



June 9, 2025

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 9th day of June 2025, at 7:00 p.m. at Dolan Recreation Center, 888 Dunbar Road, Mundelein, Illinois.

The Agenda for the Meeting is as follows:

Call to Order:

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

Statement of Visitors:

Updates:

1. Mundelein Events in June
2. Construction and/or Grant Projects
3. Developer Projects
4. IDOT Agreements
5. Regular Board Meeting Agenda

Action Items – Regular Board Meeting

1. Accept the Annual Comprehensive Financial Report for the Year Ended December 31, 2024
2. Approve of Semi-Annual Review of Closed Session Minutes – Resolution 25-06-01-R
3. Approve of Memorial and Kracklauer Parks Camera Agreement

Adjournment

Rules for Public Comment:

- A. At the start of the period for public comment (“Statement of Visitors”) 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 individuals 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



BOARD MEMORANDUM

June 9, 2025 Committee Meeting Topics

Mundelein Events in June

June 7-8	1 p.m. & 5 p.m.	Dance Recital at Mundelein High School
June 8	5:00 p.m.	Concert in the Park -- Feel Good Party Band at Kracklauer Park
June 14	11 a.m. – 2 p.m.	Beach Bash at Diamond Lake Beach
June 15	5:00 p.m.	Concert in the Park -- Judson Brown Band at Kracklauer Park
June 22	5:00 p.m.	Concert in the Park -- The Stingrays at Kracklauer Park
June 23	7:00 p.m.	Committee and Regular Board Meeting
June 29	5:00 p.m.	Concert in the Park – Mr. Myers Band at Kracklauer Park
June 29	5:30 p.m.	Little, Junior and Miss Mundelein Pageants at MHS
July 3-6	Various Times	Mundelein Community Days
July 4	8:00 a.m.	MPRD Freedom Classic 5K/Walk at Dolan
July 6	1:00 p.m.	Parade (Arrive at MHS at 12:15 p.m.)

Construction and/or Grant Projects

The Kracklauer Park project is getting closer but there are multiple final tasks to be completed before a soft opening can occur. The tasks include receiving and installing the site furnishings and signage, completion of the pollinator garden, installation of the Pickleball lights, installation of cameras and drop testing of the poured in place surface. The drop testing is a crucial task which will be completed on Friday or Monday. Staff are finalizing the Ribbon Cutting event and waiting for important confirmation. The Kracklauer Dance Studio bathroom project will be completed by October. There are Village Code requirements that are necessary which require stamped drawings. The District received a permit, and the contractor is waiting on furnishings and scheduling. The District has experienced some challenges with the contractor and Executive Director Salski has been working through the details.

The Diamond Lake Master Plan continues moving forward and staff believes a key next step is evaluating the building based on comments from the Board. The District is working with a building architect to better understand programming elements, opportunities and challenges. It is important to wait for the building design to be included in a draft of the Master Plan before being presented to the Board and community.

The Keith Mione Community Park project is on schedule as staff will be evaluating playground features and costs from three different companies. Construction is expected to be completed in 2026.

The Morton Arboretum grant/project is near completion as the Leo Leathers paths were cleared. The District is responsible for mulch.

The Capital Development discussions are expected to occur in August or early September. There are important discussions that would align with the 2026 Budget.

Developer Projects

The Townes at Oak Creek park project has started and the playground is getting installed. The sidewalks have been poured. The District Attorney is working with Belle Tire on the stormwater and access agreements.

The Sheldon Woods park project is 95% complete as there is the official transfer of land. The District is working through a land agreement with Pulte and IDOT.

Executive Director Salski was contacted by Pulte regarding a 150 single family development near the Beelow property. A meeting is scheduled for Monday, June 9 and Executive Director Salski will update the Board.

IDOT Agreements

The Attorney and Executive Director Salski have been working with IDOT regarding purchase of land and/or easements related to the expansion of Rt. 60/83. Agreements are expected to be presented at the June 23 Regular Board Meeting.

Executive Director Salski and Fremont Highway Commissioner Dodd are waiting for a final response for the proposed redesign of basins which includes a main basin at the Diamond Lake Slough.

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. Accept the Annual Comprehensive Financial Report for the Year Ended December 31, 2024
2. Approve of Semi-Annual Review of Closed Session Minutes – Resolution 25-06-01-R
3. Approve of Memorial and Kracklauer Parks Camera Agreement



**MUNDELEIN PARK &
RECREATION DISTRICT**

REGULAR BOARD MEETING

June 9, 2025

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 12th day of May 2025 at 7:30 p.m., at Dolan Recreation Center, 888 Dunbar Road, Mundelein, Illinois.

AGENDA

Call to Order:

Pledge of Allegiance:

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

Swearing in of Commissioner McGrath

Statement of Visitors:

Approval of Minutes: Committee Meeting 05-19-25 and Regular Board Meeting 05-19-25

Approval of Disbursements: Warrants: 052325, 053025, 053125, 060125, 060225, 060425, 060525, 060625, 060925 = \$1,263,722.30

Correspondence: None

Old Business: None

New Business:

1. Accept the Annual Comprehensive Financial Report for the Year Ended December 31, 2024
2. Approve of Semi-Annual Review of Closed Session Minutes – Resolution 25-06-01-R
3. Approve of Memorial and Kracklauer Parks Camera Agreement

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);
- Collective Bargaining or Salary Schedules 5 ILCS 120/2(c)(2);
- Imminent or Pending Litigation 5 ILCS 120/2 (c)(11)

Action on Items Discussed in Executive Session, if Necessary

Adjournment

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Approved 4/14/2014 Board Meeting

MINUTES
Mundelein Park & Recreation District
Committee of the Whole
May 19, 2025

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.

President KNUDSON directed Executive Assistant KAUFFMAN to call the roll. Present were Commissioners FRASIER, ORTEGA and President KNUDSON. Commissioners BURTON and McGRATH were absent with prior notice.

Staff present: Executive Director SALSКИ, Directors BERG, FOSTER, KARL, McINERNEY, Superintendents KOPP and NOGA, Guest Services Specialist MELLA and Executive Assistant KAUFFMAN.

Visitors: None.

Executive Director SALSКИ asked Department Directors to introduce staff members in attendance. Director FOSTER introduced Damian NOGA, Superintendent of Facility Maintenance. Director BERG introduced Christian KOPP, Superintendent of Recreation Facilities, and Diahann MELLA, Guest Services Specialist.

Executive Director SALSКИ provided information from discussion with Commissioner BURTON regarding warrants for approval at the regular meeting including for a generator purchase that will alleviate future rentals for events, an invoice presented from School District 75 for bussing fees for the second half of the 2024-2025 school year and an invoice presented from School District 79. Director BERG added information that payments to School District 75 are crossing between calendar year used by the District and school year used by the school district that resulted in three payments for bussing in 2025 with the final payment coming in next fall for the first installment of bussing for 2025-2026 school year.

President KNUDSON asked for presentation of items from the Regular Board Meeting agenda.

Executive Director SALSКИ asked Director FOSTER to provide background information for Hot Water Replacements for 2025.

Director FOSTER discussed the two water heaters budgeted for replacement in 2025 at Barefoot Bay and the indoor pool at the Mundelein Community Center (MCC). He shared that during the time bids were solicited and opened for the two budgeted replacement heaters, staff discovered two additional heaters/boilers that needed replacement. He described the decision to add the MCC mechanical room heater to the base bid because it was a routine installation and the large indoor pool/fitness locker room hot water storage tank was added as an alternate because of the expected difficult removal and installation. Commissioner ORTEGA asked about the size of the two additional replacement heaters. Director FOSTER explained that two tanks that are each 250-gallon would replace the 500-gallon tank being removed. President KNUDSON asked if there was a contingency added to the bid. Director FOSTER said there was a 15% contingency in the amount of \$16,700 added but he did not foresee having to use it. He agreed that he would report back to the Board if the contingency was used.

Executive Director SALSКИ asked Director BERG to provide information on the 2025 Health and Fitness Center Membership Rates.

Director BERG reminded the Board that the proposed rate increases were approved in the 2025 Budget, and he noted that staff identified adjustments to the approved fees including restructuring family membership pricing, introducing a child membership option and updating pricing for seniors and young adults. He explained adding a family structure with first member not realizing a reduction in rate but subsequent members receiving the lower rate noting that would eliminate some of the refunds currently triggered when a new member is added to an existing membership. Director BERG also described the creation of child membership for \$10 per month with a maximum amount of \$25 per family for children. Commissioner ORTEGA asked how the modifications compare to other local facilities. Director BERG confirmed that fees for membership at the Health and Fitness Center with rate increase still less than at neighboring facilities that do not offer all the same services. President KNUDSON said he likes putting a cap at \$25 per family for children. Executive Director SALSKI pointed out there will be communication to members to roll out the fee increases and opportunities in the future for specials for family swim and open gym. Commissioner ORTEGA asked if marketing would run promotions and Director BERG confirmed there will be specific messaging from the District and the public relations firm used previously to promote information to the public will assist to educate about the rates and opportunities. Executive Director SALSKI provided a comment from Commissioner BURTON asking that communications to members about the rate increase also describe future improvements coming to the Health and Fitness Center.

Executive Director SALSKI provided his staff report including the District will not have a float in the Community Days parade and the Commissioners will walk and pass out candy with two Kubota's driven by staff. He also announced that on June 17th, the Mundelein Park & Recreation District will host the first meeting of local elected officials and staff from 8:00 to 9:30 a.m. at the Diamond Lake Recreation Center. These meetings are proposed to be quarterly and will bring together leaders from agencies to collaborate and work together. Finally, Executive Director SALSKI discussed plans for a ribbon cutting ceremony at Kracklauer Park on June 25th at 6:00 p.m. that is dependent on completion of the donor wall. He said the park will likely open to the public prior to the ribbon cutting.

There being no further business, Commissioner FRASIER 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
May 19, 2025

The regular 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 KNUDSON and he asked the assemblage to rise and recite the Pledge of Allegiance.

He then directed Executive Assistant KAUFFMAN to call the roll. Present were Commissioners FRASIER, ORTEGA and President KNUDSON. Commissioners BURTON and McGRATH were absent with prior notice.

Staff present: Executive Director Salski, Directors Berg, Foster, Karl, McInerney, Superintendents Kopp and Noga, Guest Services Specialist Mella and Executive Assistant Kauffman.

Visitors: None.

President KNUDSON requested a motion to approve the minutes of the Committee meeting on May 12, 2025, and the Regular meeting on May 12, 2025. Commissioner Frasier moved to approve the minutes of the Committee meeting on May 12, 2025, and the Regular meeting on May 12, 2025, second by Commissioner Ortega. President KNUDSON repeated the motion, asked if there were any corrections or additions. None were raised. A voice vote was taken with all voting yes.

President KNUDSON read the Warrants for approval. Commissioner Ortega moved to approve Warrants: 050425, 051125, 051925 = \$411,008.11, second by Commissioner Frasier. President KNUDSON repeated the motion, asked if there were any questions. A roll call vote was taken with Commissioners Ortega, Frasier, and President KNUDSON voting yes.

President KNUDSON asked for a motion to ratify Warrant 051225. Commissioner Frasier moved to ratify Warrant 051225 = \$512,995.33, second by Commissioner Ortega. President KNUDSON repeated the motion, asked if there were any questions. A roll call vote was taken with Commissioners Frasier, Ortega, and President KNUDSON voting yes.

President KNUDSON requested a motion to file the April Police Report. Commissioner Frasier moved to place the April Police Report on file, second by Commissioner Ortega. President KNUDSON repeated the motion and asked if there were any questions. Commissioner Ortega asked when the Mundelein Police Chief would be attending a meeting to discuss the services they provide and Executive Director Salski said Police Chief Seeley has been invited to the July 14, 2025, meeting. A roll call vote was taken with Commissioners Frasier, Ortega, and President KNUDSON voting yes.

President KNUDSON announced that two news articles appeared in the Daily Herald recently and he congratulated staff for receiving the financial award and acknowledged the Mundelein Heritage Museum award.

President KNUDSON asked if there was any Old Business. There was none.

President KNUDSON opened discussion on New Business. He requested a motion to approve MPRD Hot Water Heater Replacements 2025. Commissioner ORTEGA moved to approve the Base Bid and Alternate 1 from MPC and authorize the Executive Director, on behalf of the Park District, to enter into an agreement for \$111,235 with a 15% contingency of \$16,700, second by Commissioner FRASIER. President KNUDSON repeated the motion and asked if there were any questions. There were none. A roll call vote was taken with Commissioners ORTEGA, FRASIER, and President KNUDSON voting yes.

President KNUDSON requested a motion to approve the 2025 Health and Fitness Center Membership Rates. Commissioner FRASIER moved to approve the 2025 Health and Fitness Center Membership Rates as presented, second by Commissioner ORTEGA. President KNUDSON repeated the motion and asked if there were any questions. There were none. A roll call vote was taken with Commissioners FRASIER, ORTEGA, and President KNUDSON voting yes.

President KNUDSON asked if there was any Board Business. There was none.

President KNUDSON asked for the Staff Reports, started in the Committee Meeting, to continue.

Director KARL presented an update on the Steeple Chase Golf Club including the course is outpacing 2024 year to date in revenue. He said the maintenance crew continues to work on a drain issue at Hole 4. Commissioner ORTEGA asked how the gaming machines were being received, and Director KARL said the gaming was increasing as more of the patrons become acquainted with the machines.

Director FOSTER provided an update on Barefoot Bay maintenance including a backflow repair that will occur in the next three weeks that will cost \$7,400. He also reported that an engineer was invited to Wortham Park to view and discuss remedies for the erosion near the gazebo and along the water edges close to the street. Director FOSTER said more information would be provided after the engineering report is completed and there was a consensus to communicate information to the residents about the findings. Director FOSTER reported there were additional erosion issues at Leo Leathers Park Challenge Course. The engineering firm will provide some strategies for this repair also.

Director BERG provided the opening weekend schedule for Barefoot Bay, announced that summer camps are at capacity and cultural arts programming will be held at Kracklauer Dance Studio during the summer. He also said that Barefoot Bay memberships purchased were higher this year than at same time in 2024 and the Barefoot Bay rentals were also increased. Commissioner ORTEGA asked if there were enough lifeguards and Director BERG said he has hired 104 and this year had to turn away lifeguard applicants.

Director McINERNEY announced that the April Financial Report would be delayed to June for approval due to the general ledger and accounts payable software conversion to BS&A Cloud. She said the

anticipated presentation for approval of the Annual Comprehensive Financial Report for the Year Ended December 31, 2024, will be in June. Director McINERNEY provided an update that the UKG system is live for timekeeping and payroll and employees were successfully paid from UKG for the first time on May 9, 2025. She also reported the camera analytics and technology at Memorial Park were operating and the District will move forward with this system and will seek an agreement with the providing company. Commissioner ORTEGA asked the amount raised at the Meat Raffle event and Director SALSKI said the net was \$8,000 – an increase of \$1,000 over 2024.

There being no further business, Commissioner ORTEGA moved to adjourn at 8:05 p.m., second by Commissioner FRASIER. A voice vote was taken with all voting yes.

Secretary

Warrants for Board Meeting 06/09/25			
Warrant Number		Amount	
052325		321,496.10	
053025		6,163.70	
053125		6,269.40	
060125		6,378.83	
060225		1,436.06	
060425		49,965.00	
060525		127,010.00	
060625		351,388.32	
060925		393,614.89	
Total		1,263,722.30	

Report: Payroll Register (Grand Totals)

Pay Period End Date: 5/17/2025

Check Post Date: 5/23/2025

Company: Mundelein Park & Recreation District

052325

Payroll Register

Of EEs: 336 # Of Statements: 336

Pay Type	Hrs	Rate	Amt	YTD Hrs	YTD Amt	Deductions	EE Amt	EE YTD	ER Amt	ER YTD	Taxes	Amt	YTD Amt
ACA NHI			\$230.79		\$2,230.97	ADDL IMRF 2	\$1,738.06	\$18,517.79			FIT	\$16,674.34	\$159,405.74
ANNIV					\$2,850.00	Health Insurance		\$428.34		\$2,427.16	FICA	\$15,346.64	\$129,874.94
AQUA INC				305.75	\$893.25	ADDL IMRF 1	\$813.94	\$8,989.26			MEDI	\$3,589.24	\$30,374.04
BRVMNT	40.00		\$2,079.20	56.00	\$3,022.76	CH Vol Life		\$2.00			SIT:IL	\$11,296.42	\$95,538.17
Bonus (Supplemen					\$5,000.00	Dental	\$269.49	\$2,494.40	\$1,527.05	\$14,134.62	SIT:WI	\$16.32	\$194.07
CAR					\$2,500.00	EAP_ER			\$65.54	\$580.82	Totals:	\$46,922.96	\$415,386.96
Comp				10.72	\$352.60	EE Vol Life	(\$0.45)	\$9.00					
DBL					\$20.66	FLX Child	\$576.93	\$6,346.23					
EOY					\$1,500.00	FLX Health	\$659.49	\$6,919.09					
Event PTO				8.00	\$473.04	GROUP LIFE				\$1,165.34			
FT NHI			\$1,692.35		\$16,154.25	Medical	\$5,542.82	\$50,488.94	\$31,408.84	\$286,064.77			
GOLF LSSNS					\$1,736.70	NCPERS	\$24.00	\$304.00					
HOL				1972.00	\$65,755.03	NWD 457b	\$276.55	\$3,015.72					
JRY				8.00	\$399.81	NYL	\$53.34	\$586.74					
OT	79.50		\$3,066.15	453.25	\$18,633.13	PDMRA VOL LIFE	\$453.10	\$4,528.80					
PATH					\$1,635.00	PEN_IM2	\$5,156.88	\$49,104.39	\$9,603.26	\$91,318.71			
PER	36.00		\$2,121.16	626.52	\$21,013.67	Pen IMR	\$2,733.89	\$27,418.54	\$5,091.20	\$51,059.27			
REG	7218.00		\$155,212.68	53796.93	\$1,132,334.12	Pers Rcvbl	\$124.61	\$1,370.71					
Referral					\$400.00	SPS Vol Life	(\$0.15)	\$6.60					
SICK INC	72.00		\$1,928.64	288.00	\$10,930.16	STND 457B	\$706.55	\$7,745.72					
Salary	1724.00		\$77,971.96	6928.00	\$770,262.52	UN DUES	\$178.62	\$1,964.82					
Sick	167.00		\$4,363.99	948.23	\$24,345.57	Vision	\$43.22	\$400.96	\$244.61	\$2,269.58			
TFB	4.00		\$597.79	4.00	\$5,142.19	Totals:	\$19,350.89	\$190,642.05	\$47,940.50	\$449,020.27			
TFB (H)					(\$171.50)								
TLI			\$151.69	1.00	\$1,463.33								
VAC	138.58		\$4,932.76	1929.03	\$70,311.50								
Wellness				28.00	\$1,447.01								
Wellness PTO	8.00		\$270.56	28.00	\$1,199.46								
Totals:	9483.08		\$254,619.72		\$2,161,835.23								

254,619.72
18,935.88
14,694.46
33,246.04
321,496.10

Mundelein Park District
Warrant Report

Date Paid 05/30/2025

053025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
142162	A T & T	INTERNET	RECREATION PROGRAM FUND	ADMINISTRATION	\$799.70
Check Total:					\$799.70
142163	EMPLOYEE BENEFITS CORPORATION	PROFESSIONAL SERVICES	CORPORATE FUND	ADMINISTRATION	\$64.00
Check Total:					\$64.00
142164	LAKE COUNTY TREASURER	PROFESSIONAL SERVICES	RECREATION PROGRAM FUND	SPECIAL EVENTS	\$50.00
Check Total:					\$50.00
142165	YAMAHA MOTOR FINANCE CORP., USA	GPS SERVICES	CORPORATE FUND	GOLF PRO SHOP	\$5,250.00
Check Total:					\$5,250.00

Warrant Total: \$6,163.70

**Mundelein Park District
Warrant Report****Date Paid 05/31/2025**

053124

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
573	KLOSS DISTRIBUTING CO INC				
	ALCOHOL INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$1,281.05
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$127.50
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$52.50
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$668.35
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$(82.50)
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$1,998.80
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$102.50
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$1,393.05
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$(52.50)
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$780.65

Check Total:	\$6,269.40
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Warrant Total: \$6,269.40

Report: Payroll Register (Grand Totals)

Pay Period End Date: 5/17/2025

Check Post Date: 6/2/2025

Company: Mundelein Park & Recreation District

060225

Payroll Register

Of EEs: 1 # Of Statements: 1

Pay Type	Hrs	Rate	Amt	YTD Hrs	YTD Amt	Deductions	EE Amt	EE YTD	ER Amt	ER YTD	Taxes	Amt	YTD Amt
REG	58.00		\$1,334.00	83.50	\$1,920.50			No Deductions			FIT		
											FICA	\$82.71	\$119.07
											MEDI	\$19.35	\$27.85
											SIT:IL		
											Totals:	\$102.06	\$146.92

1,334.00
102.06
0.00
0.00
1,436.06

Mundelein Park District

Warrant Report

Date Paid 06/04/2025

060425

Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
ADOBE				
3083686816	04/27/25	MAY ADOBE LICENSES	10-11.100-5260 TECHNOLOGY LICENSES AND FE	\$242.94
			20-20.200-5260 TECHNOLOGY LICENSES AND FE	\$242.94
VENDOR TOTAL:				\$485.88
ALBERTSONS COMPANIES INC				
00065562	05/07/25	LEADERSHIP TEAM TRAINING	10-11.100-5330 CONT ED/TRAINING	\$87.72
00096015	05/08/25	LEADERSHIP TEAM TRAINING	10-11.100-5330 CONT ED/TRAINING	\$40.93
VENDOR TOTAL:				\$128.65
ALDI				
020389	05/05/25	PROGRAM SUPPLIES FOR SUGAR BOOK CLUB	20-33.210-5312 PROGRAM SUPPLIES	\$8.81
			20-00.000-1110 ACCOUNTS RECEIVABLE	\$0.32
097517	04/30/25	KIDS NIGHT OUT SPECIAL EVENT SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$13.74
VENDOR TOTAL:				\$22.87
AMAZON				
111-2481629-	05/05/25	BFB REGISTER RECEIPT PAPER	20-26.420-5310 OPERATING SUPPLIES	\$64.95
111-2935047-	05/05/25	BFB BATTERIES, CABLES, & TISSUES	20-26.420-5310 OPERATING SUPPLIES	\$92.21
111-3260496-	05/05/25	WRIST BANDS, BATTERIES, MEGAPHONE, PEN HOLDER - BFB	20-26.420-5311 OFFICE SUPPLIES	\$12.95
			20-26.420-5310 OPERATING SUPPLIES	\$98.89
111-5993094-	05/05/25	BFB - D BATTERIES	20-26.420-5310 OPERATING SUPPLIES	\$19.98
111-8805852-	05/05/25	BFB - A-FRAME SIGN	20-26.420-5310 OPERATING SUPPLIES	\$91.98
112-3203980-	05/03/25	REFUND FOR UNNEEDED CABLE	10-00.000-1110 ACCOUNTS RECEIVABLE	\$(18.00)
112-5447049-	05/05/25	SUPPLIES - AMAZON	10-13.116-5315 KITCHEN SUPPLIES	\$14.99
			10-13.115-5311 OFFICE SUPPLIES	\$36.75
112-6486194-	05/02/25	FLOW METER	10-13.117-5317 SHOP SUPPLIES	\$82.56
112-9170169-	05/01/25	LABELS & STICKY NOTES	20-27.270-5311 OFFICE SUPPLIES	\$33.28
113-0555975-	05/06/25	STICKERS/INSTRUMENTS	20-24.282-5312 PROGRAM SUPPLIES	\$26.18
113-3182239-	04/30/25	LANE-LINE SEGMENT FOR SWIM LESSONS	20-26.420-5312 PROGRAM SUPPLIES	\$69.98
113-5467992-	05/05/25	INK PADS	20-24.282-5312 PROGRAM SUPPLIES	\$17.38
113-6276988-	05/02/25	BFB - HVAC LEDS	20-26.420-5370 BUILDING MAINTENANCE	\$13.69
114-5342809-	05/02/25	COLORLED PAPER	20-31.207-5312 PROGRAM SUPPLIES	\$19.49
113-2150919-	04/24/25	SWIM LESSON PLATFORM		

Mundelein Park District**Warrant Report**

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Vendor Name	Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
				20-30.402-5312 PROGRAM SUPPLIES	\$1,389.98
113-3900479-	04/28/25		HEADPHONES FOR MARKETING COORDINATOR	10-11.100-5314 COMPUTER SUPPLIES	\$39.99
113-5907514-	04/25/25		UPS SYSTEMS	10-11.100-5314 COMPUTER SUPPLIES	\$166.72
113-6083400-	04/24/25		SIMULATOR REPAIR	10-13.115-5314 COMPUTER SUPPLIES	\$193.74
111-0836455-	04/28/25		KIDS NIGHT OUT SPECIAL EVENT SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$243.50
111-1039460-	04/28/25		KIDS NIGHT OUT SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$9.49
111-1192167-	04/28/25		KIDS NIGHT OUT SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$213.27
112-4565949-	04/29/25		MOWER BUCKET HOLDER	10-12.110-5360 EQUIPMENT MAINT & SUPPLIES	\$69.98
113-5282615-	04/28/25		MOTHER'S DAY SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$9.99
113-8321967-	04/25/25		PACKING/MASKING TAPE	20-24.282-5312 PROGRAM SUPPLIES	\$31.64
113-1423306-	04/29/25		GRADUATION SUPPLIES	20-24.282-5338 GRADUATION EXPENSE	\$8.99
113-9223131-	04/29/25		WATER PROOF PENS FOR SWIM LESSONS	20-30.402-5312 PROGRAM SUPPLIES	\$8.49
111-4402480-	05/05/25		MOTHER'S DAY SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$19.99
114-7528701-	04/30/25		ADMIN OFFICE SUPPLIES	10-11.100-5311 OFFICE SUPPLIES	\$6.71
				20-20.200-5311 OFFICE SUPPLIES	\$10.07
112-0113887-	05/01/25		CABLE FOR WACOM TABLET FOR MARKETING COORDINATOR	10-11.100-5314 COMPUTER SUPPLIES	\$49.95
111-0264933-	05/02/25		ELECTRIC SCRUBBER - BFB	20-26.420-5362 SMALL TOOLS/EQUIPMENT	\$35.99
112-1333930-	05/08/25		SMALL SPRAYER PUMP	10-12.110-5360 EQUIPMENT MAINT & SUPPLIES	\$198.84
112-3935650-	05/08/25		TRIMMER CARBURETOR	10-12.110-5360 EQUIPMENT MAINT & SUPPLIES	\$35.00
113-9139998-	05/08/25		CHAIRS (2)	10-12.110-5310 OPERATING SUPPLIES	\$49.99
113-9792658	05/08/25		TABLES (12)	10-12.110-5310 OPERATING SUPPLIES	\$959.88
113-0985383-	05/09/25		SOFTBALL SCOREBOOKS	20-22.247-5312 PROGRAM SUPPLIES	\$31.28
114-3441370-	05/14/25		SOFTBALL - BASE PLUGS	10-12.110-5375 GROUNDS MAINTENANCE	\$95.97
111-5971241-	05/12/25		BFB - STAFF ROOM DECORATIONS	20-26.420-5333 STAFF RELATIONS	\$52.69
111-9339347-	05/12/25		PAINT BRUSHES FOR STAFF ACTIVITY	20-26.420-5333 STAFF RELATIONS	\$6.49
113-1300497-	05/13/25		BFB POOL HEATER REPAIR	20-26.420-5370 BUILDING MAINTENANCE	\$353.20
113-4902296-	05/12/25		ADAPTERS	10-11.100-5314 COMPUTER SUPPLIES	\$15.53
113-5907514-	05/12/25		RETURN OF ADAPTERS		

Mundelein Park District

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
			10-11.100-5314 COMPUTER SUPPLIES	\$(6.74)
113-4954811-	05/12/25	GRADUATION SUPPLIES		
			20-24.282-5338 GRADUATION EXPENSE	\$31.73
113-9456036-	05/14/25	ICE PACKS		
			20-24.282-5312 PROGRAM SUPPLIES	\$63.72
114-9378619-	05/15/25	SOCCER GOAL NETS		
			10-12.110-5375 GROUNDS MAINTENANCE	\$109.98
111-8559109-	05/15/25	GAMES FOR CAMP		
			20-21.209-5312 PROGRAM SUPPLIES	\$26.56
113-4372426-	05/15/25	SWIM LESSON SUPPLIES		
			20-30.402-5312 PROGRAM SUPPLIES	\$40.54
113-2439907-	05/16/25	CARDSTOCK		
			20-24.282-5312 PROGRAM SUPPLIES	\$25.98
112-9634106-	04/30/25	ELECTRICAL BOX COVER PLATES		
			10-12.110-5370 BUILDING MAINTENANCE	\$133.08
112-6656101-	05/09/25	LAWN MOWER CABLE		
			10-12.110-5360 EQUIPMENT MAINT & SUPPLIES	\$9.89
111-6281227-	05/16/25	FLOWER SEED PACKETS		
			10-12.110-5376 GROUNDS PLANTINGS	\$159.96
111-2751549-	04/30/25	BFB OFFICE SUPPLIES		
			20-26.420-5311 OFFICE SUPPLIES	\$47.74
111-8460934-	04/30/25	BFB OFFICE SUPPLIES		
			20-26.420-5311 OFFICE SUPPLIES	\$396.96
114-2582835-	04/29/25	CULTURAL ARTS PROGRAM SUPPLIES		
			20-33.210-5312 PROGRAM SUPPLIES	\$23.99
114-9692684-	04/29/25	PROGRAM SUPPLIES - STICKERS		
			20-33.210-5312 PROGRAM SUPPLIES	\$7.98
114-4583965-	04/30/25	SPECIAL EVENTS SUPPLIES		
			20-20.219-5312 PROGRAM SUPPLIES	\$32.91
114-9948808-	04/30/25	SPECIAL EVENTS SUPPLIES		
			20-20.219-5312 PROGRAM SUPPLIES	\$89.77
114-8428960-	05/01/25	CURTAINS		
			20-20.219-5312 PROGRAM SUPPLIES	\$39.98
114-0754448-	05/02/25	CABLE ORGANIZERS		
			20-23.280-5310 OPERATING SUPPLIES	\$7.97
114-3600804-	05/07/25	REGENT COFFEE AND BINGO SUPPLIES		
			20-23.280-5315 KITCHEN SUPPLIES	\$212.27
			20-23.280-5312 PROGRAM SUPPLIES	\$65.98
114-7092371-	05/04/25	SWIFFER REFILLS		
			20-20.205-5316 CUSTODIAL SUPPLIES	\$51.84
114-5297767-	05/07/25	MOUSE PADS		
			20-25.300-5311 OFFICE SUPPLIES	\$20.16
114-3468690-	04/25/25	FRONT DESK SUPPLIES		
			20-25.300-5311 OFFICE SUPPLIES	\$15.98
114-3445172-	04/30/25	SIGN HOLDERS		
			20-25.300-5311 OFFICE SUPPLIES	\$34.71
114-0314430-	05/01/25	COMPUTER STANDS		
			20-25.300-5311 OFFICE SUPPLIES	\$265.98
112-8240986-	05/01/25	SMALL PLYO BOX		
			20-25.300-5310 OPERATING SUPPLIES	\$85.99
112-6018862-	05/01/25	PLYO BOX		
			20-25.300-5310 OPERATING SUPPLIES	\$231.49
111-0061869-	04/30/25	SPECIAL EVENT SUPPLIES FOR KIDS NIGHT OUT		
			20-20.219-5312 PROGRAM SUPPLIES	\$33.99

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
112-3203980-	04/25/25	CABLE FOR WACOM-LATER RETURNED	10-00.000-1110 ACCOUNTS RECEIVABLE	\$18.00
D01-0090607-	04/28/25	AMAZON MUSIC UNLIMITED	20-24.282-5321 DUES/SUBSCRIPTIONS	\$19.99
113-7843120-	05/15/25	CONTACT PAPER	20-24.282-5312 PROGRAM SUPPLIES	\$25.98
113-0394812-	04/25/25	CUSTODIAL SUPPLY - AMAZON	10-13.115-5316 CUSTODIAL SUPPLIES	\$265.96
113-4847384-	05/20/25	REGENT CENTER PRINTER	20-23.280-5314 COMPUTER SUPPLIES	\$399.99
114-6875931-	05/21/25	FUEL TANK - FUEL CADDY	10-12.110-5317 SHOP SUPPLIES	\$225.99
111-4101921-	05/18/25	CONCESSIONS CLEANING SUPPLIES	20-26.421-5315 KITCHEN SUPPLIES	\$101.44
111-5929320-	05/18/25	CONCESSIONS CLEANING SUPPLIES	20-26.421-5315 KITCHEN SUPPLIES	\$47.88
111-9498128-	05/18/25	BFB DEPOSIT ENVELOPES	20-26.420-5310 OPERATING SUPPLIES	\$88.00
112-3283970-	05/18/25	CPR MASKS, SDS BINDERS, CONFINED SPACE FOLDERS	10-34.520-5310 OPERATING SUPPLIES	\$89.65
112-5875992-	05/16/25	POOL SKIMMER	20-26.420-5310 OPERATING SUPPLIES	\$59.98
113-0691333-	05/16/25	CHARGER FOR SOUND MACHINE	20-24.282-5312 PROGRAM SUPPLIES	\$10.99
114-1118020-	05/20/25	TRAILER LEAF SPRINGS	10-12.110-5360 EQUIPMENT MAINT & SUPPLIES	\$81.19
114-5319378-	05/19/25	WINCH ROPE - BOAT LAUNCH	10-12.110-5381 BOAT LAUNCH MAINT	\$63.99
114-7431864-	05/19/25	DANCE COSTUMES	20-31.207-5310 OPERATING SUPPLIES	\$15.98
114-9850374-	05/19/25	VOLLEYBALL NETS	10-12.110-5375 GROUNDS MAINTENANCE	\$359.97
111-1828740-	05/21/25	GRADUATION SUPPLIES	20-24.282-5338 GRADUATION EXPENSE	\$55.40
111-9634655-	05/21/25	PROGRAM SUPPLIES	20-24.282-5312 PROGRAM SUPPLIES	\$52.52
113-3666498-	05/22/25	CELL PHONE CASE - VAZQUEZ	20-24.282-5314 COMPUTER SUPPLIES	\$16.95
114-4940449-	05/21/25	OFFICE SUPPLIES	20-23.280-5311 OFFICE SUPPLIES	\$13.86
112-7887126-	05/22/25	FUSE BLOCK	10-12.110-5350 VEHICLE MAINT & SUPPLIES	\$8.32
113-6357828-	05/22/25	MASKS/TONER	20-24.282-5312 PROGRAM SUPPLIES	\$14.98
			20-24.282-5311 OFFICE SUPPLIES	\$39.99
113-9126187-	05/23/25	PHONE CASE	10-11.100-5314 COMPUTER SUPPLIES	\$10.99
112-0386814-	05/21/25	STRING TRIMMER - AIR FILTER KIT	10-12.110-5360 EQUIPMENT MAINT & SUPPLIES	\$35.00
111-5362999-	05/23/25	TIE DYE	20-24.282-5312 PROGRAM SUPPLIES	\$45.96
112-6943463-	05/20/25	CAMP GAMES AND SAND SUPPLIES	20-27.244-5312 PROGRAM SUPPLIES	\$97.48

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
112-5924223-	05/20/25	CAMP GAMES SUPPLIES	20-27.244-5312 PROGRAM SUPPLIES	\$116.25
112-5047304-	05/19/25	CAMP SUPPLIES	20-27.244-5312 PROGRAM SUPPLIES	\$218.98
112-1456149-	05/19/25	REC CONNECT CRAFT SUPPLIES	20-27.270-5312 PROGRAM SUPPLIES	\$84.02
111-6738686-	05/24/25	BFB CLOCK & HOSE ATTACHMENT	20-26.420-5310 OPERATING SUPPLIES	\$49.97
112-1366692-	05/21/25	SUPPLIES - AMAZON	10-13.115-5350 VEHICLE MAINT & SUPPLIES	\$5.99
			10-13.115-5314 COMPUTER SUPPLIES	\$87.20
			10-13.115-5370 BUILDING MAINTENANCE	\$19.79
112-5852447-	05/23/25	CAMP FIRST AID SUPPLIES	20-27.244-5310 OPERATING SUPPLIES	\$81.83
112-6785335-	05/23/25	CLIPBOARDS FOR COUNSELORS	20-27.244-5312 PROGRAM SUPPLIES	\$119.98
112-8697144-	05/23/25	SCISSORS FOR KRACKLAUER RIBBON CUTTING	10-11.100-5334 PUBLIC RELATIONS	\$99.90
112-8600350-	05/21/25	IRRIGATION FITTINGS	10-13.117-5377 IRRIGATION-DRAINAGE	\$76.60
112-4471221-	05/21/25	IRRIGATION FITTINGS	10-13.117-5377 IRRIGATION-DRAINAGE	\$100.00
112-8701949-	05/21/25	QUICK COUPLER FITTINGS	10-13.117-5377 IRRIGATION-DRAINAGE	\$215.97
112-9038740-	05/21/25	STRING TRIMMER CARBURETOR	10-12.110-5360 EQUIPMENT MAINT & SUPPLIES	\$14.99
111-4748326-	05/19/25	PADDED FOLDING CHAIRS	10-12.110-5310 OPERATING SUPPLIES	\$549.89
112-4791651-	05/22/25	BATTERY CONECTOR	10-12.110-5360 EQUIPMENT MAINT & SUPPLIES	\$16.98
113-6577391-	05/16/25	OFFICE SUPPLIES	10-11.100-5311 OFFICE SUPPLIES	\$12.80
			20-20.200-5311 OFFICE SUPPLIES	\$19.19
111-7078645-	05/20/25	PROGRAM SUPPLIES - SUMMER ART	20-33.212-5312 PROGRAM SUPPLIES	\$14.99
111-9663699-	05/20/25	PROGRAM SUPPLIES - SUMMER ART	20-33.212-5312 PROGRAM SUPPLIES	\$243.88
111-9841187-	05/20/25	PROGRAM SUPPLIES - SUMMER ART	20-33.212-5312 PROGRAM SUPPLIES	\$68.97
111-6208871-	05/20/25	PROGRAM SUPPLIES - SUMMER ART	20-33.212-5312 PROGRAM SUPPLIES	\$66.40
112-6790132-	05/21/25	IRRIGATION PARTS	10-13.117-5377 IRRIGATION-DRAINAGE	\$300.93
114-6129306-	05/22/25	PRINTING PAPER	20-25.300-5311 OFFICE SUPPLIES	\$24.78
114-6050513-	05/22/25	PRINTING PAPER	20-25.300-5311 OFFICE SUPPLIES	\$30.10
			VENDOR TOTAL:	\$12,151.82

AMERICAN SAFETY AND HEALTH

2245222	05/21/25	CPR/FIRST AID TRAINING - MULTIPLE AREAS	20-27.244-5330 CONT ED/TRAINING	\$166.65
			20-26.454-5330 CONT ED/TRAINING	\$44.44
			20-25.300-5330 CONT ED/TRAINING	\$22.22

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
			10-13.115-5330 CONT ED/TRAINING	\$11.11
2240464	05/14/25	HSI RECERTIFICATION - BFB SHIFT MANAGER - COX	20-26.420-5330 CONT ED/TRAINING	\$15.00
2239803	05/13/25	CPR/FIRST AID TRAINING - CAMP & FITNESS	20-27.244-5330 CONT ED/TRAINING	\$133.32
			20-25.315-5330 CONT ED/TRAINING	\$11.11
			VENDOR TOTAL:	\$403.85
APPRIVER				
3464045	04/18/25	MICROSOFT 365 LICENSES APRIL 2025	10-11.100-5260 TECHNOLOGY LICENSES AND FE	\$689.88
			20-20.200-5260 TECHNOLOGY LICENSES AND FE	\$689.87
			VENDOR TOTAL:	\$1,379.75
AREA COFFEE				
055510	05/23/25	TRUSTEE INTERVIEWS	10-11.100-5333 STAFF RELATIONS	\$10.00
			10-00.000-1110 ACCOUNTS RECEIVABLE	\$0.66
			VENDOR TOTAL:	\$10.66
ATHLETIC BUSINESS				
201192	04/25/25	ATHLETIC BUSINESS CONFERENCE-SALSKI	10-11.100-5330 CONT ED/TRAINING	\$379.00
			VENDOR TOTAL:	\$379.00
BBQ'D PRODUCTIONS				
068260	05/23/25	STAFF LUNCH @ FOOD TRUCK FEST	20-20.200-5333 STAFF RELATIONS	\$23.00
			VENDOR TOTAL:	\$23.00
BELLA'S BOUNCIES, INC				
55149	05/23/25	CHAIR RENTAL FOR EVENTS & DISTRICT MEETINGS	20-20.200-5340 OPERATING EXPENSES	\$70.25
			VENDOR TOTAL:	\$70.25
BHFX IMAGING				
498169	05/16/25	BID ADVERTISEMENT - HOT WATER HEATERS	10-12.110-5322 ADS/PROMOTIONS	\$75.00
497110	05/01/25	BID POSTING - BHFX	10-13.115-5322 ADS/PROMOTIONS	\$75.00
			VENDOR TOTAL:	\$150.00
BRIGHTWHEEL				
7101-1999	05/20/25	BRIGHTWHEEL APP	20-24.282-5340 OPERATING EXPENSES	\$180.00
			VENDOR TOTAL:	\$180.00
BUBBLE BASH				
000302	05/02/25	FIELD TRIP - FOAM PARTY DEPOSIT	20-24.282-5357 FIELD TRIP EXPENSES	\$150.00
			VENDOR TOTAL:	\$150.00

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
CANVA				
04519-436756	05/17/25	YEARLY SUBSCRIPTION TO CANVA	20-20.200-5260 TECHNOLOGY LICENSES AND FE	\$59.70
			10-11.100-5260 TECHNOLOGY LICENSES AND FE	\$59.70
			VENDOR TOTAL:	\$119.40
CCTV CAMERA PROS				
103834	05/13/25	DANCE CAMERAS AT REGENT	20-31.220-5310 OPERATING SUPPLIES	\$499.99
			VENDOR TOTAL:	\$499.99
CENTRAL SOD FARMS, INC.				
66-5457	05/22/25	MUSEUM - SOD	10-12.110-5375 GROUNDS MAINTENANCE	\$143.00
			VENDOR TOTAL:	\$143.00
CHICAGO TRIBUNE				
043025	04/30/25	MONTHLY SUBSCRIPTION FOR DIGITAL TRIBUNE	10-11.100-5321 DUES/SUBSCRIPTIONS	\$40.00
			VENDOR TOTAL:	\$40.00
CLIVUS MULTRUM INC				
IVC05481	05/05/25	SPORTS COMPLEX RESTROOM - TREATMENT	10-12.110-5310 OPERATING SUPPLIES	\$83.55
			VENDOR TOTAL:	\$83.55
COMCAST				
DIAMOND LA	04/16/25	INTERNET DLRC	20-20.204-5328 INTERNET	\$171.85
CHEVY CHASE	04/09/25	INTERNET	10-13.117-5328 INTERNET	\$126.85
REGENT 0409	04/09/25	REGENT INTERNET	20-23.280-5328 INTERNET	\$126.85
LA VISTA 041	04/14/25	INTERNET	10-13.115-5328 INTERNET	\$214.85
1401 MIDLOT	04/07/25	INTERNET MCC	20-25.300-5328 INTERNET	\$142.45
			20-20.200-5328 INTERNET	\$142.45
KRACKLAUER	04/28/25	INTERNET	20-31.220-5328 INTERNET	\$126.85
NOEL 042825	04/28/25	MUSEUM INTERNET	10-29.500-5328 INTERNET	\$134.90
			VENDOR TOTAL:	\$1,187.05
ComEd				
2819171222 0	05/08/25	ELECTRIC - SPORTS COMPLEX 2	10-12.110-5218 ELECTRIC	\$43.73
6931391222 0	05/08/25	ELECTRIC - SPORTS COMPLEX 1	10-12.110-5218 ELECTRIC	\$103.02
7370932222 0	05/08/25	ELECTRIC - BOAT HOUSE	10-12.110-5218 ELECTRIC	\$31.03
4552832222 0	05/08/25	ELECTRIC - DIAMOND LAKE PARK LIGHTS	10-12.110-5218 ELECTRIC	\$26.63

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
0394232222 0	05/08/25	ELECTRIC - BOAT LAUNCH	10-12.110-5218 ELECTRIC	\$26.63
3985752000 0	05/06/25	ELECTRIC - MUSEUM	10-29.500-5218 ELECTRIC	\$78.01
5232062000 0	05/06/25	ELECTRIC - SOFTBALL LIGHTS	20-20.201-5218 ELECTRIC	\$45.97
6299871222 0	05/06/25	ELECTRIC - MEMORIAL	10-12.110-5218 ELECTRIC	\$47.50
8288194000	05/06/25	ELECTRIC - BAREFOOT BAY	20-26.420-5218 ELECTRIC	\$267.66
			20-26.420-4805 SOLAR CREDITS	\$0.00
7127741222 0	05/05/25	ELECTRIC - DOLAN	20-20.572-5218 ELECTRIC	\$219.06
			20-20.572-4805 SOLAR CREDITS	\$(106.50)
			20-22.572-5218 ELECTRIC	\$164.29
			20-22.572-4805 SOLAR CREDITS	\$(79.88)
			20-25.300-5218 ELECTRIC	\$109.53
			20-25.300-4805 SOLAR CREDITS	\$(53.25)
			20-27.244-5218 ELECTRIC	\$109.53
			20-27.244-4805 SOLAR CREDITS	\$(53.25)
			20-27.270-5218 ELECTRIC	\$383.34
			20-27.270-4805 SOLAR CREDITS	\$(186.39)
			20-31.220-5218 ELECTRIC	\$109.53
			20-31.220-4805 SOLAR CREDITS	\$(53.25)
8735132000 0	05/06/25	ELECTRIC - STEEPLE CHASE	10-13.117-5218 ELECTRIC	\$1,765.63
			10-13.117-4805 SOLAR CREDITS	\$(291.34)
			10-13.115-5218 ELECTRIC	\$950.72
			10-13.115-4805 SOLAR CREDITS	\$(156.88)
7560776000 0	05/06/25	ELECTRIC - BATHHOUSE	20-26.420-5218 ELECTRIC	\$565.19
			20-26.420-4805 SOLAR CREDITS	\$(70.61)
			20-26.420-4805 SOLAR CREDITS	\$(183.19)
			20-26.420-4805 SOLAR CREDITS	\$(251.18)
4453372222 0	05/06/25	ELECTRIC - REGENT	20-23.280-5218 ELECTRIC	\$523.44
			20-23.280-4805 SOLAR CREDITS	\$(121.62)
3928899000 0	05/06/25	ELECTRIC - KDS	20-31.220-5218 ELECTRIC	\$111.65
			20-31.220-4805 SOLAR CREDITS	\$(55.48)
0814952000 0	05/06/25	ELECTRIC - PARK MAINTENANCE	10-12.110-5218 ELECTRIC	\$435.66
			10-12.110-4805 SOLAR CREDITS	\$(135.49)
3943041222 0	05/02/25	ELECTRIC - KRACKLAUER	10-12.110-5218 ELECTRIC	\$40.51
0580211222 0	05/06/25	ELECTRIC - HANRAHAN	10-12.110-5218 ELECTRIC	\$26.91
7182781222 0	05/06/25	ELECTRIC - LEWANDOWSKI	10-12.110-5218 ELECTRIC	\$41.43
8937862222 0	05/06/25	ELECTRIC - LONGMEADOW	10-12.110-5218 ELECTRIC	\$34.92
7842262000 0	05/06/25	ELECTRIC - MIONE GARAGE	10-12.110-5218 ELECTRIC	\$56.31

Mundelein Park District

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
3322823333 0	05/13/25	ELECTRIC - HICKORY	10-12.110-5218 ELECTRIC	\$34.22
			VENDOR TOTAL:	\$4,553.74
COUSINS MAINE LOBSTER				
14797386	05/23/25	STAFF LUNCH @ FOOD TRUCK FEST	20-20.200-5333 STAFF RELATIONS	\$99.00
			20-00.000-1110 ACCOUNTS RECEIVABLE	\$6.93
			VENDOR TOTAL:	\$105.93
CROWNE PLAZA HOTELS				
29206024	04/30/25	IAPD LEGISLATIVE CONFERENCE-HOTEL-KNUDSON	10-11.100-5335 BOARD EXPENSES	\$98.95
			20-20.200-5335 BOARD EXPENSES	\$42.41
773545	04/30/25	LEGISLATIVE CONFERENCE-HOTEL-SALSKI	10-11.100-5330 CONT ED/TRAINING	\$282.72
773520	04/30/25	LEGISLATIVE CONFERENCE-HOTEL-MCGRATH	10-11.100-5335 BOARD EXPENSES	\$98.95
			20-20.200-5335 BOARD EXPENSES	\$42.41
773404	04/30/25	LEGISLATIVE CONFERENCE-HOTEL-LAWRENCE	10-11.100-5330 CONT ED/TRAINING	\$282.72
773436	04/30/25	IAPD LEGISLATIVE CONFERENCE HOTEL - BERG	20-20.200-5330 CONT ED/TRAINING	\$282.72
			VENDOR TOTAL:	\$1,130.88
DOLLAR TREE				
056246	04/29/25	KIDS NIGHT OUT SPECIAL EVENT SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$33.75
022426	05/01/25	KIDS NIGHT OUT SPECIAL EVENT SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$23.75
098116	05/01/25	KIDS NIGHT OUT SPECIAL EVENT SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$16.25
012881	05/01/25	KIDS NIGHT OUT GAME SUPPLIES	20-20.219-5312 PROGRAM SUPPLIES	\$33.75
042485	05/07/25	PRE-K PROM/GRADUATION	20-24.282-5338 GRADUATION EXPENSE	\$18.75
042587	05/14/25	GRADUATION SUPPLIES	20-21.206-5312 PROGRAM SUPPLIES	\$12.50
099717	04/30/25	BASKETS FOR REC CONNECT	20-27.270-5312 PROGRAM SUPPLIES	\$25.00
052425	05/24/25	FOURTH OF JULY SUPPLIES	10-11.100-5334 PUBLIC RELATIONS	\$17.55
			VENDOR TOTAL:	\$181.30
EDIBLE ARRANGEMENTS				
S0167125788	04/29/25	STAFF MEMORIAL	10-11.100-5333 STAFF RELATIONS	\$75.19
			VENDOR TOTAL:	\$75.19
EDUCLASSES / FOOD HANDLER				
IL-37289	05/11/25	CONCESSIONS ATTENDANTS - FOOD HANDLER CERTIFICATIONS	20-26.420-5330 CONT ED/TRAINING	\$72.00

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
			VENDOR TOTAL:	\$72.00
FUBOTV INC				
042825	04/28/25	TELEVISION - FUBO	10-13.115-5340 OPERATING EXPENSES	\$100.98
			VENDOR TOTAL:	\$100.98
INTERNATIONAL E-Z UP, INC.				
ECM30046427	05/07/25	REC DEPARTMENT POP UP TENTS	20-20.200-5363 RECREATION EQUIPMENT	\$1,210.23
			VENDOR TOTAL:	\$1,210.23
JULIO'S TACOS				
037084	05/02/25	EMPLOYEE LUNCH	10-12.110-5333 STAFF RELATIONS	\$37.95
070827	05/07/25	LUNCH FOR BINGO	20-20.219-5312 PROGRAM SUPPLIES	\$222.00
			VENDOR TOTAL:	\$259.95
KRONOS SAASHR, INC.				
ASPIRE-05022	05/02/25	2025 UKG CONFERENCE, MCINERNEY	10-11.100-5330 CONT ED/TRAINING	\$1,749.00
ASPIRE-05022	05/02/25	2025 UKG CONFERENCE - BANNON	10-11.100-5330 CONT ED/TRAINING	\$1,749.00
			VENDOR TOTAL:	\$3,498.00
LAKE COUNTY CLERK				
446157	05/07/25	TITLE SEARCHES	10-11.100-5210 PROFESSIONAL SERVICES	\$50.00
			VENDOR TOTAL:	\$50.00
LAKE COUNTY FAIR ASSOCIATION				
2025FDTRCKF	05/23/25	PARKING FOR STAFF AT FOOD TRUCK FEST	20-20.200-5333 STAFF RELATIONS	\$16.00
			VENDOR TOTAL:	\$16.00
LAKE COUNTY HEALTH DEPARTMENT				
INV-00096780	05/06/25	HEARING/VISION TESTING	20-24.282-5340 OPERATING EXPENSES	\$146.19
			VENDOR TOTAL:	\$146.19
LANORE PODOLSKA				
2813	04/29/25	APRIL NURSE VISIT	20-24.282-5340 OPERATING EXPENSES	\$115.00
			VENDOR TOTAL:	\$115.00
LESLIE'S				
060552	05/13/25	POWER GRINDER & SUPPLIES - BFB	20-26.420-5370 BUILDING MAINTENANCE	\$663.98
			VENDOR TOTAL:	\$663.98
MARSHALLS HOME GOODS				
050471	05/03/25	PROGRAM SUPPLIES	20-33.210-5312 PROGRAM SUPPLIES	\$5.40

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
			VENDOR TOTAL:	\$5.40
META				
7R5W5QLAC2	05/08/25	AD FOR MEAT RAFFLE - FOUNDATION	20-00.000-2070 FOUNDATION DUE TO / (DUE FR	\$99.94
3X6AFQ4QV2	04/30/25	META ADS FOR CULTURAL EVENTS AND BIG & LITTLE	20-33.200-5337 MARKETING	\$128.53
			20-24.282-5337 MARKETING	\$60.37
			VENDOR TOTAL:	\$288.84
MGM RESORTS				
974704784	05/05/25	HOTEL DEPOSIT UKG CONFERENCE - MCINERNEY	10-11.100-5330 CONT ED/TRAINING	\$116.78
974741718	05/05/25	UKG CONFERENCE HOTEL DEPOSIT - BANNON	10-11.100-5330 CONT ED/TRAINING	\$116.78
			VENDOR TOTAL:	\$233.56
NATIONAL SAFETY COUNCIL				
00334852	05/21/25	NATIONAL SAFETY COUNCIL MEMBERSHIP - CAVAZOS	10-34.520-5321 DUES/SUBSCRIPTIONS	\$499.00
			VENDOR TOTAL:	\$499.00
NICOR GAS				
25069310008	05/05/25	NATURAL GAS	10-13.117-5219 NATURAL GAS	\$186.59
46150410002	05/06/25	NATURAL GAS - NICOR	10-13.115-5219 NATURAL GAS	\$454.62
			VENDOR TOTAL:	\$641.21
NORTH SHORE GAS				
NOEL 040925	04/09/25	MUSEUM - NATURAL GAS	10-29.500-5219 NATURAL GAS	\$204.04
1401 MIDLOT	04/11/25	MCC GAS	20-20.205-5219 NATURAL GAS	\$321.02
			20-24.282-5219 NATURAL GAS	\$481.53
			20-25.300-5219 NATURAL GAS	\$1,284.07
			20-30.400-5219 NATURAL GAS	\$1,123.57
BAY POOL 04	04/11/25	BFB - NATURAL GAS	20-26.420-5219 NATURAL GAS	\$523.05
DIAMOND LA	05/09/25	NATURAL GAS - DLRC	20-20.204-5219 NATURAL GAS	\$245.41
SEYMOUR 050	05/09/25	NATURAL GAS - KDS	20-31.220-5219 NATURAL GAS	\$113.98
DOLAN 05122	05/12/25	DRC NATURAL GAS	20-20.572-5219 NATURAL GAS	\$66.44
			20-22.572-5219 NATURAL GAS	\$49.83
			20-25.300-5219 NATURAL GAS	\$33.22
			20-27.244-5219 NATURAL GAS	\$33.22
			20-27.270-5219 NATURAL GAS	\$116.26
			20-31.220-5219 NATURAL GAS	\$33.22
1501 MIDLOT	05/12/25	NATURAL GAS - PARK MAINTENANCE BUILDING	10-12.110-5219 NATURAL GAS	\$157.34

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
BAY CONCSSN	05/12/25	BFB CONCESSIONS - NATURAL GAS	20-26.420-5219 NATURAL GAS	\$426.25
REGENT 0512	05/12/25	NATURAL GAS - REGENT	20-23.280-5219 NATURAL GAS	\$449.21
VENDOR TOTAL:				\$5,661.66
POSSIBILITY PLACE NURSERY, INC.				
068922	05/20/25	MUSEUM LANDSCAPE PLAN - TREE	10-29.500-5375 GROUNDS MAINTENANCE	\$90.00
VENDOR TOTAL:				\$90.00
PRIME BEEF				
042525	04/25/25	MEAT FOR MEAT RAFFLE - FOUNDATION	20-00.000-2070 FOUNDATION DUE TO / (DUE FR	\$21.63
VENDOR TOTAL:				\$21.63
SAFE SITTER, INC.				
12099946811	04/25/25	SAFE SITTER MATERIALS	20-33.211-5312 PROGRAM SUPPLIES	\$261.00
72316	05/09/25	SAFE SITTER SUPPLIES	20-33.211-5312 PROGRAM SUPPLIES	\$34.50
VENDOR TOTAL:				\$295.50
SAMS CLUB				
10293762505	05/05/25	AM/PM SNACKS	20-24.282-5309 FOOD AND SNACKS	\$229.14
10289401105	04/24/25	AM/PM SNACKS	20-24.282-5309 FOOD AND SNACKS	\$1,327.30
10298571130	05/18/25	BEVERAGE COOLERS FOR EVENTS AND PROGRAMS	20-20.200-5363 RECREATION EQUIPMENT	\$269.94
10299428870	05/20/25	REC CONNECT SNACKS	20-27.270-5309 FOOD AND SNACKS	\$284.54
10297873638	05/16/25	MEMBER APPRECIATION FOOD	20-25.300-5334 PUBLIC RELATIONS	\$107.10
10292183340	05/01/25	REC CONNECT SNACKS	20-27.270-5309 FOOD AND SNACKS	\$529.54
10292567109	05/02/25	REGENT COFFEE	20-23.280-5312 PROGRAM SUPPLIES	\$49.12
10281104485	04/25/25	SALES TAX REFUND	20-00.000-1110 ACCOUNTS RECEIVABLE	\$(11.64)
10294710605	05/07/25	COFFEE REFILLS	20-20.205-5340 OPERATING EXPENSES	\$52.96
VENDOR TOTAL:				\$2,838.00
SHELL OIL				
048760	04/26/25	FUEL-LEGISLATIVE CONFERENCE-SALSKI	10-11.100-5330 CONT ED/TRAINING	\$48.35
073618	04/29/25	HISTORICAL SOCIETY AWARD TRIP-FUEL-SALSKI	10-11.100-5330 CONT ED/TRAINING	\$43.92
VENDOR TOTAL:				\$92.27
SPEEDTALK SIM				
042525 GORD	04/25/25	PARK CAMERA DATA PLAN - GORDON RAY		

Mundelein Park District

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
042525 REGE	04/25/25	PARK CAMERA DATA PLAN - REGENT	10-32.510-5360 EQUIPMENT MAINT & SUPPLIES	\$8.50
052225 HANR	05/22/25	PARK CAMERA DATA PLAN - HANRAHAN	10-32.510-5360 EQUIPMENT MAINT & SUPPLIES	\$8.50
052225 MEMO	05/22/25	PARK CAMERA DATA PLAN - MEMORIAL	10-32.510-5360 EQUIPMENT MAINT & SUPPLIES	\$8.50
052225 REGE	05/22/25	PARK CAMERA DATA PLAN - REGENT 2	10-32.510-5360 EQUIPMENT MAINT & SUPPLIES	\$8.50
052525 GORD	05/25/25	PARK CAMERA DATA PLAN - GORDON RAY	10-32.510-5360 EQUIPMENT MAINT & SUPPLIES	\$8.50
052525 REGE	05/25/25	PARK CAMERA DATA PLAN - REGENT	10-32.510-5360 EQUIPMENT MAINT & SUPPLIES	\$8.50
VENDOR TOTAL:				\$59.50
SPRINGFIELD DOWNTOWN PARKING				
042925	04/29/25	IAPD LEGISLATIVE PARKING	10-11.100-5330 CONT ED/TRAINING	\$5.00
VENDOR TOTAL:				\$5.00
STARBUCKS				
070926	04/25/25	STAFF RELATIONS	20-21.206-5333 STAFF RELATIONS	\$5.00
VENDOR TOTAL:				\$5.00
STEEPLE CHASE GOLF CLUB				
10042789812	04/29/25	STAFF UNIFORM	10-13.115-5345 UNIFORMS/PPE	\$99.05
038502	04/30/25	APRIL LUNCH FOR SAFETY COMMITTEE	10-34.520-5330 CONT ED/TRAINING	\$48.37
VENDOR TOTAL:				\$147.42
STICKER GENIUS, LLC				
268899	05/22/25	MUNDY LION STICKERS RESTOCK	20-20.200-5337 MARKETING	\$355.20
VENDOR TOTAL:				\$355.20
SUNBELT RENTALS				
168580576-00	05/05/25	VIDEO PIPE CAMERA - LAZY RIVER LEAK INVESTIGATION	20-26.420-5230 EQUIPMENT RPR/MNT CONTRAC	\$430.10
			20-00.000-1110 ACCOUNTS RECEIVABLE	\$29.92
168580576-00	05/07/25	VIDEO PIPE CAMERA RENTAL	20-26.420-5230 EQUIPMENT RPR/MNT CONTRAC	\$430.10
			20-00.000-1110 ACCOUNTS RECEIVABLE	\$29.92
168580576 00	05/07/25	SALES TAX REFUND	20-00.000-1110 ACCOUNTS RECEIVABLE	\$(59.84)
VENDOR TOTAL:				\$860.20
SUPERIOR SAUNA & STEAM				
16643	05/20/25	PARAFFIN OIL FOR SAUNA	20-20.205-5370 BUILDING MAINTENANCE	\$299.95
16560	05/15/25	SAUNA RENOVATION	40-51.570-5830 CAPITAL IMPROVEMENTS - BLDN	\$4,777.40

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount
			VENDOR TOTAL:	\$5,077.35
SWEEPSCRUB.COM				
SS-126090	05/09/25	CUSTODIAN FLOOR SCRUBBER - REPAIR	10-12.110-5316 CUSTODIAL SUPPLIES	\$107.61
			VENDOR TOTAL:	\$107.61
THE DIRECTV GROUP INC				
038834400X2	05/22/25	MCC DIRECTV	20-25.300-5328 INTERNET	\$249.99
			VENDOR TOTAL:	\$249.99
THE LIFEGUARD STORE				
000804873	05/09/25	LIFEGUARD TUBES & MASK KITS	20-26.420-5310 OPERATING SUPPLIES	\$1,126.87
			VENDOR TOTAL:	\$1,126.87
TINA G'S				
052325	05/23/25	LUNCH WITH NEW STAFF - VICKERS, ARRIOLA, NOCCHI, MELLA	20-20.200-5333 STAFF RELATIONS	\$161.40
			VENDOR TOTAL:	\$161.40
TINCHECK LLC				
TNCK-37016	05/01/25	ADDITIONAL TIN CHECKS	10-11.100-5210 PROFESSIONAL SERVICES	\$95.95
			VENDOR TOTAL:	\$95.95
ULINE				
193239871	05/22/25	RECREATION SIGN HOLDERS	20-20.200-5363 RECREATION EQUIPMENT	\$660.00
			VENDOR TOTAL:	\$660.00
UNIVERSITY OF ILLINOIS				
052025	05/20/25	PEST TRAINING - WILLIS	10-13.117-5330 CONT ED/TRAINING	\$45.00
			VENDOR TOTAL:	\$45.00
VILLAGE OF MUNDELEIN				
051325	05/13/25	MARGARITAVILLE LIQUOR LICENSE APPLICATION	20-20.219-5312 PROGRAM SUPPLIES	\$26.24
23195	04/30/25	BUSINESS LICENSE	20-20.200-5340 OPERATING EXPENSES	\$26.24
23196	04/30/25	BUSINESS LICENSE	20-20.200-5340 OPERATING EXPENSES	\$26.24
23198	04/30/25	BUSINESS LICENSE	20-20.200-5340 OPERATING EXPENSES	\$26.24
23200	04/30/25	BUSINESS LICENSE	10-11.100-5340 OPERATING EXPENSES	\$26.24
23201	04/30/25	BUSINESS LICENSE	20-20.200-5340 OPERATING EXPENSES	\$26.24
23203	04/30/25	BUSINESS LICENSE	20-20.200-5340 OPERATING EXPENSES	\$26.24

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Vendor Name Invoice #	Invoice Date	Invoice Description	GL Number/Description	Amount	
23206	04/30/25	BUSINESS LICENSE	10-11.100-5340 OPERATING EXPENSES	\$26.24	
23207	04/30/25	BUSINESS LICENSE	20-20.200-5340 OPERATING EXPENSES	\$26.24	
VENDOR TOTAL:				\$236.16	
VISTAPRINT					
VP_4R3K2GPK	05/01/25	SPRING DANCE RECITAL TICKETS	20-31.207-5337 MARKETING	\$96.95	
VP_QCDMLV5	05/15/25	BUSINESS CARDS - ARRIOLA	20-23.280-5323 PRINTING	\$29.38	
VP_LSDSBD42	05/19/25	BAREFOOT BAY VIP PASSES	20-26.420-5323 PRINTING	\$39.98	
VENDOR TOTAL:				\$166.31	
WALGREENS					
042925	04/29/25	IAPD LEGISLATIVE CONFERENCE-PARKS DAY AT CAPITOL CANDY GIVEAWAY	10-11.100-5334 PUBLIC RELATIONS	\$46.41	
VENDOR TOTAL:				\$46.41	
WALMART					
2000131-1033	05/02/25	STORAGE BOXES FOR CAMP	20-27.244-5310 OPERATING SUPPLIES	\$85.00	
VENDOR TOTAL:				\$85.00	
WEBSTAUANT STORE					
110325070R	05/08/25	SALES TAX REFUND	10-00.000-1110 ACCOUNTS RECEIVABLE	\$(12.51)	
VENDOR TOTAL:				\$(12.51)	
ZOOM VIDEO COMMUNICATIONS, INC.					
INV30457882	05/08/25	FITNESS ZOOM	20-25.300-5340 OPERATING EXPENSES	\$15.99	
INV30440325	05/07/25	ZOOM SUBSCRIPTION	10-11.100-5260 TECHNOLOGY LICENSES AND FE	\$8.00	
				20-20.200-5260 TECHNOLOGY LICENSES AND FE	\$7.99
VENDOR TOTAL:				\$31.98	

Grand Total: \$49,965.00

Mundelein Park District
Warrant Report

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060525

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
142169	NUTOYS LEISURE PRODUCTS AND AJULES CONST LLC	CAPITAL IMPROVEMENTS - LAND	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$93,881.00
Check Total:					\$93,881.00
142170	NUTOYS LEISURE PRODUCTS AND AJULES CONST LLC	CAPITAL IMPROVEMENTS - LAND	CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$33,129.00
Check Total:					\$33,129.00

Warrant Total: \$127,010.00

060625

Report: Payroll Register (Grand Totals)
 Pay Period End Date: 5/31/2025
 Check Post Date: 6/6/2025
 Company: Mundelein Park & Recreation District

Payroll Register

Of EEs: 407 # Of Statements: 407

Pay Type	Hrs	Rate	Amt	YTD Hrs	YTD Amt	Deductions	EE Amt	EE YTD	ER Amt	ER YTD	Taxes	Amt	YTD Amt
ACA NHI			\$230.79			\$2,461.76	ADDL IMRF 2	\$1,747.50	\$20,265.29		FIT	\$17,584.06	\$176,867.96
ANNIV						\$2,850.00	Health Insurance		\$428.34	\$2,427.16	FICA	\$17,040.62	\$146,923.71
AQUA INC				442.00		\$1,302.00	ADDL IMRF 1	\$1,108.01	\$10,097.27		MEDI	\$3,985.16	\$34,361.12
BRVMNT				56.00		\$3,022.76	CH Vol Life	(\$2.00)			SIT:IL	\$12,466.25	\$108,093.45
Bonus (Supplemen						\$5,000.00	Child Support	\$210.00			SIT:WI	\$12.48	\$206.55
CAR			\$500.00			\$3,000.00	Dental	\$269.49	\$2,763.89	\$1,527.05	Totals:	\$51,088.57	\$466,452.79
Comp	10.00		\$370.20	20.72		\$722.80	EAP_ER	\$22.60	\$22.60	\$65.54			
DBL						\$20.66	EE Vol Life	(\$9.00)					
EOY						\$1,500.00	FLX Child	\$576.93	\$6,923.16				
Emotional Well B	22.00		\$713.80	22.00		\$713.80	FLX Health	\$659.49	\$7,578.58				
Event PTO	8.00		\$356.00	16.00		\$829.04	GROUP LIFE			\$258.32	\$1,423.66		
FT NHI			\$1,692.35			\$17,846.60	Medical	\$5,542.82	\$56,031.76	\$31,408.84	\$317,473.61		
GOLF LSSNS			\$1,388.80			\$3,125.50	NCPERS	\$24.00	\$328.00				
HOL	483.00		\$15,231.58	2455.00		\$80,986.61	NWD 457b	\$280.23	\$3,295.95				
HOL WRK	30.25		\$702.52	30.25		\$702.52	NYL	\$53.34	\$640.08				
JRY				8.00		\$399.81	PDRMA VOL LIFE	\$479.50	\$5,008.30				
OT	42.25		\$1,684.71	495.50		\$20,317.84	PEN_IM2	\$5,167.31	\$54,271.70	\$9,622.64	\$100,941.35		
PATH						\$1,635.00	Pen IMR	\$2,844.32	\$30,262.86	\$5,296.76	\$56,356.03		
PER	47.75		\$1,672.35	674.27		\$22,686.02	Pers Rcvbl	\$124.61	\$1,495.32				
REG	4863.82		\$168,379.88	58563.50		\$1,300,486.20	SPS Vol Life	(\$6.60)					
Referral			\$100.00			\$400.00	STND 457B	\$710.23	\$8,455.95				
SICK INC	48.00		\$1,756.72	336.00		\$12,686.88	UN DUES	\$178.62	\$2,143.44				
Salary	1614.00		\$74,062.06	8542.00		\$844,324.58	Vision	\$43.22	\$444.18	\$244.61	\$2,514.19		
Sick	120.00		\$4,400.14	1068.23		\$28,745.71	Totals:	\$20,024.62	\$210,666.67	\$48,423.76	\$497,444.03		
TFB			\$292.45	4.00		\$5,485.14							
TFB (H)						(\$171.50)							
TLI			\$151.69	1.00		\$1,615.02							
VAC	319.25		\$7,409.22	2248.28		\$77,720.72							
Wellness				28.00		\$1,447.01							
Wellness PTO	20.00		\$843.52	48.00		\$2,042.98							
Totals:	7628.32		\$281,938.78			\$2,443,905.46							

281,938.78

21,025.78

14,919.40

33,504.36

351,388.32

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060925

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
142171	360 HAZARDOUS CLEANUP LLC				
	BUILDING MAINTENANCE		CORPORATE FUND	MUSEUM	\$2,850.00
				Check Total:	\$2,850.00
142172	A & J SEWER SERVICE, INC				
	BUILDING MAINTENANCE		CORPORATE FUND	GOLF PRO SHOP	\$745.00
	PROFESSIONAL SERVICES		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,059.00
				Check Total:	\$1,804.00
142173	ACE HARDWARE				
	EQUIPMENT MAINT & SUPPLIES		RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$33.27
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	SPRAY PARK	\$21.56
	BOAT LAUNCH MAINT		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$22.30
	BOAT LAUNCH MAINT		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$28.79
	SMALL TOOLS/EQUIPMENT		RECREATION PROGRAM FUND	BAREFOOT BAY	\$34.18
	GROUNDS MAINTENANCE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$31.28
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	DOLAN RECREATION CENTE	\$1.25
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	SPRAY PARK	\$32.36
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	SPRAY PARK	\$8.09
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$15.29
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	HEALTH & FITNESS	\$31.47
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$58.74
	BUILDING MAINTENANCE		CORPORATE FUND	GOLF PRO SHOP	\$19.04
				Check Total:	\$337.62
142174	ACUSHNET COMPANY				
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$258.68
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$447.33
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$285.00
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$365.38

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Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$147.50
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$488.10
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$20.00
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$66.15
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$58.80
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$58.80
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$58.80
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$455.42
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$521.08
Check Total:					\$3,231.04
142175	ADVANCED TURF SOLUTIONS				
	SMALL TOOLS/EQUIPMENT		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$342.50
Check Total:					\$342.50
142176	ADVOCATE OCCUPATIONAL HEALTH				
	PROFESSIONAL SERVICES		CORPORATE FUND	RISK MANAGEMENT	\$272.00
Check Total:					\$272.00
142177	ALLIED CENTRAL SECURITY &				
	ALARM SERVICE		CORPORATE FUND	MUSEUM	\$300.00
	ALARM SERVICE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$300.00
	ALARM SERVICE		RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$300.00
	ALARM SERVICE		RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$300.00
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	SPRAY PARK	\$162.50
Check Total:					\$1,362.50
142178	AMERICAN BACKFLOW & FIRE PREVENTION				
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$390.00
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$3,729.48
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	MCC FACILITY	\$370.80

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			RECREATION PROGRAM FUND	DOLAN RECREATION CENTE	\$296.85
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$726.60
			CORPORATE FUND	GOLF PRO SHOP	\$192.90
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$192.90
			Check Total:		\$5,899.53
142179	ANCEL GLINK, P.C.				
	Legal Services				
			CORPORATE FUND	ADMINISTRATION	\$1,959.75
			Check Total:		\$1,959.75
142180	ARTHUR CLESEN INC				
	ACCOUNTS RECEIVABLE				
	CHEMICALS/FERTILIZERS				
			CORPORATE FUND	ASSETS	\$(913.00)
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,182.50
			Check Total:		\$269.50
142181	ARTHUR CLESEN INC				
	CHEMS-FERTILIZERS				
	CHEMS-FERTILIZERS				
	CHEMICALS/FERTILIZERS				
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$15,472.50
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$5,196.61
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$7,094.80
			CORPORATE FUND	ASSETS	\$913.00
			Check Total:		\$28,676.91
142182	AZ METRO DISTRIBUTORS LLC				
	BEVERAGE INVENTORY COG				
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$117.94
			Check Total:		\$117.94
142183	BELLEFEUIL SZUR & ASSOCIATES				
	TECHNOLOGY LICENSES AND FEES				
			CORPORATE FUND	ADMINISTRATION	\$3,213.00
			RECREATION PROGRAM FUND	ADMINISTRATION	\$3,213.00
	TECHNOLOGY LICENSES AND FEES				
			CORPORATE FUND	ADMINISTRATION	\$(730.76)
			RECREATION PROGRAM FUND	ADMINISTRATION	\$(730.75)
			Check Total:		\$4,964.49
142184	BERRY TIRE & AUTO				
	EQUIPMENT MAINT & SUPPLIES				
	VEHICLE MAINT & SUPPLIES				
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$29.45
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$43.45
			Check Total:		\$72.90
142185	BREAKTHRU BEVERAGE ILLINOIS, LLC				
	BEVERAGE INVENTORY COG				

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			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$46.00
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$888.84
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$425.56
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$969.00
			Check Total:		\$2,329.40
142186	BRYMAX INC				
	FOOD INVENTORY COG		RECREATION PROGRAM FUND	BAREFOOT BAY CONCESSIO	\$1,152.00
			Check Total:		\$1,152.00
142187	BSN SPORTS, LLC				
	PROGRAM SUPPLIES		RECREATION PROGRAM FUND	SOFTBALL LEAGUE - ADULT	\$675.00
			Check Total:		\$675.00
142188	BUHRMAN DESIGN GROUP INC				
	PROFESSIONAL SERVICES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$6,707.03
			Check Total:		\$6,707.03
142189	CALLAWAY GOLF COMPANY				
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$237.45
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$324.50
			Check Total:		\$561.95
142190	CDW GOVERNMENT, INC				
	LAPTOPS SCHLEIDEN, VEGA		CORPORATE FUND	ADMINISTRATION	\$1,893.32
			CORPORATE FUND	ADMINISTRATION	\$1,022.47
			RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$946.66
			RECREATION PROGRAM FUND	REC CONNECTION	\$946.66
			RECREATION PROGRAM FUND	REGENT CENTER	\$814.14
			RECREATION PROGRAM FUND	REC CONNECTION	\$814.14
	PRINTING		RECREATION PROGRAM FUND	ADMINISTRATION	\$158.26
			Check Total:		\$6,595.65
142191	CINTAS CORP				
	TOWEL/LINEN RENTAL		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$80.87
	TOWEL/LINEN RENTAL		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$80.87
	TOWEL/LINEN RENTAL		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$80.87
	TOWEL/LINEN RENTAL		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$80.87

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Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
Check Total:					\$323.48
142192	CINTAS FIRST AID & SAFETY				
	OPERATING SUPPLIES		RECREATION PROGRAM FUND	DOLAN RECREATION CENTE	\$79.47
	OPERATING SUPPLIES		RECREATION PROGRAM FUND	HEALTH & FITNESS	\$60.62
			RECREATION PROGRAM FUND	MCC INDOOR POOL	\$21.32
Check Total:					\$161.41
142193	CLEVELAND GOLF/SRIXON				
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$954.72
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$86.40
Check Total:					\$1,041.12
142194	COLLEY ELEVATOR CO				
	EQUIPMENT RPR/MNT CONTRACT		RECREATION PROGRAM FUND	MCC FACILITY	\$335.00
Check Total:					\$335.00
142195	ComEd				
	ELECTRIC		RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$274.09
			RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$(165.44)
Check Total:					\$108.65
142196	CONSERV FS INC				
	FUEL/GASOLINE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$992.37
	FUEL/GASOLINE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,861.14
	GROUND MAINTENANCE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$384.00
	FUEL/GASOLINE		CORPORATE FUND	GOLF PRO SHOP	\$953.78
	GROUND MAINTENANCE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$169.70
	FUEL/GASOLINE		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,244.76
	FUEL/GASOLINE		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$708.48
Check Total:					\$6,314.23
142197	CUTLER WORKWEAR				
	UNIFORMS/PPE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$8.50
	UNIFORMS/PPE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$202.46
	UNIFORMS/PPE				

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Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$753.64
			Check Total:		\$964.60
142198	DELICIOUS UNLIMITED HOLDINGS, LLC				
	FOOD SERVICE		RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$771.12
	FOOD SERVICE		RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$771.12
	FOOD SERVICE		RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$759.55
			Check Total:		\$2,301.79
142199	DEREK GALVICIUS				
	PROFESSIONAL SERVICES		RECREATION PROGRAM FUND	SPECIAL EVENTS	\$600.00
			Check Total:		\$600.00
142200	DIRECT FITNESS SOLUTIONS, LLC				
	EQUIPMENT RPR/MNT CONTRACT		RECREATION PROGRAM FUND	HEALTH & FITNESS	\$1,795.00
			Check Total:		\$1,795.00
142201	EMPIRE PRINTING, LLC				
	UNIFORMS/PPE		RECREATION PROGRAM FUND	LEARNING CENTER	\$40.48
	UNIFORMS/PPE		RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$173.80
	PROGRAM SUPPLIES		RECREATION PROGRAM FUND	MISC. YOUTH & ADULT PRO	\$181.60
			Check Total:		\$395.88
142202	ENRIQUE GONZALEZ				
	CONT ED/TRAINING		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$59.95
			Check Total:		\$59.95
142203	FERGUSON ENTERPRISES LLC				
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	SPRAY PARK	\$297.36
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	SPRAY PARK	\$67.98
			Check Total:		\$365.34
142204	FREMONT SCHOOL DISTRICT 79				
	PROFESSIONAL SERVICES		CORPORATE FUND	ADMINISTRATION	\$556.42
			Check Total:		\$556.42
142205	FUN EXPRESS, LLC				
	PROGRAM SUPPLIES		RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$158.34

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Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
					Check Total: \$158.34
142206	GEAR FOR SPORTS				
	MERCHANDISE INVENTORY COG		CORPORATE FUND	GOLF PRO SHOP	\$1,181.37
					Check Total: \$1,181.37
142207	GEWALT HAMILTON ASSOCIATES INC				
	PROFESSIONAL SERVICES		CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$25,413.00
	PROFESSIONAL SERVICES		CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$10,556.00
					Check Total: \$35,969.00
142208	GOLD MEDAL CHICAGO ML30				
	FOOD INVENTORY COG		RECREATION PROGRAM FUND	BAREFOOT BAY CONCESSIO	\$1,196.43
					Check Total: \$1,196.43
142209	GRAINGER				
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$138.74
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	HEALTH & FITNESS	\$2,400.28
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$209.14
					Check Total: \$2,748.16
142210	GREATAMERICA FINANCIAL SERVICES				
	EQUIPMNT RENTAL-LEASE		CORPORATE FUND	ADMINISTRATION	\$136.36
			RECREATION PROGRAM FUND	ADMINISTRATION	\$136.36
			RECREATION PROGRAM FUND	DIAMOND LAKE FACILITY	\$96.14
					Check Total: \$368.86
142211	GROOT INC				
	REFUSE COLLECTION		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$2,123.94
	REFUSE COLLECTION		RECREATION PROGRAM FUND	BAREFOOT BAY	\$545.80
	REFUSE COLLECTION		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$249.03
	REFUSE COLLECTION		CORPORATE FUND	GOLF PRO SHOP	\$805.70
					Check Total: \$3,724.47
142212	GROWER EQUIPMENT & SUPPLY CO				
	LUBRICANTS & FLUIDS		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$127.90
					Check Total: \$127.90
142213	HARRIS GOLF CARS				

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		VEHICLE MAINT & SUPPLIES			
			CORPORATE FUND	GOLF PRO SHOP	\$1,875.00
				Check Total:	\$1,875.00
142214	HAWKINS, INC				
		CHEMICALS/FERTILIZERS			
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$835.92
				Check Total:	\$835.92
142215	HENKEL ELECTRIC INC				
		GROUNDS MAINTENANCE			
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,960.00
				Check Total:	\$1,960.00
142216	HOME DEPOT CREDIT SERVICES				
		LUBRICANTS & FLUIDS			
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$84.99
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$32.90
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$31.52
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$128.80
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$7.48
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$16.69
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$50.62
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	SPRAY PARK	\$158.96
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$26.91
		SHOP SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$47.97
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$169.60
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$534.80
		SHOP SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$100.88
		GROUNDS PLANTINGS			
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$30.88
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$30.92
		BUILDING MAINTENANCE	CORPORATE FUND	GOLF PRO SHOP	\$23.71
		BUILDING MAINTENANCE	RECREATION PROGRAM FUND	BAREFOOT BAY	\$78.01
		SHOP SUPPLIES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$27.92
		BUILDING MAINTENANCE			

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Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$76.86
	SHOP SUPPLIES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$17.94
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$25.84
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$21.49
	BUILDING MAINTENANCE		CORPORATE FUND	GOLF PRO SHOP	\$20.96
	GROUND MAINTENANCE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$89.97
	BOARD EXPENSES		RECREATION PROGRAM FUND	ADMINISTRATION	\$7.46
			CORPORATE FUND	ADMINISTRATION	\$17.42
	GROUND PLANTINGS		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$22.98
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$91.67
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$66.90
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$39.48
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	SPRAY PARK	\$3.77
	BOAT LAUNCH MAINT		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$63.12
	SHOP SUPPLIES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$16.83
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	DOLAN RECREATION CENTE	\$282.95
	GROUND MAINTENANCE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$361.26
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$249.00
	OPERATING EXPENSES		RECREATION PROGRAM FUND	DIAMOND LAKE BEACH	\$8.08
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	DOLAN RECREATION CENTE	\$114.67
	GROUND MAINTENANCE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$34.20
	GROUND MAINTENANCE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$15.97
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$15.76
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$9.97
	BUILDING MAINTENANCE		RECREATION PROGRAM FUND	BAREFOOT BAY	\$19.21
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$99.72

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Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
					<div>Check Total: \$3,377.04</div>
142218	HR SOURCE	PROFESSIONAL SERVICES	CORPORATE FUND	ADMINISTRATION	\$650.00
					<div>Check Total: \$650.00</div>
142219	HUCKSTER INC	FOOD INVENTORY COG	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$163.20
					<div>Check Total: \$163.20</div>
142220	ILLINOIS STATE POLICE	PROFESSIONAL SERVICES	CORPORATE FUND	PUBLIC SAFETY	\$1,090.00
					<div>Check Total: \$1,090.00</div>
142221	IMPACT NETWORKING, LLC	PRINTING	CORPORATE FUND	ADMINISTRATION	\$163.09
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$0.18
			CORPORATE FUND	GOLF PRO SHOP	\$0.07
			RECREATION PROGRAM FUND	ADMINISTRATION	\$24.14
			RECREATION PROGRAM FUND	LEARNING CENTER	\$0.00
			RECREATION PROGRAM FUND	LONG TERM DANCE	\$0.22
			RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$0.00
			RECREATION PROGRAM FUND	ADMINISTRATION	\$0.00
			RECREATION PROGRAM FUND	REGENT CENTER	\$78.17
			RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$71.84
			RECREATION PROGRAM FUND	HEALTH & FITNESS	\$4.10
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$0.00
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$0.00
			RECREATION PROGRAM FUND	DIAMOND LAKE BEACH	\$0.03
			RECREATION PROGRAM FUND	REC CONNECTION	\$0.00
			RECREATION PROGRAM FUND	MCC INDOOR POOL	\$0.00
			RECREATION PROGRAM FUND	ASSETS	\$0.00
					<div>Check Total: \$341.84</div>
142222	INTEGRATED LAKES MANAGEMENT	PROFESSIONAL SERVICES	CORPORATE FUND	PARKS AND PLAYGROUNDS	\$2,565.00
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,066.88
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$2,400.00
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$950.00
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$263.00

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Warrant Report

Date Paid 06/09/2025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
					Check Total: \$7,244.88
142223	IVERSON IP				
	LEGAL SERVICES		CORPORATE FUND	ADMINISTRATION	\$3,000.00
					Check Total: \$3,000.00
142224	JC.VEK HOLDINGS, LLC				
	PROFESSIONAL SERVICES		RECREATION PROGRAM FUND	MISC. YOUTH & ADULT PRO	\$3,175.00
					Check Total: \$3,175.00
142225	JSD PROFESSIONAL SERVICES, INC.				
	PROFESSIONAL SERVICES		CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$10,769.60
					Check Total: \$10,769.60
142226	KIMBALL MIDWEST				
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$762.37
					Check Total: \$762.37
142227	KNAPHEIDE TRUCK EQ CENTER				
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,079.23
	VEHICLE MAINT & SUPPLIES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$909.21
					Check Total: \$1,988.44
142228	LAKESHORE BEVERAGE CO				
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$10.00
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$237.95
	ALCOHOL INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$168.00
					Check Total: \$415.95
142229	LANER MUCHIN LTD				
	LEGAL SERVICES		CORPORATE FUND	ADMINISTRATION	\$4,503.00
	LEGAL SERVICES		CORPORATE FUND	ADMINISTRATION	\$2,622.00
					Check Total: \$7,125.00
142230	LANGTON GROUP				
	PROFESSIONAL SERVICES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$10,345.92
					Check Total: \$10,345.92
142231	LESTER'S MATERIAL SERVICE, INC				
	GROUNDS MAINTENANCE		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$81.00

Mundelein Park District

Warrant Report

Date Paid 06/09/2025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		GROUNDS MAINTENANCE			
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$54.00
				Check Total:	\$135.00
142232	LIFE SPORT LIBERTYVILLE				
		PROFESSIONAL SERVICES			
			RECREATION PROGRAM FUND	PICKLEBALL	\$376.55
		PROFESSIONAL SERVICES			
			RECREATION PROGRAM FUND	TENNIS	\$2,657.95
				Check Total:	\$3,034.50
142233	LINDE GAS & EQUIPMENT, INC.				
		CHEMICALS/FERTILIZERS			
			RECREATION PROGRAM FUND	MCC INDOOR POOL	\$134.11
		CHEMICALS/FERTILIZERS			
			RECREATION PROGRAM FUND	MCC INDOOR POOL	\$1,777.43
				Check Total:	\$1,911.54
142234	LIVING WATERS CONSULTANTS				
		PROFESSIONAL SERVICES			
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$1,246.00
				Check Total:	\$1,246.00
142235	LUKES OF MUNDELEIN				
		FOOD AND SNACKS			
			RECREATION PROGRAM FUND	BIG & LITTLE DEVELOPMEN	\$206.37
			RECREATION PROGRAM FUND	LEARNING CENTER	\$63.50
				Check Total:	\$269.87
142236	McGINTY BROS INC				
		CAPITAL IMPROVEMENTS - LAND			
			CAPITAL IMPROVEMENT FUND	CAPITAL IMPROVEMENT	\$16,000.00
				Check Total:	\$16,000.00
142237	MENARDS				
		GROUNDS MAINTENANCE			
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$217.08
				Check Total:	\$217.08
142238	MGN LOCK-KEY & SAFES, INC				
		BUILDING MAINTENANCE			
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$62.00
		OPERATING SUPPLIES			
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$25.50
		OPERATING SUPPLIES			
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$44.00
		OPERATING SUPPLIES			
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$11.25
				Check Total:	\$142.75
142239	MIDWEST HOSE AND FITTINGS, INC				
		BUILDING MAINTENANCE			

Mundelein Park District

Warrant Report

Date Paid 06/09/2025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
			RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$131.18
			Check Total:		\$131.18
142240	MUNDELEIN ELEMENTARY				
	NATURAL GAS				
			RECREATION PROGRAM FUND	SANDBURG FACILITY	\$2,903.20
			RECREATION PROGRAM FUND	SANDBURG FACILITY	\$3,357.51
			Check Total:		\$6,260.71
142241	NAPA AUTO PARTS				
	SHOP SUPPLIES				
	VEHICLE MAINT & SUPPLIES		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$197.72
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$15.99
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	PARKS AND PLAYGROUNDS	\$9.47
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$292.29
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$53.50
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$226.93
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$176.41
	LUBRICANTS & FLUIDS		CORPORATE FUND	GOLF COURSE MAINTAINEN	\$14.01
			Check Total:		\$986.32
142242	NEWMARK VALUATION & ADVISORY, LLC				
	PROFESSIONAL SERVICES				
			CORPORATE FUND	ADMINISTRATION	\$500.00
			Check Total:		\$500.00
142243	NORTH AMERICAN CORP OF IL				
	CUSTODIAL SUPPLIES				
			RECREATION PROGRAM FUND	HEALTH & FITNESS	\$105.35
			RECREATION PROGRAM FUND	MCC INDOOR POOL	\$35.11
	CUSTODIAL SUPPLIES				
			RECREATION PROGRAM FUND	MCC FACILITY	\$118.02
	OPERATING SUPPLIES				
			RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$17.75
			RECREATION PROGRAM FUND	TRAILS DAY CAMP	\$17.75
			RECREATION PROGRAM FUND	ADMINISTRATION	\$17.75
			RECREATION PROGRAM FUND	REC CONNECTION	\$41.40
			RECREATION PROGRAM FUND	DOLAN RECREATION CENTE	\$23.66
			Check Total:		\$376.79
142244	PDRMA				
	PROFESSIONAL SERVICES				
			CORPORATE FUND	RISK MANAGEMENT	\$17,546.55
			Check Total:		\$17,546.55

Mundelein Park District Warrant Report

Date Paid 06/09/2025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
142245	PDRMA				
	HEALTH INSURANCE PAYABLE				
			CORPORATE FUND	ASSETS	\$78,464.10
			CORPORATE FUND	ASSETS	\$923.80
			CORPORATE FUND	ASSETS	\$3,721.70
			CORPORATE FUND	ADMINISTRATION	\$463.86
			Check Total:		\$83,573.46
142246	PEPSI-COLA				
	BEVERAGE INVENTORY COG				
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$886.59
			Check Total:		\$886.59
142247	PUBLIC COMMUNICATIONS INC				
	PROFESSIONAL SERVICES				
			CORPORATE FUND	ADMINISTRATION	\$562.50
			Check Total:		\$562.50
142248	R & R PRODUCTS, INC				
	EQUIPMENT MAINT & SUPPLIES				
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$686.64
			Check Total:		\$686.64
142249	RAMROD DISTRIBUTORS				
	CUSTODIAL SUPPLIES				
			RECREATION PROGRAM FUND	HEALTH & FITNESS	\$90.22
			RECREATION PROGRAM FUND	MCC INDOOR POOL	\$30.07
	CUSTODIAL SUPPLIES				
			RECREATION PROGRAM FUND	HEALTH & FITNESS	\$43.50
			RECREATION PROGRAM FUND	MCC INDOOR POOL	\$14.50
			Check Total:		\$178.29
142250	RAMROD DISTRIBUTORS				
	CUSTODIAL SUPPLIES				
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$673.80
	CUSTODIAL SUPPLIES				
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$53.40
			Check Total:		\$727.20
142251	RECORD-A-HIT ENTERTAINMENT				
	PROFESSIONAL SERVICES				
			RECREATION PROGRAM FUND	SPECIAL EVENTS	\$800.00
			Check Total:		\$800.00
142252	REINDERS INC				
	EQUIPMENT MAINT & SUPPLIES				
			CORPORATE FUND	GOLF COURSE MAINTAINEN	\$848.20
			Check Total:		\$848.20
142253	ROBOTHINK, LLC				
	PROFESSIONAL SERVICES				
			RECREATION PROGRAM FUND	MISC. YOUTH & ADULT PRO	\$720.00

[illegible]

Mundelein Park District

Warrant Report

Date Paid 06/09/2025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
					Check Total: \$2,288.66
142257	SIGNS NOW MUNDELEIN				
	MARKETING				
			RECREATION PROGRAM FUND	DIAMOND LAKE BEACH	\$51.27
					Check Total: \$51.27
142258	SITEONE LANDSCAPE SUPPLY LLC				
	CHEMICALS/FERTILIZERS				
			CORPORATE FUND	PARKS AND PLAYGROUNDS	\$120.31
					Check Total: \$120.31
142259	SOUND OF MUSIC SYSTEMS CORP				
	PROFESSIONAL SERVICES				
			RECREATION PROGRAM FUND	HEALTH & FITNESS	\$27.00
			RECREATION PROGRAM FUND	MCC INDOOR POOL	\$18.00
					Check Total: \$45.00
142260	SOUTHERN GLAZERS OF IL				
	BEVERAGE INVENTORY COG				
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$156.00
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$479.92
	BEVERAGE INVENTORY COG				
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$156.00
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$192.00
					Check Total: \$983.92
142261	SPEAR CORPORATION				
	BUILDING MAINTENANCE				
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$455.04
	BUILDING MAINTENANCE				
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$1,013.00
	BUILDING MAINTENANCE				
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$338.65
	BUILDING MAINTENANCE				
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$866.38
	BUILDING MAINTENANCE				
			RECREATION PROGRAM FUND	BAREFOOT BAY	\$2,133.82
					Check Total: \$4,806.89
142262	SPORTS R US				
	PROFESSIONAL SERVICES				
			RECREATION PROGRAM FUND	SPORTS CONTRACT PROGR	\$3,500.00
					Check Total: \$3,500.00
142263	SPORTSMITH				
	EQUIPMENT RPR/MNT CONTRACT				
			RECREATION PROGRAM FUND	HEALTH & FITNESS	\$108.97
	EQUIPMENT RPR/MNT CONTRACT				
			RECREATION PROGRAM FUND	HEALTH & FITNESS	\$315.88
					Check Total: \$424.85

Mundelein Park District

Warrant Report

Date Paid 06/09/2025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
142264	SYSKO FOOD SRVCS-CHICAGO INC				
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$144.35
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$271.00
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$1,561.27
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$332.05
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$344.17
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$1,801.25
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$476.29
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$188.00
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$447.12
	BEVERAGE INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$173.27
			CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$311.23
Check Total:					\$6,050.00
142265	TERMINIX ANDERSON				
	OPERATING EXPENSES		RECREATION PROGRAM FUND	BAREFOOT BAY	\$350.00
Check Total:					\$350.00
142266	THE ART ROOM				
	PROFESSIONAL SERVICES		RECREATION PROGRAM FUND	ART, THEATRE & MUSIC	\$2,250.00
Check Total:					\$2,250.00
142267	TIM SASHKO				
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	PUBLIC SAFETY	\$110.00
Check Total:					\$110.00
142268	TRITZ BEVERAGE SYSTEMS, INC				
	EQUIPMENT MAINT & SUPPLIES		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$50.00
Check Total:					\$50.00
142269	TURANO BAKING COMPANY				
	FOOD INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$94.12
	FOOD INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$16.53
	FOOD INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$300.43
	FOOD INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$88.16
	FOOD INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$74.09
	FOOD INVENTORY COG		CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$78.56

Mundelein Park District Warrant Report

Date Paid 06/09/2025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
		FOOD INVENTORY COG	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$115.82
		FOOD INVENTORY COG	CORPORATE FUND	GOLF FOOD AND BEVERAGE	\$84.08
				Check Total:	\$851.79
142270	TURKS' GREENHOUSES				
		GROUNDS PLANTINGS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,896.20
		GROUNDS PLANTINGS	CORPORATE FUND	GOLF COURSE MAINTAINEN	\$1,141.96
				Check Total:	\$3,038.16
142271	ULTIMATE DISTRIBUTING				
		MERCHANDISE INVENTORY COG	CORPORATE FUND	GOLF PRO SHOP	\$696.00
				Check Total:	\$696.00
142272	US FOODS, INC.				
		FOOD INVENTORY COG	RECREATION PROGRAM FUND	BAREFOOT BAY CONCESSIO	\$732.73
		FOOD INVENTORY COG	RECREATION PROGRAM FUND	BAREFOOT BAY CONCESSIO	\$7,287.86
		FOOD INVENTORY COG	RECREATION PROGRAM FUND	BAREFOOT BAY CONCESSIO	\$311.00
				Check Total:	\$8,331.59
142273	VERSION2, LLC - HOSTING				
		TECHNOLOGY LICENSES AND FEES	CORPORATE FUND	ADMINISTRATION	\$232.50
		MIMECAST	RECREATION PROGRAM FUND	ADMINISTRATION	\$232.50
			CORPORATE FUND	ADMINISTRATION	\$90.00
			RECREATION PROGRAM FUND	ADMINISTRATION	\$90.00
			CORPORATE FUND	ADMINISTRATION	\$448.00
				Check Total:	\$1,093.00
142274	VILLAGE OF MUNDELEIN				
		WATER/SEWER	RECREATION PROGRAM FUND	BAREFOOT BAY	\$20,403.90
		WATER/SEWER	RECREATION PROGRAM FUND	KRACKLAUER DANCE STUDI	\$77.70
		WATER/SEWER	CORPORATE FUND	MUSEUM	\$77.70
				Check Total:	\$20,559.30
142275	WAREHOUSE DIRECT, INC.				
		CUSTODIAL SUPPLIES	CORPORATE FUND	GOLF PRO SHOP	\$220.16
		OFFICE SUPPLIES	CORPORATE FUND	ADMINISTRATION	\$115.00

Mundelein Park District
Warrant Report
Date Paid 06/09/2025

Check #	Vendor Name	Invoice Description	Fund Charged	Department Charged	Amount
582	IDES	Unemployment	RECREATION PROGRAM FUND	ADMINISTRATION	\$172.50
			CUSTODIAL SUPPLIES		
			CORPORATE FUND	GOLF PRO SHOP	\$255.55
			Check Total:		\$763.21
			CORPORATE FUND	RISK MANAGEMENT	\$12,502.00
			Check Total:		\$12,502.00

Warrant Total: \$393,614.89



BOARD MEMORANDUM

June 9, 2025 Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Debbie McInerney, Director of Business Services & Technology
Date: June 4, 2025
Subject: Accept Annual Comprehensive Financial Report For the Year Ended December 31, 2024

Background

Lauterbach & Amen, LLP completed the audit for the year ended December 31, 2024. 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, 2024.

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, 2024.

**MUNDELEIN PARK AND
RECREATION DISTRICT, ILLINOIS**
MANAGEMENT LETTER



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

**FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024**

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



May 28, 2025

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

In planning and performing our audit of the financial statements of the Mundelein Park and Recreation District (the District), Illinois, for the year ended December 31, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Mundelein Park and Recreation District, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATION

1. **FUNDS OVER BUDGET**

Comment

Previously, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	2023
Debt Service	\$ 475
Capital Projects	279,080

Recommendation

We recommended the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has been implemented and will not be repeated in the future.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES**

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that are essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit their ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the District's financial statements for the year ending December 31, 2025.

2. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the District's financial statements for the year ended December 31, 2026.



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

Annual Comprehensive Financial Report

For the Year Ended December 31, 2024

Administrative Offices

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



MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

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, 2024

BOARD OF COMMISSIONERS

Bob Knudson, President

Jesse Ortega, Vice President
Wallace Frasier, Commissioner
Ron Salski, Secretary

Nancy Burton, Treasurer
Patrick McGrath, 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

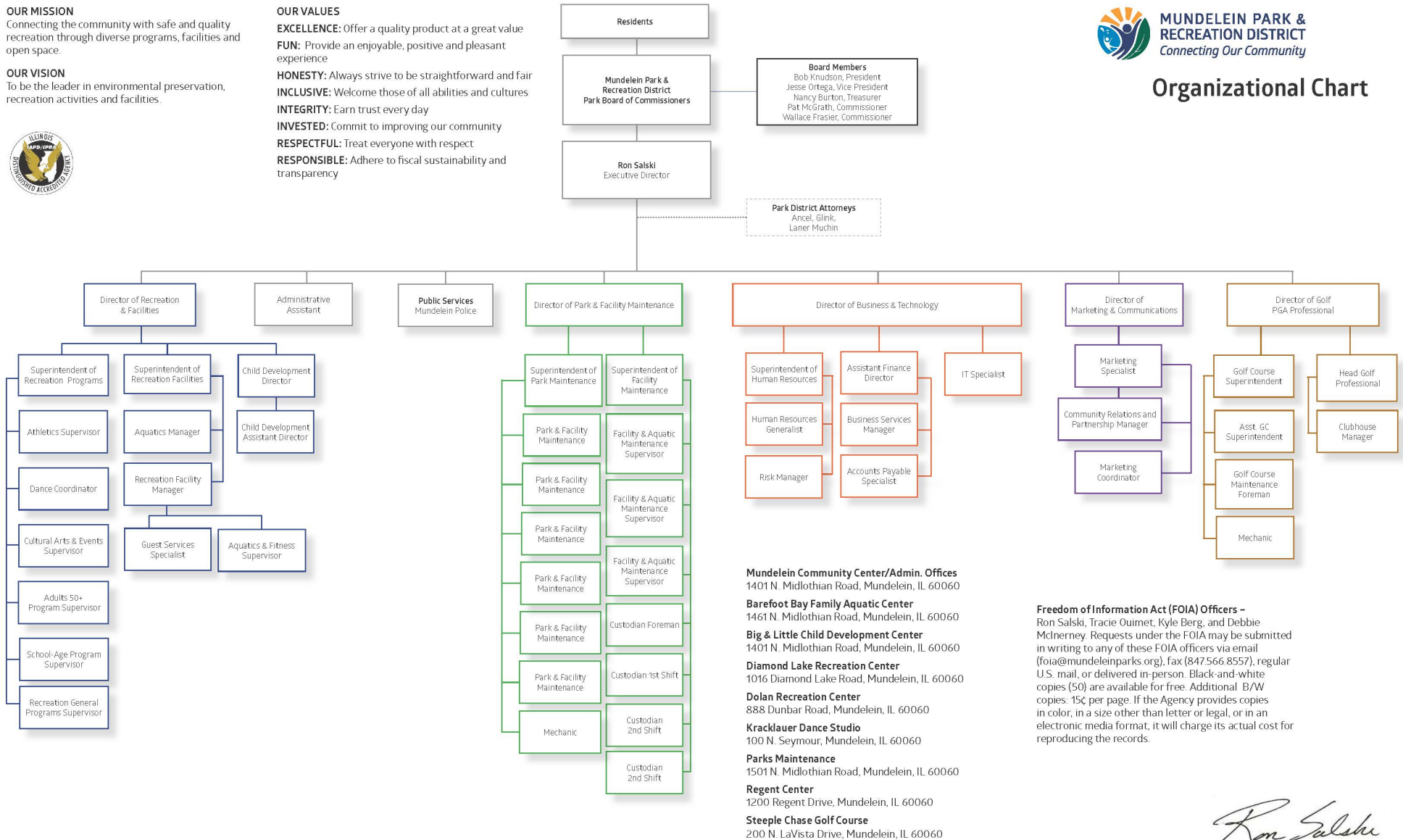
RESPECTFUL: Treat everyone with respect

RESPONSIBLE: Adhere to fiscal sustainability and transparency



MUNDELEIN PARK & RECREATION DISTRICT
Connecting Our Community

Organizational Chart



Ron Salski



May 28, 2025

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, 2024.

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 —. 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 — park sites totaling — 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 \$282,000 in “developer donations” for the construction of new homes in 2024. 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%
2023	1,216,065,366	7.07%

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 2024, the District achieved this goal with 36.2% 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 2024 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 2023 Annual Comprehensive Financial Report
- Replaced a portion of golf course path.
- Awarded OSLAD for Kracklauer Park.
- Awarded OSLAD for Keith Mione Community Park.
- Initiated Wetland Mitigation Banking project which expects to contribute to the Capital Fund.
- Initiated Diamond Lake Master Plan.
- Held Ribbon Cutting Event for Longmeadow Park OSLAD Project.
- Executed an Organizational Realignment to generate additional revenue.
- Installed security cameras at Mundelein Community Center.

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 2024 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, 2023 fiscal year marked the thirteenth 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, 2023

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

May 28, 2025

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

Report on the Audit of the Financial Statements

Opinion

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, Illinois (the District), as of and for the year ended December 31, 2024, 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, 2024, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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, other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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, 2024. 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 \$986,654, or 2.2 percent, as a result of this year's operations.
- During the year, government-wide revenues totaled \$15,617,546, while expenses totaled \$14,630,892 resulting in an increase to net position of \$986,654.
- The District's net position totaled \$46,571,927 on December 31, 2024, which includes \$42,303,215 net investment in capital assets, \$1,107,447 subject to external restrictions, and \$3,161,265 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 \$78,437, or 2.7 percent, resulting in ending fund balance of \$2,865,687 after a transfer out of \$450,000.
- The District retired \$475,000 in outstanding long-term debt during the year and did not issue 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, 2024

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, 2024

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 \$46,571,927.

	Net Position	
	2024	2023
Current Assets	\$ 14,538,905	14,555,691
Capital Assets	43,437,816	42,381,929
Total Assets	57,976,721	56,937,620
Deferred Outflows	650,843	1,046,514
Total Assets and Deferred Outflows	58,627,564	57,984,134
Long-Term Debt	2,590,283	3,031,635
Other Liabilities	2,828,097	2,865,546
Total Liabilities	5,418,380	5,897,181
Deferred Inflows	6,637,257	6,501,680
Total Liabilities and Deferred Inflows	12,055,637	12,398,861
Net Position		
Net Investment in Capital Assets	42,303,215	40,844,612
Restricted	1,107,447	1,091,342
Unrestricted	3,161,265	3,649,319
Total Net Position	46,571,927	45,585,273

A large portion of the District's net position, \$42,303,215, or 90.8 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, \$1,107,447, 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 6.8 percent, or \$3,161,265, 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, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	\$ 7,890,323	6,739,534
Operating Grants/Contributions	1,212,021	35,022
General Revenues		
Property Taxes	5,650,961	5,397,444
Replacement Taxes	149,236	254,265
Other General Revenues	715,005	1,054,245
Total Revenues	15,617,546	13,480,510
Expenses		
General Government	2,695,263	1,551,188
Culture and Recreation	11,914,087	10,648,006
Interest on Long-Term Debt	21,542	35,361
Total Expenses	14,630,892	12,234,555
Change in Net Position	986,654	1,245,955
Net Position - Beginning	45,585,273	44,339,318
Net Position-Ending	46,571,927	45,585,273

Net position of the District's governmental activities increased by 2.2 percent (\$45,585,273 in 2023 compared to \$46,571,927 in 2024). Entity-wide adjustments for capital assets (capital outlay, depreciation expense, and the net effect of disposals) were less 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 \$3,161,265 at December 31, 2024, and decreased from the prior year.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

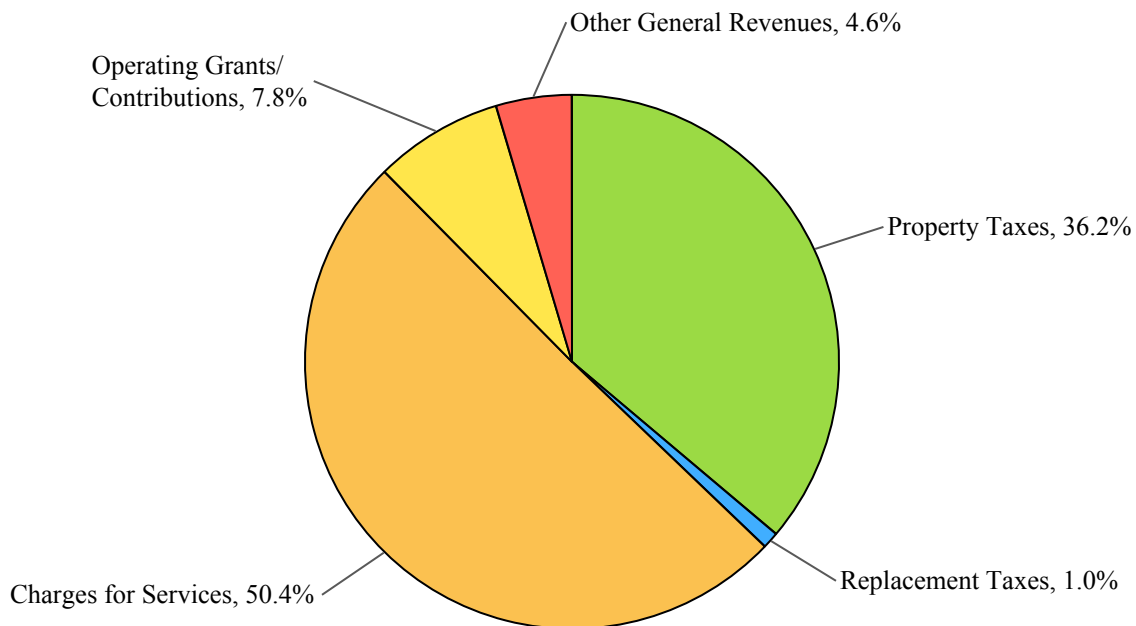
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

Revenues for governmental activities totaled \$15,617,546, while the cost of all governmental functions totaled \$14,630,892. This resulted in a surplus of \$986,654. In 2023, revenues of \$13,480,510 exceeded expenses of \$12,234,555, resulting in a surplus of \$1,245,955. Most notably, revenues in the current year increased \$2,137,036 or 15.9 percent due to an increase in charges for services, an increase in collected property tax revenue due to growth in the community, and grant funding received. Golf Course revenue grew 9.2% while Day Camp and Before/After School Care Program revenues grew 18.2%. Grant proceeds from the prior and current years were recognized as revenue in the current year as a result of actual expenses incurred.

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.

Revenues by Source - Governmental Activities



MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

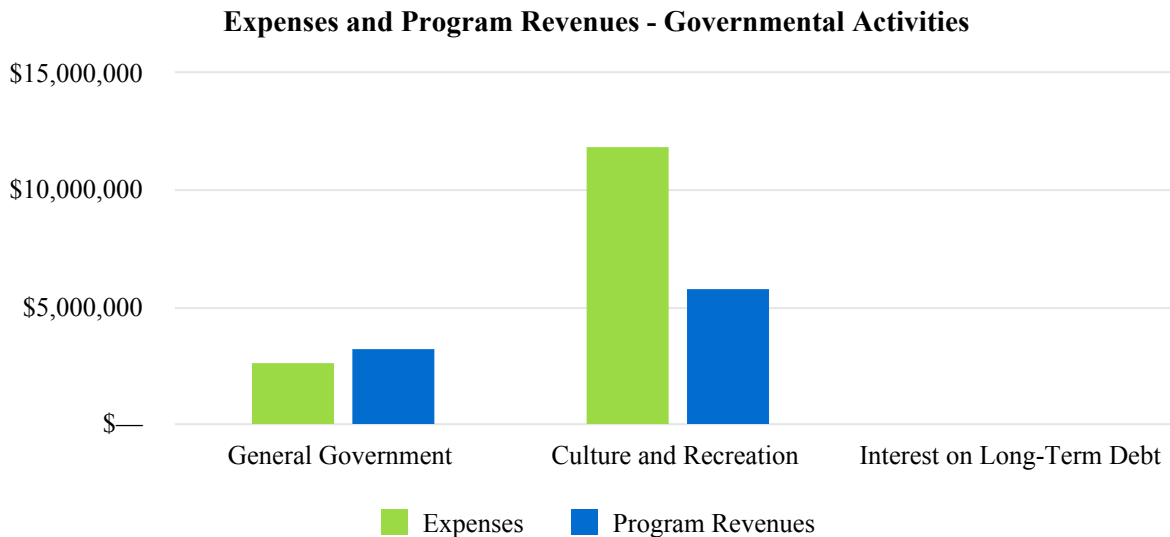
Management's Discussion and Analysis

December 31, 2024

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 \$5,719,933, which is a decrease of \$92,272, or 1.6 percent, from last year's total of \$5,812,205. Of the \$5,719,933, \$1,849,085, or approximately 32.3 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported a decrease in fund balance for the year of \$78,437, or 2.7 percent due to a transfer out to the Capital Projects Fund. The operating increase to the fund was \$371,563 and this increase was primarily due to Golf Course revenues increasing by 9.2% while Golf Course expenditures decreased by 16.4%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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, 2024, unassigned fund balance in the General Fund was \$1,849,085, which represents 64.5 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 28.0 percent of total General Fund expenditures.

At December 31, 2024, the Recreation Fund had a decrease in fund balance of \$372,591. The District originally budgeted for an increase in the Recreation fund balance of \$141,673. The actual decrease to the fund balance was due to a transfer out of \$550,000 to the Capital Projects fund.

The Debt Service Fund had an increase in fund balance of \$14,477. Ending fund balance of \$192,787 is restricted to future debt service related expenditures. This was due to the fund earning more property tax and interest revenue than what was expensed to pay outstanding debts.

The Capital Projects Fund had an increase in fund balance of \$344,279. This increase was due to funds received from the General Fund and Recreation Fund to offset capital outlay expenditures. Assigned fund balance of \$1,543,500 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 \$6,974,596 compared to budgeted revenues of \$6,730,568. Charges for services were \$144,877 over budget, as well as replacement taxes and interest were over budget by \$3,284 and \$40,155, respectively. Charges for services were over budget due to increased Golf Course usage. Interest revenues were over budget due to Federal interest rates not falling as originally expected. General Fund actual expenditures for the year were \$520,492 under budget (\$6,603,033 actual compared to \$7,123,525 budgeted). The general government and culture and recreation functions' actual expenditures were lower than budget due to overall cost controlling measures. While projects funded by grants were heavily underway in the current year, project delays significantly reduced planned expenditures, and will be incurred in the following year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2024 was \$43,437,816 (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, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Capital Assets - Continued

	Capital Assets - Net of Depreciation	
	2024	2023
Land	\$ 20,973,884	20,973,884
Construction in Progress	555,146	221,824
Land Improvements	2,833,605	1,985,529
Buildings	16,021,403	16,422,874
Infrastructure	306,254	312,352
Machinery and Equipment	2,498,266	2,322,558
Licensed Vehicles	249,258	142,908
Total	43,437,816	42,381,929

This year's major additions included:

Construction in Progress	\$ 333,322
Land Improvements	1,062,154
Buildings	192,827
Machinery and Equipment	468,185
Licensed Vehicles	142,569
	<u>2,199,057</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, 2024

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

At year-end, the District had total outstanding debt of \$995,000 as compared to \$1,470,000 the previous year, a decrease of \$475,000. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2024	2023
General Obligation Bonds	\$ 995,000	1,470,000

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 \$34,961,879. 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 2025 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, 2024

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 6,015,474
Receivables - Net of Allowances	8,391,231
Inventories	39,656
Prepays	92,544
Total Current Assets	<u>14,538,905</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	21,529,030
Depreciable	44,222,014
Accumulated Depreciation	<u>(22,313,228)</u>
Total Capital Assets	<u>43,437,816</u>
Total Assets	<u>57,976,721</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	627,587
Deferred Items - RBP	<u>23,256</u>
Total Deferred Outflows of Resources	<u>650,843</u>
Total Assets and Deferred Outflows of Resources	<u>58,627,564</u>

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

		Governmental
LIABILITIES		Activities
Current Liabilities		
Accounts Payable	\$	484,238
Accrued Payroll		290,653
Retainage Payable		47,349
Deposit Payables		11,400
Accrued Interest Payable		1,244
Other Payables		1,430,876
Current Portion of Long-Term Debt		562,337
Total Current Liabilities		<u>2,828,097</u>
Noncurrent Liabilities		
Compensated Absences Payable		148,520
Net Pension Liability - IMRF		1,808,101
Total OPEB Liability - RBP		83,784
General Obligation Bonds Payable - Net		549,878
Total Noncurrent Liabilities		<u>2,590,283</u>
Total Liabilities		<u>5,418,380</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes		5,982,261
Leases		422,195
Grants		150,000
Deferred Items - IMRF		17,220
Deferred Items - RBP		65,581
Total Deferred Inflows of Resources		<u>6,637,257</u>
Total Liabilities and Deferred Inflows of Resources		<u>12,055,637</u>
NET POSITION		
Net Investment in Capital Assets		42,303,215
Restricted		
Special Levies		
Special Recreation		404,346
Liability		130,679
Museum		82,804
Audit		4,494
Illinois Municipal Retirement		175,883
Police Protection		60,432
Social Security		57,266
Debt Service		191,543
Unrestricted		<u>3,161,265</u>
Total Net Position		<u>46,571,927</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, 2024

		Program Revenues		
			Operating	Net
	Expenses	Program Revenues	Grants/Contributions	(Expenses)/Revenues
Governmental Activities				
General Government	\$ 2,695,263	3,265,935	—	570,672
Culture and Recreation	11,914,087	4,624,388	1,212,021	(6,077,678)
Interest on Long-Term Debt	21,542	—	—	(21,542)
Total Governmental Activities	14,630,892	7,890,323	1,212,021	(5,528,548)
General Revenues				
Taxes				
Property Taxes				5,650,961
Intergovernmental - Unrestricted				
Replacement Taxes				149,236
Interest				300,094
Miscellaneous				414,911
				6,515,202
Change in Net Position				986,654
Net Position - Beginning				45,585,273
Net Position - Ending				46,571,927

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, 2024

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2024

	General
<hr/>	
ASSETS	
Cash and Investments	\$ 3,220,873
Receivables - Net of Allowances	
Taxes	4,039,688
Accounts	1,618
Accrued Interest	29,172
Leases	—
Inventories	39,656
Prepays	34,242
	<hr/>
Total Assets	<u>7,365,249</u>
LIABILITIES	
Accounts Payable	268,618
Accrued Payroll	191,256
Retainage Payable	—
Deposits Payable	—
Other Payables	—
	<hr/>
Total Liabilities	<u>459,874</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	4,039,688
Leases	—
Grants	—
	<hr/>
Total Deferred Inflows of Resources	<u>4,039,688</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,499,562</u>
FUND BALANCES	
Nonspendable	73,898
Restricted	892,845
Committed	—
Assigned	49,859
Unassigned	1,849,085
	<hr/>
Total Fund Balances	<u>2,865,687</u>
	<hr/>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>7,365,249</u>

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

Special Revenue Recreation	Debt Service	Capital Projects	Totals
1,598,877	192,787	1,002,937	6,015,474
1,412,573	530,000	—	5,982,261
1,149,987	—	747,044	1,898,649
—	—	38,242	67,414
442,907	—	—	442,907
—	—	—	39,656
54,152	—	4,150	92,544
4,658,496	722,787	1,792,373	14,538,905
168,246	—	47,374	484,238
99,397	—	—	290,653
—	—	47,349	47,349
11,400	—	—	11,400
1,430,876	—	—	1,430,876
1,709,919	—	94,723	2,264,516
1,412,573	530,000	—	5,982,261
422,195	—	—	422,195
—	—	150,000	150,000
1,834,768	530,000	150,000	6,554,456
3,544,687	530,000	244,723	8,818,972
54,152	—	4,150	132,200
23,059	192,787	—	1,108,691
1,036,598	—	—	1,036,598
—	—	1,543,500	1,593,359
—	—	—	1,849,085
1,113,809	192,787	1,547,650	5,719,933
4,658,496	722,787	1,792,373	14,538,905

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, 2024

Total Governmental Fund Balances	\$ 5,719,933
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.	43,437,816
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	610,367
Deferred Items - RBP	(42,325)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(185,650)
Net Pension Liability - IMRF	(1,808,101)
Total OPEB Liability - RBP	(118,991)
General Obligation Bonds Payable - Net	(1,039,878)
Accrued Interest Payable	(1,244)
Net Position of Governmental Activities	<u>46,571,927</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, 2024**

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, 2024

	<u>General</u>
Revenues	
Taxes	\$ 3,447,406
Charges for Services	2,189,835
Intergovernmental	99,284
Interest	130,155
Interfund Service Charges	1,076,100
Miscellaneous	31,816
Total Revenues	<u>6,974,596</u>
Expenditures	
General Government	2,079,767
Culture and Recreation	4,346,765
Capital Outlay	176,501
Debt Service	
Principal Retirement	—
Interest and Fiscal Charges	—
Total Expenditures	<u>6,603,033</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>371,563</u>
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	(450,000)
	<u>(450,000)</u>
Net Change in Fund Balances	(78,437)
Fund Balances - Beginning	<u>2,944,124</u>
Fund Balances - Ending	<u><u>2,865,687</u></u>

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

Special Revenue Recreation	Debt Service	Capital Projects	Totals
1,681,326	522,229	—	5,650,961
4,624,388	—	—	6,814,223
49,952	—	1,212,021	1,361,257
85,658	11,823	72,458	300,094
—	—	—	1,076,100
101,173	—	281,922	414,911
6,542,497	534,052	1,566,401	15,617,546
—	—	140,502	2,220,269
6,365,088	—	—	10,711,853
—	—	2,081,620	2,258,121
—	475,000	—	475,000
—	44,575	—	44,575
6,365,088	519,575	2,222,122	15,709,818
177,409	14,477	(655,721)	(92,272)
—	—	1,000,000	1,000,000
(550,000)	—	—	(1,000,000)
(550,000)	—	1,000,000	—
(372,591)	14,477	344,279	(92,272)
1,486,400	178,310	1,203,371	5,812,205
1,113,809	192,787	1,547,650	5,719,933

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, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (92,272)
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Amounts reported for governmental activities in the Statement of Activities
are different because:

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

Capital Outlays	2,199,057
Depreciation Expense	(1,143,170)
Disposals - Cost	(117,399)
Disposals - Accumulated Depreciation	117,399

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

Change in Deferred Items - IMRF	(374,666)
Change in Deferred Items - RBP	7,490

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	(7,620)
Change in Net Pension Liability - IMRF	(124,837)
Change in Total OPEB Liability - RBP	24,639
Retirement of Debt	475,000
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.

594

Changes in Net Position of Governmental Activities

986,654

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024

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, 2024

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, 2024

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 FUND BALANCE/NET POSITION

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, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - 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's policy allows full time and part time employees to earn varying amounts of sick and vacation pay for each year employed.

Full time employees accrue vacation between two to four weeks. Employees are eligible to accrue vacation based on their length of service with the District. Full time employees earn one sick day per month and may accrue up to 240 days. Part time employees may accrue five days of paid time off per year.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Compensated Absences - Continued

Upon separation of employment, an employee will not be paid for any accrued or unused sick days. If an employee retires from the Park District, they may be eligible to receive one month of additional service credit for each 20 days of accrued but unused sick leave, not to exceed one year of additional service credit.

All vacation pay is accrued when incurred in the government-wide and proprietary 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.

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, 2024

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 February 26, 2024. 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 no 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.

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, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

At year-end, the carrying amount of the District's deposits totaled \$5,809,960 and the bank balances totaled \$5,787,448. At year-end, the District also had \$205,514 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 2023 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, 2024

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	\$ 450,000
Capital Projects	Recreation	550,000
		<u>1,000,000</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	Start Date	End Date	Payments	Interest Rate
Rush Physical Therapy	January 1, 2021	January 1, 2033	\$50,000 - \$60,000 per Year	3.00%

During the fiscal year, the District has recognized \$46,911 of lease revenue. There were no variable or other payments not previously included in the measurement of the lease receivable recognized in the current year.

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

Fiscal Year	Principal	Interest
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	58,675	1,324
	<u>442,907</u>	<u>67,092</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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	221,824	498,875	165,553	555,146
	<u>21,195,708</u>	<u>498,875</u>	<u>165,553</u>	<u>21,529,030</u>
Depreciable Capital Assets				
Land Improvements	9,268,135	1,062,154	—	10,330,289
Buildings	27,092,583	192,827	—	27,285,410
Infrastructure	359,302	—	—	359,302
Machinery and Equipment	5,213,195	468,185	52,487	5,628,893
Licensed Vehicles	540,463	142,569	64,912	618,120
	<u>42,473,678</u>	<u>1,865,735</u>	<u>117,399</u>	<u>44,222,014</u>
Less Accumulated Depreciation				
Land Improvements	7,282,606	214,078	—	7,496,684
Buildings	10,669,709	594,298	—	11,264,007
Infrastructure	46,950	6,098	—	53,048
Machinery and Equipment	2,890,637	292,477	52,487	3,130,627
Licensed Vehicles	397,555	36,219	64,912	368,862
	<u>21,287,457</u>	<u>1,143,170</u>	<u>117,399</u>	<u>22,313,228</u>
Total Net Depreciable Capital Assets	<u>21,186,221</u>	<u>722,565</u>	<u>—</u>	<u>21,908,786</u>
Total Net Capital Assets	<u>42,381,929</u>	<u>1,221,440</u>	<u>165,553</u>	<u>43,437,816</u>

Depreciation expense of \$1,143,170 was charged to the culture and recreation function.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT****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	\$ 1,470,000	—	475,000	995,000

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	\$ 178,030	15,240	7,620	185,650	37,130
Net Pension Liability - IMRF	1,683,264	124,837	—	1,808,101	—
Total OPEB Liability - RBP	143,630	—	24,639	118,991	35,207
General Obligation Bonds	1,470,000	—	475,000	995,000	490,000
Plus: Unamortized Premium	67,317	—	22,439	44,878	—
	<u>3,542,241</u>	<u>140,077</u>	<u>529,698</u>	<u>3,152,620</u>	<u>562,337</u>

The compensated absences, the net pension liability, and the total OPEB liability are liquidated by the General and Recreation Funds. 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, 2024

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
2025	\$ 490,000	29,850
2026	505,000	15,150
	<u>995,000</u>	<u>45,000</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 than .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question.

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin - Continued

Assessed Valuation - 2023	<u>\$ 1,216,065,366</u>
Legal Debt Limit - 2.875% of Assessed Value	34,961,879
Amount of Debt Applicable to Limit	<u>995,000</u>
Legal Debt Margin	<u>33,966,879</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	6,992,376
Amount of Debt Applicable to Debt Limit	<u>995,000</u>
Non-Referendum Legal Debt Margin	<u>5,997,376</u>

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 43,437,816
Less Capital Related Debt:	
Accounts Payable	(47,374)
Retainage Payable	(47,349)
General Obligation Limited Tax Bonds of 2016	(995,000)
Unamortized Bond Premium	<u>(44,878)</u>
Net Investment in Capital Assets	<u>42,303,215</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024****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	\$ 39,656	—	—	—	39,656
Prepays	34,242	54,152	—	4,150	92,544
	73,898	54,152	—	4,150	132,200
Restricted					
Property Tax Levies					
Special Recreation	404,346	—	—	—	404,346
Liability	130,679	—	—	—	130,679
Museum	82,804	—	—	—	82,804
Audit	4,494	—	—	—	4,494
Illinois Municipal Retirement	175,883	—	—	—	175,883
Police Protection	60,432	—	—	—	60,432
Social Security	34,207	23,059	—	—	57,266
Debt Service	—	—	192,787	—	192,787
	892,845	23,059	192,787	—	1,108,691
Committed					
Recreational Programming, Facility Maintenance, and Future Recreation Capital	—	1,036,598	—	—	1,036,598
Assigned					
Capital Projects	49,859	—	—	1,543,500	1,593,359
Unassigned	1,849,085	—	—	—	1,849,085
Total Fund Balances	2,865,687	1,113,809	192,787	1,547,650	5,719,933

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 2024 contribution was \$264,866.

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, 2024

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, 2023 and the statement of revenues and expenses for the period ending December 31, 2023. The District's portion of the overall equity of the pool is 0.650% or \$262,634.

Assets	\$ 60,313,775
Deferred Outflows of Resources - Pension	1,896,306
Liabilities	21,392,998
Deferred Inflows of Resources - Pension	138,153
Total Net Position	40,678,930
Operating Revenues	17,472,235
Nonoperating Revenues	4,226,502
Expenditures	25,204,654

Since 93.63% 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, 2024

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, 2023 and the statement of revenues and expenses for the period ending December 31, 2023.

Assets	\$ 25,597,567
Deferred Outflows of Resources - Pension	812,704
Liabilities	7,696,413
Deferred Inflows of Resources - Pension	59,208
Total Net Position	18,654,650
Operating Revenues	37,348,378
Nonoperating Revenues	729,307
Expenditures	39,999,720

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, 2024

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, 2024

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, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	77
Inactive Plan Members Entitled to but not yet Receiving Benefits	106
Active Plan Members	<u>62</u>
Total	<u>245</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, 2024, the District's contribution was 8.68% of covered payroll.

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

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

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	5.20%
Domestic Equities	34.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	11.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 to changes in the discount rate. The table below presents the net pension liability of the District calculated using the discount rate as well as what the District's net pension liability 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	\$ 3,952,514	1,808,101	66,848

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Notes to the Financial Statements****December 31, 2024****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, 2023	\$ 19,246,910	17,563,646	1,683,264
Changes for the Year:			
Service Cost	317,316	—	317,316
Interest on the Total Pension Liability	1,362,567	—	1,362,567
Difference Between Expected and Actual Experience of the Total Pension Liability	316,041	—	316,041
Changes of Assumptions	—	—	—
Contributions - Employer	—	345,806	(345,806)
Contributions - Employees	—	179,076	(179,076)
Net Investment Income	—	1,739,151	(1,739,151)
Benefit Payments, Including Refunds of Employee Contributions	(1,223,085)	(1,223,085)	—
Other (Net Transfer)	—	(392,946)	392,946
Net Changes	772,839	648,002	124,837
Balances at December 31, 2024	20,019,749	18,211,648	1,808,101

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024, the District recognized pension expense of \$845,309. At December 31, 2024, 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	\$ 185,228	(5,417)	179,811
Change in Assumptions	—	(11,803)	(11,803)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	442,359	—	442,359
Total Deferred Amounts Related to IMRF	627,587	(17,220)	610,367

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
2025	\$ 333,381
2026	610,589
2027	(232,534)
2028	(101,069)
2029	—
Thereafter	—
Total	610,367

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 GASB Statement 75.

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

Plan Membership. As of September 30, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	2
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>53</u>
Total	<u><u>55</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2024 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, 2024

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	3.81%
Healthcare Cost Trend Rates	
Medical	6.00% graded to 4.50% over 15 years
Prescription Drug	9.00% graded to 4.50% over 16 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, 2024.

Mortality rates were based on the Pub-2010 General Healthy Retiree Headcount-Weighted Below-Median Income Mortality Tables adjusted by 108% for males and 106.4% for females projected generationally using Scale MP-2021.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2023	<u>\$ 143,630</u>
Changes for the Year:	
Service Cost	6,966
Interest on the Total OPEB Liability	5,447
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(6,130)
Changes of Assumptions or Other Inputs	4,285
Benefit Payments	(35,207)
Other Changes	—
Net Changes	<u>(24,639)</u>
Balance at December 31, 2024	<u>118,991</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 3.81%, while the prior valuation used 4.09%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (2.81%)	Current Discount Rate (3.81%)	1% Increase (4.81%)
Total OPEB Liability	\$ 129,974	118,991	109,018

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:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 105,154	118,991	135,833

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024, the District recognized OPEB expense of \$3,078. At December 31, 2024, 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	\$ 6,287	(40,899)	(34,612)
Change in Assumptions	16,969	(24,682)	(7,713)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Expense to be Recognized in Future Periods	23,256	(65,581)	(42,325)
Contributions Subsequent to Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	23,256	(65,581)	(42,325)

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
2025	\$ (9,335)
2026	(9,335)
2027	(8,890)
2028	(6,836)
2029	(4,533)
Thereafter	(3,396)
Total	(42,325)

REQUIRED SUPPLEMENTARY INFORMATION

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

- Schedule Employer Contributions - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years
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 - Last Ten Fiscal Years

December 31, 2024

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%
2024	345,806	345,806	—	3,983,942	8.68%

Notes to the Required Supplementary Information:

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

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

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

December 31, 2024

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 329,011	334,458	320,068
Interest	933,533	1,007,023	1,048,733
Differences Between Expected and Actual Experience	142,519	(277,289)	(43,540)
Change of Assumptions	34,781	(69,655)	(409,416)
Benefit Payments, Including Refunds of Member Contributions	(395,004)	(452,954)	(553,462)
Net Change in Total Pension Liability	1,044,840	541,583	362,383
Total Pension Liability - Beginning	12,513,379	13,558,219	14,099,802
Total Pension Liability - Ending	13,558,219	14,099,802	14,462,185
Plan Fiduciary Net Position			
Contributions - Employer	\$ 360,506	362,957	373,459
Contributions - Members	139,803	129,629	131,912
Net Investment Income	54,556	745,498	2,009,102
Benefit Payments, Including Refunds of Member Contributions	(395,004)	(452,954)	(553,462)
Other (Net Transfer)	(137,303)	74,883	(142,998)
Net Change in Plan Fiduciary Net Position	22,558	860,013	1,818,013
Plan Net Position - Beginning	10,858,562	10,881,120	11,741,133
Plan Net Position - Ending	10,881,120	11,741,133	13,559,146
Employer's Net Pension Liability/(Asset)	\$ 2,677,099	2,358,669	903,039
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.25%	83.27%	93.76%
Covered Payroll	\$ 3,021,848	2,873,779	2,931,383
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	88.59%	82.08%	30.81%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

2018	2019	2020	2021	2022	2023	2024
298,965	289,747	298,839	259,881	288,065	323,429	317,316
1,072,349	1,120,836	1,154,260	1,230,343	1,282,082	1,331,146	1,362,567
46,111	(187,470)	616,483	254,607	—	(18,991)	316,041
427,341	—	(84,731)	—	166,431	(41,377)	—
(627,357)	(729,330)	(803,935)	(1,027,972)	(1,062,599)	(1,092,428)	(1,223,085)
1,217,409	493,783	1,180,916	716,859	673,979	501,779	772,839
14,462,185	15,679,594	16,173,377	17,354,293	18,071,152	18,745,131	19,246,910
15,679,594	16,173,377	17,354,293	18,071,152	18,745,131	19,246,910	20,019,749
353,545	294,920	350,646	347,860	379,490	321,537	345,806
129,556	133,049	131,274	137,433	155,529	168,638	179,076
(713,976)	2,422,677	2,063,236	2,901,588	(2,584,828)	1,808,061	1,739,151
(627,357)	(729,330)	(803,935)	(1,027,972)	(1,062,599)	(1,092,428)	(1,223,085)
298,285	(227,035)	169,982	23,053	(85,752)	369,353	(392,946)
(559,947)	1,894,281	1,911,203	2,381,962	(3,198,160)	1,575,161	648,002
13,559,146	12,999,199	14,893,480	16,804,683	19,186,645	15,988,485	17,563,646
12,999,199	14,893,480	16,804,683	19,186,645	15,988,485	17,563,646	18,211,648
2,680,395	1,279,897	549,610	(1,115,493)	2,756,646	1,683,264	1,808,101
82.91%	92.09%	96.83%	106.17%	85.29%	91.25%	90.97%
2,879,029	2,857,753	2,917,194	3,054,082	3,456,191	3,747,508	3,983,942
93.10%	44.79%	18.84%	(36.52%)	79.76%	44.92%	45.38%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2024

	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 GASB Statement 75.

Changes of Assumptions. Changes of assumptions related to the discount rate were made in 2018 to 2024.

2020	2021	2022	2023	2024
13,051	12,116	9,858	7,236	6,966
5,076	4,314	3,747	5,469	5,447
(13,809)	(1,055)	(22,425)	14,354	4,285
12,952	(26,949)	(1,291)	(3,555)	(6,130)
(9,660)	(14,263)	(16,926)	(17,195)	(35,207)
—	—	—	—	—
7,610	(25,837)	(27,037)	6,309	(24,639)
182,585	190,195	164,358	137,321	143,630
190,195	164,358	137,321	143,630	118,991
2,347,798	2,342,407	3,102,811	3,349,225	3,607,897
8.10%	7.02%	4.43%	4.29%	3.30%

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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Revenues			
Taxes			
Property Taxes	\$ 3,415,360	3,415,360	3,447,406
Charges for Services	2,044,958	2,044,958	2,189,835
Intergovernmental			
Replacement Taxes	96,000	96,000	99,284
Interest	90,000	90,000	130,155
Interfund Service Charges	1,083,000	1,083,000	1,076,100
Miscellaneous	1,250	1,250	31,816
Total Revenues	<u>6,730,568</u>	<u>6,730,568</u>	<u>6,974,596</u>
Expenditures			
General Government	2,200,640	2,200,640	2,079,767
Culture and Recreation	4,484,885	4,484,885	4,346,765
Capital Outlay	438,000	438,000	176,501
Total Expenditures	<u>7,123,525</u>	<u>7,123,525</u>	<u>6,603,033</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(392,957)	(392,957)	371,563
Other Financing (Uses)			
Transfers Out	—	—	(450,000)
Net Change In Fund Balance	<u>(392,957)</u>	<u>(392,957)</u>	(78,437)
Fund Balance - Beginning			<u>2,944,124</u>
Fund Balance - Ending			<u>2,865,687</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Revenues			
Taxes	\$ 1,685,437	1,685,437	1,681,326
Charges for Services	4,826,159	4,826,159	4,624,388
Intergovernmental	48,300	48,300	49,952
Interest	50,000	50,000	85,658
Miscellaneous	88,438	88,438	101,173
Total Revenues	6,698,334	6,698,334	6,542,497
Expenditures			
Culture and Recreation	6,556,661	6,556,661	6,365,088
Excess (Deficiency) of Revenues Over (Under) Expenditures	141,673	141,673	177,409
Other Financing (Uses)			
Transfers Out	—	—	(550,000)
Net Change in Fund Balance	141,673	141,673	(372,591)
Fund Balance - Beginning			1,486,400
Fund Balance - Ending			1,113,809

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, 2024**

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government			
Administrative			
Compensation and Benefits	\$ 1,424,730	1,424,730	1,400,066
Contracted Services	230,151	230,151	224,061
Operating Supplies/Equipment	189,416	189,416	146,451
	<u>1,844,297</u>	<u>1,844,297</u>	<u>1,770,578</u>
Police Services			
Compensation and Benefits	18,488	18,488	15,289
Contracted Services	53,700	53,700	52,690
Operating Supplies/Equipment	24,850	24,850	1,892
	<u>97,038</u>	<u>97,038</u>	<u>69,871</u>
Risk Management			
Compensation and Benefits	4,000	4,000	(732)
Contracted Services	213,555	213,555	206,818
Operating Supplies/Equipment	24,250	24,250	16,532
	<u>241,805</u>	<u>241,805</u>	<u>222,618</u>
Audit			
Contracted Services	<u>17,500</u>	<u>17,500</u>	<u>16,700</u>
Total General Government	<u>2,200,640</u>	<u>2,200,640</u>	<u>2,079,767</u>
Culture and Recreation			
Parks and Playgrounds			
Compensation and Benefits	1,593,258	1,593,258	1,495,751
Contracted Services	266,931	266,931	240,037
Operating Supplies/Equipment	327,200	327,200	354,754
	<u>2,187,389</u>	<u>2,187,389</u>	<u>2,090,542</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2024

	Budgeted Amounts		Actual
	Original	Final	Amounts
Culture and Recreation - Continued			
Golf Operations			
Golf Pro Shop			
Compensation and Benefits	\$ 428,154	428,154	497,338
Contracted Services	47,000	47,000	56,055
Operating Supplies/Equipment	250,850	250,850	272,042
Golf Pro Shop			
Compensation and Benefits	80,738	80,738	81,438
Operating Supplies/Equipment	142,075	142,075	147,084
Golf Course Maintenance			
Compensation and Benefits	619,690	619,690	598,166
Contracted Services	53,700	53,700	60,056
Operating Supplies/Equipment	232,060	232,060	225,763
	<u>1,854,267</u>	<u>1,854,267</u>	<u>1,937,942</u>
Special Recreation			
Compensation and Benefits	40,508	40,508	33,844
Contracted Services	330,500	330,500	264,866
Operating Supplies/Equipment	51,988	51,988	9,131
	<u>422,996</u>	<u>422,996</u>	<u>307,841</u>
Healthy Minds/Healthy Bodies			
Compensation and Benefits	—	—	570
Heritage Museum			
Contracted Services	4,429	4,429	4,169
Operating Supplies/Equipment	15,804	15,804	5,701
	<u>20,233</u>	<u>20,233</u>	<u>9,870</u>
Total Culture and Recreation	<u>4,484,885</u>	<u>4,484,885</u>	<u>4,346,765</u>
Capital Outlay			
Special Recreation	438,000	438,000	176,501
Total Expenditures	<u>7,123,525</u>	<u>7,123,525</u>	<u>6,603,033</u>

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Revenues - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Taxes			
Property Taxes	\$ 1,685,437	1,685,437	1,681,326
Charges for Services			
Facility Rentals	112,200	112,200	89,145
Special Events/Workshops	57,250	57,250	59,263
Program Revenues			
Preschool/Dance	414,050	414,050	408,768
Athletics	241,250	241,250	294,541
Regent Center	98,680	98,680	88,442
Big and Little Development Center	1,038,400	1,038,400	847,380
Park View	721,229	721,229	724,445
Aquatics	854,900	854,900	846,347
Trails Day Camp	515,100	515,100	598,924
Recreation Connection	559,700	559,700	452,616
MCC Indoor Pool	213,400	213,400	214,517
	4,826,159	4,826,159	4,624,388
Intergovernmental			
Replacement Taxes	48,300	48,300	49,952
Interest	50,000	50,000	85,658
Miscellaneous			
Other	50,938	50,938	67,902
Contributions and Donations	37,500	37,500	33,271
	88,438	88,438	101,173
Total Revenues	6,698,334	6,698,334	6,542,497

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Culture and Recreation			
Administrative			
Compensation and Benefits	\$ 536,541	536,541	496,455
Contracted Services	61,331	61,331	53,261
Operating Supplies/Equipment	204,890	204,890	179,751
Interfund Service Charges	1,083,000	1,083,000	1,076,100
Total Administrative	1,885,762	1,885,762	1,805,567
Recreation			
Softball Fields	1,700	1,700	3,474
Sandburg Facility	7,500	7,500	9,990
Diamond Lake Facility	19,400	19,400	13,750
MCC Facility	56,579	56,579	54,219
Special Events	40,899	40,899	43,936
Trending Programs	29,292	29,292	35,844
Total Recreation	155,370	155,370	161,213
Programs			
Preschool/Dance			
Learning Center	93,104	93,104	90,166
Long Term Dance	143,013	143,013	137,021
Summer Dance	13,149	13,149	10,351
Private Dance Lessons	7,508	7,508	3,939
Preschool Camps	9,812	9,812	5,967
Preschool Miscellaneous	49,178	49,178	48,446
Kracklauer Dance Studio	11,542	11,542	10,889
Administration	10,294	10,294	6,927
Trails Day Camp	261,100	261,100	299,470
	598,700	598,700	613,176

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Culture and Recreation - Continued			
Programs - Continued			
Athletics			
Sandburg Facility	\$ 10,711	10,711	13,717
Administration	98,795	98,795	86,217
Basketball - Men's	—	—	30
Basketball - Youth	24,138	24,138	35,792
Tennis	22,986	22,986	35,200
Sports Contract Programs	44,315	44,315	41,268
Softball League - Men's	10,796	10,796	9,124
Karate	29,800	29,800	37,273
Miscellaneous Programs	(27,089)	(27,089)	(1,386)
	214,452	214,452	257,235
Regent Center	190,749	190,749	190,402
Big and Little Development Center	813,645	813,645	671,458
Park View			
Park View Health and Fitness	634,317	634,317	650,076
Fitness Passport Classes	84,879	84,879	110,291
Personal Training	33,851	33,851	38,576
Programs and Camps	12,647	12,647	16,045
	765,694	765,694	814,988

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Recreation - Special Revenue Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Culture and Recreation - Continued			
Programs - Continued			
Aquatics			
MCC Indoor Pool	\$ 280,304	280,304	214,850
Barefoot Bay	536,124	536,124	598,029
Barefoot Bay Concessions	132,066	132,066	132,109
Junior Lifeguards	200	200	—
Barefoot Bay Guards	414,182	414,182	419,862
Spray Parks	37,878	37,878	31,306
Diamond Lake Beach	13,654	13,654	11,441
Diamond Lake Beach Guards	24,436	24,436	19,935
Administration	125,795	125,795	88,257
	<u>1,564,639</u>	<u>1,564,639</u>	<u>1,515,789</u>
Recreation Connection			
Compensation and Benefits	296,504	296,504	278,770
Contracted Services	31,936	31,936	19,735
Operating Supplies/Equipment	39,210	39,210	36,733
Dunbar Recreation Center	—	—	22
	<u>367,650</u>	<u>367,650</u>	<u>335,260</u>
Total Programs	<u>4,515,529</u>	<u>4,515,529</u>	<u>4,398,308</u>
Total Culture and Recreation	<u>6,556,661</u>	<u>6,556,661</u>	<u>6,365,088</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Revenues			
Taxes			
Property Taxes	\$ 524,291	524,291	522,229
Interest	4,500	4,500	11,823
Total Revenues	<u>528,791</u>	<u>528,791</u>	<u>534,052</u>
Expenditures			
Debt Service			
Principal Retirement	475,000	475,000	475,000
Interest and Fiscal Charges	44,575	44,575	44,575
Total Expenditures	<u>519,575</u>	<u>519,575</u>	<u>519,575</u>
Net Change in Fund Balance	<u>9,216</u>	<u>9,216</u>	14,477
Fund Balance - Beginning			<u>178,310</u>
Fund Balance - Ending			<u>192,787</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, 2024**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 1,700,000	1,700,000	1,212,021
Interest	30,000	30,000	72,458
Miscellaneous			
Developer Donations	462,000	462,000	281,922
Total Revenues	2,192,000	2,192,000	1,566,401
Expenditures			
General Government			
Contracted Services	161,000	161,000	140,502
Capital Outlay			
Equipment	350,845	350,845	329,469
Athletic Courts	100,000	100,000	70,231
Vehicles	100,000	100,000	96,228
Building	76,000	76,000	133,805
Land	1,857,000	1,857,000	1,451,887
Total Expenditures	2,644,845	2,644,845	2,222,122
Excess (Deficiency) of Revenues Over (Under) Expenditures	(452,845)	(452,845)	(655,721)
Other Financing Sources			
Transfers In	—	—	1,000,000
Net Change in Fund Balance	(452,845)	(452,845)	344,279
Fund Balance - Beginning			1,203,371
Fund Balance - Ending			1,547,650

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Consolidated Year-End Financial Report
December 31, 2024**

CSFA #	Program Name	State	Federal	Other	Totals
422-11-0970	Open Spave Land Acquisition and Development	\$ 1,212,021	—	—	1,212,021
420-00-2725	Provision of services to the public from named line GRF &/or FIF source	350,000	—	—	350,000
420-00-1758	Site Improvements	87,704	—	—	87,704
	Totals	1,649,725	—	—	1,649,725

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, 2024 (Unaudited)

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017
Governmental Activities			
Net Investment in Capital Assets	\$ 38,920,039	38,978,150	39,067,601
Restricted	967,950	828,519	689,915
Unrestricted	1,290,672	1,300,578	2,476,049
Total Governmental Activities Net Position	41,178,661	41,107,247	42,233,565

* Accrual Basis of Accounting

Data Source: District Records

2018	2019	2020	2021	2022	2023	2024
39,673,596	39,863,145	40,255,705	40,186,696	40,092,850	40,844,612	42,303,215
682,207	734,041	706,478	742,489	888,240	1,091,342	1,107,447
2,665,079	1,597,469	1,833,665	3,476,957	3,358,228	3,649,319	3,161,265
43,020,882	42,194,655	42,795,848	44,406,142	44,339,318	45,585,273	46,571,927

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Changes in Net Position - Last Ten Fiscal Years***
December 31, 2024 (Unaudited)

	2015	2016	2017
Expenses			
Governmental Activities			
General Government	\$ 2,057,134	1,428,112	1,152,774
Culture and Recreation	7,573,621	7,940,854	8,050,969
Interest on Long-Term Debt	49,616	60,010	104,693
Total Governmental Activities Expenses	9,680,371	9,428,976	9,308,436
Program Revenues			
Governmental Activities			
Charges for Services			
General Government	1,435,356	1,872,857	1,846,237
Culture and Recreation	2,979,441	2,867,487	2,801,440
Capital Grants/Contributions	—	—	1,031,714
Operating Grants/Contributions	—	—	—
Total Governmental Activities Program Revenues	4,414,797	4,740,344	5,679,391
Net (Expenses) Revenues			
Governmental Activities	(5,265,574)	(4,688,632)	(3,629,045)
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property Taxes	4,259,190	4,227,145	4,315,131
Intergovernmental			
Replacement Taxes	57,804	80,656	95,647
Interest	3,461	12,056	53,298
Miscellaneous	199,624	297,361	291,287
Total Governmental Activities	4,520,079	4,617,218	4,755,363
Changes in Net Position			
Governmental Activities	(745,495)	(71,414)	1,126,318

* Accrual Basis of Accounting

Data Source: District Records

2018	2019	2020	2021	2022	2023	2024
1,024,932	1,217,251	822,007	754,465	2,123,573	1,551,188	2,695,263
9,035,489	9,495,191	7,211,347	8,758,670	10,045,215	10,648,006	11,914,087
89,811	82,003	73,829	61,649	48,730	35,361	21,542
10,150,232	10,794,445	8,107,183	9,574,784	12,217,518	12,234,555	14,630,892
1,818,158	1,773,007	1,805,995	2,609,241	2,675,793	2,494,603	3,265,935
2,909,391	3,190,282	1,570,198	3,009,320	3,572,839	4,244,931	4,624,388
1,425,305	60,096	—	—	—	—	—
—	—	428,475	229,278	112,782	35,022	1,212,021
6,152,854	5,023,385	3,804,668	5,847,839	6,361,414	6,774,556	9,102,344
(3,997,378)	(5,771,060)	(4,302,515)	(3,726,945)	(5,856,104)	(5,459,999)	(5,528,548)
4,438,526	4,633,894	4,663,455	4,924,579	5,013,922	5,397,444	5,650,961
77,435	96,271	86,042	151,048	305,623	254,265	149,236
85,031	106,173	21,126	2,716	95,230	308,741	300,094
400,512	108,495	133,085	258,896	374,505	745,504	414,911
5,001,504	4,944,833	4,903,708	5,337,239	5,789,280	6,705,954	6,515,202
1,004,126	(826,227)	601,193	1,610,294	(66,824)	1,245,955	986,654

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017
General Fund			
Nonspendable	\$ 56,612	49,982	40,832
Restricted	816,894	707,825	565,677
Assigned	—	—	55,225
Unassigned	1,226,151	1,547,221	1,964,892
Total General Fund	2,099,657	2,305,028	2,626,626
All Other Governmental Funds			
Nonspendable	17,550	17,517	18,725
Restricted	152,386	154,226	128,909
Committed	1,340,741	1,224,884	1,170,954
Assigned	380,833	4,593,352	1,471,279
Total All Other Governmental Funds	1,891,510	5,989,979	2,789,867
Total Governmental Funds	3,991,167	8,295,007	5,416,493

* Modified Accrual Basis of Accounting

Data Source: District Records

2018	2019	2020	2021	2022	2023	2024
55,396	70,531	57,032	62,280	61,796	58,048	73,898
525,205	560,436	520,689	533,444	669,871	851,152	892,845
55,225	55,225	55,058	54,885	54,614	54,442	49,859
2,355,971	2,091,912	1,787,711	2,423,328	2,443,835	1,980,482	1,849,085
2,991,797	2,778,104	2,420,490	3,073,937	3,230,116	2,944,124	2,865,687
13,292	80,870	2,225	15,115	28,307	40,352	58,302
161,348	177,618	189,295	212,014	220,782	242,028	215,846
1,293,951	1,346,422	1,297,119	1,611,207	1,271,364	1,382,330	1,036,598
875,632	191,318	452,731	424,992	983,039	1,203,371	1,543,500
2,344,223	1,796,228	1,941,370	2,263,328	2,503,492	2,868,081	2,854,246
5,336,020	4,574,332	4,361,860	5,337,265	5,733,608	5,812,205	5,719,933

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017
Revenues			
Taxes	\$ 4,316,994	4,307,801	4,410,778
Intergovernmental	—	—	1,031,714
Charges for Services	4,414,797	4,289,871	4,192,057
Interest	3,461	12,056	53,298
Interfund Service Charge	—	—	455,620
Miscellaneous	199,624	747,834	291,287
Total Revenues	8,934,876	9,357,562	10,434,754
Expenditures			
General Government	1,190,902	1,151,586	1,188,238
Culture and Recreation	6,577,757	7,108,232	7,211,654
Capital Outlay	602,912	520,152	4,400,244
Debt Service			
Principal	461,362	478,631	372,411
Interest and Fiscal Charges	50,311	114,164	155,993
Total Expenditures	8,883,244	9,372,765	13,328,540
Excess of Revenues Over (Under) Expenditures	51,632	(15,203)	(2,893,786)
Other Financing Sources (Uses)			
Debt Issuance	—	4,000,000	—
Disposal of Capital Assets	87	8,297	15,272
Premium on Debt Issuance	—	310,746	—
Transfers In	1,027,315	201,000	—
Transfers Out	(1,027,315)	(201,000)	—
	87	4,319,043	15,272
Net Change in Fund Balances	51,719	4,303,840	(2,878,514)
Debt Service as a Percentage of Noncapital Expenditures	6.0763%	6.6925%	5.9242%

* Modified Accrual Basis of Accounting

Data Source: District Records

2018	2019	2020	2021	2022	2023	2024
4,515,961	4,730,165	4,663,455	4,924,579	5,013,922	5,397,444	5,650,961
1,425,305	60,096	514,517	380,326	418,405	289,287	1,361,257
4,257,533	4,501,289	2,914,193	4,979,561	5,411,224	6,246,430	6,814,223
85,031	106,173	21,126	2,716	95,230	308,741	300,094
470,016	462,000	462,000	639,000	837,408	493,104	1,076,100
400,512	104,783	132,616	258,397	374,505	745,504	414,911
11,154,358	9,964,506	8,707,907	11,184,579	12,150,694	13,480,510	15,617,546
1,229,630	1,216,581	1,242,605	1,457,826	1,753,696	1,966,209	2,220,269
7,226,117	7,469,056	6,365,250	7,586,359	8,922,753	9,200,376	10,711,853
2,285,840	1,539,494	811,218	755,277	508,970	1,664,746	2,258,121
390,000	400,000	405,000	482,207	497,207	512,207	475,000
112,575	104,775	96,775	84,625	71,725	58,375	44,575
11,244,162	10,729,906	8,920,848	10,366,294	11,754,351	13,401,913	15,709,818
(89,804)	(765,400)	(212,941)	818,285	396,343	78,597	(92,272)
—	—	—	156,621	—	—	—
9,331	3,712	469	499	—	—	—
—	—	—	—	—	—	—
—	800,000	980,000	478,425	850,000	1,200,000	1,000,000
—	(800,000)	(980,000)	(478,425)	(850,000)	(1,200,000)	(1,000,000)
9,331	3,712	469	157,120	—	—	—
(80,473)	(761,688)	(212,472)	975,405	396,343	78,597	(92,272)
5.1030%	5.0644%	6.3311%	5.8300%	5.0203%	4.6993%	3.8456%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Tax Levy Year	Residential Property	Farm
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
2024	2023	965,690,278	1,749,445

Data Source: Office of the County Clerk

Commercial Property	Industrial Property	Railroad Property	Total	Total Direct Tax Rate
\$ 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
160,016,915	87,036,887	1,571,841	1,216,065,366	0.4665

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Levy Years December 31, 2024 (Unaudited)

	2014	2015	2016
District Direct Rates			
Museum	0.0013	—	—
Audit	0.0018	0.0018	0.0017
Bonds	0.0604	0.0589	0.0552
Corporate	0.1931	0.1945	0.1936
IMRF	0.0460	0.0458	0.0426
Police Protection	0.0079	0.0059	0.0055
Recreation	0.1181	0.1164	0.1106
Recreation for Handicapped	0.0242	0.0200	0.0188
Social Security	0.0387	0.0370	0.0288
Tort	0.0230	0.0225	0.0212
Total Direct Rates	0.5145	0.5028	0.4780
Overlapping Rates			
County of Lake	0.6825	0.6628	0.6320
Village of Mundelein	1.6163	1.5711	1.5632
Road and Bridge Libertyville	0.0642	0.0626	0.0599
Fremont Public Library	0.4893	0.4835	0.4573
Ela Public Library	0.4100	0.3984	0.3815
Cook Memorial Public Library	0.3122	0.3035	0.2894
College of Lake County #532	0.3061	0.2994	0.2854
School District #70	3.0785	3.0457	2.8867
School District #73	4.1175	4.0331	3.8708
School District #75	5.2405	5.1409	4.9116
School District #76	4.7370	4.8713	4.6799
School District #79	3.6065	3.5143	3.2980
High School #120	2.8282	2.7713	2.6203
High School #125	3.0487	3.0043	2.8576
High School #128	2.6866	2.7319	2.5318
Lake County Forest Preserve	0.2100	0.2079	0.1929
Central Lake County Joint Action Water Agency	0.0559	0.0541	0.0458
Township of Ela	0.1004	0.0985	0.0950
Township of Libertyville	0.0701	0.0683	0.0645
Township of Fremont	0.1273	0.1236	0.1155
Township of Vernon	0.0663	0.0644	0.0611
Road and Bridge Vernon	0.0269	0.0257	0.0243
Special Road Improvement Vernon Gravel	0.0200	0.0199	0.0190
Countryside Fire Protection District	0.6129	0.5984	0.5699
Special Road Improvement Ela	0.0451	0.0448	0.0429
Road and Bridge Ela	0.0029	0.0029	0.0027
Road and Bridge Fremont	0.0322	0.0317	0.0276
Special Road Improvement Fremont Gravel	0.1249	0.1229	0.1188
Representative Tax Rate (Fremont Township)	12.2277	11.9513	11.4403

Data Source: Office of the County Clerk

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

2017	2018	2019	2020	2021	2022	2023
0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
0.0016	0.0016	0.0015	0.0006	0.0014	0.0015	0.0015
0.0533	0.0519	0.0487	0.0493	0.0480	0.0460	0.0431
0.1875	0.1903	0.1871	0.1871	0.1815	0.1795	0.1771
0.0383	0.0326	0.0305	0.0323	0.0332	0.0326	0.0323
0.0054	0.0056	0.0052	0.0063	0.0074	0.0067	0.0065
0.1077	0.1099	0.1076	0.1108	0.1032	0.1131	0.1113
0.0179	0.0280	0.0289	0.0294	0.0354	0.0400	0.0400
0.0333	0.0331	0.0310	0.0313	0.0359	0.0352	0.0348
0.0208	0.0204	0.0176	0.0168	0.0181	0.0178	0.0198
0.4659	0.4735	0.4582	0.4640	0.4642	0.4725	0.4665
0.6220	0.6117	0.5968	0.5980	0.5977	0.5887	0.5863
1.5590	1.4194	1.4260	1.4610	1.4697	1.4721	1.4716
0.0590	0.0588	0.0591	0.0609	0.0623	0.0613	0.0618
0.3580	0.3568	0.3545	0.3581	0.3547	0.3576	0.3526
0.3714	0.3185	0.3194	0.3219	0.3290	0.3307	0.3290
0.2840	0.0284	0.2834	0.2857	0.2914	0.2880	0.2859
0.2810	0.2819	0.2815	0.2897	0.2935	0.2958	0.2942
2.8100	2.8152	2.8554	2.9492	3.0170	3.0811	3.1140
3.8250	3.8470	3.7402	3.8514	3.9162	4.0174	3.9763
4.7980	4.7856	4.6291	4.6700	4.6042	4.6354	4.5543
4.5670	4.5799	4.4836	4.5969	4.6222	4.7373	4.7118
3.2090	3.1761	3.1968	3.2371	3.0191	3.0511	3.0360
2.5520	2.5431	2.4886	2.5115	2.4829	2.5189	2.4860
2.8620	2.8883	2.8715	2.9831	3.0923	3.1922	3.2027
2.4940	2.5021	2.5125	2.6034	2.6737	2.7496	2.7819
0.1870	0.1820	0.1798	0.1818	0.1789	0.1732	0.1680
0.0410	—	—	—	0.0001	—	—
0.0408	0.0936	0.0942	0.0957	0.1033	0.0992	0.0891
0.0600	0.0634	0.0636	0.0657	0.0670	0.0681	0.0687
0.1100	0.1065	0.1040	0.1025	0.0987	0.0994	0.0981
0.0560	0.0550	0.0531	0.0542	0.0566	0.0590	0.0953
0.0220	0.0207	0.0180	0.0184	0.0185	0.0178	0.0171
0.0220	0.0200	0.0200	0.0200	0.0200	0.0192	0.0189
0.5623	0.5637	0.5656	0.5934	0.6101	0.6301	0.6064
0.0421	0.0424	0.0426	0.0429	0.0430	0.0265	0.0462
0.0097	0.0098	0.0027	0.0027	0.0028	0.0197	0.0068
0.0270	0.0254	0.0251	0.1444	0.0234	0.0222	0.0207
0.1170	0.1173	0.1177	0.1208	0.1194	0.1216	0.1213
11.1285	10.6344	10.6632	10.8978	10.6853	10.7484	10.6097

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2024 (Unaudited)

Taxpayer	Type of Business	2024			2015		
		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	\$ 15,899,459	1	1.31%	\$ 8,794,638	1	1.06%
Medline Industires	Hospital Supplies	8,326,955	2	0.68%	7,715,996	2	0.93%
USRLP Mundelein LLC	Commercial Retail	5,535,477	3	0.46%			
Bridge Point Mundelein, LLC	Commercial Retail	5,533,111	4	0.46%			
Sysmex America Inc.	Medical Products	5,288,836	5	0.43%			
Ruprecht Company	Industrial	4,786,800	6	0.39%			
Lakeside Village LLC	Apartment Buildings	4,445,554	7	0.37%	2,973,902	7	0.36%
Mundelein 83, LLC	Commercial Properties	3,912,048	8	0.32%	6,523,311	3	0.79%
Townline Retail Investment LLC	Commercial Retail	3,552,824	9	0.29%	2,620,906	10	0.32%
Williamsburg Hospitality LLC	Hotel	3,236,927	10	0.27%			
Centro Bradley Long Meadow LLC	Commercial Retail				3,633,448	4	0.44%
Target Corporation	Department Store				3,217,947	5	0.39%
Oak Creek Plaza, LLC	Commercial Retail				2,975,249	6	0.36%
JEH Ltd. Partnership	Commercial Retail				2,891,799	8	0.35%
Chicago Ttile Land Truct Co.	Residential Properties				2,812,942	9	0.34%
		<u>60,517,991</u>		<u>4.98%</u>	<u>44,160,138</u>		<u>5.34%</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, 2024 (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
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%
2024	2023	5,673,529	5,650,961	99.60%	—	5,650,961	99.60%

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, 2024 (Unaudited)

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Installment Contracts			
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
2024	1,039,878	—	1,039,878	0.07%	32.71

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.

(2) See the Schedule of Demographic and Economic Statistics for 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, 2024 (Unaudited)

Fiscal Year	General Obligations Bonds	Less: Amounts Available for Debt Service	Totals	Total Taxable Assessed Value of Property (1)	Per Capita (2)
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
2024	1,039,878	191,543	848,335	0.07%	26.69

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, 2024 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt
District	\$ 1,039,878	100.000%	\$ 1,039,878
Overlapping Debt			
Village of Mundelein	32,210,000	99.836%	32,157,176
Village of Vernon Hills	23,225,000	0.001%	232
College of Lake County #532	71,000,000	4.176%	2,964,960
School District #70	7,705,000	0.052%	4,007
School District #73	75,395,000	16.042%	12,094,866
School District #75	9,747,000	99.855%	9,732,867
School District #76	8,990,000	60.158%	5,408,204
School District #79	1,875,000	30.616%	574,050
High School District #120	49,205,000	64.066%	31,523,675
High School District #125	39,010,000	1.486%	579,689
Lake County Forest Preserve	149,920,000	3.982%	5,969,814
Lake County	131,535,000	3.982%	5,237,724
Countryside Fire Protection District	895,000	6.582%	58,909
Total Overlapping Debt	600,712,000		106,306,173
Total Direct and Overlapping Debt	601,751,878		107,346,051

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, 2024 (Unaudited)

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Legal Debt Margin - Last Ten Fiscal Years
December 31, 2024 (Unaudited)**

	2015	2016	2017	2018
Equalized Assessed Valuation	\$ 825,908,952	849,410,765	903,497,303	950,637,987
Bonded Debt Limit - 2.875% of Assessed Value	23,744,882	24,420,559	25,975,547	27,330,842
Amount of Debt Applicable to Limit	1,280,000	835,000	4,370,000	4,000,000
Legal Debt Margin	22,464,882	23,585,559	21,605,547	23,330,842
Percentage of Legal Debt Margin to Bonded Debt Limit	94.61%	96.58%	83.18%	85.36%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	4,748,976	4,884,112	5,195,109	5,466,168
Amount of Debt Applicable to Limit	1,280,000	835,000	4,370,000	4,000,000
Legal Debt Margin	3,468,976	4,049,112	825,109	1,466,168
Percentage of Legal Debt Margin to Bonded Debt Limit	73.05%	82.90%	15.88%	26.82%

Data Source: District Records

2019	2020	2021	2022	2023	2024
980,495,130	1,039,586,757	1,052,808,528	1,085,331,384	1,135,812,129	1,216,065,366
28,189,235	29,888,119	30,268,245	31,203,277	32,654,599	34,961,879
3,610,000	3,210,000	2,805,000	1,930,000	1,470,000	995,000
24,579,235	26,678,119	27,463,245	29,273,277	31,184,599	33,966,879
87.19%	89.26%	90.73%	93.81%	95.50%	97.15%
5,637,847	5,977,624	6,053,649	6,240,655	6,530,920	6,992,376
3,610,000	3,210,000	2,805,000	1,930,000	1,470,000	995,000
2,027,847	2,767,624	3,248,649	4,310,655	5,060,920	5,997,376
35.97%	46.30%	53.66%	69.07%	77.49%	85.77%

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2024	31,790	1,495,084,000	47,030	4.50%

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, 2024 (Unaudited)

Employer	Type of Business	2024*			2015		
		Employees	Rank	Percentage of Total District Population	Employees	Rank	Percentage of Total District Population
Medline Industries	Hospital Supplies	647	1	2.04%	1,800	1	5.79%
Ruprecht Company	Meat Processing	555	2	1.75%	200	8	0.64%
Maclean Fogg Co.	Industrial Fasteners (Plants and Offices)	300	3	0.94%	220	5	0.71%
University of St. Mary of the Lake	Seminary/School for the Priesthood	295	4	0.93%	240	4	0.77%
Mundelein High School #120	Public High School	270	5	0.85%	210	7	0.68%
Amcor Flexibles Healthcare, Inc.	Flexible Polyethylene Packaging	262	6	0.82%	315	3	1.01%
Mundelein Elementary School #75	Public Elementary School	240	7	0.75%	220	6	0.71%
Village of Mundelein	Village Government	196	8	0.62%	175	9	0.56%
Pet Factory	Pet Product Manufacturing	170	9	0.53%			
Con-Way Freight	Trucking Services	123	10	0.39%			
Accurate Transmissions	Remanufactured Transmissions				320	2	1.03%
Carter Hoffman Co.	Food Service Equipment				110	10	0.35%
Totals		3,058		9.62%	3,810		12.27%

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, 2024 (Unaudited)

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration	13	9	11	10	10	11	14	15	15	15
Golf Operations	49	51	49	27	46	40	52	51	59	58
Park Operations	32	28	22	48	24	23	28	26	33	31
Recreation	375	401	387	360	355	239	295	349	341	375
	469	489	469	445	435	313	389	441	448	479

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, 2024 (Unaudited)

See Following Page

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2024 (Unaudited)**

Function/Program	2015	2016	2017
Program Registrations			
Adult Athletic Leagues	44	42	47
Early Childhood - Learning Center	692	527	776
Youth Programs	2,003	1,793	1,168
Rec Connection	167	172	165
Aquatics Programs	884	566	592
Regent Center	462	425	404
Adult Programs	1,293	1,139	1,004
Special Events	3,433	4,012	6,723
Big & Little Development Center	71	64	67
Golf Rounds	24,145	24,019	23,080
Memberships/Season Passes			
Barefoot Bay Aquatic Center, Diamond Lake & Combo	1,371	1,627	1,923
Health and Fitness Center	1,180	1,220	1,110
Facility Rentals			
Regent Center	56	50	78
Chalet	62	43	26
Shelters	101	116	113
Dunbar	—	—	—

Data Source: Various District Departments

2018	2019	2020	2021	2022	2023	2024
32	25	22	24	25	15	28
447	771	126	823	1,031	935	957
1,257	1,619	1,104	2,324	2,366	2,229	3,379
182	212	205	138	134	166	174
647	563	352	1,076	1,143	1,303	1,182
404	—	—	829	1,175	1,009	1,171
1,250	1,282	680	517	1,046	2,164	2,408
6,527	6,969	2,609	2,619	8,876	8,474	8,963
91	103	87	109	103	115	115
21,832	21,322	23,181	31,183	28,561	30,562	32,647
2,021	1,759	—	2,392	2,101	2,421	2,474
1,900	2,400	1,360	1,554	1,731	2,030	2,393
53	57	4	35	62	50	46
—	—	—	—	—	—	—
106	79	59	68	62	69	66
37	172	238	294	284	387	397

MUNDELEIN PARK AND RECREATION DISTRICT, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Function/Program	2015	2016	2017
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

2018	2019	2020	2021	2022	2023	2024
732	736	735	735	735	793	793
33	33	34	34	34	35	35
23	24	24	24	24	25	25
2	2	2	2	2	2	2
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
13	12	12	12	13	13	13
13	13	13	13	13	13	13
3	3	3	3	3	3	3
11	12	12	12	11	11	11
2	2	2	2	2	2	2
3	3	3	3	3	3	3
19	19	19	19	19	19	19
2	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

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



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

May 28, 2025

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 28, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Mundelein Park and Recreation District
May 28, 2025

Purpose of this Report

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP



BOARD MEMORANDUM

June 9, 2025 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Date: June 4, 2025
Subject: Approve of Resolution 25-06-01-R – Semi-Annual Review of Closed Session Minutes

Background

As required by the Park District Code, the Board is required to review Closed Session Minutes to determine whether specific minutes should be approved, released, or continue to be placed on hold.

Analysis/Considerations

Staff have reviewed all the past minutes. Staff believe it is in the District's best interest not to release minutes currently.

Recommendation

The Executive Director recommends approving the resolution.

Action and Motion Requested

Move to approve Resolution 25-06-01-R – Semi-Annual Review of Closed Session Minutes.

**MUNDELEIN PARK & RECREATION DISTRICT
LAKE COUNTY, ILLINOIS**

RESOLUTION NO. 25-06-01-R

A RESOLUTION APPROVING CERTAIN CLOSED SESSION MEETING MINUTES AND AUTHORIZING THE BOARD SECRETARY TO MAKE CERTAIN CLOSED SESSION MEETING MINUTES AVAILABLE FOR PUBLIC INSPECTION 1ST REVIEW – 2025 AND AUTHORIZING THE DESTRUCTION OF CERTAIN AUDIO RECORDINGS OF CLOSED SESSION MINUTES

WHEREAS, the Board of Commissioners of the Mundelein Park & Recreation District have met from time to time in executive session for purposes authorized by the Illinois Open Meetings Act (the "Act"); and

WHEREAS, as required by the Act, the Board Secretary has kept written minutes of all such executive sessions; and

WHEREAS, pursuant to 5 ILCS 120/2.06(d), the Board of Commissioners have reviewed closed session minutes; and

WHEREAS, the Board of Commissioners have determined that the attached list of minutes identified in **Exhibit A** no longer require confidential treatment and should be made available for public inspection; and

WHEREAS, the Open Meetings Act requires governmental bodies to audio or video record their closed meetings; and

WHEREAS, this governmental body has complied with that requirement; and

WHEREAS, for the verbatim record of the closed session portion of the meetings set forth in Section 2 of this Resolution, at least eighteen (18) months have passed since the completion of those meetings, and this governmental body has approved written minutes for each of the closed session portions of the meetings set forth in Section 2.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Mundelein Park & Recreation District, Lake County, Illinois, in exercise of its home rule authority, as follows:

Section 1: Based upon the statements made in the preamble to this Resolution: the Board of Commissioners of the Mundelein Park & Recreation District hereby finds that the minutes of the closed meetings listed in **Exhibit A** are no longer necessary to keep confidential and order their release for public review, inspection and copying.

Section 2: Based upon the statements made in the preamble to this Resolution, the Board of Commissioners of the Mundelein Park & Recreation District hereby order the destruction of the verbatim record of the closed session portions of all meetings which took place prior to 2023.

Section 3: This Resolution shall be in full force and effect from and after its adoption as provided by law.

Adopted by the Board of Commissioners of the Mundelein Park & Recreation District, Illinois this 9th day of June, 2025.

VOTE:

AYES: _____

NAYS: _____

ABSENT: _____

Approved by me this
9th day of June, 2025.

President, Board of Commissioners

Attest:

Secretary, Board of Commissioners

Exhibit A

The following meeting minutes are approved for release:

None.



BOARD MEMORANDUM

June 9, 2025 Regular Board Meeting Agenda Item

To: Board of Commissioners
From: Ron Salski, Executive Director
Debbie McInerney, Director of Business & Technology
Date: June 5, 2025
Subject: Approve of Memorial and Kracklauer Parks Camera Agreement

Background

The District is expanding its security throughout its parks, parking lots and facilities as part of the District's strategy, goals, objectives and initiatives. Staff have been piloting a variety of systems/options, equipment, operating costs and manufacturers.

The parks and facilities have seen a significant increase in users over the past several years. At times, vandalism and other issues occur. Our mission is "connecting the community with safe and quality recreation through diverse programs, facilities, and open space." Cameras are one of many ways to achieve the mission.

Memorial and Kracklauer Parks have been identified as parks with significant activity. Memorial Park has frequent vandalism and Kracklauer Park is expected to generate many users daily. Good cameras can deter vandalism and other issues and if an issue occurs, the District will have quality surveillance to determine potential individuals.

The District has a procedure, 1.014, for the use and recording of surveillance and recording and it is reviewed regularly to keep up with advancements in technology, Local Records Act guidelines and updates to the Park District Code. Executive Director Salski will continue working with the Attorney and Local Records Act Representative to determine if new laws and guidelines were enacted recently. If so, Executive Director Salski and staff will revise the procedure immediately.

Analysis/Considerations

After careful consideration and evaluation, the Verkada camera system best fits the needs of the Mundelein Park & Recreation District for outdoor parks. The camera systems use high resolution cameras with full analytics and search capabilities. There are various types of cameras available to best serve the needs of the area. Verkada has developed a unique “gateway” device that allows cameras to use wifi or cellular service depending on what is available to that park. This system is currently in place at Memorial Park as a free trial and it has been extremely successful with reasonable costs.

As the manufacturer of the camera systems, Verkada sells their products through partners. The District is currently working with Verkada to choose the appropriate partner to obtain the purchasing and licensing agreements.

Kracklauer Park is near completion and staff are concerned about potential vandalism with an important grant project. Staff are requesting some broader approval of language allowing the Executive Director to execute a contract so the District can act quickly to install the cameras before a soft opening at Kracklauer Park. Director McInerney will present cost information at the meeting as staff are working with various suppliers to meet the District’s legal advice for licensing agreement language.

Recommendation

Staff recommend approving the Memorial and Kracklauer Parks camera agreement and authorizing the Executive Director with Attorney approval to continue to negotiate the cost and enter an agreement not to exceed three years and be within the 2025 Budget.

Action and Motion Requested

Move to approve the Memorial and Kracklauer Parks cameras, and authorize the Executive Director, with Attorney approval on behalf of the District, to work with Verkada to choose a partner to enter into an agreement up to three years for the licensing of the cameras and gateway devices, and not to exceed the 2025 budget, \$20,000.