little Development Center	736,000	736,000	810,836
Park View	595,448	595,448	683,797
Aquatics	844,100	844,100	797,959
Trails Day Camp	392,000	392,000	445,280
Recreation Connection	415,000	415,000	439,049
MCC Indoor Pool	185,500	185,500	214,271
	<u>3,916,033</u>	<u>3,916,033</u>	<u>4,244,931</u>
Intergovernmental			
Replacement Taxes	60,000	60,000	84,755
Interest	15,000	15,000	97,571
Miscellaneous			
Other	48,000	48,000	48,664
Contributions and Donations	32,500	32,500	33,325
	<u>80,500</u>	<u>80,500</u>	<u>81,989</u>
Total Revenues	<u>5,683,728</u>	<u>5,683,728</u>	<u>6,122,758</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Recreation - Special Revenue Fund
 Schedule of Expenditures - Budget and Actual
 For the Fiscal Year Ended December 31, 2023**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Culture and Recreation			
Administrative			
Compensation and Benefits	\$ 438,871	438,871	379,611
Contracted Services	5,775	5,775	5,298
Operating Supplies/Equipment	182,965	182,965	164,477
Interfund Service Charges	500,000	500,000	493,104
Total Administrative	1,127,611	1,127,611	1,042,490
Recreation			
Softball Fields	1,825	1,825	1,472
Sandburg Facility	16,275	16,275	14,027
Diamond Lake Facility	20,075	20,075	19,977
MCC Facility	53,972	53,972	54,869
Special Events	37,059	37,059	40,752
Trending Programs	23,015	23,015	34,058
Total Recreation	152,221	152,221	165,155
Programs			
Preschool/Dance			
Learning Center	86,323	86,323	85,592
Long Term Dance	119,532	119,532	132,110
Summer Dance	3,480	3,480	4,295
Private Dance Lessons	7,186	7,186	4,641
Preschool Camps	13,606	13,606	8,263
Preschool Miscellaneous	43,441	43,441	35,708
Kracklauer Dance Studio	12,235	12,235	10,100
Administration	4,940	4,940	3,466
Trails Day Camp	235,819	235,819	244,674
	526,562	526,562	528,849

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Culture and Recreation - Continued			
Programs - Continued			
Athletics			
Sandburg Facility	\$ 9,420	9,420	10,747
Administration	72,994	72,994	71,393
Basketball - Youth	25,559	25,559	31,056
Tennis	19,007	19,007	29,658
Sports Contract Programs	24,153	24,153	34,419
Softball League - Men's	14,841	14,841	8,908
Karate	22,500	22,500	38,320
Miscellaneous Programs	17,234	17,234	24,036
	<u>205,708</u>	<u>205,708</u>	<u>248,537</u>
Regent Center	<u>170,578</u>	<u>170,578</u>	<u>186,194</u>
Big and Little Development Center	<u>759,488</u>	<u>684,488</u>	<u>664,661</u>
Health and Fitness Center			
Administration	584,289	584,289	596,472
Fitness Passport Classes	77,793	77,793	88,035
Personal Training	29,702	29,702	37,461
Programs and Camps	11,993	11,993	12,796
	<u>703,777</u>	<u>703,777</u>	<u>734,764</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Culture and Recreation - Continued			
Programs - Continued			
Aquatics			
MCC Indoor Pool	\$ 333,413	333,413	271,049
Barefoot Bay	438,347	438,347	530,912
Barefoot Bay Concessions	115,009	115,009	114,271
Junior Lifeguards	500	500	—
Barefoot Bay Guards	438,249	378,249	362,040
Spray Parks	31,572	31,572	26,500
Diamond Lake Beach	23,704	23,704	14,152
Diamond Lake Beach Guards	23,898	23,898	14,552
Administration	119,316	119,316	117,468
	<u>1,524,008</u>	<u>1,464,008</u>	<u>1,450,944</u>
Recreation Connection			
Compensation and Benefits	325,725	281,558	266,691
Contracted Services	24,090	24,090	20,169
Operating Supplies/Equipment	52,502	52,502	40,521
	<u>402,317</u>	<u>358,150</u>	<u>327,381</u>
Total Programs	<u>4,292,438</u>	<u>4,113,271</u>	<u>4,141,330</u>
Total Culture and Recreation	<u>5,572,270</u>	<u>5,393,103</u>	<u>5,348,975</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Debt Service Fund

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

For the Fiscal Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 522,000	522,000	526,330
Interest	3,600	3,600	12,519
Total Revenues	<u>525,600</u>	<u>525,600</u>	<u>538,849</u>
Expenditures			
Debt Service			
Principal Retirement	460,000	460,000	460,000
Interest and Fiscal Charges	57,900	57,900	58,375
Total Expenditures	<u>517,900</u>	<u>517,900</u>	<u>518,375</u>
Net Change in Fund Balance	<u>7,700</u>	<u>7,700</u>	20,474
Fund Balance - Beginning			<u>157,836</u>
Fund Balance - Ending			<u>178,310</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Capital Projects Fund

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

For the Fiscal Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ —	—	35,022
Interest	8,000	8,000	60,420
Miscellaneous			
Developer Donations	371,000	371,000	367,637
Miscellaneous	—	—	287,500
Total Revenues	<u>379,000</u>	<u>379,000</u>	<u>750,579</u>
Expenditures			
General Government			
Contracted Services	50,000	50,000	108,390
Capital Outlay			
Equipment	511,000	690,167	906,500
Athletic Courts	150,000	150,000	139,595
Vehicles	55,000	55,000	62,880
Furniture	—	—	19,988
Building	20,000	20,000	140,516
Land	430,000	430,000	300,171
Debt Service			
Principal Retirement	56,000	56,000	52,207
Total Expenditures	<u>1,272,000</u>	<u>1,451,167</u>	<u>1,730,247</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(893,000)	(1,072,167)	(979,668)
Other Financing Sources			
Transfers In	—	—	1,200,000
Net Change in Fund Balance	<u>(893,000)</u>	<u>(1,072,167)</u>	220,332
Fund Balance - Beginning			<u>983,039</u>
Fund Balance - Ending			<u><u>1,203,371</u></u>

STATISTICAL SECTION (Unaudited)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*

December 31, 2023 (Unaudited)

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2023 (Unaudited)

	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ 38,851,716	38,920,039	38,978,150
Restricted	1,034,778	967,950	828,519
Unrestricted	2,802,512	1,290,672	1,300,578
Total Governmental Activities Net Position	42,689,006	41,178,661	41,107,247

* Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
39,067,601	39,673,596	39,863,145	40,255,705	40,186,696	40,092,850	40,844,612
689,915	682,207	734,041	706,478	742,489	888,240	1,091,342
2,476,049	2,665,079	1,597,469	1,833,665	3,476,957	3,358,228	3,649,319
42,233,565	43,020,882	42,194,655	42,795,848	44,406,142	44,339,318	45,585,273

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
December 31, 2023 (Unaudited)

	2014	2015	2016
Expenses			
Governmental Activities			
General Government	\$ 1,159,790	2,057,134	1,428,112
Culture and Recreation	7,413,443	7,573,621	7,940,854
Interest on Long-Term Debt	68,414	49,616	60,010
Total Governmental Activities Expenses	<u>8,641,647</u>	<u>9,680,371</u>	<u>9,428,976</u>
Program Revenues			
Governmental Activities			
Charges for Services			
General Government	1,334,487	1,435,356	1,872,857
Culture and Recreation	3,086,165	2,979,441	2,867,487
Capital Grants/Contributions	—	—	—
Operating Grants/Contributions	—	—	—
Total Governmental Activities Program Revenues	<u>4,420,652</u>	<u>4,414,797</u>	<u>4,740,344</u>
Net (Expenses) Revenues			
Governmental Activities	<u>(4,220,995)</u>	<u>(5,265,574)</u>	<u>(4,688,632)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property Taxes	4,168,049	4,259,190	4,227,145
Intergovernmental			
Replacement Taxes	85,363	57,804	80,656
Interest	3,168	3,461	12,056
Miscellaneous	354,182	199,624	297,361
Total Governmental Activities	<u>4,610,762</u>	<u>4,520,079</u>	<u>4,617,218</u>
Changes in Net Position			
Governmental Activities	<u>389,767</u>	<u>(745,495)</u>	<u>(71,414)</u>

* Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
1,152,774	1,024,932	1,217,251	822,007	754,465	2,123,573	1,551,188
8,050,969	9,035,489	9,495,191	7,211,347	8,758,670	10,045,215	10,648,006
104,693	89,811	82,003	73,829	61,649	48,730	35,361
9,308,436	10,150,232	10,794,445	8,107,183	9,574,784	12,217,518	12,234,555
1,846,237	1,818,158	1,773,007	1,805,995	2,609,241	2,675,793	2,494,603
2,801,440	2,909,391	3,190,282	1,570,198	3,009,320	3,572,839	4,244,931
1,031,714	1,425,305	60,096	—	—	—	—
—	—	—	428,475	229,278	112,782	35,022
5,679,391	6,152,854	5,023,385	3,804,668	5,847,839	6,361,414	6,774,556
(3,629,045)	(3,997,378)	(5,771,060)	(4,302,515)	(3,726,945)	(5,856,104)	(5,459,999)
4,315,131	4,438,526	4,633,894	4,663,455	4,924,579	5,013,922	5,397,444
95,647	77,435	96,271	86,042	151,048	305,623	254,265
53,298	85,031	106,173	21,126	2,716	95,230	308,741
291,287	400,512	108,495	133,085	258,896	374,505	745,504
4,755,363	5,001,504	4,944,833	4,903,708	5,337,239	5,789,280	6,705,954
1,126,318	1,004,126	(826,227)	601,193	1,610,294	(66,824)	1,245,955

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2023 (Unaudited)

	2014	2015	2016
General Fund			
Nonspendable	\$ 43,781	56,612	49,982
Restricted	887,566	816,894	707,825
Assigned	—	—	—
Unassigned	961,873	1,226,151	1,547,221
Total General Fund	1,893,220	2,099,657	2,305,028
All Other Governmental Funds			
Nonspendable	16,719	17,550	17,517
Restricted	149,237	152,386	154,226
Committed	1,706,051	1,340,741	1,224,884
Assigned	174,221	380,833	4,593,352
Total All Other Governmental Funds	2,046,228	1,891,510	5,989,979
Total Governmental Funds	3,939,448	3,991,167	8,295,007

* Modified Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
40,832	55,396	70,531	57,032	62,280	61,796	58,048
565,677	525,205	560,436	520,689	533,444	669,871	851,152
55,225	55,225	55,225	55,058	54,885	54,614	54,442
1,964,892	2,355,971	2,091,912	1,787,711	2,423,328	2,443,835	1,980,482
2,626,626	2,991,797	2,778,104	2,420,490	3,073,937	3,230,116	2,944,124
18,725	13,292	80,870	2,225	15,115	28,307	40,352
128,909	161,348	177,618	189,295	212,014	220,782	242,028
1,170,954	1,293,951	1,346,422	1,297,119	1,611,207	1,271,364	1,382,330
1,471,279	875,632	191,318	452,731	424,992	983,039	1,203,371
2,789,867	2,344,223	1,796,228	1,941,370	2,263,328	2,503,492	2,868,081
5,416,493	5,336,020	4,574,332	4,361,860	5,337,265	5,733,608	5,812,205

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2023 (Unaudited)

	2014	2015	2016
Revenues			
Taxes	\$ 4,253,412	4,316,994	4,307,801
Intergovernmental	—	—	—
Charges for Services	4,420,652	4,414,797	4,289,871
Interest	3,168	3,461	12,056
Interfund Service Charge	—	—	—
Miscellaneous	354,182	199,624	747,834
Total Revenues	<u>9,031,414</u>	<u>8,934,876</u>	<u>9,357,562</u>
Expenditures			
General Government	1,160,250	1,190,902	1,151,586
Culture and Recreation	6,784,807	6,577,757	7,108,232
Capital Outlay	315,366	602,912	520,152
Debt Service			
Principal	494,316	461,362	478,631
Interest and Fiscal Charges	69,220	50,311	114,164
Total Expenditures	<u>8,823,959</u>	<u>8,883,244</u>	<u>9,372,765</u>
Excess of Revenues Over (Under) Expenditures	<u>207,455</u>	<u>51,632</u>	<u>(15,203)</u>
Other Financing Sources (Uses)			
Debt Issuance	37,485	—	4,000,000
Disposal of Capital Assets	4,834	87	8,297
Premium on Debt Issuance	—	—	310,746
Transfers In	423,050	1,027,315	201,000
Transfers Out	(423,050)	(1,027,315)	(201,000)
	<u>42,319</u>	<u>87</u>	<u>4,319,043</u>
Net Change in Fund Balances	<u>249,774</u>	<u>51,719</u>	<u>4,303,840</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>6.7876%</u>	<u>6.0763%</u>	<u>6.6925%</u>

* Modified Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
4,410,778	4,515,961	4,730,165	4,663,455	4,924,579	5,013,922	5,397,444
1,031,714	1,425,305	60,096	514,517	380,326	418,405	289,287
4,192,057	4,257,533	4,501,289	2,914,193	4,979,561	5,411,224	6,246,430
53,298	85,031	106,173	21,126	2,716	95,230	308,741
455,620	470,016	462,000	462,000	639,000	837,408	493,104
291,287	400,512	104,783	132,616	258,397	374,505	745,504
10,434,754	11,154,358	9,964,506	8,707,907	11,184,579	12,150,694	13,480,510
1,188,238	1,229,630	1,216,581	1,242,605	1,457,826	1,753,696	1,966,209
7,211,654	7,226,117	7,469,056	6,365,250	7,586,359	8,922,753	9,200,376
4,400,244	2,285,840	1,539,494	811,218	755,277	508,970	1,664,746
372,411	390,000	400,000	405,000	482,207	497,207	512,207
155,993	112,575	104,775	96,775	84,625	71,725	58,375
13,328,540	11,244,162	10,729,906	8,920,848	10,366,294	11,754,351	13,401,913
(2,893,786)	(89,804)	(765,400)	(212,941)	818,285	396,343	78,597
—	—	—	—	156,621	—	—
15,272	9,331	3,712	469	499	—	—
—	—	—	—	—	—	—
—	—	800,000	980,000	478,425	850,000	1,200,000
—	—	(800,000)	(980,000)	(478,425)	(850,000)	(1,200,000)
15,272	9,331	3,712	469	157,120	—	—
(2,878,514)	(80,473)	(761,688)	(212,472)	975,405	396,343	78,597
5.9242%	5.1030%	5.0644%	6.3311%	5.8300%	5.0203%	4.6993%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Farm
2014	2013	\$ 651,690,606	\$ 834,212
2015	2014	629,372,568	602,781
2016	2015	651,916,274	895,347
2017	2016	695,447,400	1,011,987
2018	2017	732,327,776	1,094,641
2019	2018	756,650,679	792,316
2020	2019	808,342,115	831,114
2021	2020	823,536,733	756,342
2022	2021	850,412,751	770,418
2023	2022	890,637,928	1,137,159

Data Source: Office of the County Clerk

Commercial Property	Industrial Property	Railroad Property	Total	Total Direct Tax Rate
\$ 130,105,653	\$ 67,750,747	\$ 1,262,040	\$ 851,643,258	0.4920
127,418,316	67,037,447	1,477,840	825,908,952	0.5145
127,596,524	67,220,379	1,782,241	849,410,765	0.5028
136,411,908	68,657,157	1,968,851	903,497,303	0.4780
142,744,668	72,844,693	1,626,209	950,637,987	0.4659
146,114,044	75,225,911	1,712,180	980,495,130	0.4735
151,780,015	76,908,039	1,725,474	1,039,586,757	0.4582
150,032,102	76,778,734	1,704,617	1,052,808,528	0.4640
152,295,371	80,148,227	1,704,617	1,085,331,384	0.4642
157,243,821	85,229,624	1,563,597	1,135,812,129	0.4725

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Levy Years
December 31, 2023 (Unaudited)**

	2013	2014	2015
District Direct Rates			
Museum	0.0020	0.0013	—
Audit	0.0020	0.0018	0.0018
Bonds	0.0600	0.0604	0.0589
Corporate	0.1810	0.1931	0.1945
IMRF	0.0450	0.0460	0.0458
Police Protection	0.0080	0.0079	0.0059
Recreation	0.1120	0.1181	0.1164
Recreation for Handicapped	0.0240	0.0242	0.0200
Social Security	0.0360	0.0387	0.0370
Tort	0.0220	0.0230	0.0225
Total Direct Rates	0.4920	0.5145	0.5028
Overlapping Rates			
County of Lake	0.6630	0.6825	0.6628
Village of Mundelein	1.5730	1.6163	1.5711
Road and Bridge Libertyville	0.0590	0.0642	0.0626
Fremont Public Library	0.4680	0.4893	0.4835
Ela Public Library	0.4090	0.4100	0.3984
Cook Memorial Public Library	0.3030	0.3122	0.3035
College of Lake County #532	0.2960	0.3061	0.2994
School District #70	2.9930	3.0785	3.0457
School District #73	3.9970	4.1175	4.0331
School District #75	4.9560	5.2405	5.1409
School District #76	4.4420	4.7370	4.8713
School District #79	3.5210	3.6065	3.5143
High School #120	2.6450	2.8282	2.7713
High School #125	2.9890	3.0487	3.0043
High School #128	2.9190	2.6866	2.7319
Lake County Forest Preserve	0.2180	0.2100	0.2079
Central Lake County Joint Action Water Agency	0.0550	0.0559	0.0541
Township of Ela	0.1000	0.1004	0.0985
Township of Libertyville	0.0690	0.0701	0.0683
Township of Fremont	0.1260	0.1273	0.1236
Township of Vernon	0.0650	0.0663	0.0644
Road and Bridge Vernon	0.0270	0.0269	0.0257
Special Road Improvement Vernon Gravel	0.0130	0.0200	0.0199
Countryside Fire Protection District	0.5970	0.6129	0.5984
Special Road Improvement Ela	0.0460	0.0451	0.0448
Road and Bridge Ela	0.0030	0.0029	0.0029
Road and Bridge Fremont	0.0330	0.0322	0.0317
Special Road Improvement Fremont Gravel	0.1190	0.1249	0.1229
Representative Tax Rate (Fremont Township)	11.6440	12.2277	11.9513

Data Source: Office of the County Clerk

Note: Rates are per \$1,000 of Assessed Value

2016	2017	2018	2019	2020	2021	2022
—	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
0.0017	0.0016	0.0016	0.0015	0.0006	0.0014	0.0015
0.0552	0.0533	0.0519	0.0487	0.0493	0.0480	0.0460
0.1936	0.1875	0.1903	0.1871	0.1871	0.1815	0.1795
0.0426	0.0383	0.0326	0.0305	0.0323	0.0332	0.0326
0.0055	0.0054	0.0056	0.0052	0.0063	0.0074	0.0067
0.1106	0.1077	0.1099	0.1076	0.1108	0.1032	0.1131
0.0188	0.0179	0.0280	0.0289	0.0294	0.0354	0.0400
0.0288	0.0333	0.0331	0.0310	0.0313	0.0359	0.0352
0.0212	0.0208	0.0204	0.0176	0.0168	0.0181	0.0178
0.4780	0.4659	0.4735	0.4582	0.4640	0.4642	0.4725

0.6320	0.6220	0.6117	0.5968	0.5980	0.5977	0.5887
1.5632	1.5590	1.4194	1.4260	1.4610	1.4697	1.4721
0.0599	0.0590	0.0588	0.0591	0.0609	0.0623	0.0613
0.4573	0.3580	0.3568	0.3545	0.3581	0.3547	0.3576
0.3815	0.3714	0.3185	0.3194	0.3219	0.3290	0.3307
0.2894	0.2840	0.0284	0.2834	0.2857	0.2914	0.2880
0.2854	0.2810	0.2819	0.2815	0.2897	0.2935	0.2958
2.8867	2.8100	2.8152	2.8554	2.9492	3.0170	3.0811
3.8708	3.8250	3.8470	3.7402	3.8514	3.9162	4.0174
4.9116	4.7980	4.7856	4.6291	4.6700	4.6042	4.6354
4.6799	4.5670	4.5799	4.4836	4.5969	4.6222	4.7373
3.2980	3.2090	3.1761	3.1968	3.2371	3.0191	3.0511
2.6203	2.5520	2.5431	2.4886	2.5115	2.4829	2.5189
2.8576	2.8620	2.8883	2.8715	2.9831	3.0923	3.1922
2.5318	2.4940	2.5021	2.5125	2.6034	2.6737	2.7496
0.1929	0.1870	0.1820	0.1798	0.1818	0.1789	0.1732
0.0458	0.0410	—	—	—	0.0001	—
0.0950	0.0408	0.0936	0.0942	0.0957	0.1033	0.0992
0.0645	0.0600	0.0634	0.0636	0.0657	0.0670	0.0681
0.1155	0.1100	0.1065	0.1040	0.1025	0.0987	0.0994
0.0611	0.0560	0.0550	0.0531	0.0542	0.0566	0.0590
0.0243	0.0220	0.0207	0.0180	0.0184	0.0185	0.0178
0.0190	0.0220	0.0200	0.0200	0.0200	0.0200	0.0192
0.5699	0.5623	0.5637	0.5656	0.5934	0.6101	0.6301
0.0429	0.0421	0.0424	0.0426	0.0429	0.0430	0.0265
0.0027	0.0097	0.0098	0.0027	0.0027	0.0028	0.0197
0.0276	0.0270	0.0254	0.0251	0.1444	0.0234	0.0222
0.1188	0.1170	0.1173	0.1177	0.1208	0.1194	0.1216
11.4403	11.1285	10.6344	10.6632	10.8978	10.6853	10.7484

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2023 (Unaudited)**

Taxpayer	Type of Business	2023			2014		
		Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Park Butterfield Apt Associates, LLC	Commercial Properties - Apartments	\$ 14,937,037	1	1.32%	\$ 8,095,773	1	0.95%
Medline Industires	Hospital Supplies	8,447,825	2	0.74%	7,782,927	2	0.91%
Sysmex America Inc.	Medical Products	5,472,018	3	0.48%			
Ruprecht Company	Industrial	4,600,922	4	0.41%			
Lakeside Village LLC	Apartment Buildings	4,543,150	5	0.40%	2,999,700	8	0.35%
Mundelein 83, LLC	Commercial Properties	4,379,798	6	0.39%	6,762,003	3	0.79%
Centro Bradley Long Meadow LLC	Commercial Retail	4,075,998	7	0.36%	3,749,625	4	0.44%
USRLP Mundelein LLC	Commercial Retail	3,754,131	8	0.33%			
Bridge Point Mundelein, LLC	Commercial Retail	3,630,371	9	0.32%			
Townline Retail Investment LLC	Commercial Retail	3,416,563	10	0.30%			
Oak Creek Plaza, LLC	Commercial Retail				3,655,317	5	0.43%
Target Corporation	Department Store				3,246,517	6	0.38%
Chicago Ttile Land Truct Co.	Residential Properties				3,001,524	7	0.35%
JEH Ltd. Partnership	Commercial Retail				2,910,191	9	0.34%
Home Depot USA, Inc.	Department Store				2,609,739	10	0.31%
		<u>57,257,813</u>		<u>5.05%</u>	<u>44,813,316</u>		<u>5.25%</u>

Data Source: Village of Mundelein Annual Comprehensive Financial Report

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2014	2013	\$ 4,190,085	\$ 4,168,050	99.47%	\$ —	\$ 4,168,050	99.47%
2015	2014	4,249,450	4,236,257	99.69%	—	4,236,257	99.69%
2016	2015	4,271,967	4,227,145	98.95%	—	4,227,145	98.95%
2017	2016	4,320,845	4,308,580	99.72%	—	4,308,580	99.72%
2018	2017	4,429,878	4,429,878	100.00%	—	4,429,878	100.00%
2019	2018	4,643,330	4,633,549	99.79%	—	4,633,549	99.79%
2020	2019	4,763,251	4,663,455	97.90%	38,041	4,701,496	98.70%
2021	2020	4,886,538	4,886,538	100.00%	—	4,886,538	100.00%
2022	2021	5,052,858	4,983,230	98.62%	50,772	5,034,002	99.63%
2023	2022	5,367,155	5,346,672	99.62%	—	5,346,672	99.62%

Data Source: Office of the County Clerk and Audited Annual Comprehensive Financial Reports for the District

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Installment Contracts			
2014	\$ 1,280,000	\$ 32,404	\$ 1,312,404	0.13%	\$ 42.25
2015	835,000	16,042	851,042	0.08%	27.40
2016	4,594,390	2,411	4,596,801	0.45%	147.98
2017	4,201,951	—	4,201,951	0.41%	135.27
2018	3,789,512	—	3,789,512	0.37%	100.55
2019	3,367,073	—	3,367,073	0.33%	89.34
2020	2,939,634	—	2,939,634	0.29%	78.00
2021	2,487,195	104,414	2,591,609	0.21%	82.12
2022	2,019,756	52,207	2,071,963	0.16%	65.65
2023	1,537,317	—	1,537,317	0.11%	48.63

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

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

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

December 31, 2023 (Unaudited)

Fiscal Year	General Obligations Bonds	Less: Amounts Available for Debt Service	Totals	Total Taxable Assessed Value of Property (1)	Per Capita (2)
2014	\$ 1,280,000	\$ 147,212	\$ 1,132,788	0.13%	\$ 36.47
2015	835,000	151,053	683,947	0.08%	22.02
2016	4,594,390	120,677	4,473,713	0.53%	144.02
2017	4,201,951	124,238	4,077,713	0.45%	131.27
2018	3,789,512	134,273	3,655,239	0.38%	96.99
2019	3,367,073	142,946	3,224,127	0.33%	85.55
2020	2,939,634	138,224	2,801,410	0.27%	74.33
2021	2,487,195	147,636	2,339,559	0.22%	74.13
2022	2,019,756	155,423	1,864,333	0.17%	59.07
2023	1,537,317	176,472	1,360,845	0.12%	43.05

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

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

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2023 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt
District	\$ 1,537,317	100.000%	\$ 1,537,317
Overlapping Debt			
Village of Mundelein	33,595,000	99.833%	33,538,896
Fremont Public Library	—	56.426%	—
Ela Public Library	—	1.475%	—
Village of Vernon Hills	26,190,000	0.001%	262
College of Lake County #532	77,725,000	4.131%	3,210,820
School District #70	8,295,000	0.055%	4,562
School District #73	75,650,000	15.860%	11,998,090
School District #75	11,687,000	99.841%	11,668,418
School District #76	9,520,000	60.318%	5,742,274
School District #79	3,270,000	30.223%	988,292
High School District #120	43,290,000	63.767%	27,604,734
High School District #125	43,525,000	1.503%	654,181
High School District #128	—	1.592%	—
Lake County Forest Preserve	149,520,000	3.939%	5,889,593
Lake County	143,955	3.939%	5,670
Central Lake County Joint Action Water Agency	—	10.738%	—
Countryside Fire Protection District	1,340,000	6.467%	86,658
Total Overlapping Debt	483,750,955		101,392,450
Total Direct and Overlapping Debt	485,288,272		102,929,767

Data Source: Lake County Tax Extension Department

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Legal Debt Margin - Last Ten Fiscal Years

December 31, 2023 (Unaudited)

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Legal Debt Margin - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

	2014	2015	2016	2017
Equalized Assessed Valuation	\$ 851,643,258	825,908,952	849,410,765	903,497,303
Bonded Debt Limit - 2.875% of Assessed Value	24,484,744	23,744,882	24,420,559	25,975,547
Amount of Debt Applicable to Limit	1,710,000	1,280,000	835,000	4,370,000
Legal Debt Margin	22,774,744	22,464,882	23,585,559	21,605,547
Percentage of Legal Debt Margin to Bonded Debt Limit	93.02%	94.61%	96.58%	83.18%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	4,896,949	4,748,976	4,884,112	5,195,109
Amount of Debt Applicable to Limit	1,710,000	1,280,000	835,000	4,370,000
Legal Debt Margin	3,186,949	3,468,976	4,049,112	825,109
Percentage of Legal Debt Margin to Bonded Debt Limit	65.08%	73.05%	82.90%	15.88%

Data Source: District Records

2018	2019	2020	2021	2022	2023
950,637,987	980,495,130	1,039,586,757	1,052,808,528	1,085,331,384	1,135,812,129
27,330,842	28,189,235	29,888,119	30,268,245	31,203,277	32,654,599
4,000,000	3,610,000	3,210,000	2,805,000	1,930,000	1,470,000
23,330,842	24,579,235	26,678,119	27,463,245	29,273,277	31,184,599
85.36%	87.19%	89.26%	90.73%	93.81%	95.50%
5,466,168	5,637,847	5,977,624	6,053,649	6,240,655	6,530,920
4,000,000	3,610,000	3,210,000	2,805,000	1,930,000	1,470,000
1,466,168	2,027,847	2,767,624	3,248,649	4,310,655	5,060,920
26.82%	35.97%	46.30%	53.66%	69.07%	77.49%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2014	31,064	\$ 1,025,267,000	\$ 33,005	6.80%
2015	31,064	1,025,267,000	33,005	4.30%
2016	31,064	1,025,267,000	33,005	5.50%
2017	31,064	1,025,267,000	33,005	4.40%
2018	37,687	1,025,267,000	33,005	3.90%
2019	37,687	1,025,267,000	33,005	3.90%
2020	37,687	1,025,267,000	33,005	14.70%
2021	31,560	1,216,259,000	38,538	5.30%
2022	31,560	1,283,324,000	40,633	4.80%
2023	31,612	1,414,542,000	44,747	4.60%

Data Source: Village of Mundelein Annual Comprehensive Financial Report

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2023 (Unaudited)**

Employer	Type of Business	2023*			2014		
		Employees	Rank	Percentage of Total District Population	Employees	Rank	Percentage of Total District Population
Medline Industries	Hospital Supplies	839	1	2.65%	1,800	1	5.79%
Ruprecht Company	Meat Processing	388	2	1.23%	200	8	0.64%
University of St. Mary of the Lake	Seminary/School for the Priesthood	300	3	0.95%	220	5	0.71%
Maclean Fogg Co.	Industrial Fasteners (Plants and Offices)	294	4	0.93%	240	4	0.77%
Mundelein High School #120	Public High School	274	5	0.87%	210	7	0.68%
Ancor Flexibles Healthcare, Inc.	Flexible Polyethylene Packaging	262	6	0.83%	315	3	1.01%
Mundelein Elementary School #75	Public Elementary School	245	7	0.78%	220	5	0.71%
Village of Mundelein	Village Government	191	8	0.60%	175	9	0.56%
Pet Factory	Pet Product Manufacturing	175	9	0.55%			
Con-Way Freight	Trucking Services	94	10	0.30%			
Systemex America	Medical Products						
Accurate Transmissions	Remanufactured Transmissions				320	2	1.03%
Carter Hoffman Co.	Food Service Equipment				110	10	0.35%
Totals		<u>3,062</u>		<u>9.69%</u>	<u>3,810</u>		<u>12.27%</u>

Data Source: Village of Mundelein Annual Comprehensive Financial Report

*Most recent Village of Mundelein Annual Comprehensive Financial Report

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Governmental Employees by Function - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Administration	8	13	9	11	10	10	11	14	15	15
Golf Operations	48	49	51	49	27	46	40	52	51	59
Park Operations	20	32	28	22	48	24	23	28	26	33
Recreation	367	375	401	387	360	355	239	295	349	341
	<u>443</u>	<u>469</u>	<u>489</u>	<u>469</u>	<u>445</u>	<u>435</u>	<u>313</u>	<u>389</u>	<u>441</u>	<u>448</u>

Data Source: District Records

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

Function/Program	2014	2015	2016
Program Registrations			
Adult Athletic Leagues	69	44	42
Early Childhood- Learning Center	849	692	527
Youth Programs	1,658	2,003	1,793
Rec Connection	180	167	172
Aquatics Programs	950	884	566
Regent Center	456	462	425
Adult Programs	1,379	1,293	1,139
Special Events	3,464	3,433	4,012
Big & Little Development Center	76	71	64
Golf Rounds	22,315	24,145	24,019
Memberships/Season Passes			
Barefoot Bay Aquatic Center, Diamond Lake & Combo	1,813	1,371	1,627
Health and Fitness Center	1,180	1,180	1,220
Facility Rentals			
Regent Center	42	56	50
Chalet	64	62	43
Shelters	116	101	116
Dunbar	—	—	—

Data Source: Various District Departments

2017	2018	2019	2020	2021	2022	2023
47	32	25	22	24	25	15
776	447	771	126	823	1,031	935
1,168	1,257	1,619	1,104	2,324	2,366	2,229
165	182	212	205	138	134	166
592	647	563	352	1,076	1,143	1,303
404	404	—	—	829	1,175	1,009
1,004	1,250	1,282	680	517	1,046	2,164
6,723	6,527	6,969	2,609	2,619	8,876	8,474
67	91	103	87	109	103	115
23,080	21,832	21,322	23,181	31,183	28,561	30,562
1,923	2,021	1,759	—	2,392	2,101	2,421
1,110	1,900	2,400	1,360	1,554	1,731	2,030
78	53	57	4	35	62	50
26	—	—	—	—	—	—
113	106	79	59	68	62	69
—	37	172	238	294	284	387

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

Function/Program	2014	2015	2016
Parks			
Owned Acreage	731	731	731
Number of Parks	33	33	33
Facilities (Number of)			
Playgrounds	23	23	23
Outdoor Swimming Facilities	2	2	2
Splash Park	1	1	1
18 Hole Golf Course	1	1	1
Outdoor Skating Rinks	2	2	2
Football Fields	1	1	1
Tennis Courts	16	16	16
Picnic Areas	13	13	13
Indoor Basketball Courts	2	2	2
Outdoor Basketball Courts	11	11	11
Frisbee Golf	3	3	3
Concession Stands	3	3	3
Baseball Fields	19	19	19
Volleyball Courts	1	1	1
Soccer Fields	2	2	2
Parking Lots	17	17	17
Drinking Fountains	4	4	4
Shelters	10	10	10
Ponds/Wetlands	9	9	9
Boat Launch	1	1	1
Facilities			
Community Center			
Barefoot Bay Aquatic Facility			
Diamond Lake Recreation Facility			
Dunbar Recreation Center			
Dance Studio Kracklauer Park			
Heritage Museum			
Steeple Chase Golf Club Facility			

Data Source: Various District Departments

2017	2018	2019	2020	2021	2022	2023
731	732	736	735	735	735	793
33	33	33	34	34	34	35
23	23	24	24	24	24	25
2	2	2	2	2	2	2
1	1	1	1	1	1	1
1	1	1	1	1	1	1
2	1	1	1	1	1	1
1	1	1	1	1	1	1
16	13	12	12	12	13	13
13	13	13	13	13	13	13
2	3	3	3	3	3	3
11	11	12	12	12	11	11
3	2	2	2	2	2	2
3	3	3	3	3	3	3
19	19	19	19	19	19	19
1	2	2	2	2	2	2
2	2	2	2	2	2	2
17	17	17	17	17	17	17
4	4	4	4	4	4	4
10	10	10	10	10	10	10
9	9	9	9	9	9	9
1	1	1	1	1	1	1



**MUNDELEIN PARK &
RECREATION DISTRICT**

BOARD MEMORANDUM

May 13, 2024 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: May 9, 2024
Subject: Approve of Renaming Dunbar Recreation Center to Kevin M. Dolan Recreation Center

Background

The Board requested Executive Director Salski seek opportunities to rename Dunbar Recreation Center after Commissioner Kevin M. Dolan due to his long-time and respected involvement with the District and industry. Executive Director Salski sought vendors to better understand the best approach to replace the sign and provide a timeframe, and costs. The sign cost will be in line with replacing a park sign. Additionally, Executive Director Salski researched a plaque to place inside the Recreation Center.

Analysis/Considerations

According to the Naming Rights Policy, approval must be a four-fifths vote of the Board for naming of any facility, amenity, park, etc. For the outside of the Recreation Center, the most efficient and effective approach would be to state, "Dolan Recreation Center," but provide a plaque inside the Recreation Center outlining his achievements and commitment with the official full name of the Recreation Center, "Kevin M. Dolan Recreation Center."

Commissioner Dolan passed away on October 7, 2023. Kevin was a wonderful and supportive Park & Recreation District Commissioner and part of our Mundelein Park & Recreation District family for over 26 years.

During his long tenure, Kevin made a lasting contribution to our District, community, and the Parks & Recreation industry. His leadership influenced the awarding of grants, large park and facility construction projects, intergovernmental agreements, fiscal responsibility, staff, and board development, and much more. Kevin's exceptional volunteerism benefited the community.

Kevin served on the state-wide board of the Illinois Association of Park Districts (IAPD). In 2017, Kevin received the IAPD's Mike Cassidy Commissioner Community Service Award, awarded to those who demonstrate the highest community service, personal integrity, and ingenuity. In 2019, Kevin was elected Chairman of the IAPD Board of Trustees. In 2021, he was recognized for his state-wide service, serving on the Board of Trustees and nearly every IAPD committee since 2013.

Recommendation

Executive Director Salski recommends voting to rename the Dunbar Recreation Center to adhere to the Naming Rights Policy.

Action and Motion Requested

Move to approve renaming the Dunbar Recreation Center to the Kevin M. Dolan Recreation Center and installing an outside sign stating, "Dolan Recreation Center," and plaque inside the Recreation Center with the official full name, "Kevin M. Dolan Recreation Center."



MUNDELEIN PARK &
RECREATION DISTRICT

BOARD MEMORANDUM

May 13, 2024 Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: May 9, 2024
Subject: Approve of Naming Park at Crossings of Mundelein to Crossings Park

Background

Executive Director Salski has been seeking opportunities to name the park in the new townhome subdivision, Crossings of Mundelein. In February 2023, the Board requested Executive Director Salski to look at naming rights. Staff marketed through the website, newsletter, and signage resulting in only one phone call.

Analysis/Considerations

The Naming Rights Policy indicates state parks can be named after individuals or subdivisions. There is precedence with parks being named after subdivisions and at this time, staff has not identified any individuals or families to name the park. Staff have not received any interest in naming rights.

Recommendation

Executive Director Salski recommends naming the park to “Crossings Park” and placing an official District park sign on the site.

Action and Motion Requested

Move to approve naming the park “Crossings Park.”



MUNDELEIN PARK &
RECREATION DISTRICT

BOARD MEMORANDUM

May 13, 2024 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Rob Foster, Director of Park & Facility Maintenance
Date: May 9, 2024
Subject: Approve of Mundelein Park & Recreation District – 2024 Pavement Improvements Bid

Background

In 2021, a pavement assessment was done on all areas of district-wide asphalt pavement. Then, staff incorporated some of the expenses in the five-year capital plan presented to the Board. The assessment identified full cost of replacement for paths and parking lots expense, but funding is limited compared to the assessment. Therefore, staff strategized to reduce the scope of replacement and focused on replacing/patching damaged sections only to meet budgetary goals. Additionally, staff were able to complete the bid in-house resulting in engineer cost savings.

The bid document is made up of five different paving locations:

- Base Bid – Wilderness Park – Wall-to-wall replacement of walking paths (approximately 1,620 linear feet).
- Alternate A – Patch at Asbury Park.
- Alternate B – Patch at Longmeadow Park.
- Alternate C – Patch at Memorial Park driveway.
- Alternate D - Golf cart path expansion at Steeple Chase – Contractor does prep work.
- Alternate E – Golf cart path expansion at Steeple Chase – Parks Department does prep work.

Analysis/Considerations

In April, the District posted a bid notice for “Mundelein Park & Recreation District – 2024 Pavement Improvements”. The District received four bids (see attached - bid tabulation). Staff budgeted \$120,000 for the project.

After evaluating the bids, Executive Director Salski and Director Foster believe the best option is to accept the Base Bid, and Alternates A, B, C, and D from TAT Enterprises Inc. and reject Alternate E. The total cost of the Base Bid and Alternates A, B, C, and D is \$81,950.

TAT Enterprises Inc. has good references from the City of Aurora and Village of Wheeling.

Recommendation

Staff recommends accepting the Base Bid and Alternates A, B, C, and D from TAT Enterprises Inc. with a 15% contingency (\$12,300).

Action and Motion Requested

Move to approve the Base Bid and Alternates A, B, C, and D from TAT Enterprises Inc. and authorize the Executive Director, on behalf of the Park District, to enter into an agreement for \$81,950 plus a contingency of \$12,300.

Mundelein Park and Recreation District
Bid Tabulation for 2024 Pavement Improvements

Staff will recommend
rejection of Alt. E

	5/1/2024	Bid Bond Y/N	Base Bid - Wilderness	Alt. A - Asbury	Alt. B - Longmeadow	Alt. C - Memorial	Alt. D - Golf Including	Alt. E - Golf Not Including	Total - not including Alt. E
1	Accu-Paving	Y	\$ 53,370.00	\$ 13,020.00	\$ 14,240.00	\$ 15,220.00	\$ 25,450.00	\$ 13,200.00	\$ 121,300.00
2	Maneval Construction	Y	\$ 50,140.00	\$ 6,284.00	\$ 7,324.00	\$ 11,986.00	\$ 12,088.00	\$ 5,248.00	\$ 87,822.00
3	Schroeder Asphalt Services Inc.	Y	\$ 48,000.00	\$ 23,000.00	\$ 28,000.00	\$ 18,000.00	\$ 20,000.00	\$ 10,000.00	\$ 137,000.00
4	TAT Enterprises Inc.	Y	\$ 52,750.00	\$ 4,500.00	\$ 5,200.00	\$ 8,500.00	\$ 11,000.00	\$ 4,500.00	\$ 81,950.00

Wilderness Park Base Bid

Untitled layer



Wilderness 1



Wilderness 2



Wilderness 3



Wilderness 4



Asbury Park Patching

Untitled layer



Asbury 1



Asbury Park



Imagery ©2024 Airbus, Maxar Technologies, U.S. Geological Survey

Longmeadow Park Patching

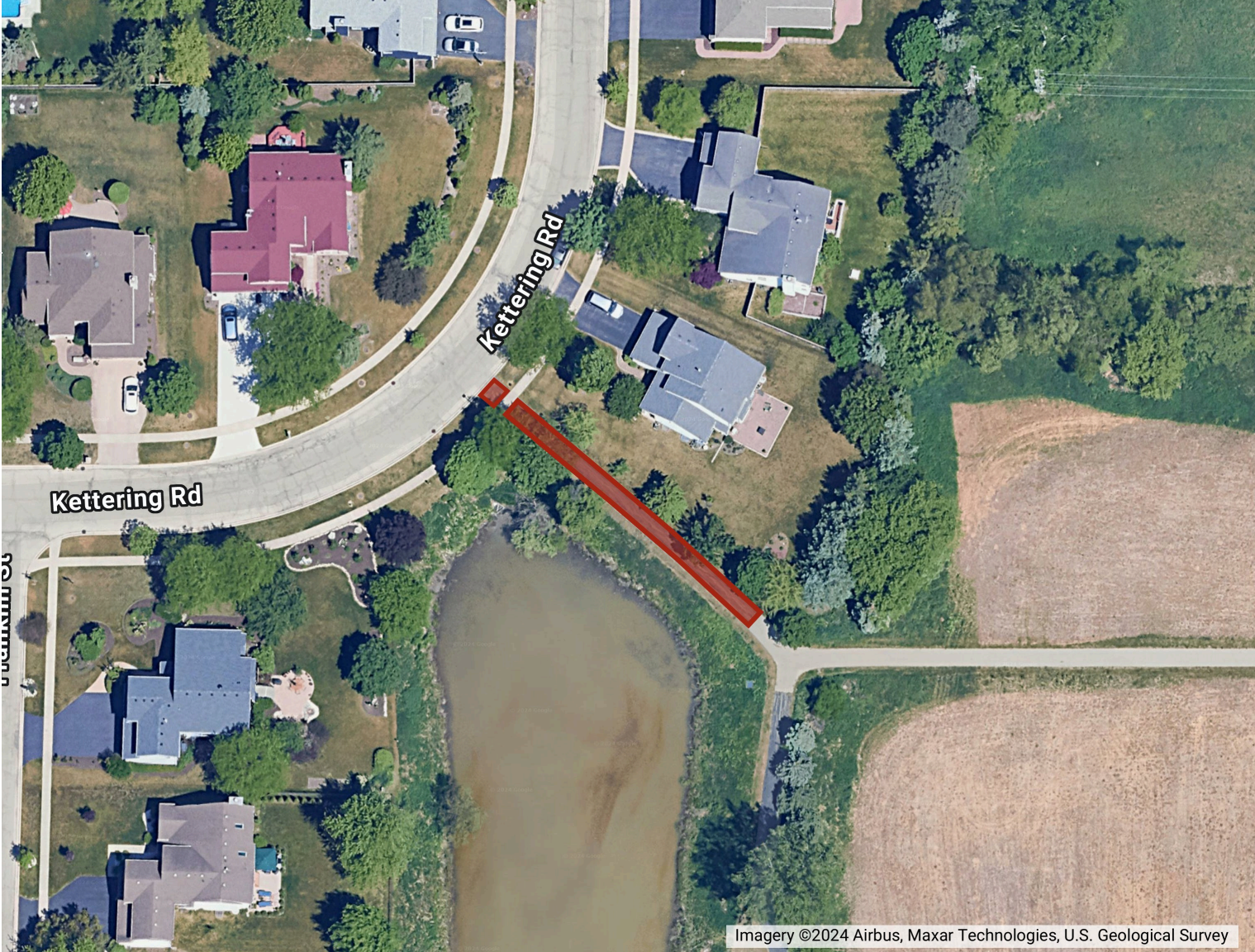
Untitled layer



Longmeadow 1



Longmeadow 2



Memorial Park Patching

Untitled layer



Memorial Park 1



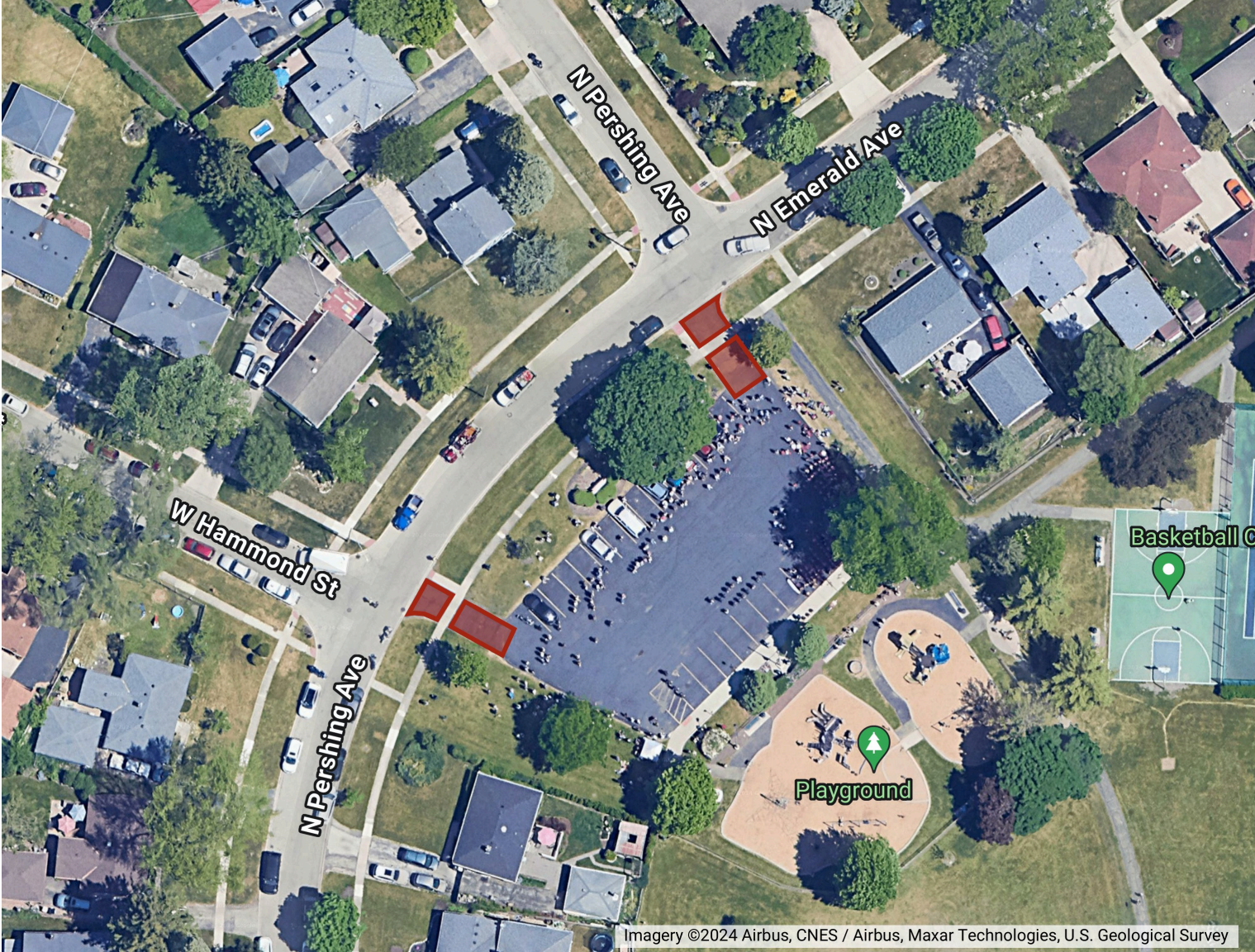
Memorial Park 2



Memorial Park 3



Memorial Park 4



Steeple Chase Golf Club Path Widening

Untitled layer



Steeple Chase 1



Steeple Chase 2

