



HANOVER PARK PARK DISTRICT

Board of Commissioners

Community Center
1919 Walnut Ave, Hanover Park, IL 60133
Telephone: (630)837-2468
Hpparks.org

HANOVER PARK PARK DISTRICT

BOARD OF COMMISSIONERS PARK BOARD REGULAR MEETING AGENDA COMMUNITY CENTER BOARD ROOM, 1919 WALNUT AVE, HANOVER PARK, IL, 60133

AND ZOOM CONFERENCING APP VIRTUAL MEETING

**MEETING PHONE #: 312 626-6799 MEETING ID: 883 933 8904 MEETING
PASSCODE: 430079 THURSDAY, DECEMBER 19, 2024 7:00 P.M.**

NOTICE IS HEREBY GIVEN that Section 7(e) of the Open Meetings Act (the "Act"), which provided that open or closed meetings of a public body, including its committees thereof, may be conducted by audio or video conference without physical presence of a quorum of its members, is no longer be in effect as of May 11, 2023 because Governor Pritzker's disaster declaration related to the COVID 19 pandemic expired on that date. Therefore, Hanover Park Park District Ordinance No. 19-20-08, "AN ORDINANCE ADOPTING SPECIAL RULES AND PROCEDURES FOR ELECTRONIC ATTENDANCE AT MEETINGS DURING THE COVID-19 PANDEMIC PURSUANT TO GOVERNOR PRITZKER'S EXECUTIVE ORDER NO. 2020-07" is no longer applicable. Accordingly, the physical quorum of the Board of Park Commissioners of the Hanover Park Park District (the "Park Board") and of each of its committees, must be physically present for a member or members of the Park Board, or committee, to attend such meeting electronically, and then only in accordance with Hanover Park Park District Ordinance No. 16-17-07, "AN ORDINANCE DEFINING MEETING AND ADOPTING PROCEDURES FOR ELECTRONIC ATTENDANCE AT MEETINGS" adopted November 28, 2016. Nevertheless, as an accommodation to the press and public, and because of the limited size of the Board Room in the Hanover Park Park District Community Center, 1919 Walnut Avenue, Hanover Park, Illinois, 60133, the Park Board will continue to conduct its meetings in person and electronically. Accordingly, members of the public are encouraged to consider attending the Park Board meeting remotely by utilizing the Zoom conference application either by calling the following telephone conference number 312-626- 6799, or by utilizing the Join Zoom Meeting link, <https://us02web.zoom.us/j/8839338904?pwd=VkMzQndGT1RlZytYbjZpMC9Rd2lSQT09> and in either case to participate you must utilize the following Meeting ID: 883 933 8904 & Meeting Passcode 430079. A link to said Zoom Meeting will also be available on the Hanover Park Park District web site www.hpparks.org by clicking on the link for the Public Meeting for the November 19 , 2024, Board Regular Meeting at the regularly scheduled date and time of said meeting.

1. CALL MEETING TO ORDER

2. ROLL CALL

3. APPROVAL OF THE AGENDA AS PRESENTED

4. ADJOURN TO PUBLIC HEARING REGARDING TAX LEVY

5. RECONVENE 12-19-24 REGULAR BOARD MEETING FROM PUBLIC HEARING

6. COMMITTEE REPORTS

A. FINANCE AND MAINTENANCE

B. RECREATION AND CCAC

7. APPROVAL OF THE CONSENT AGENDA - All items listed with an asterisk (*) are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items unless a Board member so requests, in which event it will be removed from the items to be approved by consent and will be considered and voted upon at the point where it appears in the general order of business on the agenda. ITEMS TO BE ADDED TO OR REMOVED FROM THE CONSENT AGENDA APPROVAL OF ALL MATTERS ON CONSENT AGENDA AS AMENDED [NOTE: The President must read the full title of each item to be approved by consent as designated by an asterisk (*) (except for those items removed), and include those items added by a prior motion by Consent Agenda amendment]

8. MATTERS FROM THE PUBLIC

9. APPROVAL OF MEETING MINUTES

A. 11-14-24 Finance and Maintenance Committee Minutes*

B. 11-14-24 Recreation and CCAC Committee Minutes*

C. 11-21-24 Regular Board Meeting Minutes*

10. LEGISLATIVE UPDATES – No Report

11. COMMITTEE REPORTS

A. FINANCE AND MAINTENANCE

B. RECREATION AND CCAC

OLD BUSINESS

12. FINANCE/ADMINISTRATION

- A. MOTION TO APPROVE** Statement of Cash Receipts & Disbursements (May 1, 2024 through November 30,2024)*
- B. MOTION TO APPROVE** Treasurer's Report for the month ending November 30, 2024*
- C. MOTION TO APPROVE** Warrant #24-25-08 covering check numbers #83188-83159 from the Payroll Checking account in the amount of \$165,195.10 and check numbers 67483-67564 and EFT check number 785-828 from the General Corporate Checking account in the amount of \$588,812.37 for a grand total warrant of \$754,007.47*
- D. MOTION TO APPROVE** – Resolution #24-25-26- A Resolution approving agreement between Links Technology Services and Hanover Park Park District*
- E. MOTION TO APPROVE** – Committee and Meeting Dates 2025*
- F. MOTION TO APPROVE** – Travel Vouchers for IAPD/IPRA Conference 2025 for Commissioners*
- G. MOTION TO APPROVE** – Ordinance #24-25-03 – An Ordinance Levying the Taxes of the Hanover Park Park District for its Fiscal Year Beginning May 1, 2024 and Ending on April 30, 2025

13. RECREATION AND PARKS

- A. MOTION TO APPROVE-** Resolution #24-25-28- A Resolution Approving of the Agreement between All Ages Chess Enrichment and the Hanover Park Park District. *

NEW BUSINESS

14. RECOGNITION – Sharon Lutz for 35 Years of Dedicated Service

15. PRESENTATION – Ed Tracey on behalf of Seldon Fox, Annual Audit Result Draft

16. CORRESPONDENCE

17. FUTURE EVENTS

A. Agency Business

- Maintenance/Finance Committee Meeting – January 9, 2025 – 6pm-7pm
- Recreation/CCAC Committee Meeting – January 9, 2025 -7pm-8pm
- Park Board Regular Meeting – January 16, 2025 – 7pm-9pm

B. Community Events

- Grinchmas Craft Party – December 20, 2024 – Community Center – 6-7:30 pm
- Holiday Decorating Contest Voting Begins – December 20, 2024 – facebook.com/hpparks
- Holiday Decorating Contest Winners Announced – December 23, 2024 – facebook.com/hpparks
- Christmas Eve – December 24, 2024
- Christmas Day – December 25, 2024 – Community Center Closed
- Cocoa and Crafts Event – January 11, 2025 – Community Center – 10-11:30 am

18. ADJOURNMENT OF 12-19-24 REGULAR BOARD MEETING

HANOVER PARK DISTRICT
1919 WALNUT AVENUE
HANOVER PARK, ILLINOIS 60133

FINANCE AND MAINTENANCE COMMITTEE MEETING
COMMUNITY CENTER BOARDROOM
THURSDAY, NOVEMBER 14, 2024

MINUTES
6:00 P.M.

CALL TO ORDER

The Finance and Maintenance Committee Meeting of Park Commissioners was called to order on Thursday, November 14, 2024 by Chairman Fuentez at 6:00pm.

Upon the roll being called, the following answered:

ROLL CALL

| | | |
|------------------------|---|--|
| Commissioners Present: | 4 | Commissioners Khan, Fuentez, Parlanti and President Elkins |
| Commissioners Absent: | 0 | None |
| Staff Present: | 4 | Executive Director Bessette, Business Services Manager Emig, Parks and Planning Superintendent Junger, and Executive Assistant Quigley, |
| Staff Absent: | 0 | None |
| Guests Present: | 0 | None |

OLD BUSINESS

Business Services Manager and Deputy Director Emig was on hand to discuss the Statement of Cash Receipts and Disbursements for the month ending October 30, 2024. He highlighted \$67,000 earned in interest since last report, as well as the addition of the Sponsorship line item within the statement, explaining that the program is doing well, offering more support to several areas of the Park District through both programs and marketing. During discussion of the Treasurer's Report, Business Services Manager Emig highlighted the receipt of the roll over bond funds. Executive Director Bessette also had the opportunity to present the Stormwater Easement Agreement between the Park District and the Village of Hanover Park.

A motion was made by Commissioner Fuentez and seconded by Commissioner Parlanti to present the Statement of Cash Receipts and Disbursements to the Board as a whole at the upcoming regular meeting, as presented.

With no further discussion and upon the roll being called, the following answered:

| | | |
|-------|---|--|
| Ayes: | 5 | Commissioners Fuentez, Parlanti, Parks and Planning Superintendent Junger, Business Services Manager Emig, Executive Director Bessette |
| Nays: | 0 | None |

Abstain: 0 None

Motion carried.

A motion was made by Commissioner Fuentez and seconded by Commissioner Parlanti to present the Treasurer's Report for the month ending October 30, 2024 to the Board, as presented.

With no further discussion and upon the roll being called, the following answered:

Ayes: 5 Commissioners Fuentez, Parlanti, Parks and Planning Superintendent Junger, Business Services Manager Emig, Executive Director Bessette

Nays: 0 None

Abstain: 0 None

Motion carried.

A motion was made by Commissioner Fuentez and seconded by Commissioner Parlanti to present Warrant #24-25-07 covering check numbers #83076-83117 from the Payroll Checking account in the amount of \$164,833.95 and check numbers 67399-67482 and EFT check number 733-784 from the General Corporate Checking account in the amount of \$641,835.21 for a grand total warrant of \$806,669.16 to the Board, as presented

With no further discussion and upon the roll being called, the following answered:

Ayes: 5 Commissioners Fuentez, Parlanti, Parks and Planning Superintendent Junger, Business Services Manager Emig, Executive Director Bessette

Nays: 0 None

Abstain: 0 None

Motion carried.

A motion was made by Commissioner Fuentez and seconded by President Elkins to present the Stormwater Easement Agreement between the Hanover Park Park District and the Village of Hanover Park to the Board, as presented.

With no further discussion and upon the roll being called, the following answered:

Ayes: 5 Commissioners Fuentez, Parlanti, Parks and Planning Superintendent Junger, Business Services Manager Emig, Executive Director Bessette

Nays: 0 None

Abstain: 0 None

Motion carried.

NEW BUSINESS

Executive Director Bessette relayed information regarding the 2025 Tax Levy, stating that it would be prepared and presented before the committee in December at the scheduled December 12, 2024 meeting. During discussion of the Comprehensive Master Plan Survey, Executive Director Bessette highlighted the recent receipt of the proposed Survey to be sent to the public for their review and submission. President Elkins asked why Upland had settled on 3,000 survey responses were needed, and when they would be sent out. Executive Director Bessette stated that the number as settled on as being statistically significant to the community covered by the Park District and that the surveys would start being sent out by the end of the month. He also recommended the Board review the proposed

survey and offer their commentary via a copy of the document shared to the Commissioner Sharepoint, so that the Board would have a direct line of communication and input.

ADJOURNMENT TO RECREATION AND CCAC COMMITTEE MEEING

A motion was made by President Elkins and seconded by Commissioner Fuentez to adjourn from the 11/14/2024 Finance and Maintenance Committee Meeting at 7:00 pm.

With no further discussion and upon the roll being called, the following answered:

Ayes: 5 Commissioners Fuentez, Parlanti, Parks and Planning Superintendent Junger, Business Services Manager Emig, Executive Director Bessette

Nays: 0 None

Abstain: 0 None

Motion carried.

Respectfully submitted,

Stephen Bessette
Board Secretary
SB:JQ

HANOVER PARK PARK DISTRICT
1919 WALNUT AVENUE
HANOVER PARK, ILLINOIS 60133

RECREATION AND CCAC COMMITTEE MEETING
COMMUNITY CENTER BOARDROOM
THURSDAY, NOVEMBER 14, 2024

MINUTES
7:11 P.M.

CALL TO ORDER

The Recreation and CCAC Committee Meeting of Park Commissioners was called to order on Thursday, November 14, 2024 by Commissioner Khan at 7:11pm.

Upon the roll being called, the following answered:

ROLL CALL

| | | |
|------------------------|---|--|
| Commissioners Present: | 3 | Commissioners Parlanti, Khan, and President Elkins |
| Commissioners Absent: | 0 | None |
| Staff Present: | 4 | Executive Director Bessette, Recreation Superintendent Cox, and Executive Assistant Quigley, Director of Raquet Sports Snodgrass |
| Staff Absent: | 0 | None |
| Guests Present: | 0 | None |

OLD BUSINESS

Superintendent Cox highlighted the progress regarding the requested Chess Club, stating the Board should see an agreement regarding the independent contractor coming at the December 12, 2024 Committee meeting, and informing them about the possibility of a Senior Citizens Chess Club. Commissioner Khan requested a numerical breakdown regarding the relative costs of running a Chess club versus the revenue generated by the club, adding it to her previous request regarding the cost breakdowns of events and classes. Director of Raquet Sports Snodgrass presented his board report, highlighting the current surge in pickleball league play as well as his upcoming "Pie a Pro" day event. He also alerted the Committee to the extended hours of the Center Court Athletic Club, starting November 29th, 2024. During the discussion regarding the Athletic Field Usage Policy Amendment for Affiliate organizations, Superintendent Cox noted that it was the goal to have the Hanover Park Spiders be the first affiliate to utilize the new policy, and highlighted the requested changes in regards to refunds and how they're handled for affiliate organizations was now reflected in the written policy.

A motion was made by President Elkins and seconded by Commissioner Khan to present the Athletic Field Usage Policy Amendment to the Board during the regular meeting, as presented.

With no further discussion and upon the roll being called, the following answered:

Ayes: 3 Commissioners Khan, President Elkins, Recreation Superintendent Cox
Nays: 0 None
Abstain: 0 None
Motion carried.

NEW BUSINESS

Superintendent Cox presented the Joint Agreement between the Hanover Park Park District and the Village of Hanover Park regarding the Baseball Program and the Sports Complex on Barrington Rd. Executive Director Bessette informed the Committee that this was the first phase of an ongoing project in regards to joint agreements with the Village, highlighting that the Park District would be handling maintenance of the Fields as well as programming and rentals involving the Fields.

A motion was made by President Elkins and Seconded by Commissioner Khan to present the Intergovernmental Agreement between the Hanover Park Park District and the Village of Hanover Park regarding the Athletic Field Complex to the Board, as presented.

With no further discussion and upon the roll being called, the following answered:

Ayes: 3 Commissioners Khan, President Elkins, Recreation Superintendent Cox
Nays: 0 None
Abstain: 0 None
Motion carried.

President Elkins made a couple of suggestions, particularly recommending the Park District connect with the local libraries to see if it was possible to set up some sort of "Sports Box", similar to the Community Library set up at the Community Center, but instead of books, people could donate sports equipment for use by the public. He also recommended looking into offering some sort of community cork board where members of the public could post help wanted and gig work information, both seeing assistance and offering their services.

ADJOURNMENT OF THE RECREATION AND CENTER COURT ATHLETIC CLUB COMMITTEE

A motion was made by President Elkins and seconded by Commissioner Khan to adjourn from the 11/14/2024 Recreation and CCAC Committee Meeting at 8:01 pm.

With no further discussion and upon the roll being called, the following answered:

Ayes 4 Commissioners Khan, President Elkins, Director of Raquet Sports
Snodgrass and Superintendent Cox
Nays: 0 None
Abstain: 0 None
Motion carried.

Respectfully submitted,

Stephen Bessette
Board Secretary
SB:JQ

HANOVER PARK PARK DISTRICT
1919 WALNUT AVENUE
HANOVER PARK, ILLINOIS 60133

BOARD OF COMMISSIONERS REGULAR MEETING
THURSDAY, NOVEMBER 21, 2023

MINUTES
7:27 P.M.

CALL TO ORDER

The Regular Board Meeting of Park Commissioners was called to order on Thursday, November 21, 2024, by President Elkins at 7:27pm.

PLEDGE OF ALLIEGANCE

ROLL CALL

Upon the roll being called, the following answered:

| | | |
|------------------------|---|--|
| Commissioners Present: | 4 | Commissioners Fuentez, Parlanti, Khan and President Elkins |
| Commissioners Absent: | 1 | Commissioners Aguilar |
| Staff Present: | 3 | Executive Assistant Quigley, Business Services Manager Emig, Executive Director Bessette, |
| Staff Absent: | 0 | None |
| Guests Present: | 0 | None |

APPROVAL OF THE CONSENT AGENDA

A motion was made by President Elkins and seconded by Commissioner Fuentez to approve the Consent agenda, representing 10-10-24 Finance and Maintenance Committee Minutes, 10-10-24 Recreation and CCAC Committee Minutes, 10-24-24 Regular Board Meeting Minutes, the Treasurer's Report for the month ending October 31, 2024, Statement of Cash Receipts & Disbursements (May 1, 2024 through October 31, 2024), Warrant #24-25-07 covering check numbers #83076-83117 from the Payroll Checking account in the amount of \$164,833.95 and check numbers 67399-67482 and EFT check number 733-784 from the General Corporate Checking account in the amount of \$641,835.21 for a grand total warrant of \$806,669.16*, – Resolution #24-25-22 – A Resolution approving of the Stormwater Easement Agreement between Park Gateway LLC, the Village of Hanover Park, and the Hanover Park Park District, Resolution #24-25-24 – Approval of IAPD Annual Board Meeting Delegate, Resolution #24-25-25 – Local Economic Efficiency Committee Report, Resolution #24-25-23 – A Resolution Approving of the joint agreement between the Village of Hanover Park and Hanover Park Park District regarding the Baseball Program, and the Amendment to the Field Usage Policy, as presented.

Commissioner Khan stated that she was unaware of the Delegate selected to the IAPD Board, and the Local Economic Efficiency Committee report as she was unable to be present during the last committee meeting. Executive Director Bessette explained that the nomination of the IAPD Delegate was an annual process and was usually the Executive Director and the Board President, as presented, and that the Local Economic Efficiency Committee report had seen no changes or removals since the previous iteration of the report.

The item was removed for discussion.

With no further discussion and upon the roll being called, the following answered:

Ayes: 3 Commissioners Fuentez, Khan and President Elkins
Nays: 0 None
Abstain: 0 None
Motion carried.

MATTERS FROM THE PUBLIC

No members of the public were present at the meeting, nor on Zoom to offer comment.

OLD BUSINESS

President Elkins requested that the Committee Reports be moved before the Consent Agenda votes, as it would flow better for the coming meetings. Executive Assistant Quigley stated she would be sure the change was represented on the upcoming month's agenda. Commissioner Parlanti arrived at the meeting at 7:39 pm.

NEW BUSINESS

All New Business was approved during the Consent Agenda with no further discussion.

ADJOURNMENT TO EXECUTIVE SESSION UNDER SECTION 2(C)1 OF THE OPEN MEETINGS ACT REGARDING PERSONNEL

A motion was made by Commissioner Khan and seconded by Commissioner Fuentez to adjourn the 11-24-24 Regular Board Meeting to Executive Session under section 2(c)1 of the Open Meetings Act regarding personnel at 7:40 pm.

With no further discussion and upon the roll being called, the following answered:

Ayes: 4 Commissioners Fuentez, Parlanti, Khan and President Elkins
Nays: 0 None
Abstain: 0 None
Motion carried.

A motion was made by President Elkins and seconded by Commissioner Fuentez to reconvene the Regular Board Meeting at 8:05pm, as presented.

With no further discussion and upon the roll being called, the following answered:

Ayes: 4 Commissioners Fuentez, Parlanti, Khan and President Elkins

Nays: 0 None
Abstain: 0 None
Motion carried.

A motion was made by President Elkins and Seconded by Commissioner Fuentez to approve of the Executive Director Goals and Objectives, as presented.

With no further discussion and upon the roll being called, the following answered:

Ayes: 4 Commissioners Fuentez, Parlanti, Khan and President Elkins
Nays: 0 None
Abstain: 0 None
Motion carried.

ADJOURNMENT OF THE REGULAR MEETING

A motion was made by Commissioner Khan and seconded by Commissioner Fuentez to adjourn the 11/21/2024 Regular Board Meeting at 8:07 pm, as presented.

With no further discussion and upon the roll being called, the following answered:

Ayes: 4 Commissioners Fuentez, Parlanti, Khan and President Elkins
Nays: 0 None
Abstain: 0 None
Motion carried.

Respectfully submitted,

Steve Bessette
Board Secretary
SB:JQ

HANOVER PARK PARK DISTRICT

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>CORPORATE</u> | <u>*** Current Year ***</u> | | <u>*** Previous Year ***</u> | | <u>Total</u> | <u>Budget</u> | |
|------------------|-----------------------------|---------------|------------------------------|---------------|----------------|----------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| <u>REVENUE</u> | | | | | | | |
| 10-300.00 | DUPAGE COUNTY TAXES | 2,215 | 428,374 | 2,125 | 410,996 | 431,841 | 3,467 |
| 10-301.00 | COOK COUNTY TAXES | 8,167 | 170,570 | 29,078 | 33,005 | 330,812 | 160,242 |
| 10-302.00 | CORP REPLACEMENT TAX | 0 | 36,516 | 0 | 59,370 | 70,470 | 33,954 |
| 10-305.00 | INTEREST EARNED | 11,985 | 79,938 | 8,456 | 46,056 | 60,000 | -19,938 |
| 10-310.00 | EQUIPMENT/AUTO SALE | 0 | 0 | 0 | 0 | 500 | 500 |
| 10-330.00 | RENTAL FEES | 0 | 95 | 0 | 560 | 0 | -95 |
| 10-357.00 | IMPACT FEES | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-385.00 | SPONSORSHIP | 0 | 2,025 | 0 | 0 | 0 | -2,025 |
| 10-398.00 | RECOVERY OF COSTS | 0 | -607 | 0 | 0 | 0 | 607 |
| 10-399.00 | MISCELLANEOUS INCOME | 3,888 | 27,570 | 3,810 | 26,887 | 61,028 | 33,458 |
| | REVENUE SUB-TOTAL: | <u>26,255</u> | <u>744,481</u> | <u>43,468</u> | <u>576,874</u> | <u>954,651</u> | <u>210,170</u> |
| | TOTAL REVENUES: | <u>26,255</u> | <u>744,481</u> | <u>43,468</u> | <u>576,874</u> | <u>954,651</u> | <u>210,170</u> |
| <u>EXPENSE</u> | | | | | | | |
| 10-400.00 | ADMINISTRATIVE | 4,900 | 29,366 | 6,418 | 39,382 | 56,679 | 27,313 |
| 10-403.00 | ASST MGR/CUST RELAT SUPER | 0 | 666 | 1,332 | 9,978 | 18,827 | 18,161 |
| 10-404.00 | SECRETARIAL | 1,858 | 13,715 | 1,961 | 14,782 | 32,309 | 18,594 |
| 10-406.00 | ACCOUNTING | 3,077 | 23,077 | 3,066 | 23,256 | 40,000 | 16,923 |
| 10-408.00 | MAINTENENCE FULL TIME | 14,396 | 101,607 | 12,999 | 96,003 | 181,501 | 79,894 |
| 10-409.00 | MAINTENENCE - PART TIME | 2,006 | 12,699 | 67 | 2,651 | 25,048 | 12,349 |
| 10-412.00 | CUSTOMER SERVICE STAFF | 240 | 5,254 | 1,025 | 9,395 | 22,620 | 17,366 |
| 10-415.00 | ADMINISTRATIVE PART TIME | 4,155 | 32,096 | 2,789 | 22,777 | 65,984 | 33,888 |
| 10-419.00 | HUMAN RESOURCES | 867 | 5,858 | 862 | 5,053 | 11,158 | 5,300 |
| 10-427.00 | COMPUTER SUPPORT | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-429.00 | MARKET/SALES/PUBLIC INFO | 1,149 | 6,322 | 0 | 0 | 14,943 | 8,621 |
| 10-437.00 | COMMISSION | 338 | 338 | 0 | 0 | 0 | -338 |
| 10-496.00 | WEBSITE TECHNICIAN | 0 | 1,314 | 657 | 4,809 | 0 | -1,314 |
| | WAGES SUB-TOTAL: | <u>32,985</u> | <u>232,311</u> | <u>31,176</u> | <u>228,088</u> | <u>469,069</u> | <u>236,758</u> |
| 10-500.00 | CONTRACTUAL | 0 | 12,670 | 125 | 1,545 | 12,295 | -375 |
| 10-502.00 | TELEPHONE | 757 | 6,809 | 651 | 4,463 | 8,552 | 1,743 |
| 10-504.00 | NATURAL GAS | 345 | 3,668 | 320 | 2,391 | 20,000 | 16,332 |
| 10-505.00 | WATER & SEWER | 697 | 4,268 | 376 | 3,214 | 11,016 | 6,748 |
| 10-506.00 | ELECTRICITY | 2,988 | 23,910 | 4,136 | 28,939 | 73,137 | 49,227 |
| 10-508.00 | PRINTING | 0 | 1,015 | 0 | 0 | 4,000 | 2,985 |
| 10-510.00 | POSTAGE | 20 | 186 | 9 | 34 | 1,200 | 1,014 |
| 10-512.00 | HEALTH INSURANCE | 10,059 | 70,883 | 10,421 | 79,664 | 150,287 | 79,404 |
| 10-514.00 | MEMBERSHIP DUES | 76 | 1,481 | 1,424 | 8,317 | 8,545 | 7,064 |
| 10-516.00 | CONFERENCES & WORKSHOPS | 252 | 2,582 | 64 | 3,967 | 15,260 | 12,679 |
| 10-518.00 | CONTINUING EDUCATION | 70 | 1,225 | 0 | 100 | 1,000 | -225 |
| 10-520.00 | BANK CHARGES | 0 | 9 | 0 | 1 | 200 | 191 |
| 10-534.00 | MILEAGE | 0 | 40 | 0 | 84 | 250 | 210 |
| 10-552.00 | EMPLOYEE INCENT PROGRAM | 229 | 1,512 | 472 | 2,529 | 2,032 | 520 |
| 10-590.00 | COMPUTER SERVICES | 922 | 8,157 | 928 | 11,734 | 19,712 | 11,555 |
| 10-591.00 | PROFESSIONAL SERVICES | 0 | 740 | 2,138 | 18,213 | 10,000 | 9,260 |
| 10-592.00 | LEGAL FEES | 7,661 | 58,728 | 6,600 | 25,391 | 62,000 | 3,272 |
| 10-593.00 | LEGAL ADS | 0 | 0 | 0 | 1,247 | 4,500 | 4,500 |
| 10-594.00 | PROMOTIONAL ADVERTISING | 0 | 6,490 | 0 | 0 | 8,000 | 1,510 |
| 10-599.00 | MISC. SERVICES | 564 | 2,499 | 0 | 1,028 | 3,315 | 1,188 |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>CORPORATE</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> |
|----------------------------------|----------------------|------------|-----------------------|------------|---------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> |
| SERVICES SUB-TOTAL: | 24,641 | 206,871 | 27,663 | 192,860 | 415,301 | 208,802 |
| 10-600.00 BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-605.00 GROUNDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-610.00 EQUIPMENT REPAIRS | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-612.00 VEHICLE REPAIR | 0 | 0 | 0 | 0 | 0 | 0 |
| REPAIRS SUB-TOTAL: | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-700.00 UNIFORMS | 1,207 | 3,662 | 150 | 1,159 | 2,300 | -1,362 |
| 10-705.00 OFFICE SUPPLIES | 351 | 3,745 | 303 | 3,072 | 6,586 | 2,841 |
| 10-706.00 COMPUTER SUPPLIES | 0 | 60 | 10 | 358 | 1,100 | 1,040 |
| 10-710.00 GASOLINE | 693 | 7,285 | 774 | 7,864 | 18,900 | 11,615 |
| 10-711.00 OIL | 988 | 988 | 224 | 517 | 1,100 | 113 |
| 10-715.00 CUSTODIAL SUPPLIES | 1,620 | 4,725 | 1,801 | 5,401 | 7,867 | 3,142 |
| 10-740.00 MARKETING SUPPLIES | 0 | 810 | 0 | 2,045 | 5,800 | 4,990 |
| 10-761.00 SAFETY SUPPLIES | 1,517 | 4,439 | 1,743 | 4,581 | 8,400 | 3,961 |
| 10-765.00 EXPENDABLE EQUIPMENT | 0 | 189 | 0 | 175 | 400 | 211 |
| 10-770.00 TOOLS | 0 | 2,038 | 5 | 1,710 | 2,000 | -38 |
| 10-772.00 HARDWARE | 0 | 18 | 40 | 1,773 | 2,000 | 1,982 |
| 10-775.00 GRASS SEED | 0 | 0 | 0 | 166 | 1,000 | 1,000 |
| 10-776.00 FERTILIZER | 0 | 0 | 0 | 4,618 | 0 | 0 |
| 10-777.00 TURF CHEMICALS | 0 | 462 | 3,043 | 3,843 | 4,000 | 3,538 |
| 10-778.00 LANDSCAPE MATERIALS | 64 | 4,872 | 426 | 4,390 | 7,000 | 2,128 |
| 10-798.00 COSTS TO BE REIMBURSED | 0 | 0 | 0 | 595 | 0 | 0 |
| 10-799.00 MISC. SUPPLIES | 0 | 0 | 0 | 248 | 500 | 500 |
| SUPPLIES SUB-TOTAL: | 6,439 | 33,293 | 8,519 | 42,514 | 68,953 | 35,660 |
| TOTAL EXPENSES: | 64,064 | 472,475 | 67,358 | 463,461 | 953,323 | 481,220 |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>RECREATION</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|--------------------|---------------------------|------------|-----------------------|------------|---------------|----------------|---------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 20-300.00 | DUPAGE COUNTY TAXES | 2,665 | 516,496 | 2,596 | 501,924 | 534,128 | 17,632 |
| 20-301.00 | COOK COUNTY TAXES | 9,847 | 205,879 | 35,618 | 40,431 | 385,362 | 179,483 |
| 20-320.00 | PROGRAM REVENUE | 26,935 | 353,033 | 24,192 | 272,026 | 474,121 | 121,088 |
| 20-324.00 | SUMMER ENRICHMNT PRG-U46 | 0 | 0 | 0 | 229,452 | 0 | 0 |
| 20-330.00 | RENTAL FEES | 2,435 | 63,425 | 2,448 | 40,552 | 83,652 | 20,227 |
| 20-331.00 | FIELD RENTALS | 9,502 | 66,723 | 0 | 27,798 | 85,500 | 18,777 |
| 20-341.00 | ADVERTISING | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-345.00 | VENDING SALES | 0 | 0 | 0 | 97 | 600 | 600 |
| 20-385.00 | SPONSORSHIP | 0 | 5,292 | 0 | 0 | 0 | -5,292 |
| 20-397.00 | DONATIONS | 2,159 | 5,306 | 16,507 | 36,388 | 0 | -5,306 |
| 20-398.00 | RECOVERY OF COSTS | 0 | 183 | 0 | 0 | 0 | -183 |
| 20-399.00 | MISCELLANEOUS INCOME | 0 | 100 | 0 | 188 | 0 | -100 |
| REVENUE SUB-TOTAL: | | 53,542 | 1,216,436 | 81,361 | 1,148,855 | 1,563,363 | 346,927 |
| TOTAL REVENUES: | | 53,542 | 1,216,436 | 81,361 | 1,148,855 | 1,563,363 | 346,927 |
| EXPENSE | | | | | | | |
| 20-400.00 | ADMINISTRATIVE | 11,765 | 72,487 | 11,545 | 86,207 | 204,006 | 131,519 |
| 20-402.00 | RECREATION SUPERVISORS | 5,935 | 43,403 | 5,501 | 41,194 | 77,154 | 33,751 |
| 20-403.00 | ASST MGR/CUST RELAT SUPER | 3,654 | 23,978 | 2,368 | 17,739 | 33,469 | 9,491 |
| 20-404.00 | SECRETARIAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-406.00 | ACCOUNTING | 3,077 | 23,077 | 3,066 | 23,256 | 40,000 | 16,923 |
| 20-408.00 | MAINTENENCE FULL TIME | 6,908 | 51,802 | 7,463 | 55,101 | 87,121 | 35,319 |
| 20-409.00 | MAINTENENCE - PART TIME | 1,603 | 12,263 | 342 | 13,440 | 13,855 | 1,592 |
| 20-410.00 | PROGRAM LEADERS | 14,804 | 177,641 | 15,488 | 199,859 | 242,433 | 64,792 |
| 20-412.00 | CUSTOMER SERVICE STAFF | 1,905 | 15,593 | 1,447 | 13,647 | 27,300 | 11,707 |
| 20-419.00 | HUMAN RESOURCES | 867 | 5,783 | 836 | 4,903 | 11,158 | 5,375 |
| 20-420.00 | LIFEGUARDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-427.00 | COMPUTER SUPPORT | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-429.00 | MARKET/SALES/PUBLIC INFO | 2,299 | 16,585 | 1,970 | 14,851 | 29,886 | 13,301 |
| 20-437.00 | COMMISSION | 1,185 | 1,257 | 79 | 565 | 0 | -1,257 |
| 20-440.00 | RECREATION COORDINATORS | 2,996 | 20,354 | 5,150 | 34,729 | 64,155 | 43,801 |
| WAGES SUB-TOTAL: | | 56,997 | 464,222 | 55,254 | 505,490 | 830,537 | 366,315 |
| 20-500.00 | CONTRACTUAL | 10,213 | 53,481 | 250 | 53,520 | 72,462 | 18,981 |
| 20-502.00 | TELEPHONE | 1,018 | 8,798 | 804 | 5,642 | 16,136 | 7,338 |
| 20-504.00 | NATURAL GAS | 756 | 9,467 | 686 | 6,308 | 29,000 | 19,533 |
| 20-506.00 | ELECTRICITY | 3,055 | 24,625 | 4,259 | 29,642 | 68,761 | 44,136 |
| 20-508.00 | PRINTING | 0 | 1,396 | 0 | 2,829 | 9,790 | 8,394 |
| 20-510.00 | POSTAGE | 0 | 61 | 0 | 0 | 600 | 539 |
| 20-511.00 | BROCHURE POSTAGE | 0 | 7,171 | 0 | 2,987 | 15,700 | 8,529 |
| 20-512.00 | HEALTH INSURANCE | 16,290 | 114,796 | 16,876 | 108,641 | 204,676 | 89,880 |
| 20-513.00 | TRANSPORTATION RENTAL | 0 | 17,515 | 0 | 14,610 | 15,000 | -2,515 |
| 20-514.00 | MEMBERSHIP DUES | 21 | 503 | 0 | 153 | 2,002 | 1,499 |
| 20-515.00 | VENDING MACHINE LEASE | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-516.00 | CONFERENCES & WORKSHOPS | 0 | 276 | 0 | 120 | 4,045 | 3,769 |
| 20-517.00 | SCHOOL RENTALS | 0 | 630 | 0 | 0 | 1,000 | 370 |
| 20-518.00 | CONTINUING EDUCATION | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| 20-520.00 | BANK CHARGES | 816 | 9,609 | 608 | 8,005 | 16,500 | 6,891 |
| 20-540.00 | MARKETING | 0 | 0 | 0 | 0 | 0 | 0 |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>RECREATION</u> | | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> |
|-------------------|---------------------------|----------------------|----------------|-----------------------|----------------|------------------|----------------|
| | | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> |
| 20-552.00 | EMPLOYEE INCENT PROGRAM | 11 | 681 | 82 | 1,090 | 1,333 | 652 |
| 20-572.00 | UNEMPLOYMENT INS PREMIUMS | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-590.00 | COMPUTER SERVICES | 1,781 | 12,694 | 928 | 11,734 | 19,712 | 7,018 |
| 20-594.00 | PROMOTIONAL ADVERTISING | 1,996 | 7,387 | 3,711 | 19,907 | 23,350 | 15,963 |
| 20-599.00 | MISC. SERVICES | 134 | 2,658 | 0 | 5,558 | 5,450 | 2,792 |
| | SERVICES SUB-TOTAL: | <u>36,092</u> | <u>271,749</u> | <u>28,204</u> | <u>270,746</u> | <u>506,517</u> | <u>234,768</u> |
| 20-600.00 | BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-610.00 | EQUIPMENT REPAIRS | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-616.00 | OFFICE EQUIPMENT REPAIRS | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-699.00 | MISC. EQUIPMENT REPAIR | 0 | 0 | 0 | 0 | 0 | 0 |
| | REPAIRS SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 20-700.00 | UNIFORMS | 0 | 5,962 | 0 | 9,732 | 18,400 | 12,438 |
| 20-705.00 | OFFICE SUPPLIES | 126 | 1,431 | 0 | 1,659 | 2,908 | 1,477 |
| 20-706.00 | COMPUTER SUPPLIES | 0 | 128 | 0 | 1,464 | 1,670 | 1,542 |
| 20-710.00 | GASOLINE | 318 | 3,430 | 364 | 3,682 | 11,472 | 8,042 |
| 20-711.00 | OIL | 228 | 228 | 0 | 0 | 0 | -228 |
| 20-715.00 | CUSTODIAL SUPPLIES | 0 | 3,162 | 569 | 3,534 | 4,580 | 1,521 |
| 20-740.00 | MARKETING SUPPLIES | 0 | 1,320 | 18 | 2,579 | 9,940 | 8,620 |
| 20-745.00 | VENDING GOODS | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-750.00 | AWARDS | 3,659 | 6,746 | 0 | 1,511 | 4,000 | -2,746 |
| 20-752.00 | VOLUNTEER RECOGNITION | 0 | 355 | 0 | 313 | 600 | 245 |
| 20-760.00 | PROGRAM SUPPLIES | 6,890 | 21,956 | 14,040 | 35,073 | 27,299 | 5,381 |
| 20-761.00 | SAFETY SUPPLIES | 354 | 3,218 | 1,782 | 5,615 | 3,360 | 142 |
| 20-762.00 | FIELD SUPPLIES | 0 | 2,406 | 0 | 2,542 | 3,100 | 694 |
| 20-765.00 | EXPENDABLE EQUIPMENT | 0 | 0 | 0 | 110 | 600 | 600 |
| 20-786.00 | VENDING GOODS & SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-790.00 | SALES TAX | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-798.00 | COSTS TO BE REIMBURSED | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-799.00 | MISC. SUPPLIES | 0 | 2,019 | 243 | 4,025 | 2,500 | 481 |
| | SUPPLIES SUB-TOTAL: | <u>11,574</u> | <u>52,360</u> | <u>17,016</u> | <u>71,839</u> | <u>90,429</u> | <u>38,210</u> |
| | TOTAL EXPENSES: | <u>104,663</u> | <u>788,331</u> | <u>100,474</u> | <u>848,075</u> | <u>1,427,483</u> | <u>639,293</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>SEAFARI SPRINGS</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|------------------------|----------------------------|--------------|-----------------------|--------------|----------------|----------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 25-320.00 | PROGRAM REVENUE | 0 | 0 | 0 | 0 | 0 | |
| 25-360.00 | SEASON PASSES | 0 | 4,867 | 135 | 6,556 | 2,333 | |
| 25-361.00 | DAILY FEES | 0 | 55,772 | 0 | 50,656 | 20,479 | |
| 25-362.00 | INSTRUCTIONAL FEES | 0 | 9,827 | 0 | 7,414 | -2,377 | |
| 25-363.00 | GROUP ADMISSIONS | 0 | 18,542 | 2,303 | 18,926 | 12,558 | |
| 25-364.00 | SPECIAL EVENTS | 0 | 0 | 0 | 0 | 0 | |
| 25-365.00 | POOL RENTALS | -510 | 5,330 | 0 | 0 | -5,330 | |
| 25-367.00 | CONCESSION SALES | 0 | 32,634 | 0 | 33,917 | 2,366 | |
| 25-368.00 | MERCHANDISE- FOR- RESALE | 0 | 1,414 | 0 | 411 | -914 | |
| 25-373.00 | SWIM TEAM FEES | 0 | 5,655 | 0 | 5,180 | -435 | |
| 25-375.00 | BIRTHDAY FEES | 0 | 3,890 | 0 | 2,958 | -740 | |
| 25-396.00 | GRANT - VILLAGE HP | 0 | 30,697 | 762 | 52,903 | 29,303 | |
| 25-398.00 | RECOVERY OF COSTS | 0 | 0 | 0 | 0 | 0 | |
| 25-399.00 | MISCELLANEOUS INCOME | 0 | 0 | 0 | 0 | 0 | |
| | REVENUE SUB-TOTAL: | <u>-510</u> | <u>168,628</u> | <u>3,200</u> | <u>178,920</u> | <u>225,871</u> | <u>57,243</u> |
| | TOTAL REVENUES: | <u>-510</u> | <u>168,628</u> | <u>3,200</u> | <u>178,920</u> | <u>225,871</u> | <u>57,243</u> |
| EXPENSE | | | | | | | |
| 25-409.00 | MAINTENENCE - PART TIME | 0 | 5,274 | 0 | 0 | 3,546 | |
| 25-411.00 | MANAGER | 0 | 37,486 | 0 | 42,662 | -8,291 | |
| 25-413.00 | HEAD GUARDS | 0 | 4,957 | 0 | 0 | 624 | |
| 25-420.00 | LIFEGUARDS | 0 | 138,815 | 0 | 127,319 | -17,777 | |
| 25-422.00 | INSTRUCTORS | 0 | 2,574 | 0 | 835 | 872 | |
| 25-424.00 | SWIM TEAM COACHES | 0 | 1,537 | 0 | 1,574 | 3,498 | |
| 25-425.00 | CASHIERS | 0 | 8,734 | 0 | 7,670 | -1,345 | |
| 25-426.00 | CONCESSIONAIRES | 50 | 12,094 | 0 | 14,135 | 391 | |
| | WAGES SUB-TOTAL: | <u>50</u> | <u>211,471</u> | <u>0</u> | <u>194,194</u> | <u>192,989</u> | <u>-18,482</u> |
| 25-500.00 | CONTRACTUAL | 0 | 0 | 0 | 0 | 0 | |
| 25-502.00 | TELEPHONE | 261 | 2,480 | 187 | 1,464 | 20 | |
| 25-504.00 | NATURAL GAS | 110 | 18,665 | 0 | 17,818 | 11,850 | |
| 25-505.00 | WATER & SEWER | 1,063 | 39,226 | 1,300 | 63,488 | -12,355 | |
| 25-506.00 | ELECTRICITY | 970 | 22,230 | 1,052 | 22,454 | 6,270 | |
| 25-507.00 | SPECIAL EVENTS | 0 | 0 | 0 | 0 | 0 | |
| 25-510.00 | POSTAGE | 0 | 0 | 0 | 0 | 0 | |
| 25-512.00 | HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 | |
| 25-519.00 | POOL RENTAL | 0 | 0 | 0 | 0 | 0 | |
| 25-520.00 | BANK CHARGES | 50 | 3,230 | 46 | 2,574 | -230 | |
| 25-552.00 | EMPLOYEE INCENT PROGRAM | 0 | 0 | 0 | 317 | 250 | |
| 25-576.00 | EMPLOYEE SAFETY TRAINING | 0 | 0 | 0 | 0 | 0 | |
| 25-592.00 | LEGAL FEES | 0 | 0 | 0 | 0 | 0 | |
| 25-599.00 | MISC. SERVICES | 0 | 3,405 | 0 | 3,270 | 1,335 | |
| | SERVICES SUB-TOTAL: | <u>2,454</u> | <u>89,238</u> | <u>2,584</u> | <u>111,384</u> | <u>96,376</u> | <u>7,138</u> |
| 25-602.00 | PLUMBING | 0 | 0 | 0 | 0 | 0 | |
| | REPAIRS SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>SEAFARI SPRINGS</u> | <u>*** Current Year ***</u> | | <u>*** Previous Year ***</u> | | <u>Total</u> | <u>Budget</u> |
|---------------------------------------|-----------------------------|----------------|------------------------------|----------------|----------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> |
| 25-700.00 UNIFORMS | 0 | 5,020 | 0 | 5,652 | 6,000 | 980 |
| 25-705.00 OFFICE SUPPLIES | 0 | 202 | 0 | 47 | 200 | -2 |
| 25-706.00 COMPUTER SUPPLIES | 0 | 258 | 0 | 372 | 422 | 164 |
| 25-711.00 OIL | 65 | 65 | 0 | 0 | 0 | -65 |
| 25-712.00 POOL CHEMICALS | 0 | 39,237 | 0 | 33,171 | 35,461 | -3,865 |
| 25-715.00 CUSTODIAL SUPPLIES | 0 | 1,123 | 0 | 2,405 | 1,051 | -72 |
| 25-740.00 MARKETING SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-747.00 MERCHANDISE FOR RESALE | 0 | 473 | 0 | 147 | 200 | -273 |
| 25-760.00 PROGRAM SUPPLIES | 0 | 278 | 0 | 1,440 | 1,000 | 722 |
| 25-761.00 SAFETY SUPPLIES | 559 | 4,555 | 540 | 709 | 6,040 | 1,485 |
| 25-764.00 B-DAY PARTY SUPPLIES & FOOD | 0 | 1,574 | 0 | 1,299 | 1,500 | -74 |
| 25-765.00 EXPENDABLE EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-785.00 CONCESSION GOODS | 0 | 16,677 | 0 | 19,877 | 15,000 | -1,677 |
| 25-790.00 SALES TAX | 0 | 3,696 | 0 | 0 | 20 | -3,676 |
| 25-798.00 COSTS TO BE REIMBURSED | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-799.00 MISC. SUPPLIES | 0 | 648 | 0 | 521 | 2,630 | 1,983 |
| SUPPLIES SUB-TOTAL: | <u>624</u> | <u>73,807</u> | <u>540</u> | <u>65,641</u> | <u>69,524</u> | <u>-4,372</u> |
| TOTAL EXPENSES: | <u>3,127</u> | <u>374,516</u> | <u>3,124</u> | <u>371,220</u> | <u>358,889</u> | <u>-15,715</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>ATHLETIC CLUB</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|----------------------|----------------------------|---------------|-----------------------|---------------|----------------|----------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 35-321.00 | MEMBERSHIPS- NON RESIDENT | 23,837 | 174,084 | 17,972 | 152,338 | 167,875 | -6,209 |
| 35-322.00 | MEMBERSHIPS - RESIDENT | 7,797 | 45,084 | 4,156 | 27,895 | 55,625 | 10,541 |
| 35-323.00 | MEMBERSHIPS - CORPORATE | 87 | 490 | 0 | 270 | 4,500 | 4,010 |
| 35-325.00 | TENNIS COURT TIME | 14,225 | 86,333 | 12,886 | 87,833 | 146,856 | 60,523 |
| 35-326.00 | PICKLEBALL COURT TIME | 265 | 1,530 | 92 | 446 | 16,800 | 15,270 |
| 35-327.00 | RACQUETBALL COURT TIME | 46 | 79 | 35 | 101 | 500 | 421 |
| 35-328.00 | GUEST FEES | 2,886 | 10,934 | 2,359 | 11,183 | 24,000 | 13,066 |
| 35-330.00 | RENTAL FEES | 1,473 | 10,191 | 1,473 | 10,251 | 17,316 | 7,125 |
| 35-332.00 | INDOOR TENNIS LESSONS | 20,901 | 207,519 | 22,257 | 220,576 | 443,200 | 235,681 |
| 35-334.00 | OUTDOOR TENNIS LESSONS | 0 | 0 | 0 | 0 | 27,000 | 27,000 |
| 35-336.00 | PICKLEBALL LESSONS | 1,031 | 6,374 | 718 | 8,376 | 39,180 | 32,806 |
| 35-339.00 | TOURNAMENTS- COURT RENTAL | 2,382 | 14,301 | 1,183 | 17,063 | 20,000 | 5,699 |
| 35-340.00 | FITNESS PROGRAMS | 506 | 2,429 | 340 | 2,234 | 7,825 | 5,396 |
| 35-343.00 | PICKLEBALL LEAGUES | 826 | 7,270 | 0 | 2,210 | 18,000 | 10,730 |
| 35-345.00 | VENDING SALES | 81 | 81 | 0 | 42 | 50 | -31 |
| 35-346.00 | PRO SHOP- SALES | 310 | 2,292 | 55 | 1,615 | 4,240 | 1,948 |
| 35-349.00 | RACQUET -RESTRINGING | 0 | 762 | 164 | 1,453 | 4,000 | 3,238 |
| 35-351.00 | NURSERY | 0 | 12 | 16 | 292 | 360 | 348 |
| 35-352.00 | EQUIPMENT RENTAL | 65 | 688 | 148 | 763 | 1,540 | 852 |
| 35-353.00 | TOURNAMENTS - IN HOUSE | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-397.00 | DONATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-398.00 | RECOVERY OF COSTS | 0 | 183 | 0 | 0 | 0 | -183 |
| 35-399.00 | MISCELLANEOUS INCOME | 252 | 451 | 0 | 1,051 | 250 | -201 |
| REVENUE SUB-TOTAL: | | <u>76,971</u> | <u>571,088</u> | <u>63,852</u> | <u>545,991</u> | <u>999,117</u> | <u>428,029</u> |
| TOTAL REVENUES: | | <u>76,971</u> | <u>571,088</u> | <u>63,852</u> | <u>545,991</u> | <u>999,117</u> | <u>428,029</u> |
| EXPENSE | | | | | | | |
| 35-403.00 | ASST MGR/CUST RELAT SUPER | 2,950 | 21,485 | 2,375 | 15,703 | 28,652 | 7,167 |
| 35-407.00 | DIRECTOR OF RACQUET SPORTS | 0 | 5,660 | 731 | 8,413 | 13,000 | 7,340 |
| 35-408.00 | MAINTENENCE FULL TIME | 4,606 | 33,165 | 4,421 | 32,643 | 58,080 | 24,915 |
| 35-409.00 | MAINTENENCE - PART TIME | 1,366 | 10,455 | 291 | 11,462 | 11,808 | 1,353 |
| 35-410.00 | PROGRAM LEADERS | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-411.00 | MANAGER | 5,543 | 40,913 | 5,279 | 37,800 | 70,000 | 29,087 |
| 35-412.00 | CUSTOMER SERVICE STAFF | 9,569 | 63,174 | 9,163 | 63,319 | 86,509 | 23,335 |
| 35-415.00 | ADMINISTRATIVE PART TIME | 1,385 | 10,703 | 930 | 6,576 | 21,995 | 11,292 |
| 35-419.00 | HUMAN RESOURCES | 867 | 5,783 | 836 | 4,903 | 11,158 | 5,375 |
| 35-421.00 | INSTRUCTOR PRO | 1,000 | 28,610 | 8,229 | 60,318 | 96,200 | 67,590 |
| 35-422.00 | INSTRUCTORS | 12,464 | 67,787 | 10,085 | 47,578 | 64,060 | -3,727 |
| 35-427.00 | COMPUTER SUPPORT | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-429.00 | MARKET/SALES/PUBLIC INFO | 1,149 | 9,387 | 1,533 | 11,257 | 14,943 | 5,556 |
| 35-433.00 | FITNESS INSTRUCTORS | 247 | 2,252 | 455 | 2,625 | 4,200 | 1,948 |
| 35-434.00 | AEROBICS INSTRUCTORS | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-435.00 | NURSERY ATTENDANTS | 0 | 84 | 105 | 806 | 650 | 566 |
| 35-436.00 | RACQUET RESTRINGING | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-437.00 | COMMISSION | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-439.00 | TENNIS SUPPORT | 0 | 0 | 517 | 6,393 | 0 | 0 |
| 35-442.00 | HEAD TENNIS PRO | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-443.00 | FITNESS CENTER TECHNICIAN | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-498.00 | UNEMPLOYMENT | 0 | 0 | 0 | 0 | 0 | 0 |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>ATHLETIC CLUB</u> | | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> |
|----------------------|--------------------------|----------------------|------------|-----------------------|------------|---------------|----------------|
| | | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> |
| WAGES SUB-TOTAL: | | 41,147 | 299,458 | 44,950 | 309,795 | 481,255 | 181,797 |
| 35-500.00 | CONTRACTUAL | 0 | 0 | 0 | 0 | 2,400 | 2,400 |
| 35-502.00 | TELEPHONE | 421 | 3,440 | 422 | 2,938 | 5,340 | 1,900 |
| 35-503.00 | CONTRACTUAL TENNIS INST | 9,071 | 45,814 | 4,163 | 25,431 | 87,280 | 41,466 |
| 35-504.00 | NATURAL GAS | 1,179 | 17,829 | 1,110 | 12,513 | 61,400 | 43,571 |
| 35-505.00 | WATER & SEWER | 848 | 5,204 | 823 | 5,424 | 12,741 | 7,537 |
| 35-506.00 | ELECTRICITY | 4,686 | 37,673 | 6,532 | 43,053 | 110,400 | 72,727 |
| 35-508.00 | PRINTING | 0 | 1,396 | 0 | 1,507 | 8,250 | 6,854 |
| 35-510.00 | POSTAGE | 0 | 0 | 0 | 0 | 500 | 500 |
| 35-512.00 | HEALTH INSURANCE | 1,674 | 11,796 | 1,734 | 23,260 | 63,478 | 51,682 |
| 35-514.00 | MEMBERSHIP DUES | 21 | 1,685 | 540 | 1,517 | 2,715 | 1,030 |
| 35-516.00 | CONFERENCES & WORKSHOPS | 0 | 42 | 0 | 0 | 2,960 | 2,918 |
| 35-520.00 | BANK CHARGES | 3,742 | 19,584 | 3,783 | 17,424 | 28,800 | 9,216 |
| 35-552.00 | EMPLOYEE INCENT PROGRAM | 211 | 1,989 | 28 | 1,612 | 2,767 | 778 |
| 35-587.00 | A.D.A. COMPLIANCE | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-589.00 | CONTRACTUAL TENNIS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-590.00 | COMPUTER SERVICES | 2,141 | 12,293 | 928 | 11,854 | 19,712 | 7,419 |
| 35-591.00 | PROFESSIONAL SERVICES | 0 | 0 | 713 | 4,988 | 0 | 0 |
| 35-594.00 | PROMOTIONAL ADVERTISING | 2,897 | 23,612 | 0 | 1,131 | 20,000 | -3,612 |
| 35-599.00 | MISC. SERVICES | 58 | 772 | 0 | 2,300 | 2,735 | 1,963 |
| SERVICES SUB-TOTAL: | | 26,948 | 183,129 | 20,778 | 154,950 | 431,478 | 248,349 |
| 35-600.00 | BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-610.00 | EQUIPMENT REPAIRS | 0 | 0 | 0 | 0 | 0 | 0 |
| REPAIRS SUB-TOTAL: | | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-700.00 | UNIFORMS | 0 | 740 | 0 | 1,360 | 2,250 | 1,510 |
| 35-705.00 | OFFICE SUPPLIES | 489 | 2,678 | 0 | 567 | 3,093 | 415 |
| 35-706.00 | COMPUTER SUPPLIES | 0 | 253 | 0 | 0 | 355 | 102 |
| 35-711.00 | OIL | 130 | 130 | 0 | 0 | 0 | -130 |
| 35-713.00 | PAINT | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-714.00 | WHIRLPOOL SUPPLIES | 0 | 0 | 0 | 299 | 2,150 | 2,150 |
| 35-715.00 | CUSTODIAL SUPPLIES | 0 | 2,673 | 523 | 3,678 | 2,616 | -57 |
| 35-716.00 | LAUNDRY SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-745.00 | VENDING GOODS | 0 | 36 | 0 | 0 | 0 | -36 |
| 35-746.00 | PRO SHOP SUPPLIES | 381 | 2,104 | -31 | 1,880 | 5,160 | 3,056 |
| 35-750.00 | AWARDS | 0 | 306 | 0 | 0 | 750 | 444 |
| 35-760.00 | PROGRAM SUPPLIES | 855 | 2,831 | 1,870 | 7,606 | 15,000 | 12,169 |
| 35-761.00 | SAFETY SUPPLIES | 0 | 1,968 | 1,323 | 2,544 | 6,480 | 4,512 |
| 35-763.00 | RESTRINGING SUPPLIES | 0 | 0 | 0 | 0 | 2,000 | 2,000 |
| 35-765.00 | EXPENDABLE EQUIPMENT | 0 | 1,289 | 707 | 1,286 | 7,150 | 5,861 |
| 35-790.00 | SALES TAX | 0 | 219 | 0 | 0 | 900 | 681 |
| 35-799.00 | MISC. SUPPLIES | 0 | 80 | 0 | 0 | 500 | 420 |
| SUPPLIES SUB-TOTAL: | | 1,855 | 15,308 | 4,393 | 19,221 | 48,404 | 33,096 |
| TOTAL EXPENSES: | | 69,950 | 497,894 | 70,121 | 483,966 | 961,137 | 463,243 |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>MUSEUM</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|---------------------|---------------------------|------------|-----------------------|------------|---------------|----------------|--------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 36-300.00 | DUPAGE COUNTY TAXES | 104 | 19,756 | 88 | 16,973 | 19,949 | 193 |
| 36-301.00 | COOK COUNTY TAXES | 370 | 7,683 | 1,105 | 1,380 | 14,592 | 6,909 |
| 36-399.00 | MISCELLANEOUS INCOME | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE SUB-TOTAL: | | 474 | 27,439 | 1,193 | 18,353 | 34,541 | 7,102 |
| TOTAL REVENUES: | | 474 | 27,439 | 1,193 | 18,353 | 34,541 | 7,102 |
| EXPENSE | | | | | | | |
| 36-400.00 | ADMINISTRATIVE | 0 | 0 | 0 | 355 | 0 | 0 |
| 36-402.00 | RECREATION SUPERVISORS | 1,446 | 11,074 | 1,538 | 11,535 | 18,796 | 7,722 |
| 36-403.00 | ASST MGR/CUST RELAT SUPER | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-409.00 | MAINTENENCE - PART TIME | 896 | 9,514 | 550 | 21,681 | 0 | -9,514 |
| 36-429.00 | MARKET/SALES/PUBLIC INFO | 0 | 438 | 219 | 1,850 | 0 | -438 |
| WAGES SUB-TOTAL: | | 2,342 | 21,026 | 2,307 | 35,421 | 18,796 | -2,230 |
| 36-500.00 | CONTRACTUAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-502.00 | TELEPHONE | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-506.00 | ELECTRICITY | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-512.00 | HEALTH INSURANCE | 1,100 | 7,749 | 1,139 | 7,218 | 12,430 | 4,681 |
| 36-516.00 | CONFERENCES & WORKSHOPS | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-599.00 | MISC. SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| SERVICES SUB-TOTAL: | | 1,100 | 7,749 | 1,139 | 7,218 | 12,430 | 4,681 |
| 36-760.00 | PROGRAM SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 36-799.00 | MISC. SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 |
| SUPPLIES SUB-TOTAL: | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENSES: | | 3,441 | 28,775 | 3,447 | 42,639 | 31,226 | 2,451 |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>AUDIT</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> |
|--------------|----------------------|------------|-----------------------|------------|---------------|---------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | | |
| REVENUE | | | | | | |
| 40-300.00 | DUPAGE COUNTY TAXES | 51 | 9,863 | 50 | 9,699 | 100 |
| 40-301.00 | COOK COUNTY TAXES | 180 | 3,754 | 648 | 739 | 3,046 |
| | REVENUE SUB-TOTAL: | <u>230</u> | <u>13,617</u> | <u>698</u> | <u>10,438</u> | <u>3,146</u> |
| | TOTAL REVENUES: | <u>230</u> | <u>13,617</u> | <u>698</u> | <u>10,438</u> | <u>3,146</u> |
| EXPENSE | | | | | | |
| 40-560.00 | AUDIT EXPENSE | 0 | 15,100 | 0 | 1,600 | 6,150 |
| | SERVICES SUB-TOTAL: | <u>0</u> | <u>15,100</u> | <u>0</u> | <u>1,600</u> | <u>6,150</u> |
| | TOTAL EXPENSES: | <u>0</u> | <u>15,100</u> | <u>0</u> | <u>1,600</u> | <u>6,150</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>FICA</u> | <u>*** Current Year ***</u> | | <u>*** Previous Year ***</u> | | <u>Total</u> | <u>Budget</u> | |
|-------------|-----------------------------|---------------|------------------------------|---------------|----------------|----------------|---------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | | | |
| REVENUE | | | | | | | |
| 41-300.00 | DUPAGE COUNTY TAXES | 563 | 107,260 | 483 | 93,353 | 112,486 | 5,226 |
| 41-301.00 | COOK COUNTY TAXES | 2,068 | 42,868 | 6,846 | 7,459 | 80,641 | 37,773 |
| | REVENUE SUB-TOTAL: | <u>2,632</u> | <u>150,128</u> | <u>7,329</u> | <u>100,812</u> | <u>193,127</u> | <u>42,999</u> |
| | TOTAL REVENUES: | <u>2,632</u> | <u>150,128</u> | <u>7,329</u> | <u>100,812</u> | <u>193,127</u> | <u>42,999</u> |
| EXPENSE | | | | | | | |
| 41-563.00 | FICA EXPENSE | 11,034 | 99,342 | 10,899 | 102,284 | 148,000 | 48,658 |
| | SERVICES SUB-TOTAL: | <u>11,034</u> | <u>99,342</u> | <u>10,899</u> | <u>102,284</u> | <u>148,000</u> | <u>48,658</u> |
| | TOTAL EXPENSES: | <u>11,034</u> | <u>99,342</u> | <u>10,899</u> | <u>102,284</u> | <u>148,000</u> | <u>48,658</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>IMRF</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> <u>Budget</u> | <u>Budget</u> <u>Balance</u> | |
|-------------|----------------------|--------------|-----------------------|---------------|-------------------------------|---------------------------------|---------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | | | |
| REVENUE | | | | | | | |
| 42-300.00 | DUPAGE COUNTY TAXES | 411 | 82,409 | 493 | 95,374 | 81,285 | -1,124 |
| 42-301.00 | COOK COUNTY TAXES | 1,500 | 31,921 | 6,785 | 7,705 | 58,781 | 26,860 |
| | REVENUE SUB-TOTAL: | <u>1,911</u> | <u>114,330</u> | <u>7,278</u> | <u>103,079</u> | <u>140,066</u> | <u>25,736</u> |
| | TOTAL REVENUES: | <u>1,911</u> | <u>114,330</u> | <u>7,278</u> | <u>103,079</u> | <u>140,066</u> | <u>25,736</u> |
| EXPENSE | | | | | | | |
| 42-566.00 | IMRF EXPENSE | 7,856 | 58,074 | 10,778 | 79,908 | 128,022 | 69,948 |
| | SERVICES SUB-TOTAL: | <u>7,856</u> | <u>58,074</u> | <u>10,778</u> | <u>79,908</u> | <u>128,022</u> | <u>69,948</u> |
| | TOTAL EXPENSES: | <u>7,856</u> | <u>58,074</u> | <u>10,778</u> | <u>79,908</u> | <u>128,022</u> | <u>69,948</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>LIABILITY</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|------------------|-----------------------------|------------|-----------------------|------------|---------------|----------------|--------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 43-300.00 | DUPAGE COUNTY TAXES | 510 | 99,182 | 507 | 98,000 | 101,716 | 2,534 |
| 43-301.00 | COOK COUNTY TAXES | 1,877 | 39,310 | 6,935 | 7,902 | 73,531 | 34,221 |
| 43-303.00 | PDRMA RECOVERY | 0 | 779 | 0 | 500 | 1,500 | 721 |
| 43-378.00 | AQUATIC AUDIT REIMBURSEMENT | 1,840 | 1,840 | 0 | 1,800 | 1,380 | -460 |
| 43-398.00 | RECOVERY OF COSTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | REVENUE SUB-TOTAL: | 4,227 | 141,111 | 7,442 | 108,203 | 178,127 | 37,016 |
| | TOTAL REVENUES: | 4,227 | 141,111 | 7,442 | 108,203 | 178,127 | 37,016 |
| EXPENSE | | | | | | | |
| 43-400.00 | ADMINISTRATIVE | 1,608 | 8,913 | 774 | 5,512 | 16,652 | 7,739 |
| 43-414.00 | RISK MANAGEMENT (FULL TIME) | 2,882 | 20,749 | 2,767 | 20,336 | 36,300 | 15,551 |
| 43-416.00 | RISK MANAGEMENT (PART TIME) | 505 | 3,869 | 108 | 4,241 | 4,368 | 499 |
| | WAGES SUB-TOTAL: | 4,994 | 33,530 | 3,649 | 30,089 | 57,320 | 23,790 |
| 43-501.00 | PROPERTY INSURANCE | 6,706 | 13,411 | 0 | 13,187 | 28,039 | 14,628 |
| 43-512.00 | HEALTH INSURANCE | 2,083 | 14,681 | 2,158 | 13,297 | 27,486 | 12,805 |
| 43-552.00 | EMPLOYEE INCENT PROGRAM | 0 | 0 | 0 | 240 | 0 | 0 |
| 43-570.00 | LIABILITY INSURANCE | 4,667 | 9,334 | 0 | 5,993 | 10,263 | 929 |
| 43-571.00 | WORKERS COMPENSATION | 7,955 | 15,853 | 0 | 13,505 | 29,070 | 13,217 |
| 43-572.00 | UNEMPLOYMENT INS PREMIUMS | 0 | 0 | 0 | 0 | 8,000 | 8,000 |
| 43-573.00 | APPRAISAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 43-574.00 | EMPLOYMENT PRACTICES | 1,684 | 3,369 | 0 | 1,167 | 5,023 | 1,654 |
| 43-575.00 | HAZARDOUS WASTE DISPOSAL | 0 | 0 | 0 | 0 | 200 | 200 |
| 43-576.00 | EMPLOYEE SAFETY TRAINING | 0 | 3,274 | 121 | 3,686 | 6,660 | 3,386 |
| 43-577.00 | LIFE SAFETY SERVICES | 4,809 | 14,313 | 1,988 | 11,406 | 15,430 | -60 |
| 43-578.00 | PRE-PLACEMENT PHYSICALS | 325 | 825 | 0 | 1,035 | 900 | 75 |
| 43-579.00 | BACKGROUND & TESTING | 165 | 1,520 | 50 | 1,603 | 2,490 | 970 |
| 43-583.00 | POLLUTION LIABILITY | 208 | 417 | 0 | 292 | 661 | 244 |
| 43-591.00 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| 43-592.00 | LEGAL FEES | 0 | 0 | 0 | 0 | 0 | 0 |
| 43-599.00 | MISC. SERVICES | 0 | 0 | 0 | 0 | 900 | 900 |
| | SERVICES SUB-TOTAL: | 28,603 | 76,997 | 4,318 | 65,411 | 135,122 | 56,948 |
| 43-600.00 | BUILDINGS | 0 | 0 | 0 | 1,000 | 0 | 0 |
| 43-608.00 | VEHICLE DAMAGE REPAIR | 0 | 0 | 0 | 0 | 0 | 0 |
| | REPAIRS SUB-TOTAL: | 0 | 0 | 0 | 1,000 | 0 | 0 |
| 43-761.00 | SAFETY SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 |
| 43-768.00 | SAFETY SIGNAGE | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUPPLIES SUB-TOTAL: | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENSES: | 33,597 | 110,527 | 7,967 | 96,500 | 192,442 | 80,738 |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>PAVING & LIGHTING</u> | | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> <u>Budget</u> | <u>Budget</u> <u>Balance</u> |
|------------------------------|---------------------------|----------------------|---------------|-----------------------|---------------|-------------------------------|---------------------------------|
| | | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | | |
| REVENUE | | | | | | | |
| 44-300.00 | DUPAGE COUNTY TAXES | 114 | 21,661 | 98 | 18,994 | 21,577 | -84 |
| 44-301.00 | COOK COUNTY TAXES | 396 | 8,237 | 1,339 | 1,511 | 15,398 | 7,161 |
| REVENUE SUB-TOTAL: | | <u>510</u> | <u>29,898</u> | <u>1,437</u> | <u>20,505</u> | <u>36,975</u> | <u>7,077</u> |
| TOTAL REVENUES: | | <u>510</u> | <u>29,898</u> | <u>1,437</u> | <u>20,505</u> | <u>36,975</u> | <u>7,077</u> |
| EXPENSE | | | | | | | |
| 44-400.00 | ADMINISTRATIVE | 1,462 | 7,181 | 281 | 1,934 | 9,911 | 2,730 |
| WAGES SUB-TOTAL: | | <u>1,462</u> | <u>7,181</u> | <u>281</u> | <u>1,934</u> | <u>9,911</u> | <u>2,730</u> |
| 44-500.00 | CONTRACTUAL | 0 | 0 | 80,700 | 80,700 | 8,000 | 8,000 |
| 44-512.00 | HEALTH INSURANCE | 100 | 716 | 103 | 725 | 3,290 | 2,574 |
| SERVICES SUB-TOTAL: | | <u>100</u> | <u>716</u> | <u>80,803</u> | <u>81,425</u> | <u>11,290</u> | <u>10,574</u> |
| 44-620.00 | PAVING & LIGHTING REPAIRS | 0 | 0 | 0 | 0 | 0 | 0 |
| REPAIRS SUB-TOTAL: | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 44-760.00 | PROGRAM SUPPLIES | 380 | 2,568 | 1,216 | 13,131 | 10,000 | 7,433 |
| SUPPLIES SUB-TOTAL: | | <u>380</u> | <u>2,568</u> | <u>1,216</u> | <u>13,131</u> | <u>10,000</u> | <u>7,433</u> |
| TOTAL EXPENSES: | | <u>1,941</u> | <u>10,464</u> | <u>82,301</u> | <u>96,491</u> | <u>31,201</u> | <u>20,737</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>POLICE</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|---------------------|--------------------------|--------------|-----------------------|--------------|---------------|----------------|---------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 45-300.00 | DUPAGE COUNTY TAXES | 222 | 43,169 | 218 | 42,231 | 44,043 | 874 |
| 45-301.00 | COOK COUNTY TAXES | 812 | 16,994 | 2,994 | 3,401 | 31,745 | 14,751 |
| REVENUE SUB-TOTAL: | | <u>1,034</u> | <u>60,163</u> | <u>3,212</u> | <u>45,632</u> | <u>75,788</u> | <u>15,625</u> |
| TOTAL REVENUES: | | <u>1,034</u> | <u>60,163</u> | <u>3,212</u> | <u>45,632</u> | <u>75,788</u> | <u>15,625</u> |
| EXPENSE | | | | | | | |
| 45-400.00 | ADMINISTRATIVE | 0 | 3,992 | 1,829 | 12,217 | 0 | -3,992 |
| 45-417.00 | BUILDING & PARK SECURITY | 3,753 | 33,135 | 4,676 | 19,805 | 42,120 | 11,820 |
| 45-418.00 | EVENT STAFF | 263 | 1,730 | 633 | 3,709 | 6,300 | 4,571 |
| WAGES SUB-TOTAL: | | <u>4,015</u> | <u>38,856</u> | <u>7,138</u> | <u>35,731</u> | <u>48,420</u> | <u>12,398</u> |
| 45-502.00 | TELEPHONE | 41 | 210 | 78 | 622 | 1,800 | 1,590 |
| 45-512.00 | HEALTH INSURANCE | 649 | 4,559 | 672 | 3,758 | 8,554 | 3,995 |
| 45-516.00 | CONFERENCES & WORKSHOPS | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-599.00 | MISC. SERVICES | 0 | 0 | 0 | 211 | 0 | 0 |
| SERVICES SUB-TOTAL: | | <u>690</u> | <u>4,769</u> | <u>750</u> | <u>4,592</u> | <u>10,354</u> | <u>5,585</u> |
| 45-612.00 | VEHICLE REPAIR | 0 | 0 | 0 | 0 | 0 | 0 |
| REPAIRS SUB-TOTAL: | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 45-700.00 | UNIFORMS | 0 | 324 | 0 | 594 | 1,250 | 926 |
| 45-710.00 | GASOLINE | 890 | 5,464 | 770 | 4,972 | 9,400 | 3,936 |
| 45-760.00 | PROGRAM SUPPLIES | 0 | 0 | 0 | 31 | 500 | 500 |
| 45-765.00 | EXPENDABLE EQUIPMENT | 0 | 0 | 0 | 0 | 100 | 100 |
| SUPPLIES SUB-TOTAL: | | <u>890</u> | <u>5,788</u> | <u>770</u> | <u>5,598</u> | <u>11,250</u> | <u>5,462</u> |
| TOTAL EXPENSES: | | <u>5,595</u> | <u>49,413</u> | <u>8,657</u> | <u>45,920</u> | <u>70,024</u> | <u>23,445</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>SPECIAL RECREATION</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> <u>Budget</u> | <u>Budget</u> <u>Balance</u> | |
|---------------------------|-------------------------|--------------|-----------------------|---------------|-------------------------------|---------------------------------|---------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | | | |
| REVENUE | | | | | | | |
| 46-300.00 | DUPAGE COUNTY TAXES | 837 | 161,431 | 790 | 152,759 | 167,332 | 5,901 |
| 46-301.00 | COOK COUNTY TAXES | 3,111 | 64,879 | 10,824 | 12,289 | 120,562 | 55,683 |
| REVENUE SUB-TOTAL: | | <u>3,948</u> | <u>226,310</u> | <u>11,614</u> | <u>165,048</u> | <u>287,894</u> | <u>61,584</u> |
| TOTAL REVENUES: | | <u>3,948</u> | <u>226,310</u> | <u>11,614</u> | <u>165,048</u> | <u>287,894</u> | <u>61,584</u> |
| EXPENSE | | | | | | | |
| 46-409.00 | MAINTENENCE - PART TIME | 1,525 | 11,666 | 325 | 12,783 | 13,173 | 1,507 |
| 46-419.00 | HUMAN RESOURCES | 389 | 1,493 | 0 | 0 | 5,002 | 3,509 |
| WAGES SUB-TOTAL: | | <u>1,914</u> | <u>13,159</u> | <u>325</u> | <u>12,783</u> | <u>18,175</u> | <u>5,016</u> |
| 46-500.00 | CONTRACTUAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 46-504.00 | NATURAL GAS | 137 | 1,454 | 127 | 948 | 5,782 | 4,328 |
| 46-505.00 | WATER & SEWER | 212 | 1,301 | 206 | 1,356 | 3,187 | 1,886 |
| 46-586.00 | NWSRA | 0 | 149,718 | 76,094 | 152,188 | 181,682 | 31,964 |
| 46-587.00 | A.D.A. COMPLIANCE | 0 | 80,713 | 0 | 16,505 | 74,069 | -6,644 |
| 46-599.00 | MISC. SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| SERVICES SUB-TOTAL: | | <u>349</u> | <u>233,186</u> | <u>76,427</u> | <u>170,996</u> | <u>264,720</u> | <u>31,534</u> |
| TOTAL EXPENSES: | | <u>2,263</u> | <u>246,346</u> | <u>76,752</u> | <u>183,779</u> | <u>282,895</u> | <u>36,549</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>BOND & INTEREST II</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|-------------------------------|---------------------------|------------|-----------------------|------------|--------------|---------------|-----------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | | | |
| REVENUE | | | | | | | |
| 52-300.00 | DUPAGE COUNTY TAXES | 3,120 | 603,509 | 3,001 | 580,324 | 616,675 | 13,166 |
| 52-301.00 | COOK COUNTY TAXES | 11,789 | 246,508 | 42,739 | 48,465 | 461,098 | 214,590 |
| 52-305.00 | INTEREST EARNED | 0 | 0 | 0 | 0 | 0 | 0 |
| 52-381.00 | 2021 BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 52-382.00 | 2024BOND PROCEEDS | 637,837 | 637,837 | 0 | 0 | 637,837 | 0 |
| 52-383.00 | 2022B BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 52-386.00 | 2020B BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 52-390.00 | 2019B BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 52-392.00 | 2023 BOND PROCEEDS | 0 | 0 | 531,426 | 531,426 | 0 | 0 |
| REVENUE SUB-TOTAL: | | 652,745 | 1,487,854 | 577,165 | 1,160,214 | 1,715,610 | 227,756 |
| TOTAL REVENUES: | | 652,745 | 1,487,854 | 577,165 | 1,160,214 | 1,715,610 | 227,756 |
| EXPENSE | | | | | | | |
| 52-561.00 | PRINCIPAL PAYMENTS | 0 | 0 | 0 | 0 | 1,459,670 | 1,459,670 |
| 52-562.00 | INTEREST PAYMENTS | 0 | 8,781 | 0 | 7,766 | 213,197 | 204,416 |
| 52-591.00 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 3,850 | 3,850 |
| 52-595.00 | BOND ISSUANCE COSTS | 0 | 0 | 4,000 | 4,000 | 10,110 | 10,110 |
| 52-599.00 | MISC. SERVICES | 0 | 0 | 0 | 0 | 2,650 | 2,650 |
| SERVICES SUB-TOTAL: | | 0 | 8,781 | 4,000 | 11,766 | 1,689,477 | 1,680,696 |
| 52-911.00 | INTEREST TRANSFER TO CORP | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS SUB-TOTAL: | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENSES: | | 0 | 8,781 | 4,000 | 11,766 | 1,689,477 | 1,680,696 |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>NON BOND CAPITAL FUND</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|------------------------------|---------------------------|------------|-----------------------|------------|---------------|----------------|---------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 15-305.00 | INTEREST EARNED | 271 | 2,112 | 301 | 3,036 | 0 | -2,112 |
| 15-310.00 | EQUIPMENT/AUTO SALE | 0 | 0 | 0 | 997 | 0 | 0 |
| 15-356.00 | Cambridge Home Donations | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-357.00 | IMPACT FEES | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-385.00 | SPONSORSHIP | 0 | 3,852 | 0 | 0 | 0 | -3,852 |
| 15-387.00 | GRANTS-DCEO SS IMPRV | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-388.00 | GRANTS-OSLAD SS IMPRV | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-395.00 | GRANTS/COMED/NICOR | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-396.00 | GRANT - VILLAGE HP | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-398.00 | RECOVERY OF COSTS | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-399.00 | MISCELLANEOUS INCOME | 0 | 0 | 0 | 0 | 0 | 0 |
| | REVENUE SUB-TOTAL: | <u>271</u> | <u>5,964</u> | <u>301</u> | <u>4,033</u> | <u>0</u> | <u>-5,964</u> |
| | TOTAL REVENUES: | <u>271</u> | <u>5,964</u> | <u>301</u> | <u>4,033</u> | <u>0</u> | <u>-5,964</u> |
| EXPENSE | | | | | | | |
| 15-500.00 | CONTRACTUAL | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-591.00 | PROFESSIONAL SERVICES | 0 | 0 | 0 | 0 | 30,000 | 30,000 |
| 15-599.00 | MISC. SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| | SERVICES SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>30,000</u> | <u>30,000</u> |
| 15-778.00 | LANDSCAPE MATERIALS | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-798.00 | COSTS TO BE REIMBURSED | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUPPLIES SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 15-800.00 | VEHICLE PURCHASE | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-801.00 | MAINTENANCE EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-808.00 | COMPUTER RELATED EXPENSES | 0 | 0 | 0 | 13,440 | 0 | 0 |
| 15-810.00 | CAPITAL EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-825.00 | SS RENOVATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-880.00 | UNCOMMITTED PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-881.00 | CCAC RENOVATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| 15-882.00 | COMM CENTER RENOVATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,440</u> | <u>0</u> | <u>0</u> |
| | TOTAL EXPENSES: | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,440</u> | <u>30,000</u> | <u>30,000</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>CAPITAL PROJECTS FUND 19</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|---------------------------------|-------------------------|--------------|-----------------------|---------------|----------------|----------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 19-305.00 | INTEREST EARNED | 669 | 5,280 | 2,475 | 20,850 | 0 | -5,280 |
| 19-379.00 | GRANT - IDNR | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-390.00 | 2019B BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-391.00 | INSURANCE PROCEEDS | 0 | 55,375 | 0 | 3,538 | 0 | -55,375 |
| | REVENUE SUB-TOTAL: | <u>669</u> | <u>60,655</u> | <u>2,475</u> | <u>24,388</u> | <u>0</u> | <u>-60,655</u> |
| | TOTAL REVENUES: | <u>669</u> | <u>60,655</u> | <u>2,475</u> | <u>24,388</u> | <u>0</u> | <u>-60,655</u> |
| EXPENSE | | | | | | | |
| 19-520.00 | BANK CHARGES | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-595.00 | BOND ISSUANCE COSTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | SERVICES SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 19-600.00 | BUILDINGS | 0 | 0 | 0 | 0 | 0 | 0 |
| | REPAIRS SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 19-800.00 | VEHICLE PURCHASE | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-801.00 | MAINTENANCE EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-802.00 | PLAYGROUND IMPROVEMENTS | 0 | 0 | 0 | 2,825 | 0 | 0 |
| 19-803.00 | PARK IMPROVEMENTS | 0 | 56,139 | 1,020 | 324,632 | 185,355 | 143,480 |
| 19-811.00 | RECREATION EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-812.00 | FITNESS EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-821.00 | PAVING PROJECTS | 0 | 0 | 0 | 14,577 | 0 | 0 |
| 19-825.00 | SS RENOVATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-835.00 | DOMES REPLACEMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-836.00 | DEMOLITION/ABATEMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-837.00 | CC ELECTRICAL | 0 | 0 | 48,720 | 50,565 | 0 | 0 |
| 19-851.00 | HVAC | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-855.00 | AHLSTRAND RENOVATIONS | 0 | 1,619 | 0 | 0 | 10,591 | 8,972 |
| 19-880.00 | UNCOMMITTED PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 |
| 19-881.00 | CCAC RENOVATIONS | 1,134 | 7,559 | 0 | 0 | 18,000 | 16,712 |
| 19-882.00 | COMM CENTER RENOVATIONS | 0 | 0 | 0 | 2,068 | 0 | 0 |
| | CAPITAL SUB-TOTAL: | <u>1,134</u> | <u>65,317</u> | <u>49,740</u> | <u>394,667</u> | <u>213,946</u> | <u>169,164</u> |
| | TOTAL EXPENSES: | <u>1,134</u> | <u>65,317</u> | <u>49,740</u> | <u>394,667</u> | <u>213,946</u> | <u>169,164</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>CAPITAL PROJECTS FUND 22</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> | |
|---------------------------------|-------------------------------|----------------|-----------------------|---------------|----------------|------------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> | |
| REVENUE | | | | | | | |
| 22-305.00 | INTEREST EARNED | 6,148 | 62,644 | 12,408 | 86,611 | 0 | -62,644 |
| 22-379.00 | GRANT - IDNR | 0 | 0 | 0 | 300,000 | 300,000 | 300,000 |
| 22-380.00 | 2022 BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 | 0 |
| 22-398.00 | RECOVERY OF COSTS | 0 | 0 | 0 | 0 | 417,000 | 417,000 |
| | REVENUE SUB-TOTAL: | <u>6,148</u> | <u>62,644</u> | <u>12,408</u> | <u>386,611</u> | <u>717,000</u> | <u>654,356</u> |
| | TOTAL REVENUES: | <u>6,148</u> | <u>62,644</u> | <u>12,408</u> | <u>386,611</u> | <u>717,000</u> | <u>654,356</u> |
| EXPENSE | | | | | | | |
| 22-520.00 | BANK CHARGES | 0 | 0 | 0 | 0 | 0 | 0 |
| 22-595.00 | BOND ISSUANCE COSTS | 0 | 0 | 0 | 0 | 0 | 0 |
| | SERVICES SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 22-800.00 | VEHICLE PURCHASE | 0 | 0 | 0 | 0 | 0 | 0 |
| 22-801.00 | MAINTENANCE EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| 22-802.00 | PLAYGROUND IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| 22-808.00 | COMPUTER RELATED EXPENSES | 0 | 0 | 850 | 17,200 | 0 | 0 |
| 22-812.00 | FITNESS EQUIPMENT | 85 | 85 | 0 | 389 | 658 | 573 |
| 22-820.00 | DIST WIDE IMPROVEMENTS | 25,777 | 25,837 | 0 | 0 | 100,000 | 74,164 |
| 22-825.00 | SS RENOVATIONS | 0 | 0 | 0 | 21,035 | 25,000 | 25,000 |
| 22-860.00 | DISCOVERY PARK | 414,223 | 1,253,940 | 5,184 | 5,184 | 1,079,878 | -84,910 |
| 22-862.00 | ANNE FOX PARK | 715 | 561,918 | 0 | 0 | 778,000 | 53,848 |
| 22-863.00 | HARBORS PARK EAST | 0 | 0 | 0 | 0 | 0 | 0 |
| 22-866.00 | HIDDEN POND PARK | 0 | 0 | 0 | 0 | 0 | 0 |
| 22-867.00 | HOLLYWOOD PARK | 0 | 0 | 0 | 0 | 225,000 | 225,000 |
| 22-874.00 | RANGER PARK | 0 | 7,500 | 0 | 0 | 300,000 | 292,500 |
| 22-880.00 | UNCOMMITTED PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 |
| 22-881.00 | CCAC RENOVATIONS | 149 | 1,199 | 900 | 43,714 | 0 | -1,199 |
| 22-882.00 | COMM CENTER RENOVATIONS | 1,034 | 38,796 | 2,051 | 32,746 | 61,257 | 22,461 |
| 22-884.00 | MAINTENANCE GARAGE RENOVATION | 0 | 63,900 | 0 | 0 | 63,900 | 0 |
| | CAPITAL SUB-TOTAL: | <u>441,982</u> | <u>1,953,174</u> | <u>8,985</u> | <u>120,268</u> | <u>2,633,694</u> | <u>607,437</u> |
| | TOTAL EXPENSES: | <u>441,982</u> | <u>1,953,174</u> | <u>8,985</u> | <u>120,268</u> | <u>2,633,694</u> | <u>607,437</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>CAPITAL FUND 23</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> |
|------------------------|----------------------------|---------------|-----------------------|----------------|----------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | | |
| REVENUE | | | | | | |
| 23-305.00 | INTEREST EARNED | 141 | 2,584 | 0 | 0 | -2,584 |
| 23-392.00 | 2023 BOND PROCEEDS | 0 | 0 | 293,575 | 293,575 | 0 |
| 23-398.00 | RECOVERY OF COSTS | 0 | 0 | 0 | 0 | 0 |
| | REVENUE SUB-TOTAL: | <u>141</u> | <u>2,584</u> | <u>293,575</u> | <u>293,575</u> | <u>0</u> |
| | TOTAL REVENUES: | <u>141</u> | <u>2,584</u> | <u>293,575</u> | <u>293,575</u> | <u>-2,584</u> |
| EXPENSE | | | | | | |
| 23-520.00 | BANK CHARGES | 0 | 0 | 0 | 0 | 0 |
| 23-595.00 | BOND ISSUANCE COSTS | 0 | 0 | 4,500 | 4,500 | 0 |
| | SERVICES SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>4,500</u> | <u>4,500</u> | <u>0</u> |
| 23-600.00 | BUILDINGS | 2,786 | 13,984 | 338 | 4,288 | 17,713 |
| 23-605.00 | GROUNDS | 1,315 | 17,009 | 6,500 | 6,500 | 22,946 |
| 23-610.00 | EQUIPMENT REPAIRS | 123 | 16,408 | 249 | 249 | 16,408 |
| 23-612.00 | VEHICLE REPAIR | 115 | 12,086 | 5,652 | 5,652 | 12,060 |
| 23-616.00 | OFFICE EQUIPMENT REPAIRS | 1,101 | 6,733 | 0 | 0 | 15,000 |
| 23-625.00 | AQUATIC REPAIRS | 1,331 | 29,674 | 5,061 | 5,061 | 29,833 |
| 23-635.00 | ATHLETIC CLUB REPAIRS | 0 | 0 | 0 | 0 | 0 |
| 23-651.00 | HVAC REPAIRS | 2,329 | 5,179 | 891 | 891 | 5,179 |
| | REPAIRS SUB-TOTAL: | <u>9,100</u> | <u>101,073</u> | <u>18,692</u> | <u>22,642</u> | <u>119,140</u> |
| 23-801.00 | MAINTENANCE EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| 23-808.00 | COMPUTER RELATED EXPENSES | 2,517 | 21,737 | 0 | 0 | 21,737 |
| 23-809.00 | MARKETING RELATED EXPENSES | 0 | 0 | 0 | 0 | 69 |
| 23-880.00 | UNCOMMITTED PROJECTS | 0 | -195 | 0 | 0 | 2,573 |
| 23-881.00 | CCAC RENOVATIONS | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL SUB-TOTAL: | <u>2,517</u> | <u>21,543</u> | <u>0</u> | <u>0</u> | <u>24,379</u> |
| | TOTAL EXPENSES: | <u>11,616</u> | <u>122,616</u> | <u>23,192</u> | <u>27,142</u> | <u>143,519</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>CAPITAL PROJECTS FUND 24</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> |
|---------------------------------|---------------------------|----------------|-----------------------|------------|---------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> |
| REVENUE | | | | | | |
| 24-305.00 | INTEREST EARNED | 0 | 0 | 0 | 0 | 0 |
| 24-382.00 | 2024BOND PROCEEDS | 268,898 | 268,898 | 0 | 0 | 268,898 |
| 24-398.00 | RECOVERY OF COSTS | 0 | 0 | 0 | 0 | 0 |
| | REVENUE SUB-TOTAL: | <u>268,898</u> | <u>268,898</u> | <u>0</u> | <u>0</u> | <u>268,898</u> |
| | TOTAL REVENUES: | <u>268,898</u> | <u>268,898</u> | <u>0</u> | <u>0</u> | <u>268,898</u> |
| EXPENSE | | | | | | |
| 24-595.00 | BOND ISSUANCE COSTS | 0 | 0 | 0 | 0 | 0 |
| | SERVICES SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 24-600.00 | BUILDINGS | 0 | 0 | 0 | 0 | 52,000 |
| 24-605.00 | GROUNDS | 0 | 0 | 0 | 0 | 38,000 |
| 24-610.00 | EQUIPMENT REPAIRS | 0 | 0 | 0 | 0 | 12,000 |
| 24-612.00 | VEHICLE REPAIR | 0 | 0 | 0 | 0 | 15,000 |
| 24-616.00 | OFFICE EQUIPMENT REPAIRS | 0 | 0 | 0 | 0 | 15,000 |
| 24-625.00 | AQUATIC REPAIRS | 0 | 0 | 0 | 0 | 17,000 |
| 24-651.00 | HVAC REPAIRS | 0 | 0 | 0 | 0 | 7,000 |
| | REPAIRS SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>156,000</u> |
| 24-808.00 | COMPUTER RELATED EXPENSES | 0 | 0 | 0 | 0 | 50,000 |
| 24-880.00 | UNCOMMITTED PROJECTS | 0 | 0 | 0 | 0 | 62,898 |
| | CAPITAL SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>112,898</u> |
| | TOTAL EXPENSES: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>268,898</u> |

STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS

For the Month of: 11/2024

| <u>CAPITAL PROJECTS FUNDS 2R</u> | *** Current Year *** | | *** Previous Year *** | | <u>Total</u> | <u>Budget</u> |
|----------------------------------|---------------------------|---------------|-----------------------|--------------|----------------|----------------|
| | <u>Monthly</u> | <u>YTD</u> | <u>Monthly</u> | <u>YTD</u> | <u>Budget</u> | <u>Balance</u> |
| REVENUE | | | | | | |
| 2R-305.00 | INTEREST EARNED | 0 | 0 | 0 | 730 | 0 |
| 2R-383.00 | 2022B BOND PROCEEDS | 0 | 0 | 0 | 0 | 0 |
| | REVENUE SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>730</u> | <u>0</u> |
| | TOTAL REVENUES: | <u>0</u> | <u>0</u> | <u>0</u> | <u>730</u> | <u>0</u> |
| EXPENSE | | | | | | |
| 2R-595.00 | BOND ISSUANCE COSTS | 0 | 0 | 0 | 0 | 0 |
| | SERVICES SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 2R-600.00 | BUILDINGS | 0 | 1,085 | 0 | 23,475 | 1,085 |
| 2R-605.00 | GROUNDS | 0 | 3,578 | 188 | 23,068 | 3,578 |
| 2R-610.00 | EQUIPMENT REPAIRS | 0 | 705 | 1,860 | 12,167 | 705 |
| 2R-612.00 | VEHICLE REPAIR | 0 | 3,873 | 113 | 13,830 | 3,873 |
| 2R-616.00 | OFFICE EQUIPMENT REPAIRS | 0 | 859 | 801 | 8,729 | 859 |
| 2R-625.00 | AQUATIC REPAIRS | 0 | 2,903 | 0 | 17,273 | 2,903 |
| 2R-635.00 | ATHLETIC CLUB REPAIRS | 0 | 0 | 0 | 0 | 0 |
| 2R-651.00 | HVAC REPAIRS | -2,041 | 880 | 0 | 0 | 880 |
| | REPAIRS SUB-TOTAL: | <u>-2,041</u> | <u>13,883</u> | <u>2,962</u> | <u>98,543</u> | <u>13,883</u> |
| 2R-808.00 | COMPUTER RELATED EXPENSES | 0 | 0 | 1,180 | 20,128 | 0 |
| 2R-880.00 | UNCOMMITTED PROJECTS | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL SUB-TOTAL: | <u>0</u> | <u>0</u> | <u>1,180</u> | <u>20,128</u> | <u>0</u> |
| | TOTAL EXPENSES: | <u>-2,041</u> | <u>13,883</u> | <u>4,142</u> | <u>118,671</u> | <u>13,883</u> |

HANOVER PARK DISTRICT
STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS
For the Month of: 11/2024

| | *** CURRENT YEAR *** | | *** LAST YEAR *** | | TOTAL BUDGET | BUDGET BALANCE |
|--|----------------------|------------------|-------------------|------------------|------------------|------------------|
| | MONTHLY | Y. T. D. | MONTHLY | Y. T. D. | | |
| REVENUE TOTALS CORPORATE | 26,255 | 744,481 | 43,468 | 576,874 | 954,651 | 210,170 |
| REVENUE TOTALS NON BOND CAPITAL FUND | 271 | 5,964 | 301 | 4,033 | 0 | -5,964 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 19 | 669 | 60,655 | 2,475 | 24,388 | 0 | -60,655 |
| REVENUE TOTALS RECREATION | 53,542 | 1,216,436 | 81,361 | 1,148,855 | 1,563,363 | 346,927 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 22 | 6,148 | 62,644 | 12,408 | 386,611 | 717,000 | 654,356 |
| REVENUE TOTALS CAPITAL FUND 23 | 141 | 2,584 | 293,575 | 293,575 | 0 | -2,584 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 24 | 268,898 | 268,898 | 0 | 0 | 268,898 | 0 |
| REVENUE TOTALS SEAFARI SPRINGS | -510 | 168,628 | 3,200 | 178,920 | 225,871 | 57,243 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 2A | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 2C | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE TOTALS CAPITAL PROJECTS FUNDS 2R | 0 | 0 | 0 | 730 | 0 | 0 |
| REVENUE TOTALS ATHLETIC CLUB | 76,971 | 571,088 | 63,852 | 545,991 | 999,117 | 428,029 |
| REVENUE TOTALS MUSEUM | 474 | 27,439 | 1,193 | 18,353 | 34,541 | 7,102 |
| REVENUE TOTALS AUDIT | 230 | 13,617 | 698 | 10,438 | 16,763 | 3,146 |
| REVENUE TOTALS FICA | 2,632 | 150,128 | 7,329 | 100,812 | 193,127 | 42,999 |
| REVENUE TOTALS IMRF | 1,911 | 114,330 | 7,278 | 103,079 | 140,066 | 25,736 |
| REVENUE TOTALS LIABILITY | 4,227 | 141,111 | 7,442 | 108,203 | 178,127 | 37,016 |
| REVENUE TOTALS PAVING & LIGHTING | 510 | 29,898 | 1,437 | 20,505 | 36,975 | 7,077 |
| REVENUE TOTALS POLICE | 1,034 | 60,163 | 3,212 | 45,632 | 75,788 | 15,625 |
| REVENUE TOTALS SPECIAL RECREATION | 3,948 | 226,310 | 11,614 | 165,048 | 287,894 | 61,584 |
| REVENUE TOTALS BOND & INTEREST II | 652,745 | 1,487,854 | 577,165 | 1,160,214 | 1,715,610 | 227,756 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 9A | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE TOTALS CAPITAL PROJECTS FUND 9C | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE TOTALS SEAFARI SPRINGS | 0 | 0 | 0 | 0 | 0 | 0 |
| GRAND TOTALS OPERATING REVENUES *** | 1,100,096 | 5,352,230 | 1,118,009 | 4,892,261 | 7,407,791 | 2,055,561 |

HANOVER PARK DISTRICT
STATEMENT OF CASH RECEIPTS & CASH DISBURSEMENTS
For the Month of: 11/2024

| | *** CURRENT YEAR *** | | *** LAST YEAR *** | | TOTAL BUDGET | BUDGET BALANCE |
|--|----------------------|-----------|-------------------|----------|--------------|----------------|
| | MONTHLY | Y. T. D. | MONTHLY | Y. T. D. | | |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CORPORATE | 64,064 | 472,475 | 67,358 | 463,461 | 953,323 | 480,848 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS NON BOND CAPITAL FUND | 0 | 0 | 0 | 13,440 | 30,000 | 30,000 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 18 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 19 | 1,134 | 65,317 | 49,740 | 394,667 | 213,946 | 148,629 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS RECREATION | 104,663 | 788,331 | 100,474 | 848,075 | 1,427,483 | 639,152 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 22 | 441,982 | 1,953,174 | 8,985 | 120,268 | 2,633,694 | 680,520 |
| EXPENSE TOTALS CAPITAL FUND 23 | 11,616 | 122,616 | 23,192 | 27,142 | 143,519 | 20,903 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 24 | 0 | 0 | 0 | 0 | 268,898 | 268,898 |
| EXPENSE TOTALS SEAFARI SPRINGS | 3,127 | 374,516 | 3,124 | 371,220 | 358,889 | -15,627 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 2A | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 2B | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 2C | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUNDS 2R | -2,041 | 13,883 | 4,142 | 118,671 | 13,883 | 0 |
| EXPENSE TOTALS ATHLETIC CLUB | 69,950 | 497,894 | 70,121 | 483,966 | 961,137 | 463,243 |
| EXPENSE TOTALS MUSEUM | 3,441 | 28,775 | 3,447 | 42,639 | 31,226 | 2,451 |
| EXPENSE TOTALS AUDIT | 0 | 15,100 | 0 | 1,600 | 21,250 | 6,150 |
| EXPENSE TOTALS FICA | 11,034 | 99,342 | 10,899 | 102,284 | 148,000 | 48,658 |
| EXPENSE TOTALS IMRF | 7,856 | 58,074 | 10,778 | 79,908 | 128,022 | 69,948 |
| EXPENSE TOTALS LIABILITY | 33,597 | 110,527 | 7,967 | 96,500 | 192,442 | 81,915 |
| EXPENSE TOTALS PAVING & LIGHTING | 1,941 | 10,464 | 82,301 | 96,491 | 31,201 | 20,737 |
| EXPENSE TOTALS POLICE | 5,595 | 49,413 | 8,657 | 45,920 | 70,024 | 20,611 |
| EXPENSE TOTALS SPECIAL RECREATION | 2,263 | 246,346 | 76,752 | 183,779 | 282,895 | 36,549 |
| EXPENSE TOTALS BOND & INTEREST II | 0 | 8,781 | 4,000 | 11,766 | 1,689,477 | 1,680,696 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 9A | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSE TOTALS CAPITAL PROJECTS FUND 9C | 0 | 0 | 0 | 0 | 0 | 0 |

**TREASURER'S REPORT
FOR THE MONTH ENDING NOVEMBER 2024**

| | HP COMM BANK CASH IN BANK | FIRST EAGLE BANK CASH IN BANK | TOTAL |
|-------------------------------------|------------------------------|----------------------------------|-----------------|
| CORPORATE (all funds except below) | \$ 3,310,128.82 | \$ 140,709.30 | \$ 3,450,838.12 |
| NON BOND CAPITAL FUND 15 | \$ 95,642.17 | \$ 3,851.67 | \$ 99,493.84 |
| CAPITAL FUND 19 | \$ 12,876.11 | | \$ 12,876.11 |
| CAPITAL FUND 22 | \$ 492,015.23 | \$ - | \$ 492,015.23 |
| CAPITAL FUND 23 | \$ 25,429.27 | | \$ 25,429.27 |
| CAPITAL FUND 24 | \$ 268,898.00 | | \$ 268,898.00 |
| BOND & INTEREST | \$ 1,140,566.24 | | \$ 1,140,566.24 |
| IDNR GRANT (22 FUND DISCOVERY PARK) | \$ 318,813.81 | | \$ 318,813.81 |
| IDNR GRANT (19 FUND COMMUNITY PARK) | \$ 176,016.98 | | \$ 176,016.98 |
| | \$ 5,840,386.63 | \$ 144,560.97 | \$ 5,984,947.60 |

Schedule of transfers for the month of NOVEMBER 2024:

\$165,195.10 was transferred from Corporate Checking account to the Payroll account for NOVEMBER 2024 expense.

\$ 0 was transferred from the Debt Service account to the Corporate account for NOVEMBER 2024 expense.

\$ 50,927.67 was transferred from the Corporate Checking to the Debt Service / Money Market account for Cook and DuPage Tax Receipts

\$ 19,213.68 - Interest earned for NOVEMBER 2024

HANOVER PARK DISTRICT

As of January 31, 2025

LONG TERM DEBT REPORT

DEBT SERVICE SCHEDULE

| | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>PRINCIPAL & INTEREST</u> | <u>PRIN. BALANCE</u> |
|--|------------------|-----------------|---------------------------------|----------------------|
| <u>2019A SERIES GENERAL OBLIGATION LIMITED TAX PARK BONDS \$450,000.00</u> | | | | |
| 06-15-2024 | | 5,862.50 | 5,862.50 | 335,000.00 |
| 12-15-2024 | 60,000.00 | 5,862.50 | 65,862.50 | 275,000.00 |
| 06-15-2025 | | 4,812.50 | 4,812.50 | 275,000.00 |
| 12-15-2025 | 65,000.00 | 4,812.50 | 69,812.50 | 210,000.00 |
| 06-15-2026 | | 3,625.00 | 3,625.00 | 210,000.00 |
| 12-15-2026 | 65,000.00 | 3,625.00 | 68,675.00 | 145,000.00 |
| 06-15-2027 | | 2,537.50 | 2,537.50 | 145,000.00 |
| 12-15-2027 | 70,000.00 | 2,537.50 | 72,537.50 | 75,000.00 |
| 06-15-2028 | | 1,312.50 | 1,312.50 | 75,000.00 |
| 12-15-2028 | 75,000.00 | 1,312.50 | 76,312.50 | 0.00 |
| <u>2019B SERIES GENERAL OBLIGATION PARK BONDS (Alternate Revenue Source) \$4,155,000.00</u> | | | | |
| 12/15/2024 | 110,000.00 | 73,143.00 | 183,143.00 | 2,725,000.00 |
| 12/15/2025 | 115,000.00 | 70,305.00 | 185,305.00 | 2,610,000.00 |
| 12/15/2026 | 125,000.00 | 67,338.00 | 192,338.00 | 2,485,000.00 |
| 12/15/2027 | 230,000.00 | 64,113.00 | 294,113.00 | 2,255,000.00 |
| 12/15/2028 | 290,000.00 | 58,179.00 | 348,179.00 | 1,965,000.00 |
| 12/15/2029 | 300,000.00 | 50,697.00 | 350,697.00 | 1,665,000.00 |
| 12/15/2030 | 310,000.00 | 42,957.00 | 352,957.00 | 1,355,000.00 |
| 12/15/2031 | 320,000.00 | 34,959.00 | 354,959.00 | 1,035,000.00 |
| 12/15/2032 | 330,000.00 | 26,703.00 | 356,703.00 | 705,000.00 |
| 12/15/2033 | 345,000.00 | 18,189.00 | 363,189.00 | 360,000.00 |
| 12/15/2034 | 360,000.00 | 9,288.00 | 369,288.00 | 0.00 |
| <u>2020A SERIES GENERAL OBLIGATION PARK BONDS (Alternate Revenue Source) \$904,000</u> | | | | |
| 12/15/2024 | 76,000.00 | 10,692.50 | 86,692.50 | 535,000.00 |
| 12/15/2025 | 77,000.00 | 9,362.50 | 86,362.50 | 458,000.00 |
| 12/15/2026 | 78,000.00 | 8,015.00 | 86,015.00 | 380,000.00 |
| 12/15/2027 | 80,000.00 | 6,650.00 | 86,650.00 | 300,000.00 |
| 12/15/2028 | 81,000.00 | 5,250.00 | 86,250.00 | 219,000.00 |
| 12/15/2029 | 83,000.00 | 3,832.50 | 86,832.50 | 136,000.00 |
| 12/15/2030 | 136,000.00 | 2,380.00 | 138,380.00 | 0.00 |
| <u>2022A SERIES GENERAL OBLIGATION PARK BONDS (Alternate Revenue Source) \$2,550,000.00</u> | | | | |
| 12/15/2024 | 285,000.00 | 69,001.50 | 354,001.50 | 2,070,000.00 |
| 12/15/2025 | 305,000.00 | 60,651.00 | 365,651.00 | 1,765,000.00 |
| 12/15/2026 | 320,000.00 | 51,714.50 | 371,714.50 | 1,445,000.00 |
| 12/15/2027 | 315,000.00 | 42,338.50 | 357,338.50 | 1,130,000.00 |
| 12/15/2028 | 290,000.00 | 33,109.00 | 323,109.00 | 840,000.00 |
| 12/15/2029 | 310,000.00 | 24,612.00 | 334,612.00 | 530,000.00 |
| 12/15/2030 | 280,000.00 | 15,529.00 | 295,529.00 | 250,000.00 |
| 12/15/2031 | 250,000.00 | 7,325.00 | 257,325.00 | 0.00 |
| <u>2022 SERIES GENERAL OBLIGATION LIMITED TAX PARK BONDS \$825,000.00</u> | | | | |
| 06/15/2024 | | 2,918.27 | 2,918.27 | 168,200.00 |
| 12/15/2024 | 168,200.00 | 2,918.27 | 171,118.27 | 0.00 |
| <u>2023 SERIES GENERAL OBLIGATION LIMITED TAX PARK BONDS \$825,000.00</u> | | | | |
| 12/15/2024 | 760,470.00 | 42,796.58 | 803,266.58 | 64,530.00 |
| 06/15/2025 | | 1,484.19 | 1,484.19 | 64,530.00 |
| 12/15/2025 | 64,530.00 | 1,484.19 | 66,014.19 | 0.00 |

Warrant No. 24-25-08

HANOVER PARK DISTRICT
 CASH EXPENDITURES TRANSACTIONS
 AS OF NOVEMBER 30, 2024

| Check # | Check Date | Total Amount of Check | Check Payable To | Reason for Payment | Account Number | Dollars |
|----------------|------------|-----------------------|--------------------------|-------------------------|-----------------|----------|
| 785 | 11-19-24 | \$41.23 | ADOBE CREATIVE | ADOBE | 10-9801-599-900 | \$0.00 |
| | | | | ADOBE | 35-0000-590-000 | \$21.24 |
| | | | | ADOBE CREATIVE | 10-9801-599-900 | \$0.00 |
| | | | | ADOBE CREATIVE | 35-0000-590-000 | \$19.99 |
| 786 | 11-19-24 | \$147.25 | ALPHABET SOUP PRODUCTION | JUNGLE BOOK PRODUCTION | 10-9803-599-900 | \$0.00 |
| | | | | JUNGLE BOOK PRODUCTION | 20-1000-500-000 | \$49.08 |
| | | | | JUNGLE BOOK PRODUCTION | 20-1010-500-000 | \$49.08 |
| | | | | JUNGLE BOOK PRODUCTION | 20-1020-500-000 | \$49.09 |
| 787-796 - void | | | | | | |
| 797 | 11-19-24 | \$2,857.20 | AMAZON | WIPES | 10-9804-599-900 | \$0.00 |
| | | | | WIPES | 20-0000-761-100 | \$10.47 |
| | | | | KEYBOARD | 10-9804-599-900 | \$0.00 |
| | | | | KEYBOARD | 10-0000-705-500 | \$32.77 |
| | | | | WATER | 10-9805-599-900 | \$0.00 |
| | | | | WATER | 10-0000-516-600 | \$36.87 |
| | | | | SPIRAL NOTEBOOK | 10-9805-599-900 | \$0.00 |
| | | | | SPIRAL NOTEBOOK | 10-0000-705-500 | \$14.99 |
| | | | | CLUB RENOVATIONS | 10-9805-599-900 | \$0.00 |
| | | | | CLUB RENOVATIONS | 22-0000-881-100 | \$148.80 |
| | | | | TENNIS TRAINING AIDS | 10-9805-599-900 | \$0.00 |
| | | | | TENNIS TRAINING AIDS | 35-0000-760-000 | \$310.22 |
| | | | | STRENGTH EQUIPMENT | 10-9805-599-900 | \$429.99 |
| | | | | FAN SWITCH | 10-9801-599-900 | \$0.00 |
| | | | | FAN SWITCH | 23-0000-600-000 | \$5.47 |
| | | | | CALENDAR | 10-9801-599-900 | \$0.00 |
| | | | | CALENDAR | 10-0000-705-500 | \$7.99 |
| | | | | COMPUTER DOCKING STATIC | 10-9801-599-900 | \$0.00 |
| | | | | COMPUTER DOCKING STATIC | 10-0000-705-500 | \$31.99 |
| | | | | COMPUTER MOUSE | 10-9801-599-900 | \$0.00 |
| | | | | COMPUTER MOUSE | 10-0000-705-500 | \$9.59 |
| | | | | BUILDING FLAG | 10-9801-599-900 | \$0.00 |
| | | | | BUILDING FLAG | 23-0000-600-000 | \$71.84 |
| | | | | BUILDING SUPPLIES | 10-9801-599-900 | \$0.00 |
| | | | | BUILDING SUPPLIES | 23-0000-600-000 | \$20.98 |
| | | | | PLUMBING PARTS | 10-9801-599-900 | \$0.00 |
| | | | | PLUMBING PARTS | 23-0000-600-000 | \$38.00 |
| | | | | VACUUM BAGS | 10-9801-599-900 | \$0.00 |
| | | | | VACUUM BAGS | 23-0000-600-000 | \$41.48 |
| | | | | LIGHT BULB PROTECTOR | 10-9801-599-900 | \$0.00 |
| | | | | LIGHT BULB PROTECTOR | 23-0000-600-000 | \$26.95 |
| | | | | DISCOVERY PK GRAND OPEN | 10-9801-599-900 | \$0.00 |
| | | | | DISCOVERY PK GRAND OPEN | 22-0000-860-000 | \$16.99 |
| | | | | CRAFT SUPPLIES | 10-9802-599-900 | \$0.00 |
| | | | | CRAFT SUPPLIES | 20-2200-760-000 | \$75.75 |
| | | | | CRAFT SUPPLIES | 10-9802-599-900 | \$0.00 |
| | | | | CRAFT SUPPLIES | 20-1000-760-000 | \$13.99 |
| | | | | CRAFT SUPPLIES | 20-1020-760-000 | \$13.99 |
| | | | | CRAFT SUPPLIES | 20-1010-760-000 | \$13.99 |
| | | | | CRAFT SUPPLIES | 10-9802-599-900 | \$0.00 |
| | | | | CRAFT SUPPLIES | 20-2200-760-000 | \$19.98 |

| Check # | Check Date | Total Amount of Check | Check Payable To | Reason for Payment | Account Number | Dollars |
|---------|------------|--------------------------|------------------|------------------------|-----------------|----------|
| 797 | 11-19-24 | \$2,857.20 | AMAZON | CRAFT SUPPLIES | 20-1020-760-000 | \$19.97 |
| | | | | CRAFT SUPPLIES | 10-9802-599-900 | \$0.00 |
| | | | | CRAFT SUPPLIES | 20-5530-760-000 | \$8.99 |
| | | | | CRAFT SUPPLIES | 20-0000-761-100 | \$19.87 |
| | | | | STORAGE BINS | 10-9802-599-900 | \$0.00 |
| | | | | STORAGE BINS | 20-0000-760-000 | \$42.12 |
| | | | | POTTED PLANTS | 10-9802-599-900 | \$0.00 |
| | | | | POTTED PLANTS | 35-0000-705-500 | \$49.51 |
| | | | | CALCULATOR | 10-9802-599-900 | \$0.00 |
| | | | | CALCULATOR | 20-0000-705-500 | \$17.64 |
| | | | | HALLOWEEN CRAFTS | 10-9802-599-900 | \$0.00 |
| | | | | HALLOWEEN CRAFTS | 20-1510-760-000 | \$114.91 |
| | | | | DRY ERASE MARKER SET | 10-9802-599-900 | \$0.00 |
| | | | | DRY ERASE MARKER SET | 10-0000-705-500 | \$18.12 |
| | | | | HIGHLIGHTERS | 10-9802-599-900 | \$0.00 |
| | | | | HIGHLIGHTERS | 10-0000-705-500 | \$11.19 |
| | | | | PARTY GAME | 10-9802-599-900 | \$0.00 |
| | | | | PARTY GAME | 20-1030-760-000 | \$5.99 |
| | | | | NAME PLATES | 10-9802-599-900 | \$0.00 |
| | | | | NAME PLATES | 10-0000-705-500 | \$23.67 |
| | | | | FILE FOLDERS | 10-9802-599-900 | \$0.00 |
| | | | | FILE FOLDERS | 20-0000-705-500 | \$29.99 |
| | | | | ENVELOPES, STAMPS | 10-9802-599-900 | \$0.00 |
| | | | | ENVELOPES, STAMPS | 10-0000-705-500 | \$49.52 |
| | | | | CALENDAR | 10-9802-599-900 | \$0.00 |
| | | | | CALENDAR | 10-0000-705-500 | \$7.99 |
| | | | | REFEREE FLAGS | 10-9802-599-900 | \$0.00 |
| | | | | REFEREE FLAGS | 20-3355-760-000 | \$53.91 |
| | | | | REFEREE SHIRTS | 10-9802-599-900 | \$0.00 |
| | | | | REFEREE SHIRTS | 20-3355-760-000 | \$52.98 |
| | | | | WHISTLES | 10-9802-599-900 | \$0.00 |
| | | | | WHISTLES | 20-3355-760-000 | \$23.98 |
| | | | | LIGHT STANDS | 10-9802-599-900 | \$0.00 |
| | | | | LIGHT STANDS | 20-5200-760-000 | \$8.47 |
| | | | | DISINFECTANT WIPES | 10-9802-599-900 | \$0.00 |
| | | | | DISINFECTANT WIPES | 20-0000-761-100 | \$33.64 |
| | | | | PRINTER PAPER | 10-9802-599-900 | \$0.00 |
| | | | | PRINTER PAPER | 10-0000-705-500 | \$55.50 |
| | | | | PRINTER PAPER | 20-0000-705-500 | \$55.50 |
| | | | | PRINTER PAPER | 35-0000-705-500 | \$55.50 |
| | | | | STORAGE BAGS | 10-9802-599-900 | \$0.00 |
| | | | | STORAGE BAGS | 10-0000-705-500 | \$33.73 |
| | | | | BALLET SKIRTS | 10-9802-599-900 | \$0.00 |
| | | | | BALLET SKIRTS | 20-5530-760-000 | \$119.94 |
| | | | | COSTUMES | 10-9802-599-900 | \$0.00 |
| | | | | COSTUMES | 20-5200-760-000 | \$22.19 |
| | | | | SOCCER CEREMONY SUPPLI | 10-9802-599-900 | \$0.00 |
| | | | | SOCCER CEREMONY SUPPLI | 20-3400-760-000 | \$66.85 |
| | | | | FOG JUICE | 10-9802-599-900 | \$0.00 |
| | | | | FOG JUICE | 20-2400-760-000 | \$57.98 |
| | | | | TABLECLOTH | 10-9802-599-900 | \$0.00 |
| | | | | TABLECLOTH | 20-4580-760-000 | \$47.67 |
| | | | | INK CARTRIDGE | 10-9802-599-900 | \$0.00 |
| | | | | INK CARTRIDGE | 20-2200-760-000 | \$33.99 |
| | | | | TABLECLOTH | 10-9802-599-900 | \$0.00 |
| | | | | TABLECLOTH | 20-4580-760-000 | \$9.89 |
| | | | | SOCCER CEREMONY | 10-9802-599-900 | \$0.00 |

| Check # | Check Date | Total Amount of Check | Check Payable To | Reason for Payment | Account Number | Dollars |
|---------------------|-----------------|--------------------------|------------------------|--------------------------|-----------------|------------|
| 797 | 11-19-24 | \$2,857.20 | AMAZON | SOCCER CEREMONY | 20-3400-760-000 | \$270.74 |
| | | | | COSTUME | 10-9802-599-900 | \$0.00 |
| | | | | COSTUME | 20-5200-760-000 | \$15.19 |
| | | | | HALLOWEEN TABLECLOTHS | 10-9802-599-900 | \$0.00 |
| | | | | HALLOWEEN TABLECLOTHS | 20-1510-760-000 | \$26.98 |
| 798 | 11-19-24 | \$9.99 | APPLE.COM | APPLE BILL | 10-9801-599-900 | \$0.00 |
| | | | | APPLE BILL | 20-0000-590-000 | \$9.99 |
| 799 | 11-19-24 | \$715.46 | BARCO PRODUCTS COMPANY | BIKE RACK ANN FOX PROJEC | 10-9801-599-900 | \$0.00 |
| | | | | BIKE RACK ANN FOX PROJEC | 22-0000-862-200 | \$715.46 |
| 800 | 11-19-24 | \$191.20 | DOLLAR TREE | HALLOWEEN CRAFTS | 10-9803-599-900 | \$0.00 |
| | | | | HALLOWEEN CRAFTS | 20-1020-760-000 | \$3.15 |
| | | | | HALLOWEEN CRAFTS | 20-1010-760-000 | \$3.15 |
| | | | | HALLOWEEN CRAFTS | 20-1000-760-000 | \$3.15 |
| | | | | DECORATIONS | 10-9805-599-900 | \$0.00 |
| | | | | DECORATIONS | 35-0000-760-000 | \$101.75 |
| | | | | DECORATIONS, PRIZES | 10-9802-599-900 | \$0.00 |
| | | | | DECORATIONS, PRIZES | 20-2400-760-000 | \$56.25 |
| | | | | HALLOWEEN DECORATAION | 10-9802-599-900 | \$0.00 |
| | | | | HALLOWEEN DECORATAION | 20-2400-760-000 | \$23.75 |
| 801 | 11-19-24 | \$149.40 | EBAY | SHOP PARTS | 10-9801-599-900 | \$0.00 |
| | | | | SHOP PARTS | 23-0000-605-500 | \$21.94 |
| | | | | SHOP PARTS | 10-9801-599-900 | \$0.00 |
| | | | | SHOP PARTS | 23-0000-605-500 | \$20.29 |
| | | | | SHOP PARTS | 10-9801-599-900 | \$0.00 |
| | | | | SHOP PARTS | 23-0000-605-500 | \$41.94 |
| | | | | PARTS FOR EQUIPMENT | 10-9801-599-900 | \$0.00 |
| | | | | PARTS FOR EQUIPMENT | 23-0000-605-500 | \$15.24 |
| | | | | PARTS FOR EQUIPMENT | 10-9801-599-900 | \$0.00 |
| PARTS FOR EQUIPMENT | 23-0000-605-500 | \$49.99 | | | | |
| 802 | 11-19-24 | \$1,995.60 | FACEBOOK | FACEBOOK | 10-9801-599-900 | \$0.00 |
| | | | | FACEBOOK | 20-0000-594-400 | \$1,995.60 |
| 803 | 11-19-24 | \$2,677.65 | GOOGLE | GOOGLE | 10-9801-599-900 | \$0.00 |
| | | | | GOOGLE | 35-0000-594-400 | \$2,677.65 |
| 804 | 11-19-24 | \$400.73 | HANOVER PARK OTC BILLS | BUILDING PERMIT | 10-9801-599-900 | \$0.00 |
| | | | | BUILDING PERMIT | 19-0801-881-100 | \$328.80 |
| | | | | EVENT PERMIT | 10-9802-599-900 | \$0.00 |
| | | | | EVENT PERMIT | 20-0000-599-900 | \$71.93 |
| 805 | 11-19-24 | \$34.23 | HOBBY LOBBY | FABRIC | 10-9802-599-900 | \$0.00 |
| | | | | FABRIC | 20-5200-760-000 | \$34.23 |
| 806 | 11-19-24 | \$255.21 | INDEED JOBS | INDEED JOBS | 10-9802-599-900 | \$0.00 |
| | | | | INDEED JOBS | 35-0000-599-900 | \$58.30 |
| | | | | INDEED JOBS | 10-0000-599-900 | \$134.42 |
| | | | | INDEED JOBS | 20-0000-599-900 | \$62.49 |
| 807 | 11-19-24 | \$175.00 | IPRA | CONFERENCE/WORKSHOP | 10-9801-599-900 | \$0.00 |
| | | | | CONFERENCE/WORKSHOP | 10-0000-516-600 | \$175.00 |
| 808 | 11-19-24 | \$62.15 | ISSA S VENEZUELAN FOOD | STAFF LUNCH | 10-9802-599-900 | \$0.00 |

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|---------|------------|--------------------------|--------------------------|---|---|---|
| 808 | 11-19-24 | \$62.15 | ISSA S VENEZUELAN FOOD | STAFF LUNCH | 10-0000-552-200 | \$62.15 |
| 809 | 11-19-24 | \$7.68 | MENARDS | FOAM PANEL FOAM PANEL | 10-9802-599-900 20-5200-760-000 | \$0.00 \$7.68 |
| 810 | 11-19-24 | \$40.00 | MIPE | MIPE MEETING MIPE MEETING | 10-9801-599-900 10-0000-516-600 | \$0.00 \$40.00 |
| 811 | 11-19-24 | \$9.99 | PARTY CITY | DECORATIONS DECORATIONS | 10-9802-599-900 20-5200-760-000 | \$0.00 \$9.99 |
| 812 | 11-19-24 | \$70.00 | PDRMA | PDRMA TRAINING PDRMA TRAINING | 10-9801-599-900 10-0000-518-800 | \$0.00 \$70.00 |
| 813 | 11-19-24 | \$115.43 | ROCK AUTO MADISON | TRUCK PARTS TRUCK PARTS | 10-9801-599-900 23-0000-612-200 | \$0.00 \$115.43 |
| 814 | 11-19-24 | \$546.31 | SAM'S CLUB | SNACKS SNACKS PARTY DECORATIONS/SUPPI PARTY DECORATIONS/SUPPI PARTY DECORATIONS/SUPPI PARTY DECORATIONS/SUPPI PARTY DECORATIONS/SUPPI | 10-9804-599-900 10-0000-552-200 10-9802-599-900 35-0000-760-000 20-2400-760-000 10-0000-705-500 20-5200-760-000 | \$0.00 \$56.96 \$0.00 \$3.98 \$432.00 \$19.98 \$33.39 |
| 815 | 11-19-24 | \$13.47 | SAVERS | COSTUMES COSTUMES | 10-9802-599-900 20-5200-760-000 | \$0.00 \$13.47 |
| 816 | 11-19-24 | \$68.08 | SHEINUSSERVICES,LLC. | COSTUMES COSTUMES COSTUME COSTUME | 10-9802-599-900 20-5200-760-000 10-9802-599-900 20-5200-760-000 | \$0.00 \$47.22 \$0.00 \$20.86 |
| 817 | 11-19-24 | \$18.12 | SPEEDWAY | FUEL FUEL | 10-9804-599-900 10-0000-710-000 | \$0.00 \$18.12 |
| 818 | 11-19-24 | \$19.99 | STAMPS.COM | STAMPS STAMPS | 10-9803-599-900 10-0000-510-000 | \$0.00 \$19.99 |
| 819 | 11-19-24 | \$8.77 | TARGET | PROGRAM SUPPLIES PROGRAM SUPPLIES | 10-9802-599-900 20-0000-760-000 | \$0.00 \$8.77 |
| 820 | 11-19-24 | \$99.84 | TELEFLORACOM PICKS | FLOWERS FOR HECZEN'S WE FLOWERS FOR HECZEN'S WE | 10-9801-599-900 10-0000-552-200 | \$0.00 \$99.84 |
| 821 | 11-19-24 | \$123.73 | TEMU.COM | COSTUMES COSTUMES COSTUMES COSTUMES | 10-9802-599-900 20-5200-760-000 10-9802-599-900 20-5200-760-000 | \$0.00 \$24.63 \$0.00 \$99.10 |
| 822 | 11-19-24 | \$100.00 | TENNIS AND FITNESS | JR. TENNIS MATCH JR. TENNIS MATCH | 10-9805-599-900 35-0000-552-200 | \$0.00 \$100.00 |
| 823 | 11-19-24 | \$1,206.50 | ULTIMATE SCREEN PRINTING | CLOTHING CLOTHING DISTRICT GEAR DISTRICT GEAR | 10-9801-599-900 10-0000-700-000 10-9801-599-900 10-0000-700-000 | \$0.00 \$49.00 \$0.00 \$409.00 |

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| 823 | 11-19-24 | \$1,206.50 | ULTIMATE SCREEN PRINTING | CLOTHING | 10-9801-599-900 | \$0.00 |
| | | | | CLOTHING | 10-0000-700-000 | \$142.00 |
| | | | | UNIFORMS | 10-9801-599-900 | \$0.00 |
| | | | | UNIFORMS | 10-0000-700-000 | \$560.50 |
| | | | | CLOTHING | 10-9801-599-900 | \$0.00 |
| | | | | CLOTHING | 10-0000-700-000 | \$46.00 |
| 824 | 11-19-24 | \$275.94 | VISTAPRINT | BUS. CARDS, TABLECLOTH | 10-9801-599-900 | \$0.00 |
| | | | | BUS. CARDS, TABLECLOTH | 10-0000-705-500 | \$33.85 |
| | | | | BUS. CARDS, TABLECLOTH | 20-0000-705-500 | \$22.82 |
| | | | | BUS. CARDS, TABLECLOTH | 35-0000-594-400 | \$219.27 |
| 825 | 11-19-24 | \$97.10 | WALMART - PCARD | PROGRAM SUPPLIES | 10-9802-599-900 | \$0.00 |
| | | | | PROGRAM SUPPLIES | 20-0000-760-000 | \$97.10 |
| 826 | 11-19-24 | \$383.76 | WEB NETWORK SOLUTIONS | WEB NETWORK SOLUTIONS | 10-9802-599-900 | \$0.00 |
| | | | | WEB NETWORK SOLUTIONS | 35-0000-705-500 | \$383.76 |
| 827 | 11-19-24 | \$100.00 | WHEATON OAKS SPORTS CTR | JR TENNIS MATCH | 10-9805-599-900 | \$0.00 |
| | | | | JR TENNIS MATCH | 35-0000-552-200 | \$100.00 |
| 828 | 11-19-24 | \$63.96 | ZOOM | ZOOM | 10-9801-599-900 | \$0.00 |
| | | | | ZOOM | 10-0000-514-400 | \$21.32 |
| | | | | ZOOM | 20-0000-514-400 | \$21.32 |
| | | | | ZOOM | 35-0000-514-400 | \$21.32 |
| 67483 | 11-08-24 | \$74.00 | AQUA CHILL OF CHICAGO LLC | CC, SHOP DRINKING WATER | 10-0000-505-500 | \$74.00 |
| 67484 | 11-08-24 | \$121.23 | AUGUST HENSON | BOOT ALLOWANCE | 10-0000-761-100 | \$121.23 |
| 67485 | 11-08-24 | \$99.84 | CELIA VENCES | BOOT ALLOWANCE | 10-0000-761-100 | \$99.84 |
| 67486 | 11-08-24 | \$566.39 | CHICAGO OFFICE TECH GROU | MONTHLY COPIER MAINTENA | 23-0000-616-600 | \$566.39 |
| 67487 | 11-08-24 | \$189.57 | COMCAST-LM | MONTHLY SERVICE - LM | 20-0000-502-200 | \$189.57 |
| 67488 | 11-08-24 | \$242.00 | COMMEG | TIMEPRO SOFTWARE - MAIN | 23-0000-616-600 | \$242.00 |
| 67489 | 11-08-24 | \$10,514.03 | ENGIE RESOURCES LLC | ELECTRIC BILLS FOR CC | 10-0000-506-600 | \$2,914.21 |
| | | | | ELECTRIC BILLS FOR CC | 20-0000-506-600 | \$2,914.21 |
| | | | | ELECTRIC BILLS FOR CC | 35-0000-506-600 | \$4,685.61 |
| 67490 | 11-08-24 | \$3,216.00 | HANOVER PARK HURRICANES | YOUTH FOOTBALL | 20-3180-500-000 | \$3,216.00 |
| 67491 | 11-08-24 | \$1,100.92 | HOME DEPOT | HOT WATER HEATER @ LM | 23-0000-600-000 | \$539.00 |
| | | | | FLOWERS | 10-0000-778-800 | \$63.92 |
| | | | | SHOP SUPPLIES | 23-0000-605-500 | \$498.00 |
| 67492 | 11-08-24 | \$5,281.93 | IKON SOFTWARE INC. | IT MONTHLY MAINTENANCE | 10-0000-590-000 | \$921.67 |
| | | | | IT MONTHLY MAINTENANCE | 20-0000-590-000 | \$921.67 |
| | | | | IT MONTHLY MAINTENANCE | 35-0000-590-000 | \$921.67 |
| | | | | IT MONTHLY MAINTENANCE | 23-0000-808-800 | \$2,516.92 |
| 67493 | 11-08-24 | \$25.00 | JUAN MEDINA | CELL PHONE REIMBURSEMEI | 10-0000-502-200 | \$25.00 |
| 67494 | 11-08-24 | \$25.00 | JUVENAL CARRILLO | CELL PHONE REIMBURSEMEI | 35-0000-502-200 | \$25.00 |

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| 67495 | 11-08-24 | \$25.00 | LAURA REILLY | CELL PHONE REIMBURSEMEI | 20-0000-502-200 | \$25.00 |
| 67496 | 11-08-24 | \$2,526.01 | NEXTERA ENERGY SERVICES | GAS BILL - ALL LOCATIONS | 10-0000-504-400 | \$345.07 |
| | | | | GAS BILL - ALL LOCATIONS | 20-0000-504-400 | \$755.66 |
| | | | | GAS BILL - ALL LOCATIONS | 25-0000-504-400 | \$109.73 |
| | | | | GAS BILL - ALL LOCATIONS | 35-0000-504-400 | \$1,178.75 |
| | | | | GAS BILL - ALL LOCATIONS | 46-0000-504-400 | \$136.80 |
| 67497 | 11-08-24 | \$31,954.26 | PDRMA | EMPLOYEE INSURANCE PREI | 10-0000-512-200 | \$10,058.69 |
| | | | | EMPLOYEE INSURANCE PREI | 20-0000-512-200 | \$16,290.21 |
| | | | | EMPLOYEE INSURANCE PREI | 35-0000-512-200 | \$1,673.95 |
| | | | | EMPLOYEE INSURANCE PREI | 36-0000-512-200 | \$1,099.63 |
| | | | | EMPLOYEE INSURANCE PREI | 43-0000-512-200 | \$2,083.29 |
| | | | | EMPLOYEE INSURANCE PREI | 44-0000-512-200 | \$99.80 |
| | | | | EMPLOYEE INSURANCE PREI | 45-0000-512-200 | \$648.69 |
| 67498 | 11-08-24 | \$25.00 | PHILLIP MONTEZ | CELL PHONE REIMBURSEMEI | 20-0000-502-200 | \$25.00 |
| 67499 | 11-08-24 | \$969.70 | RING CENTRAL | MONTHLY PHONE SERVICES- | 10-0000-502-200 | \$290.91 |
| | | | | MONTHLY PHONE SERVICES- | 20-0000-502-200 | \$387.88 |
| | | | | MONTHLY PHONE SERVICES- | 25-0000-502-200 | \$96.97 |
| | | | | MONTHLY PHONE SERVICES- | 35-0000-502-200 | \$193.94 |
| 67500 | 11-08-24 | \$25.00 | ROGER EMIG | CELL PHONE REIMBURSEMEI | 35-8822-503-300 | \$25.00 |
| 67501 | 11-08-24 | \$150.00 | SAM ROMERO | BOOT ALLOWANCE | 10-0000-761-100 | \$150.00 |
| 67502 | 11-08-24 | \$25.00 | SAM ROMERO | CELL PHONE REIMBURSEMEI | 10-0000-502-200 | \$25.00 |
| 67503 | 11-08-24 | \$25.00 | SOFIA CASTANEDA | CELL PHONE REIMBURSEMEI | 20-0000-502-200 | \$25.00 |
| 67504 | 11-08-24 | \$31.55 | STEVE BESSETTE | STAFF LUNCH | 10-0000-552-200 | \$10.52 |
| | | | | STAFF LUNCH | 20-0000-552-200 | \$10.52 |
| | | | | STAFF LUNCH | 35-0000-552-200 | \$10.51 |
| 67505 | 11-08-24 | \$2,744.85 | VILLAGE OF HANOVER PARK | MONTHLY WATER CHARGE | 10-0000-505-500 | \$622.94 |
| | | | | MONTHLY WATER CHARGE | 25-0000-505-500 | \$1,062.52 |
| | | | | MONTHLY WATER CHARGE | 35-0000-505-500 | \$847.52 |
| | | | | MONTHLY WATER CHARGE | 46-0000-505-500 | \$211.87 |
| 67506 | 11-08-24 | \$1,882.57 | VILLAGE OF HANOVER PARK | VILLAGAGE OF HP FUEL | 10-0000-710-000 | \$674.70 |
| | | | | VILLAGAGE OF HP FUEL | 20-0000-710-000 | \$317.50 |
| | | | | VILLAGAGE OF HP FUEL | 45-0000-710-000 | \$890.37 |
| 67507 | 11-08-24 | \$292.11 | XEROX FINANCIAL SERVICES L | MONTHLY COPIER LEASE | 23-0000-616-600 | \$292.11 |
| 67508 | 11-12-24 | \$211.89 | AUTOZONE, INC. | SHOP SUPPLIES | 23-0000-605-500 | \$78.05 |
| | | | | SHOP SUPLLIES | 23-0000-605-500 | \$125.35 |
| | | | | SHOP SUPPLIES | 23-0000-605-500 | \$8.49 |
| 67509 | 11-12-24 | \$485.00 | BLOOMINGDALE PARK DISTRIC | FALL SOCCER 2024 | 20-3400-500-000 | \$485.00 |
| 67510 | 11-12-24 | \$81.84 | CELIA VENCES | CLOTHING ALLOWANCE | 10-0000-761-100 | \$81.84 |
| 67511 | 11-12-24 | \$1,575.00 | CHICAGO BACKFLOW, INC. | BACKFLOW INSPECTION | 43-0000-577-700 | \$1,575.00 |
| 67512 | 11-12-24 | \$1,822.00 | CINTAS | AED SAFETY SUPPLIES | 25-0000-761-100 | \$559.00 |

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| 67512 | 11-12-24 | \$1,822.00 | CINTAS | AED SAFETY SUPPLIES | 20-0000-761-100 | \$290.00 |
| | | | | AED SAFETY SUPPLIES | 10-0000-761-100 | \$973.00 |
| 67513 | 11-12-24 | \$305.49 | COMCAST - CC | MONTHLY SERVICES - CC | 10-0000-502-200 | \$101.83 |
| | | | | MONTHLY SERVICES - CC | 20-0000-502-200 | \$101.83 |
| | | | | MONTHLY SERVICES - CC | 35-0000-502-200 | \$101.83 |
| 67514 | 11-12-24 | \$163.92 | COMCAST - S | MONTHLY SERVICE - SHOP | 10-0000-502-200 | \$163.92 |
| 67515 | 11-12-24 | \$163.92 | COMCAST - SS | MONTHLY SERVICES - SS | 25-0000-502-200 | \$163.92 |
| 67516 | 11-12-24 | \$163.92 | COMCAST-A | MONTHLY SERVICES - A | 20-0000-502-200 | \$163.92 |
| 67517 | 11-12-24 | \$65.00 | COUNTRY STYLE DONUTS | JOINT EVENT PARTICIPATION | 20-1015-500-000 | \$65.00 |
| 67518 | 11-12-24 | \$439.20 | DUNLOP SPORTS GROUP | TENNIS BALLS | 35-0000-760-000 | \$439.20 |
| 67519 | 11-12-24 | \$1,162.65 | ENGIE RESOURCES LLC | ELECTRIC - ALL LOCATIONS | 10-0000-506-600 | \$51.26 |
| | | | | ELECTRIC - ALL LOCATIONS | 20-0000-506-600 | \$140.98 |
| | | | | ELECTRIC - ALL LOCATIONS | 25-0000-506-600 | \$970.41 |
| 67520 | 11-12-24 | \$370,268.10 | GREAT LAKES LANDSCAPE CC | DISCOVERY OSLAD IMP PRO. | 22-0000-860-000 | \$370,268.10 |
| 67521-67522 | | | | | | |
| 67523 | 11-12-24 | \$2,351.79 | MENARDS | POOL, BUILDING, SHOP SUPP | 23-0000-625-500 | \$243.67 |
| | | | | POOL, BUILDING, SHOP SUPP | 23-0000-600-000 | \$67.99 |
| | | | | POOL, BUILDING, SHOP SUPP | 23-0000-605-500 | \$29.77 |
| | | | | PAIL, PAINT BUCKET | 22-0000-860-000 | \$19.84 |
| | | | | PAINTS & SUPPLIES | 23-0000-605-500 | \$185.32 |
| | | | | PAINTS & SUPPLIES | 23-0000-600-000 | \$46.10 |
| | | | | DRILL BIT, BLEACH, PLUMBIN | 23-0000-600-000 | \$147.60 |
| | | | | DRILL BIT, BLEACH, PLUMBIN | 22-0000-860-000 | \$57.91 |
| | | | | HOOK, METER, STORAGE | 23-0000-605-500 | \$7.08 |
| | | | | HOOK, METER, STORAGE | 22-0000-860-000 | \$89.43 |
| | | | | POOL/PAINTING SUPPLIES | 23-0000-625-500 | \$910.66 |
| | | | | SHOP SUPPLIES | 23-0000-605-500 | \$117.95 |
| | | | | CANDY,OIL,POOL PAINT | 23-0000-625-500 | \$83.74 |
| | | | | CANDY,OIL,POOL PAINT | 23-0000-605-500 | \$12.99 |
| | | | | CANDY,OIL,POOL PAINT | 20-2400-760-000 | \$331.74 |
| 67524 | 11-12-24 | \$1,746.00 | MENDEL PLUMBING & HEATING | PLUMBING REPAIRS | 23-0000-600-000 | \$1,746.00 |
| 67525 | 11-12-24 | \$1,159.00 | MING CHAI | CONTRACTUAL TENNIS 10/19 | 35-8827-503-300 | \$1,159.00 |
| 67526 | 11-12-24 | \$380.00 | OMNI COMMERCIAL | LIGHT CONSULTATION | 44-0000-760-000 | \$380.00 |
| 67527 | 11-12-24 | \$760.00 | PETRO CHOICE | OIL | 10-0000-711-100 | \$760.00 |
| 67528 | 11-12-24 | \$123.00 | POMPS TIRE | TIRE REPAIRS | 23-0000-610-000 | \$123.00 |
| 67529 | 11-12-24 | \$40.00 | ROGER EMIG | CONTRACTUAL TENNIS 10/12 | 35-8822-503-300 | \$40.00 |
| 67530 | 11-12-24 | \$91.27 | SAM ROMERO | CLOTHING ALLOWANCE | 10-0000-761-100 | \$91.27 |
| 67531 | 11-12-24 | \$3,856.75 | SETH HANFORD | CONTRACTUAL LESSONS | 35-8820-503-300 | \$3,856.75 |
| 67532 | 11-12-24 | \$92.68 | SHERWIN-WILLIAMS CO. | POOL PAINT | 23-0000-625-500 | \$92.68 |

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| 67533 | 11-12-24 | \$2,710.00 | SUPERIOR FIRE & SECURITY | FIRE ALRM INSPECTION | 43-0000-577-700 | \$270.00 |
| | | | | FIRE ALRM INSPECTION | 43-0000-577-700 | \$2,440.00 |
| 67534 | 11-12-24 | \$350.00 | TENNIS27 INC | TENNIS RACQUETS | 35-0000-746-600 | \$350.00 |
| 67535 | 11-12-24 | \$8,695.00 | TRESSLER LLP BANK LOCK BC | SEPT. PROFESSIONAL SERVI | 10-0000-592-200 | \$7,661.00 |
| | | | | SEPT. PROFESSIONAL SERVI | 22-0844-882-200 | \$1,034.00 |
| 67536 | 11-12-24 | \$1,619.93 | UNIQUE PRODUCTS | DISINFECTANT WIPE | 10-0000-715-500 | \$213.28 |
| | | | | CUSTODIAL SUPPLIES | 10-0000-715-500 | \$1,406.65 |
| 67537 | 11-12-24 | \$33,290.34 | UPLAND DESIGN | DISCOVERY OSLAD DESIGN/EI | 22-0000-860-000 | \$33,290.34 |
| 67538 | 11-12-24 | \$391.02 | VERIZON WIRELESS | MONTHLY CELL SERVICE | 10-0000-502-200 | \$150.00 |
| | | | | MONTHLY CELL SERVICE | 20-0000-502-200 | \$100.00 |
| | | | | MONTHLY CELL SERVICE | 35-0000-502-200 | \$100.00 |
| | | | | MONTHLY CELL SERVICE | 45-0000-502-200 | \$41.02 |
| 67539 | 11-13-24 | \$21,220.86 | PDRMA | LIABILITY INSURANCE 7/1-9/3 | 43-0000-501-100 | \$6,705.63 |
| | | | | LIABILITY INSURANCE 7/1-9/3 | 43-0000-570-000 | \$4,353.96 |
| | | | | LIABILITY INSURANCE 7/1-9/3 | 43-0000-571-100 | \$7,955.40 |
| | | | | LIABILITY INSURANCE 7/1-9/3 | 43-0000-574-400 | \$1,684.29 |
| | | | | LIABILITY INSURANCE 7/1-9/3 | 43-0000-583-300 | \$208.32 |
| | | | | LIABILITY INSURANCE 7/1-9/3 | 43-0000-570-000 | \$313.26 |
| 67540 | 11-26-24 | \$580.00 | ART AND PARTY KINGDOM | FACE PAINTING - TIS THE SE | 20-4590-500-000 | \$580.00 |
| 67541 | 11-26-24 | \$3,759.95 | BSN CORP | OFFICIAL COMPITION FUTSAI | 20-3355-760-000 | \$3,759.95 |
| 67542 | 11-26-24 | \$50.00 | CLUB AUTOMATION | DAXKO RESUBMISSION SERV | 25-0000-520-000 | \$50.00 |
| 67543 | 11-26-24 | \$22.98 | COMMONWEALTH EDISON | ELECTRIC CHARGE - RANGEI | 10-0000-506-600 | \$22.98 |
| 67544 | 11-26-24 | \$150.00 | CRAIG ELLIOT | BEG GUITAR LESSONS | 20-2520-500-000 | \$150.00 |
| 67545 | 11-26-24 | \$55.00 | EDIE RUNNION | SHRM YEARLY MEMBERSHIP | 10-0000-514-400 | \$55.00 |
| 67546 | 11-26-24 | \$2,680.00 | FASTSIGNS | DISCOVERY OSLAD SIGN | 22-0000-860-000 | \$2,680.00 |
| 67547 | 11-26-24 | \$3,659.00 | FIRST CLASS AWARDS INC. | TROPHIES, PLAQUES | 20-3355-750-000 | \$3,659.00 |
| 67548 | 11-26-24 | \$34.22 | GRAINGER | ELECTRICAL SUPPLIES | 23-0000-600-000 | \$34.22 |
| 67549 | 11-26-24 | \$250.00 | IFS I | SPRINKLER INSPECTION | 43-0000-577-700 | \$250.00 |
| 67550 | 11-26-24 | \$5,570.02 | ILLINOIS SHOTOKAN KARATE | SUMMER 2024 KARATE | 20-3510-500-000 | \$5,570.02 |
| 67551 | 11-26-24 | \$90.00 | ILLINOIS STATE POLICE | BACKGROUND CHECKS | 43-0000-579-900 | \$90.00 |
| 67552 | 11-26-24 | \$85.00 | JOELSCANVAS | BOXING BAG REPAIRS | 22-0801-812-200 | \$85.00 |
| 67553 | 11-26-24 | \$274.13 | JOHNSON CONTROLS SECURI | FIRE ALARM MONITORING | 43-0000-577-700 | \$274.13 |
| 67554 | 11-26-24 | \$7,800.00 | MCGINITY | DISCOVERY PARK HDROSEE | 22-0000-860-000 | \$7,800.00 |
| 67555 | 11-26-24 | \$1,206.00 | MING CHAI | CONTRACTUAL TENNIS 11/2- | 35-8827-503-300 | \$1,206.00 |
| 67556 | 11-26-24 | \$740.00 | MUSIC THEATRE INTL | INTO THE WOODS-RIGHTS & | 20-5200-760-000 | \$740.00 |

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| 67557 | 11-26-24 | \$650.00 | PETRO CHOICE | OIL DRUM | 10-0000-711-100 | \$227.50 |
| | | | | OIL DRUM | 20-0000-711-100 | \$227.50 |
| | | | | OIL DRUM | 25-0000-711-100 | \$65.00 |
| | | | | OIL DRUM | 35-0000-711-100 | \$130.00 |
| 67558 | 11-26-24 | \$400.00 | PHYSICIANS IMMEDIATE CARE | DRUG SCREENING | 43-0000-579-900 | \$75.00 |
| | | | | DRUG SCREENING | 43-0000-578-800 | \$325.00 |
| 67559 | 11-26-24 | \$80.00 | ROGER EMIG | CONTRACTUAL TENNIS 10/30 | 35-8822-503-300 | \$80.00 |
| 67560 | 11-26-24 | \$2,704.50 | SETH HANFORD | CONTRACTUAL TENNIS 11/10 | 35-8820-503-300 | \$2,704.50 |
| 67561 | 11-26-24 | \$805.55 | SHERWIN-WILLIAMS CO. | PAINT FOR GOLF SIMULATOF | 19-0000-881-100 | \$805.55 |
| 67562 | 11-26-24 | \$103.02 | SUNBELT RENTALS | PARK EQUIPMENT RENTAL | 23-0000-605-500 | \$103.02 |
| 67563 | 11-26-24 | \$288.00 | TRANE U.S. INC. | HVAC SERVICE | 23-0000-651-100 | \$288.00 |
| 67564 | 11-26-24 | \$25,776.50 | UPLAND DESIGN | COMPREHENSIVE MASTER P | 22-0000-820-000 | \$25,776.50 |

CHECKS ISSUED FROM
PAYROLL ACCOUNT
as of November 2024

| <u>Check #</u> | <u>Check Date</u> | <u>Amount</u> | <u>Payable to</u> | <u>Reason for Payment</u> | <u>Account #</u> | <u>Dollars</u> |
|----------------|-------------------|---------------|-----------------------|--------------------------------|------------------|----------------|
| ACHA | 11/08/24 | \$ 52,465.20 | Various Banks | Direct Deposit | 10-0000-223.00 | \$ 52,465.20 |
| 83134 | 11/08/24 | \$ 3,469.27 | IL Dept. of Revenue | State withholding taxes | 10-0000-211.00 | \$ 3,469.27 |
| 83135 | 11/08/24 | \$ 15,679.52 | IRS | Social Security withholding | 10-0000-209.00 | \$ 5,623.41 |
| | | | | Employer Social Security Costs | 41-0000-563.00 | \$ 5,623.41 |
| | | | | Federal withholding taxes | 10-0000-210.00 | \$ 4,432.70 |
| | | | | | 10-0000-213.00 | \$ - |
| 83136 | 11/08/24 | \$ 75.00 | Nationwide Retirement | Employee Deferred Comp. | 10-0000-216.00 | \$ 75.00 |
| | | | | Court ordered withholding | | |
| ACHA | 11/22/24 | \$ 51,422.62 | Various Banks | Direct Deposit | 10-0000-223.00 | \$ 51,422.62 |
| 83151 | 11/22/24 | \$ 3,424.97 | IL Dept. of Revenue | State withholding taxes | 10-0000-211.00 | \$ 3,340.58 |
| 83152 | 11/22/24 | \$ 14,934.45 | IRS | Social Security withholding | 10-0000-209.00 | \$ 5,410.54 |
| | | | | Employer Social Security Costs | 41-0000-563.00 | \$ 5,410.54 |
| | | | | Federal withholding taxes | 10-0000-210.00 | \$ 4,113.37 |
| 83153 | 11/22/24 | \$ 7,856.06 | IMRF | Employer Costs | 42-0000-566.00 | \$ 7,856.06 |
| 83154 | 11/22/24 | \$ 610.34 | AFLAC | Additional insurance | 10-0000-215.00 | \$ 610.34 |
| | | | | Court ordered withholding | 10-0000-213.00 | \$ - |
| 83155 | 11/22/24 | \$ 4,017.30 | IMRF | Employee withholding | 10-0000-212.00 | \$ 4,017.30 |
| 83156 | 11/22/24 | \$ 2,181.64 | IMRF | Voluntary contributions | 10-0000-224.00 | \$ 2,181.64 |
| 83157 | 11/22/24 | \$ 1,677.00 | PDRMA | Employee health insurance | 10-0000-215.00 | \$ 1,677.00 |
| 83158 | 11/22/24 | \$ 75.00 | Nationwide Retirement | Employee Deferred Comp. | 10-0000-216.00 | \$ 75.00 |
| 83159 | 11/22/24 | \$ 9.95 | Legal Shield | Employee Contributions | 10-0000-217.00 | \$ 9.95 |

Motion to approve Warrant 24-25-08 covering check numbers 83118-83159 from the Payroll Checking account in the amount of \$165,195.10 and check numbers 67483-67564 and EFT check numbers 785-828 from the General Corporate Checking account in the amount of \$588,812.37 for a Grand Total Warrant of \$754,007.47.

RESOLUTION #24-25-26

A RESOLUTION APPROVING AGREEMENT BETWEEN LINKS TECHNOLOGY SERVICES AND THE HANOVER PARK DISTRICT.

BE IT RESOLVED by the Board of Park Commissioners of the Hanover Park District, Cook and DuPage Counties, Illinois, as follows:

SECTION ONE: THIS INFORMATION TECHNOLOGY MASTER SERVICES AGREEMENT ("Agreement") is made and entered into on 19TH day of December, 2024, by and between the Hanover Park District, an Illinois park district and unit of local government ("HPPD"), Links Technology Services ("LTS")

SECTION TWO: The Executive Director of the Hanover Park District is authorized to sign the Resolution of Authorization on behalf of the Park District.

SECTION THREE: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEAL OF PRIOR RESOLUTIONS. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Resolution shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES: _____
NAYS: _____
ABSENT: _____

PASSED: December 19, 2024
APPROVED: December 19, 2024

President

ATTEST:

Secretary

CERTIFICATION

I, the undersigned, do hereby certify that I am the Secretary of Hanover Park Park District, Cook and DuPage Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution #24-25-26, enacted on December 19, 2024 and approved on December 19, 2024 as the same appears from the official records of the Hanover Park Park District.

Stephen A. Bessette, Secretary

MASTER SERVICES AGREEMENT

This Managed IT Service Agreement (“Agreement”)

1. **Services.** HANOVER PARK DISTRICT hereby retains Links to provide, and Links hereby agrees to provide, the managed information technology services to support and maintain the operational status of CLIENT’s computers, servers and network equipment as described in the Service Description attached hereto as EXHIBIT A and incorporated herein by reference (collectively, the “Services”). The Parties acknowledge and agree that from time to time they may amend the Project Description or supplement this Agreement with a new Project Description. In each such case, the Project Description shall expressly reference this Agreement and be signed and dated by both Parties. Each such Project Description shall thereupon become subject to the remaining terms of this Agreement.

2. **Service Level Agreement.** HANOVER PARK DISTRICT is entitled to priority response times as defined by the Service Level Agreement (“SLA”) attached hereto as EXHIBIT B and incorporated herein by reference.

3. **Purchase Price.** HANOVER PARK DISTRICT is purchasing Links Technology Solutions Program Services under this Agreement for the purchase price outlined in Appendix A.3. Said purchase price shall be paid in monthly installments with the first installment due upon execution of this agreement. Each payment thereafter shall be due the first day of each calendar month.

Services provided hereunder shall be assessed against this Account as provided herein. Charges for Service Delivery Services shall be charged against the Account in accordance with the terms and conditions as outlined in Appendix A.3.

Any supplemental services provided by Links Technology Solutions which are outside the terms of this Agreement, including but not limited to, any maintenance provided beyond normal business hours and services more than the Account purchased herein, shall be charged to HANOVER PARK DISTRICT as an additional charge in accordance with the terms and conditions as outlined in Appendix A.1. Any additional billing charges will be invoiced at the end of each month, with payment expected within thirty (30) days, unless otherwise specified by Links Technology Solutions. HANOVER PARK DISTRICT shall, in addition to the other amounts payable under this Agreement, pay all sales and other taxes, federal, state, or otherwise, however designated, which are levied or imposed by reason of the services provided pursuant to this Agreement. Without limiting the foregoing, HANOVER PARK DISTRICT shall promptly pay to Links Technology Solutions an amount equal to any such taxes paid or required to be collected or paid by Links Technology Solutions. Links Technology Solutions reserves the right to refuse or suspend service under this Agreement in the event HANOVER PARK DISTRICT has failed to pay any invoice within thirty (30) days of said invoice date, whether it be an invoice for services provided under this Agreement or any other agreement between the parties.

4. **Unavailability of Equipment.** During Links’ provision of the Services, including but not limited to both maintenance and troubleshooting, CLIENT’s equipment, including servers, computers, printers, copiers, and the like, may become unavailable to CLIENT. Links shall have no liability for such unavailability. When foreseeable, Links will contact HANOVER PARK DISTRICT to schedule an agreeable time for Links to perform maintenance that is expected to result in down time.

5. **Backups and Data Loss.** If the Services include Managed Backups for Servers or Workstations, Links will schedule backups at specified intervals and will use industry-accepted software and procedures to make the backed-up data accessible and available for recovery and restoration in the event of data loss. If a scheduled backup is found to have failed, Links will use commercially reasonable

efforts to remediate the problem. HANOVER PARK DISTRICT acknowledges that Links does not guarantee that backups will be successful or that no data will be lost.

6. **Limited Warranty Regarding Third Party Products.** HANOVER PARK DISTRICT acknowledges that Links may supply HANOVER PARK DISTRICT with third-party equipment, software, tools, products or materials (“Third Party Products”) as part of Links’ provision of the Services. All Third-Party Products will be subject to the terms of any warranty provided by the owner, manufacturer or distributor of the Third-Party Products, and Links shall pass through to HANOVER PARK DISTRICT any such warranties to the extent permitted. LINKS EXPRESSLY DISCLAIMS ANY AND ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, WITH REGARD TO ANY THIRD-PARTY PRODUCTS, INCLUDING WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT, AND FITNESS FOR PARTICULAR PURPOSE. Notwithstanding the foregoing, Links will cooperate with HANOVER PARK DISTRICT in CLIENT’s efforts to exercise any rights it may have under any applicable warranties for Third Party Products.

7. **Disclaimer of All Other Warranties.** HANOVER PARK DISTRICT ACKNOWLEDGES AND AGREES THAT, WITH THE SOLE EXCEPTION OF THE FOREGOING LIMITED WARRANTIES, LINKS HAS NOT MADE AND MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND OR NATURE, WHETHER VERBAL OR WRITTEN, EXPRESS OR IMPLIED, CONCERNING ANY SERVICES OR PRODUCTS THAT MAY BE PROVIDED BY LINKS OR ANY THIRD-PARTY PRODUCTS. LINKS SPECIFICALLY DISCLAIMS ANY AND ALL REPRESENTATIONS AND WARRANTIES CONCERNING THE SERVICES AND PRODUCTS AND THIRD-PARTY PRODUCTS, WHETHER VERBAL OR WRITTEN, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ALL REPRESENTATIONS AND WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT, AND FITNESS FOR A PARTICULAR PURPOSE OR USE.

8. **Confidentiality.** Except as reasonably required to perform the Services, Links shall not use or disclose, and shall undertake reasonable efforts to prevent the use or disclosure by any of its personnel, of any legal, financial, statistical, technical, strategic, marketing, sales, personnel, or other proprietary or confidential data of HANOVER PARK DISTRICT disclosed to Links during the performance of the Services.

9. **Indemnification.** HANOVER PARK DISTRICT agrees to defend, indemnify and hold Links harmless from any and all claims, demands, causes of action, judgments, liabilities, penalties, fines, costs and expenses (including reasonable attorneys’ fees and court costs) arising from or relating to a breach by HANOVER PARK DISTRICT of any of the terms of this Agreement.

10. **Limitation of Liability.** Links’ total liability for damages, if any, arising in connection with this Agreement, shall not exceed the fees paid by HANOVER PARK DISTRICT to Links under this Agreement for the specific Services in dispute, regardless of whether any such claim arises in or under contract or statute. LINKS SHALL NOT BE LIABLE, UNDER ANY CIRCUMSTANCE, FOR INCIDENTAL, INDIRECT, CONSEQUENTIAL OR SPECIAL DAMAGES, INCLUDING, WITHOUT LIMITATION, LOSS OF ANTICIPATED REVENUES OR PROFITS, LOSS OR DESTRUCTION OF DATA, EQUIPMENT DOWNTIME OR OTHER INTERRUPTION OR LOSS OF USE OF EQUIPMENT, OR DAMAGES RESULTING FROM CLAIMS FOR COMMERCIAL LOSS BROUGHT AGAINST HANOVER PARK DISTRICT BY OTHER PERSONS. No cause of action arising in connection with this Agreement may be brought against Links more than one year after it accrues.

11. **Force Majeure.** Neither Links nor HANOVER PARK DISTRICT shall be liable for any delay, failure or inability to perform its obligations (except the obligation to make payments) under this Agreement due to any cause beyond its reasonable control, including, but not limited to, fires, floods,

storms, explosions, accidents, civil disturbances, equipment breakdowns, utility failures, transportation or shipping delays, or unavailability of personnel due to disability, leaves or other reasons.

12. Independent Contractor Status. Links shall be deemed an independent contractor of HANOVER PARK DISTRICT for all purposes relating to this Agreement. This Agreement shall not be deemed to create a partnership, joint venture or agency relationship between the Parties, and Links shall not hold itself out as having any authority to bind or otherwise make commitments on behalf of CLIENT.

13. Non-Solicitation of Personnel. Links and HANOVER PARK DISTRICT acknowledge and agree that each Party has expended substantial time and expense in the identification, retention, education and training of its personnel. Accordingly, each Party agrees that it will not, either directly or indirectly, during the performance of the Services or for a period of 12 months thereafter, solicit, offer employment to, hire or otherwise retain any personnel of the other Party. In the event that either Party breaches this provision, the defaulting Party shall immediately pay the non-defaulting Party liquidated damages equal to the greater of (a) 500 hours at said person's regular hourly billing rate, or (b) 30% of said person's annualized compensation upon being hired or otherwise retained by the defaulting Party. Both Parties acknowledge and agree that said liquidated damages are reasonable in amount and not a penalty. All such liquidated damages shall be lieu of any and all other available rights and remedies, and shall be the sole and exclusive remedy of the non-defaulting Party for breach of this provision.

14. Term. The initial term of this Agreement begins on the Effective Date, and, unless terminated earlier pursuant to this Agreement's express provisions, will continue in effect until one (1) year from such date (the "Initial Term"). This Agreement will automatically renew for additional successive one (1) year terms unless earlier terminated pursuant to this Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least Ninety (90) days prior to the expiration of the then-current term (each a "Renewal Term" and together with the Initial Term, the "Term").

15. Termination. In addition to any other express termination right set forth in this Agreement:

(i) Links may terminate this Agreement in the event HANOVER PARK DISTRICT fails to pay Links' invoices in accordance with terms of this Agreement;

(ii) Either Party may terminate this Agreement, effective on written notice to the other Party, if the other Party materially breaches this Agreement, and such breach: (A) is incapable of cure; or (B) being capable of cure, remains uncured 10 days after the non-breaching Party provides the breaching Party with written notice of such breach; or

(iii) either Party may terminate this Agreement, effective immediately upon written notice to the other Party, if the other Party: (A) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (B) files or has filed against it, a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law; (C) makes or seeks to make a general assignment for the benefit of its creditors; or (D) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

Upon expiration or earlier termination of this Agreement, HANOVER PARK DISTRICT shall pay Links for all Services performed prior to the date of termination.

16. Finance Charges and Attorneys' Fees. If HANOVER PARK DISTRICT does not pay, on a timely basis, fees and expenses due Links, HANOVER PARK DISTRICT shall be liable for finance charges at the rate of 18% per annum on the unpaid balance thereof, as well as all costs of collection, including Links' reasonable attorneys' fees.



17. **Notice.** All notices under this Agreement shall be made in writing and shall be deemed to have been given if personally delivered, transmitted by facsimile or e-mail during regular business hours, or mailed by certified mail, postage pre-paid, return receipt requested, to the other Party at its address set forth above or to such other address as said Party may hereafter designate in writing.

18. **Authorization.** Each Party represents that the person executing this Agreement on its behalf is fully authorized and empowered to do so, and that this Agreement constitutes a valid and binding obligation of said Party fully enforceable in accordance with its terms.

19. **Invalidity.** If any provision of this Agreement shall be held invalid, illegal or unenforceable, it shall be deemed stricken from this Agreement without in any way affecting or impairing the validity, legality and enforceability of any of the remaining provisions hereof.

20. **Governing Law.** This Agreement shall be governed by and construed in accordance with the internal laws of the State of Illinois.

21. **Assignment.** Links may, with prior written consent of CLIENT, subcontract any of the Services required by this Agreement to qualified personnel, provided that Links shall remain liable for the oversight, performance and work product of such personnel. Subject to the foregoing, neither Party may assign or transfer its rights or obligations under this Agreement without the prior written consent of the other Party.

22. **Insurance.** Prior to commencement of services hereunder, Links shall provide HANOVER PARK DISTRICT with a certificate of insurance evidencing coverage for commercial general liability, worker’s compensation and automotive liability.

23. **Entire Agreement.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior agreements, promises and representations by and between the Parties with respect to the subject matter hereof. This Agreement may not be amended or rescinded except by a written instrument signed by an authorized representative of each Party. Without limiting the generality of the foregoing, no term or condition contained in any purchase order of HANOVER PARK DISTRICT that is inconsistent with this Agreement shall be binding upon Links, regardless of whether such purchase order has already been or is hereafter acknowledged by Links.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the first date written above.

LINKS TECHNOLOGY SOLUTIONS, INC.

[NAME OF CLIENT]

By: _____

By: _____

Title: _____

Title: _____

Managed Service Description

Links Technology Solutions reserves the right to renegotiate rates based on additions of locations, hardware, software, hardware support requirements, and/or services as well as modify this Agreement (or any portion thereof) with a 30-day notice. For purposes of this Agreement, the Network shall include all locations as outlined in Appendix A.1. In addition, this agreement is based on services provided to those devices listed in Appendix A.2

Conditions of Service

The HANOVER PARK DISTRICT Network is eligible for monitoring and support under this Agreement provided it is in good condition and Links Technology Solutions serviceability requirements/standards and site environmental conditions are met. Links Technology Solutions reserves the right to inspect the Network upon the commencement of the term of this agreement for creating a diagram of the Network and/or conducting a diagnostic test of the Network. Unless stated otherwise, said inspection shall be charged against the Account using our standard hourly billing rates.

Links Technology Solutions shall not be responsible to HANOVER PARK DISTRICT for loss of use of the Network or for any other liabilities arising from alterations, additions, adjustments or repairs which have been made to the Network other than by authorized representatives of Links Technology Solutions. Links Technology Solutions reserves the right to suspend or terminate this Agreement if in its sole discretion, conditions at the service site pose a health or safety threat to any Links Technology Solutions representative.

Service Responsibility of Links Technology Solutions

Links Technology Solutions will provide remote and/or on-site services under the following conditions using the following bill rates.

| Time of Service | Rates |
|---|--|
| Business Hours Monday – Friday, 7:30am – 6:00pm | Included in Support agreement |
| After Hours Monday – Friday, 6:00pm – 10:00pm Saturday, 8:00am – 8:00pm | Onsite: \$200 / hour Remote: \$175 / hour |
| Overnight Monday – Friday, 11:00pm – 8:00am Saturday 8:00pm – Monday 8:00am | Onsite: \$200 / hour Remote: \$175 / hour |
| Holidays As listed in Holidays Observed and Service | Onsite: \$200 / hour Remote: \$200 / hour |



DATA SECURITY

Links Technology Solutions protects the personal information it collects with reasonable and appropriate physical, electronic, and procedural safeguards. We use reasonable security measures that are designed to protect personal information from loss, misuse, and unauthorized access, disclosure, alteration, or destruction. Please note, however, that no data security measures can be guaranteed to be completely effective. Consequently, we cannot ensure or warrant the security of any personal information or other information. You transmit information to us at your own risk.

If you have an account with us, to help us protect personal information, we request that you use a strong password and never share your password with anyone or use the same password with other sites or accounts.

Observed and Service Support Hours

| Holiday | Date | Service Support Hours |
|------------------------------------|--------------------------------------|-----------------------|
| New Year’s Day | January 1 st | N/A |
| Easter Sunday | Varies | N/A |
| Memorial Day | Last Monday in May | N/A |
| Independence Day | July 4 th | N/A |
| Labor Day | 1 st Monday in September | N/A |
| Thanksgiving Day and day following | 4 th Thursday in November | N/A |
| Christmas Eve and Christmas Day | December 24 and 25 | N/A |

It is the responsibility of the HANOVER PARK DISTRICT to promptly notify Links Technology Solutions of any events/incidents that could impact the services defined within this agreement and/or any supplemental service needs, and for Links Technology Solutions to respond in a timely manner via phone, email, remote access, and/or on-site services as defined in Appendix A.3 of this Agreement.

- a) If services are requested by the HANOVER PARK DISTRICT outside of normal business hours, Links Technology Solutions shall provide such service subject to the availability of its representatives, according to the terms and conditions set forth in this Agreement.
- b) Links Technology Solutions shall monitor, advise, and provide supplemental services as defined in this agreement during business hours, unless otherwise specified in Appendix A.3, and in accordance with Links Technology Solutions’ Network policies then in effect.
- c) Links Technology Solutions shall provide scheduled remote and onsite support services in accordance with this agreement. Links Technology Solutions’ representatives shall have, and the HANOVER PARK DISTRICT shall provide full access to the Network to affect the necessary monitoring and/or supplemental services. All services defined in this Agreement shall be provided during regular business hours or agreed upon maintenance windows.
- d) Links Technology Solutions shall be obligated to provide service only at the Service Site(s) defined in this agreement as outlined in Appendix A.1. If the HANOVER PARK DISTRICT desires to relocate, add or remove locations, the HANOVER PARK DISTRICT shall give appropriate notice to Links Technology Solutions of its intention to relocate sixty (60) days in advance. Links Technology Solutions reserves the right to renegotiate service terms with respect

to any relocation and/or addition of locations by the HANOVER PARK DISTRICT. Such right includes the right to refuse service to Network at the relocation and/or new site.

HANOVER PARK DISTRICT Responsibilities

1. HANOVER PARK DISTRICT shall provide adequate workspace, heat, light, ventilation, electric current and outlets, internet, remote access, and long-distance telephone access for use by Links Technology Solutions' representatives.
2. HANOVER PARK DISTRICT agrees that it will inform Links Technology Solutions of any modification, installation, or service performed on the Network by individuals not employed by Links Technology Solutions in order to assist Links Technology Solutions in providing an efficient and effective Network support response time.
3. HANOVER PARK DISTRICT will designate a managerial level representative to authorize all Network Support Services. Whenever possible, said representative shall be present whenever a Links Technology Solutions service representative is on-site. This contact information shall be outlined in Appendix A.1, and it is the HANOVER PARK DISTRICT's responsibility to inform Links Technology Solutions of any changes made to this representation thirty (30) days in advance.
4. HANOVER PARK DISTRICT agrees that a written maintenance window must be established and honored to allow for proper system maintenance, patching and reboots.

Scope of Technology Solution Agreement

This Agreement is designed to provide the Account with centralized, proactive monitoring supplemental services for certain Networking System. This Agreement includes:

LOCATION(S): Specific location(s) to be covered by this agreement can be found in Appendix A.1.

Service Limitations

In addition to other limitations and conditions set forth in this Agreement, the following service and support limitations are expressed:

- a) Cost of consumables, replacement parts, hardware, software, network upgrades and associated services are outside the scope of this agreement. Links Technology Solutions will provide consultative specification, sourcing guidance and/or Time and Material/Project offerings.

- b) Except as otherwise stated in Appendix A.2 of this agreement, all Server, Network Device and Software upgrades are outside the scope of this agreement.
- c) Manufacturer warranty parts and labor/services are outside the scope of this agreement.
- d) Periodic reboots for such devices as firewalls, routers, and servers are required to apply/activate critical update patches and configuration changes. Links Technology Solutions' support services within this agreement are predicated upon the HANOVER PARK DISTRICT'S support and commitment to providing time/scheduling for network device reboots with its staff and/or users.
- e) Application software support is limited to the manufacturer's products listed in Appendix A.2.
- f) Virus mitigation within the scope of this agreement is predicated on HANOVER PARK DISTRICT satisfying recommended backup schemes and having appropriate Antivirus Software with current updates.
- g) Restoration of lost data caused by systems/hardware failure is outside the scope of this agreement.
- h) This agreement and support services herein are contingent on HANOVER PARK DISTRICT'S permission of Links Technology Solutions having secure remote access into HANOVER PARK DISTRICT'S network (e.g. VPN, Citrix/Terminal Server, Telnet, SSH, RAS or other solution expressly approved by Links Technology Solutions). Depending on the remote access solution used, additional charges may apply to the contract.
- i) Support services required or requested outside the scope of this agreement may not be exchanged for days or services within this agreement. Outside of scope support services are available and will be provided on either a Time and Material, or Project basis.

Appendix A.1 – Contact Information

Account Representative

Your Links Technology Solutions Account Representative / Primary Contact is Patrick McManamon. Please contact your representative if you wish to make any changes to or ask questions about your service agreement with us.

You can contact your account representative in the following ways:

- Telephone: (847) 252-7001
- Email: Support@linkstechnology.com

HANOVER PARK DISTRICT Information

The primary HANOVER PARK DISTRICT contact is:

NAME: Steve Bassette

Title: Executive Director

Location: Community Center

Phone: 630.837.6300

Email: s.bessette@hpparks.org

Changes to this agreement may only be requested by the persons named above. It is the responsibility of the HANOVER PARK DISTRICT to notify Links Technology Solutions of changes to the contact person.

This agreement covers the following HANOVER PARK DISTRICT locations:

| Site Name | Address | Phone | Contact |
|-----------------------------------|---|-------|---------|
| Community Center | 1919 Walnut Avenue Hanover Park, IL 60133 | | |
| Ahlstrand Fieldhouse | 6800 Catalpa St. Hanover Park, IL 60133 | | |
| Seafari Springs Aquatic Center | 1700 Greenbrook Boulevard Hanover Park, IL 60133 | | |
| | | | |

This agreement allows for the following HANOVER PARK DISTRICT Maintenance Windows:

| Site Name | Task | Day | Time |
|-------------|----------------------|----------|-----------------|
| Main Office | Workstation Patching | Everyday | 3 AM – 5 AM |
| Main Office | Server Patching | Sunday | 3 AM – 5 AM |
| Main Office | Workstation Reboots | Everyday | 3 AM – 6 AM |
| Main Office | Server Reboots | Sunday | 10 PM – 1:00 AM |
| Main Office | Maintenance Items | Everyday | 12 AM – 3 AM |

Appendix A.2 – Device Identification

This agreement is based on the following information agreed upon by you. Any changes to this information require an updated service agreement.

DEVICES SUPPORTED BY THIS AGREEMENT

The following items are covered by this agreement:



Applications: Windows Desktop Operating Systems, MAC workstations, Windows Server Operating Systems, MS Exchange, MS SQL, MS Office Suite, Other Applications identified and agreed upon during discovery.

Hardware: firewalls, routers, switches, wireless access points, basic printer support, storage arrays, and other devices identified and agreed upon during discovery.

Cloud based applications and Services as agreed upon during the discovery period.

Links Technology Solutions support, and maintenance is limited to items, services, hardware, and applications found on the preceding lists.

Appendix A.3 – Monthly Pricing Structure

The cost of the IT Support Services program is based upon several key factors:

1. Base program cost that includes monitoring of devices. These are the devices that have been identified in Appendix A.2 that will require maintenance, monitoring and support as determined by your organization’s critical business functions (email, internet, file sharing etc.).
2. Inclusion of any optional modules over and above the base program.
3. Total number of monthly maintenance hours that are required to maintain said devices, as determined by Links Technology Solutions
4. Any additional dispatch, support, or emergency fees
5. Any special line of business applications or conditions that exist.

Monthly Maintenance Monitoring and Support

The IT Support Services service program includes pre-scheduled onsite and/or remote support and maintenance. Based on the number of users and devices within your organization, Links Technology Solutions will commit to having a technician onsite or working remotely from our Network Operation Center on a scheduled basis to assist you with any IT related issues or questions.

Based on this information, the monthly program price for <HANOVER PARK DISTRICT> has been determined to be: <\$>, summarized in the table below:

| Program Components | Component Cost |
|---|----------------|
| Base Program Fee (which includes devices) | \$2,250.00 |
| Additional Servers / Devices | \$ 1,368 |



| | |
|--|-------------------|
| Optional Services / Devices | \$ |
| Initial Setup / Onboarding Fee | \$ Included |
| Included Software and programs (see exhibit A) | \$ Included |
| TOTAL PROGRAM MONTHLY COST | \$3,143.00 |

FINAL
HANOVER PARK DISTRICT
PARK BOARD OF COMMISSIONERS 2025 MEETING
DATES

All Committee meetings will be at 6:00 and 7:00 p.m. in the Board Room at the Community Center
Regular Board meetings will be at 7:00 pm in the Board Room at the Community Center and
through the Zoom Conferencing App.

Unless otherwise stated

COMMITTEES

BOARD MEETINGS

| | |
|------------------------|------------------------|
| Thursday, January 9 | Thursday, January 16 |
| Thursday, February 6 | Thursday, February 20 |
| Thursday, March 13 | Thursday, March 27 |
| Thursday, April 10 | Thursday, April 24 |
| Thursday, May 8 | Thursday, May 22 |
| Thursday, June 12 | Thursday, June 26 |
| Thursday, July 10 | Thursday, July 24 |
| Thursday, August 14 | Thursday, August 28 |
| Thursday, September 11 | Thursday, September 25 |
| Thursday, October 9 | Thursday, October 23 |
| Thursday, November 13 | Thursday, November 20 |
| Thursday, December 11 | Thursday, December 18 |

Approved by the Park Board at their Regular Board Meeting.

Travel Voucher

Disposition of Copies

- 1 Comptroller
- 2 Traveler
- 3 Agency
- 4 Agency
- 5 Traveler

Agency Name and Address

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.

| | | | | | |
|---|--|--|-------------------------------|--|--|
| 1. Social Security Number | | | 3. Voucher No. | | |
| 2. Traveler Name and Address - Payee LAST NAME FIRST NAME MIDDLE INITIAL | | | 4. Voucher Date | | |
| Yocelinda Aguilar 643 Adams St Hanover Park IL 60133 | | | 5. Appropriation Account Code | | |
| | | | 6. Headquarters | | |
| | | | 7. Residence | | |

| 8. Date | 9. Departed From | | 10. Arrived At | | 11. Auto Mileage @ \$0.670 | 12. Auto Reimbursement | 13. Trans | 14. Lodging | 15. Meals or/ Per Diem | 16. Other Expenses | | 17. Line Totals |
|---------|------------------|------|----------------|------|----------------------------|------------------------|-----------|-------------|------------------------|--------------------|--------|-----------------|
| | Place | Time | Place | Time | | | | | | Item | Amount | |
| 23/25 | Home | | IAPD Conf | | | 0.000 | | 233 | 79 | Registration | 390.00 | 0.00 |
| 24/25 | | | | | | 0.000 | | 233 | 79 | | | 0.00 |
| 25/25 | | | | | | 0.000 | | 233 | 79 | | | 0.00 |
| 26/25 | IAPD Conf | | Home | | | 0.000 | | 233 | 79 | | | 0.00 |
| | | | | | | 0.000 | | | | | | 0.00 |
| | | | | | | 0.000 | | | | | | 0.00 |
| | | | | | | 0.000 | | | | | | 0.00 |
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|---------------|------------|--------------|--------------------------------|------------------------------------|-------|------|------|------|------------|--|------------------|------|------|------|
| 3. Exp. Obj. | 19. Amount | 20. CFDA No. | 21. State License Plate Number | 22. | 23. | 24. | 25. | 26. | SUB TOTALS | | 27. | | | |
| 1264 | | | | 0.00 | 0.000 | 0.00 | 0.00 | 0.00 | | | 0.00 | | | |
| 1291 | | | | 31. Traveler Comments/Explanations | | | | | | | \$1,638.00 | | | |
| 1292 | | | | | | | | | | | 29. Total Amount | | 0.00 | 0.00 |
| 1295 | | | | | | | | | | | | | | |
| 8. Total Exp. | 0.00 | | | | | | | | | | 0.00 | 0.00 | | |

0. Purpose of Travel

I certify that the travel shown above was required by the official duties of the traveler... is certified that the travel shown above was required by the official duties of the traveler...

I certify that, in accordance with Section 12 of "An Act in Relations to State Finance", the above amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays...

Division Head, Supt., Chief _____ Date _____

Approved-Agency Head _____ Date _____

Traveler Signature _____ Date _____

Travel Voucher

Disposition of Copies

- 1 Comptroller
- 2 Traveler
- 3 Agency
- 4 Agency
- 5 Traveler

Agency Name and Address

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.

1. Social Security Number _____

2. Traveler Name and Address - Payee
 LAST NAME FIRST NAME MIDDLE INITIAL
 Miguel Fuenkez
 1440 Walnut Ave
 Hanover Park IL 60133

3. Voucher No. _____

4. Voucher Date _____

5. Appropriation Account Code _____

6. Headquarters _____

7. Residence _____

| 8. Date | 9. Departed From | | 10. Arrived At | | 11. Auto Mileage @ \$0.670 | 12. Auto Reimbursement | 13. Trans | 14. Lodging | 15. Meals or Per Diem | 16. Other Expenses | | 17. Line Totals |
|----------|------------------|------|----------------|------|----------------------------|------------------------|-----------|-------------|-----------------------|--------------------|--------|-----------------|
| | Place | Time | Place | Time | | | | | | Item | Amount | |
| 1/23/25 | Home | | IAPD Conf | | | 0.000 | | 233 | 79 | Registration | 390.00 | 0.00 |
| 1/24/25 | | | | | | 0.000 | | 233 | 79 | | | 0.00 |
| 1/25/25? | | | | | | 0.000 | | 233 | 79 | | | 0.00 |
| 1/26/25 | IAPD Conf | | Home | | | 0.000 | | 233 | 79 | | | 0.00 |
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|----------------|------------|--------------|--------------------------------|------------------------------------|-------|------|------|------|------------|------|--|--|--|--|--|------------------|
| 8. Exp. Obj. | 19. Amount | 20. CFDA No. | 21. State License Plate Number | 22. | 23. | 24. | 25. | 26. | SUB TOTALS | 27. | | | | | | |
| 1264 | | | | 0.00 | 0.000 | 0.00 | 0.00 | 0.00 | | 0.00 | | | | | | |
| 1291 | | | | 31. Traveler Comments/Explanations | | | | | | | | | | | | |
| 1292 | | | | | | | | | | | | | | | | |
| 1295 | | | | | | | | | | | | | | | | |
| 28. Total Exp. | 0.00 | | | | | | | | | | | | | | | 29. Total Amount |

\$ 1,638.00

10. Purpose of Travel _____

I certify that the travel shown above was required by the official duties of the traveler named to my personal knowledge, or as indicated by records submitted to me. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

 Division Head, Supt., Chief Date

 Approved-Agency Head Date

I certify that, in accordance with Section 12 of "An Act in Relations to State Finance", the above amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays requiring the stay at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that I have not been furnished with transportation or money in lieu thereof for any part of the journey therein charged for.

 Traveler Signature Date

Travel Voucher

Disposition of Copies

- 1 Comptroller
- 2 Traveler
- 3 Agency
- 4 Agency
- 5 Traveler

Agency Name and Address

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.

1. Social Security Number

2. Traveler Name and Address - Payee
LAST NAME FIRST NAME MIDDLE INITIAL
Mark Elkins
1127 Brentwood Ct
Hanover Park IL 60133

3. Voucher No.

4. Voucher Date

5. Appropriation Account Code

6. Headquarters

7. Residence

| 8. Date | 9. Departed From | | 10. Arrived At | | 11. Auto Mileage @ \$0.670 | 12. Auto Reimbursement | 13. Trans | 14. Lodging | | 15. Meals or Per Diem | 16. Other Expenses | | 17. Line Totals |
|---------|------------------|------|----------------|------|----------------------------|------------------------|-----------|-------------|--------|-----------------------|--------------------|--------|-----------------|
| | Place | Time | Place | Time | | | | Item | Amount | | | | |
| 1/23/25 | Home | | IAPD Conf | | | 0.000 | | 233 | | 79 | Registration | 390.00 | 0.00 |
| 1/24/25 | | | | | | 0.000 | | 233 | | 79 | | | 0.00 |
| 1/25/25 | | | | | | 0.000 | | 233 | | 79 | | | 0.00 |
| 1/26/25 | IAPD Conf | | Home | | | 0.000 | | 233 | | 79 | | | 0.00 |
| | | | | | | 0.000 | | | | | | | 0.00 |
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| | | | | | | 0.000 | | | | | | | 0.00 |

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|----------------|------------|--------------|--------------------------------|------------------------------------|-------|------|------|------|------------------|------|------|--|--|--|--|--|
| 18. Exp. Obj. | 19. Amount | 20. CFDA No. | 21. State License Plate Number | 22. | 23. | 24. | 25. | 26. | SUB TOTALS | 27. | | | | | | |
| 1264 | | | | 0.00 | 0.000 | 0.00 | 0.00 | 0.00 | | 0.00 | | | | | | |
| 1291 | | | | 31. Traveler Comments/Explanations | | | | | | | | | | | | |
| 1292 | | | | | | | | | | | | | | | | |
| 1295 | | | | | | | | | | | | | | | | |
| 28. Total Exp. | 0.00 | | | | | | | | | | | | | | | |
| | | | | | | | | | \$1,638.00 | | | | | | | |
| | | | | | | | | | 29. Total Amount | 0.00 | 0.00 | | | | | |

30. Purpose of Travel

This certifies that the travel shown above was required by the official duties of the traveler named to my personal knowledge, or as indicated by records submitted to me. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met.

Division Head, Supt., Chief _____ Date _____

I certify that, in accordance with Section 12 of "An Act in Relations to State Finance", the above amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays requiring the stay at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that I have not been furnished with transportation or money in lieu thereof for any part of the journey therein charged for.

Approved-Agency Head _____ Date _____

Traveler Signature _____ Date _____

Travel Voucher

Disposition of Copies

- 1 Comptroller
- 2 Traveler
- 3 Agency
- 4 Agency
- 5 Traveler

Agency Name and Address

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.

1. Social Security Number _____

2. Traveler Name and Address - Payee
LAST NAME FIRST NAME MIDDLE INITIAL
Grace Khan
5601 Ridge Crossing
Hanover Park IL 60133

3. Voucher No. _____

4. Voucher Date _____

5. Appropriation Account Code _____

6. Headquarters _____

7. Residence _____

| 8. Date | 9. Departed From | | 10. Arrived At | | 11. Auto Mileage @ \$0.670 | 12. Auto Reimbursement | 13. Trans | 14. Lodging | | 15. Meals or Per Diem | | 16. Other Expenses | | 17. Line Totals |
|----------------|------------------|------|------------------|------|----------------------------|------------------------|-----------|-------------|--------|-----------------------|--------|---------------------|---------------|-----------------|
| | Place | Time | Place | Time | | | | Item | Amount | Item | Amount | | | |
| <i>1/23/25</i> | <i>Home</i> | | <i>IAPD Conf</i> | | | <i>0.000</i> | | <i>233</i> | | <i>79</i> | | <i>Registration</i> | <i>390.00</i> | <i>0.00</i> |
| <i>1/24/25</i> | | | | | | <i>0.000</i> | | <i>233</i> | | <i>79</i> | | | | <i>0.00</i> |
| <i>1/25/25</i> | | | | | | <i>0.000</i> | | <i>233</i> | | <i>79</i> | | | | <i>0.00</i> |
| <i>1/26/25</i> | <i>IAPD Conf</i> | | <i>Home</i> | | | <i>0.000</i> | | <i>233</i> | | <i>79</i> | | | | <i>0.00</i> |
| | | | | | | <i>0.000</i> | | | | | | | | <i>0.00</i> |
| | | | | | | <i>0.000</i> | | | | | | | | <i>0.00</i> |
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|---------------|-------------|--------------|--------------------------------|------------------------------------|--------------|-------------|-------------|-------------|-----|------------------|--------------------|-------------|
| 8. Exp. Obj. | 19. Amount | 20. CFDA No. | 21. State License Plate Number | 22. | 23. | 24. | 25. | 26. | 27. | | | |
| 1264 | | | | <i>0.00</i> | <i>0.000</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | | | | |
| 1291 | | | | 31. Traveler Comments/Explanations | | | | | | | | |
| 1292 | | | | | | | | | | | | |
| 1295 | | | | | | | | | | | | |
| 8. Total Exp. | <i>0.00</i> | | | | | | | | | | <i>\$ 1,638.00</i> | |
| | | | | | | | | | | 29. Total Amount | <i>0.00</i> | <i>0.00</i> |

10. Purpose of Travel _____

I certify that the travel shown above was required by the official duties of the traveler... I certify that, in accordance with Section 12 of "An Act in Relations to State Finance", the above amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays requiring the stay at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that I have not been furnished with transportation or money in lieu thereof for any part of the journey therein charged for.

Division Head, Supt., Chief _____ Date _____

Approved-Agency Head _____ Date _____

Traveler Signature _____ Date _____

Travel Voucher

Disposition of Copies
 1 Comptroller
 2 Traveler
 3 Agency
 4 Agency
 5 Traveler

Agency Name and Address

| | | | |
|---|---|--|-------------------------------|
| PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540. | 1. Social Security Number | | 3. Voucher No. |
| | 2. Traveler Name and Address - Payee LAST NAME FIRST NAME MIDDLE INITIAL | | 4. Voucher Date |
| | Mark Parlanti 4572 Whitney Dr Hanover Park IL 60133 | | 5. Appropriation Account Code |
| | | | 6. Headquarters |
| | | | 7. Residence |
| | | | |
| | | | |

| 8. Date | 9. Departed From | | 10. Arrived At | | 11. Auto Mileage @ \$0.670 | 12. Auto Reimbursement | 13. Trans | 14. Lodging | | 15. Meals or Per Diem | 16. Other Expenses | | 17. Line Totals |
|---------|------------------|------|----------------|------|----------------------------|------------------------|-----------|-------------|--------|-----------------------|--------------------|--------|-----------------|
| | Place | Time | Place | Time | | | | Item | Amount | | | | |
| 1/23/25 | Home | | IAPD Conf | | | | 233 | | 79 | | Registration | 700.00 | 0.00 |
| 1/24/25 | | | | | | | 233 | | 79 | | | | 0.00 |
| 1/25/25 | | | | | | | 233 | | 79 | | | | 0.00 |
| 1/26/25 | IAPD Conf | | Home | | | | 233 | | 79 | | | | 0.00 |
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|---------------|------------|--------------|--------------------------------|---|-------|------|------|------|------------------|------|------|--|
| 8. Exp. Obj. | 19. Amount | 20. CFDA No. | 21. State License Plate Number | 22. | 23. | 24. | 25. | 26. | SUB TOTALS | 27. | | |
| 1264 | | | | 0.00 | 0.000 | 0.00 | 0.00 | 0.00 | | 0.00 | | |
| 1291 | | | | 31. Traveler Comments/Explanations <div style="text-align: right; font-size: 1.2em;">\$ 1,948.00</div> | | | | | | | | |
| 1292 | | | | | | | | | | | | |
| 1295 | | | | | | | | | | | | |
| 8. Total Exp. | 0.00 | | | | | | | | 29. Total Amount | 0.00 | 0.00 | |

0. Purpose of Travel

I certify that the travel shown above was required by the official duties of the traveler med to my personal knowledge, or as indicated by records submitted to me. If applicable, the porting requirements of section 5.1 of the Governor's Office of Management and Budget Act ve been met.

Division Head, Supt., Chief Date

Approved-Agency Head Date

I certify that, in accordance with Section 12 of "An Act in Relations to State Finance", the above amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business or unavoidable delays requiring the stay at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that I have not been furnished with transportation or money in lieu thereof for any part of the journey therein charged for.

Traveler Signature Date

ORDINANCE #23-24-03

AN ORDINANCE LEVYING THE TAXES OF THE HANOVER PARK
PARK DISTRICT FOR ITS FISCAL YEAR BEGINNING
MAY 1, 2024, AND ENDING ON APRIL 30, 2025

WHEREAS, on June 24, 2024 the Board of Park Commissioners of the Hanover Park Park District enacted Ordinance #24-25-01, the Annual Budget and Appropriation Ordinance of the Hanover Park Park District, Cook and DuPage Counties, Illinois, for its fiscal year May 1, 2023 through April 30, 2024 ("its current fiscal year");

NOW, THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the Hanover Park Park District, Cook and DuPage Counties, Illinois, as follows:

SECTION ONE: That there be and there is hereby levied upon all the taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs, a tax in the aggregate amount \$2,599,984 itemized as follows:

1. A tax for corporate purposes, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to Section 5-1 of the Park District Code (70 ILCS 1205/5-1) \$ 750,696
2. A recreation tax for the purpose of planning, establishing and maintaining recreational programs, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to Section 5-2 of the Park District Code (70 ILCS 1205/5-2) \$ 905,074
3. A special tax for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rehabilitating, improving, operating, maintaining, and caring for a museum in a public park of the District, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to Section 2 of the Park District Aquarium and Museum Act (70 ILCS 1290/2) \$ 34,000

4. A special auditing tax to pay the expenses of the audit of the accounts of the District pursuant to Section 9 of an Act in relation to audits of the accounts of certain governmental units and to repeal an act named therein, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW (50 ILCS 310/9) \$ 16,500

5. A special tax for the purpose of providing monies for the District's Social Security & Medicare contributions, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to Section 7-172.2 of the Illinois Pension Code (40 ILCS 5/7-172.2) \$ 190,100

6. A special tax for the purpose of providing monies for the District's contributions to the Illinois Municipal Retirement Fund, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to the provisions of Section 7-171 of the Illinois Pension Code (40 ILCS 5/7-171) \$ 137,870

7. A special tax to pay the cost of settlement or judgments under 745 ILCS 10/9-102, protecting the District or its employees against any liability under Section 8-21 of the Park District Code (70 ILCS 1205/8-21) and property damage or loss including all costs and reserves of being a member of an insurance pool under 745 ILCS 10/9-103, to pay the cost of principal and interest on bonds issued under 745 ILCS 10/9-105, to pay tort judgements or settlements under 745 ILCS 10/9-104 to the extent necessary to discharge any and all obligations authorized by law and to pay the cost of risk care management programs, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to the provisions of Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS 10/9-107) \$ 172,500

| | | |
|---------------------|---|--------------------|
| 8. | A special tax for the purpose of constructing, maintaining and lighting streets and roadways within the parks and playgrounds within the District, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to Section 5-6 of the Park District Code (70 ILCS 1205/5-6) | \$ 36,395 |
| 9. | A special tax for the purpose of maintaining a police system within the parks and playgrounds maintained by the District, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to Section 5-9 of the Park District Code (70 ILCS 1205/5-9) | \$ 74,600 |
| 10. | A special tax for joint recreational programs for the handicapped, IN ADDITION TO ALL OTHER TAXES AUTHORIZED BY LAW, pursuant to Section 5-8 of the Park District Code (70 ILCS 1205/5-8) | <u>\$ 282,249</u> |
| TOTAL AMOUNT LEVIED | | <u>\$2,599,984</u> |

SECTION TWO: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Governmental Affairs, a tax in the amount of \$750,696 or so much thereof as may be authorized by law, pursuant to the provisions of Section 5-1 of the Park District Code (70 ILCS 1205/5-1) for the corporate purposes of the District, as follows:

GENERAL CORPORATE FUND

| | <u>2023/24</u> <u>AMOUNT OF</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT</u> <u>LEVIED</u> |
|---|---|--------------------------------|
| A. SALARIES | | |
| Administrative, Secretarial, Bookkeeper, Full-Time and Part-Time Maintenance Wages | | |
| TOTAL SALARIES | \$ 405,963 | \$ 373,508 |

B. SERVICES

Contractual Weed Spraying, Utility Costs,
Postage, Health Insurance, Conferences,
Grant Loan Repayment, Workshops,
Dues, Continuing Education,
Professional and Legal Services.

TOTAL SERVICES \$ 426,808 \$ 344,006

C. REPAIRS

Building and Grounds Repairs, Maintenance
Equipment and Vehicle Repairs, Office and
Communication Equipment Repairs.

TOTAL REPAIRS \$ 0 \$ 0

D. SUPPLIES

Uniforms, Office and Computer Supplies,
Gas and Oil, Tools, Lumber, Hardware,
Plumbing, Expendable Equipment, Grass
Seed, Fertilizer, Landscape Materials,
Trees and Shrubs.

TOTAL SUPPLIES \$ 73,318 \$ 33,182

E. CAPITAL EXPENDITURES

Maintenance, Playground and Office Equipment,
Landscaping and Selected District-Wide Capital
Improvements.

TOTAL CAPITAL EXPENDITURES \$ 68,500 \$ 0

TOTAL Amounts Estimated to be Necessary
For General Corporate Fund Expenditures \$ 974,589

Less Cash-on-Hand and Estimated Receipts
From Sources Other than Taxation \$ 223,893

TOTAL Amount Levied For
General Corporate Fund Expenditures \$ 750,696

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in the Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION THREE: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Governmental Affairs, a tax in the amount of \$905,074 or so much thereof as may be authorized by law, pursuant to the provisions of Section 5-2 of the Park District Code (70 ILCS 1205/5-2) for the purpose of planning, establishing and maintaining recreational programs, such programs to include playgrounds, community and recreational centers of the District, as follows:

RECREATION FUND

| | <u>2023/24</u> <u>AMOUNT OF</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT</u> <u>LEVIED</u> |
|--|---|--------------------------------|
| A. SALARIES | | |
| Administrative and Supervisory Wages, Secretarial, Full-Time and Part-Time Maintenance, Program Leaders and Vending Attendant Wages. | | |
| TOTAL SALARIES | \$ 778,467 | \$ 496,543 |
| B. SERVICES | | |
| Contractual Services, Utilities, Printing, Postage, Health Insurance, Conferences, Workshops, Dues, Continuing Education, Bank Charges, Rentals, Leases | | |

and Computer Service Contracts.

| | | |
|----------------|------------|------------|
| TOTAL SERVICES | \$ 501,077 | \$ 322,110 |
|----------------|------------|------------|

C. REPAIRS

Building and Equipment Repairs

| | | |
|---------------|------|------|
| TOTAL REPAIRS | \$ 0 | \$ 0 |
|---------------|------|------|

D. SUPPLIES

Uniforms, Office and Computer Supplies,
Gas, Janitorial Supplies, Awards,
Program and Field Supplies, Expendable
Equipment, Concession and Vending Goods
and Sales Taxes.

| | | |
|----------------|-----------|-----------|
| TOTAL SUPPLIES | \$ 95,997 | \$ 65,000 |
|----------------|-----------|-----------|

E. CAPITAL EXPENDITURES

Capital Equipment

| | | |
|----------------------------|------|------|
| TOTAL CAPITAL EXPENDITURES | \$ 0 | \$ 0 |
|----------------------------|------|------|

F. SPECIAL FACILITY - POOL

SALARIES

Administrative, Registration Clerk,
Part-Time Maintenance, Pool Management
Staff, Guard Staff, Instructors, Coaches,
Cashiers and Concessionaire Wages.

| | | |
|----------------|------------|----------|
| TOTAL SALARIES | \$ 189,568 | \$ 1,000 |
|----------------|------------|----------|

SERVICES

FICA, Utilities, Printing and Postage Fees.

| | | |
|----------------|------------|-----------|
| TOTAL SERVICES | \$ 165,674 | \$ 16,421 |
|----------------|------------|-----------|

REPAIRS

Plumbing and Electrical Repairs,
Painting and Equipment Repairs.

TOTAL REPAIRS \$ 0 \$ 0

SUPPLIES

Uniforms, Office Supplies, Pool Passes,
Chemicals, Janitorial Supplies,
Concession Goods, Expendable Equipment,
and Sales Taxes.

TOTAL SUPPLIES \$ 59,008 \$ 4,000

CAPITAL EXPENDITURES

Capital Equipment

TOTAL CAPITAL EXPENDITURE \$ 0 \$ 0

TOTAL Amounts Estimated to be Necessary
For Recreation Fund Expenditures \$1,789,791

Less Cash-on-hand and Estimated Receipts
From Sources Other than Taxation \$ 884,717

TOTAL Amount Levied for
Recreation Program Fund Expenditures \$ 905,074

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in The Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION FOUR That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs, a tax in the amount of \$34,000, or so much thereof as may be authorized by law, pursuant to the provisions of Section 2 of the Park District Aquarium and Museum Act (70 ILCS 1290/2) for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rehabilitating, improving, operating, maintaining, and caring for a museum in a public park of the District, as follows:

MUSEUM FUND

| | <u>2023/24</u> <u>AMOUNT OF</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT</u> <u>LEVIED</u> |
|---|---|--------------------------------|
| A. SALARIES | | |
| Administrative, Arts/Publicity Coordinators, and Part-Time Maintenance | | |
| TOTAL SALARIES | \$ 44,668 | \$ 24,140 |
| B. SERVICES | | |
| Telephone and Electrical Services, Conferences and Workshop Expenses. | | |
| TOTAL SERVICES | \$ 13,663 | \$ 9,860 |
| C. REPAIRS | | |
| Building Repairs | | |
| TOTAL REPAIRS | \$ 0 | \$ 0 |
| D. SUPPLIES | | |
| Program Supplies and Expendable Equipment | | |
| TOTAL SUPPLIES | \$ 0 | \$ 0 |
| E. CAPITAL | | |
| Capital Equipment | | |

| | | |
|--|-----------|------------------|
| TOTAL CAPITAL | \$ 0 | \$ 0 |
| TOTAL Amounts Estimated to be Necessary For Museum Fund Expenditures | \$ 58,331 | |
| Less Cash-on-Hand and Estimated Receipts From Sources Other than Taxation | \$ 24,331 | |
| TOTAL Amount Levied For Museum Fund Expenditures | | \$ <u>34,000</u> |

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in The Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION FIVE: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs, a special tax in the amount of \$16,500 or so much thereof as may be authorized by law, pursuant to the provisions of Section 9 of An Act in relation to audits of the accounts of certain governmental units and to repeal an act therein for the purpose of paying the cost of auditing the books and records (50 ILCS 310/9) of the Hanover Park Park District.

AUDIT FUND

| | <u>2022/23</u> <u>AMOUNT OF</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT</u> <u>LEVIED</u> |
|---|---|--------------------------------|
| A. EXPENSES | | |
| Audit Expense | | |
| TOTAL EXPENSES | \$ <u>21,250</u> | \$ <u>16,500</u> |
| TOTAL Amount Estimated to be Necessary For Audit Fund Expenditures | \$ 21,250 | |

Less Cash-on-Hand and Estimated Receipts
From Sources Other than Taxation \$ 4,750

TOTAL Amount Levied For Audit
Fund Expenditure \$ 16,500

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in The Park District Code or any other law, but shall be excluded there from and be in addition thereto and in excess thereof.

SECTION SIX: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs, a tax in the amount of \$190,100, or so much thereof as may be authorized by law, pursuant to the provisions of Section 7-172.2 of the Illinois Pension Code (40 ILCS 5/7-172.2) for the purpose of providing monies for the District's Social Security and Medicare contributions as follows:

SOCIAL SECURITY FUND

| | <u>2023/24</u> <u>AMOUNT OF</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT</u> <u>LEVIED</u> |
|---|---|--------------------------------|
| SOCIAL SECURITY FUND | | |
| TOTAL Amount Estimated to be Necessary For Social Security Fund Expenditures | <u>\$ 190,100</u> | <u>\$ 190,100</u> |
| Add Cash-Deficit and Estimated Receipts From Sources Other than Taxation | \$ 0 | |
| TOTAL Amount Levied For Social | | |

Security Fund Expenditures

\$ 190,100

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in the Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION SEVEN: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Affairs, a special tax in the amount of \$137,870 or so much thereof as may be authorized by law, pursuant to the provisions of Section 7-171 of the Illinois Pension Code for the purpose of paying the cost of providing monies for the District's contributions to the Illinois Municipal Retirement Fund, as follows:

ILLINOIS MUNICIPAL RETIREMENT FUND

| | <u>2023/24</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT OF</u> <u>AMOUNT</u> <u>LEVIED</u> |
|--|---|--|
| Illinois Municipal Retirement Fund | | |
| TOTAL Amount Estimated to be Necessary For Illinois Municipal Retirement Fund Expenditures | <u>\$ 144,260</u> | <u>\$137,870</u> |
| Add Cash-Deficit and Estimated Receipts From Sources Other than Taxation | \$ -6,390 | |
| TOTAL Amount Levied For Illinois Municipal Retirement Expenditures | | <u>\$ 137,870</u> |

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in the Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION EIGHT: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs, a special tax in the amount of \$172,500 or so much thereof as may be authorized by law, pursuant to the provisions of Section 8-21 of the Park Code (70 ILCS 1205/8-21) and Section 9-107 of the Local Government and Governmental Employees Tort Immunity Act (the "Tort Immunity Act") (745 ILCS 10/9-107) to pay the cost of settlement of judgements under Section 9-102 of the Tort Immunity Act, to pay the cost of protecting the District or its employees against liability damage or loss, including costs and reserves of being a member of an insurance pool under Section 9-103 of the Tort Immunity Act, to pay the costs of principal and interest on bonds issues under 9-105 of the Tort Immunity Act, to pay tort judgements or settlements under 9-104 of the Tort Immunity Act to the extent necessary to discharge such obligations authorized by law and to pay the cost of risk management programs (collectively "Public Liability Insurance) (ILCS 5/7-171) as follows:

PUBLIC LIABILITY INSURANCE FUND

| | <u>2023/24</u> <u>AMOUNT OF</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT</u> <u>LEVIED</u> |
|---|---|--------------------------------|
| A. PREMIUMS/RESERVES | | |
| Comprehensive General Liability Insurance | \$ 9,774 | \$ 9,774 |
| Workers Compensation/ Property Insurance/ Employers Unemployment Compensation/ Employment Practices/Pollution Liability | <u>\$ 66,785</u> | <u>\$ 66,785</u> |
| SUB TOTAL PREMIUMS/RESERVES | \$ 76,559 | \$ 76,559 |
| B. CONTRACTUAL SERVICES | \$ 82,913 | \$ 64,960 |
| C. PERSONAL SERVICES | <u>\$ 52,914</u> | <u>\$ 30,981</u> |
| TOTAL Amount Estimated to be Necessary For Public Liability Insurance Fund Expenditures | \$ 212,386 | |

Add Cash-Deficit and Estimated Receipts
 From Sources Other than Taxation \$ 39,886

TOTAL Amount Levied For
 Public Liability Insurance
 Fund Expenditures \$ 172,500

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in The Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION NINE: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs, a special tax in the amount of \$36,395 or so much thereof as may be authorized by law, pursuant to the provisions of Section 5-7 of the Park District Code (70 ILCS 1205/5-7), for the purpose of constructing, maintaining and lighting streets and roadways within the parks and playgrounds maintained by the District, as follows:

PAVING AND LIGHTING FUND

| | <u>2023/24</u> <u>AMOUNT OF</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT</u> <u>LEVIED</u> |
|----------------------|---|--------------------------------|
| A. SALARIES | | |
| Salaries and Wages | | |
| TOTAL SALARIES | \$ 3,357 | \$ 0 |
| B. SERVICES | | |
| Contractual Services | | |
| TOTAL SERVICES | \$ 92,040 | \$ 24,295 |

C. REPAIRS

Repairs

TOTAL REPAIRS \$ 0 \$ 0

D. SUPPLIES

Supplies

TOTAL SUPPLIES \$ 24,001 \$ 12,100

TOTAL Amount Estimated to be Necessary Paving and Lighting Fund Expenditures \$ 119,398

Less Cash-on-Hand and Estimated Receipts From Sources Other than Taxation \$ 83,003

TOTAL Amount Levied for Paving and Lighting Fund Expenditures \$ 36,395

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in The Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION TEN: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs, a special tax in the amount of \$74,600, or so much thereof as may be authorized by law, pursuant to the provisions of Section 5-9 of the Park District Code (70 ILCS 1205/5-9) for the purpose of organizing and maintaining a Police System within the parks and playgrounds maintained by the District, as follows:

POLICE FUND

2023/24 AMOUNT OF ESTIMATED EXPENDITURES AMOUNT LEVIED

A. SALARIES

| | | |
|---|-------------|------------------|
| Administrative Salaries, Building Security and Park Security Wages | | |
| TOTAL SALARIES | \$ 80,505 | \$ 60,100 |
| B. SERVICES | | |
| Telephone Services and Training Workshops | | |
| TOTAL SERVICES | \$ 10,160 | \$ 6,210 |
| C. REPAIRS | | |
| Vehicle / Communication Repairs | | |
| TOTAL REPAIRS | \$ 0 | \$ 0 |
| D. SUPPLIES | | |
| Uniforms, Gasoline, Supplies and Expendable Equipment. | | |
| TOTAL SUPPLIES | \$ 11,125 | \$ 8,290 |
| E. CAPITAL | | |
| Capital Equipment | | |
| TOTAL CAPITAL EXPENDITURES | <u>\$ 0</u> | <u>\$ 0</u> |
| TOTAL Amount Estimated to be Necessary For Police Fund Expenditures | \$ 101,790 | |
| Less Cash-on-Hand and Estimated Receipts From Sources Other than Taxation | \$ 27,190 | |
| TOTAL Amount Levied for Police Fund Expenditures | | <u>\$ 74,600</u> |

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park District and shall not be included within any limitation of rate contained in The Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION ELEVEN: That there be and there is hereby levied upon all taxable property in the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs, a special tax in the amount of \$282,249, or so much thereof as may be authorized by law, pursuant to the provisions of Section 5-8 of the Park District Code (70 ILCS 1205/5-8) for the purpose of funding the District's share of the expense of providing special recreation programs under the Joint Agreement between the Hanover Park Park District and the Northwest Special Recreation Association, as follows:

SPECIAL RECREATION FUND

| | <u>2023/24</u> <u>AMOUNT OF</u> <u>ESTIMATED</u> <u>EXPENDITURES</u> | <u>AMOUNT</u> <u>LEVIED</u> |
|---|---|--------------------------------|
| A. SERVICES | | |
| 1. Northwest Special Recreation Association (NWSRA) Assessment | \$ 173,191 | \$ 173,191 |
| 2. Deferred Maintenance for NWSRA Programs | <u>\$ 32,464</u> | <u>\$ 32,464</u> |
| SUB TOTAL SERVICES | \$ 205,655 | \$ 205,655 |
| B. CAPITAL | | |
| 1. ADA Compliance (per NWSRA agreement) | <u>\$ 158,230</u> | <u>\$ 76,594</u> |
| TOTAL Amount Estimated to be Necessary For Special Recreation Fund Expenditures | \$ 363,885 | |
| Add Cash-Deficit and Estimated Receipts From Sources Other than Taxation | \$ 81,636 | |
| TOTAL Amount Levied for Special Recreation Fund Expenditures | | <u><u>\$ 282,249</u></u> |

Such tax shall be in addition to all other taxes authorized by law to be levied and collected in the Hanover Park Park District and shall not be included within any limitation of rate contained in The Park District Code or any other law, but shall be excluded therefrom and be in addition thereto and in excess thereof.

SECTION TWELVE: That the following is a summary of the tax levies hereinbefore set forth:

SUMMARY

| | <u>AMOUNT LEVIED</u> |
|------------------------------|----------------------------|
| For General Corporate Fund | \$ 750,696 |
| For Recreation Fund | 905,074 |
| For Museum Fund | 34,000 |
| For the Audit Fund | 16,500 |
| For Social Security Fund | 190,100 |
| For the IMRF Fund | 137,870 |
| For Liability Insurance Fund | 172,500 |
| For Paving and Lighting Fund | 36,395 |
| For Police Fund | 74,600 |
| For Special Recreation Fund | <u>282,249</u> |
| TOTAL AMOUNT LEVIED | <u>\$ 2,599,984</u> |

SECTION THIRTEEN: The Secretary of the Hanover Park Park District shall file with the County Clerks of the Counties of Cook and DuPage, State of Illinois, a certified copy of this Ordinance prior to the last Tuesday of December, 2024 and said County Clerks shall ascertain the rate per cent which, upon the total value of all taxable property within the Hanover Park Park District, as equalized or assessed by the Department of Local Government Affairs of the State of Illinois for the fiscal year of the Hanover Park Park District beginning May 1, 2024, and ending April 30, 2025, will produce the net amounts herein levied and ordered certified, and he shall extend the tax upon the tax books of the Collector of the State and County taxes within said District as provided by law.

SECTION FOURTEEN: SEVERABILITY. The various provisions of this Ordinance are to be considered as severable and if any part or portion of this Ordinance shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION FIFTEEN: REPEAL OF PRIOR ORDINANCES. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SIXTEEN: EFFECTIVE DATE. This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED, this 27th day of November 2023.

APPROVED, this 27th day of November 2023.

Mark Elkins, President

ATTEST:

Secretary

CERTIFICATION

I, the undersigned, do hereby certify that I am the Secretary of the Hanover Park Park District, Cook and DuPage Counties, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance #24-25-03, An Ordinance Levying the Taxes of the Hanover Park Park District for its Fiscal Year Beginning May 1, 2024 and Ending April 30, 2025, adopted on December 19, 2024, and approved on December 19, 2025, as the same appears from the official records of the Hanover Park Park District.

Secretary
Hanover Park Park District

RESOLUTION #24-25-28

A RESOLUTION APPROVING AGREEMENT BETWEEN ALL AGES CHESS ENRICHMENT AND THE HANOVER PARK PARK DISTRICT.

BE IT RESOLVED by the Board of Park Commissioners of the Hanover Park Park District, Cook and DuPage Counties, Illinois, as follows:

SECTION ONE: THIS INDEPENDENT CONTRACTOR AGREEMENT ("Agreement") is made and entered into on 19TH day of December, 2024, by and between the Hanover Park Park District, an Illinois park district and unit of local government ("HPPD"), All Ages Chess Enrichment ("AAACE")

SECTION TWO: The Executive Director of the Hanover Park Park District is authorized to sign the Resolution of Authorization on behalf of the Park District.

SECTION THREE: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEAL OF PRIOR RESOLUTIONS. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Resolution shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES: _____
NAYS: _____
ABSENT: _____

PASSED: December 19, 2024
APPROVED: December 19, 2024

President

ATTEST:

Secretary

CERTIFICATION

I, the undersigned, do hereby certify that I am the Secretary of Hanover Park Park District, Cook and DuPage Counties, Illinois, and that the foregoing is a true, complete and exact copy of Resolution #24-25-28, enacted on December 19, 2024 and approved on December 19, 2024 as the same appears from the official records of the Hanover Park Park District.

Stephen A. Bessette, Secretary

Hanover Park Park District and All Ages Chess Enrichment Independent Contractor Agreement

This Independent Contractor Agreement is entered into as of this 12th day of December, 2024 (the "Agreement"), between the Hanover Park Park District (the "Park District") and All Ages Chess Enrichment (the "Contractor"), The Park District and the Contractor are hereinafter sometimes referred to individually as a "Party" and collectively as the "Parties."

WHEREAS, the Park District desires to engage the services of Contractor pursuant to the terms and conditions of this Agreement; and

WHEREAS, Contractor desires to perform the services for the Park District as an independent contractor pursuant to the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, and other good and valuable consideration received and to be received, the Contractor hereby agrees as follows:

1. **IT IS MUTUALLY UNDERSTOOD AND AGREED** that the Contractor shall have full control of the ways and means of performing and providing paint program services, attached to and incorporated as part of this Agreement as Exhibit A (the "Services"), for the Winter sessions of 2024 as well as 2025 Spring, Summer, and Fall sessions (the "Work").
2. **Term**: Unless sooner terminated as provided in this Agreement the Term of this Agreement shall commence on December 26, 2024 and expire on December 26, 2025.
3. **Independent Contractor**: Contractor acknowledges and agrees that All Ages Chess Enrichment. and its officers, directors, shareholders, employees, and its subcontractors, and its subcontractor's respective sole proprietor, partners, officers, directors, shareholders, members, managers and employees, are not entitled to any benefits or protections afforded employees of the Park District or bound by any obligations of employees of the Park District. All Ages Chess Enrichment understands and fully agrees that its employees and subcontractors are not covered under the provisions of the unemployment compensation insurance of the Park District or the workers' compensation insurance of the Park District, and that any injury or property damage on the Park District premises or in performing the Work will be the sole responsibility All Ages Chess Enrichment, and not the responsibility of the Park District. Also, it is understood that All Ages Chess Enrichment, and its employees, and its subcontractors and its subcontractor's employees, are not protected as an employee or as a person acting as an agent or employee under the provisions of the general liability insurance of the Park District, and therefore, All Ages Chess Enrichment. will be solely responsible for its employees and subcontractor's own acts and omissions.
4. **Background Check**: Pursuant to 70 ILCS 1205/8-23, All Ages Chess Enrichment officers, directors, shareholders and employees, and if All Ages Chess Enrichment has subcontractors shall be subject to a criminal background check conducted by the Park District in sufficient advance of the start of the Services. In the event the criminal background check discloses any convictions which would render an individual ineligible for employment by a park district under Illinois law, as determined by the Park District, then Contractor shall not be permitted to provide any Services pursuant to this Agreement.

5. **Service Summary**: Contractor agrees to provide the services and produce the results outlined in the Description of Services, attached to and incorporated as part of this Agreement as exhibit A (the “Services”) during the Term of this Agreement.
6. **Compliance with Laws**: Contractor shall comply with all applicable laws, regulations, rules and ordinances promulgated by any federal, state, county, municipal, park district or other governmental unit or regulatory body now in effect or which may be in effect during the performance of the Work and/or furnishing of the services. Included within the scope of the laws, regulations, rules and ordinances referred to in this paragraph, but in no way to operate as a limitation, are all forms of traffic regulations, workers’ compensation laws, the Social Security Act of the Federal Government and any of its titles, the Illinois Department of Human Rights, the Human Rights Commission, or the EEOC statutory provisions and rules and regulations (hereinafter collectively referred to as “Laws”).
7. **Licenses and Permits**: All Ages Chess Enrichment and its employees and subcontractors that will be performing the Work shall maintain all applicable certifications and/or licenses and shall comply with all rules and regulations applicable to the providing safe instruction.
8. **Contractor Control**: Contractor shall have exclusive control over the means and methods of providing the Services according to his own best judgment. Contractor represents and warrants that Contractor has the skills and knowledge necessary to provide the Services in a safe, proper, efficient, thorough, and satisfactory manner and understands that the Park District is relying on such representation in entering into this Agreement. Contractor represents and warrants that at all times he will provide the Services in a safe, proper, efficient, thorough, courteous and satisfactory manner. Contractor acknowledges and agrees that he is solely responsible for their actions in performing the Services.
9. **Participant Fee**: The 2024-2025 fee for every participant instructed by the Contractor shall be between \$100 and \$200 per participant.
10. **Equipment and Materials**: Contractor acknowledges and agrees that it is responsible for all expenses, including equipment and materials related to provision of the art instruction services Work required by this Agreement.
11. **Insurance**: Contractor shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Contractor, its agents, representatives, employees or subcontractors.

A. MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

- i. **Commercial General Liability (CGL)**: Insurance Services Office Form CG 00 01 covering CGL on an “occurrence” basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **\$1,000,000** per occurrence. If a general aggregate limit applies, either the general

aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

- ii. **Workers' Compensation Insurance:** In the event the Contractor has any employee or employees other than Miriam Kuta, the Contractor shall procure and maintain worker's compensation insurance as required by the State of Illinois with Statutory Limits, and Employer's Liability Insurance with limits of no less than **\$1,000,000** per accident for bodily injury or disease.
- iii. **Automobile Liability:** ISO Form Number CA 00 01 covering any auto (Code 1) or if Contractor has no owned autos, hired (Code 8) and non-owned autos (Code 9) with limits not less than **\$1,000,000** per accident for bodily injury and property damage. If Contractor does not own a vehicle, but Mirium Kuta owns or leases a vehicle that she uses for the Contractor's business, a copy of her insurance card evidencing that she has in place automobile insurance will satisfy this requirement.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the Park District requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the Park District.

B. Other Insurance Provisions:

The CGL insurance policy is to contain, or be endorsed to contain, the following provisions:

i. Additional Insured Status

The Hanover Park Park District, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of **both** CG 20 10, CG 20 26, CG 20 33, or CG 20 38; **and** CG 20 37 if a later edition is used).

ii. Primary Coverage

For any claims related to this Agreement, the Contractor's insurance coverage shall be primary coverage at least as broad as ISO CG 20 01 04 13 as respects the Park District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the Park District, its officers, officials, employees, or volunteers shall be in excess of Contractor's insurance and shall not contribute with it.

iii. Notice of Cancellation

Each insurance policy required above shall provide that coverage shall not be cancelled, except with prior written notice to the Park District.

iv. Waiver of Subrogation

Contractor hereby grants to the Park District a waiver of any right to subrogation which any insurer of said Contractor may acquire against the Park District by virtue of the payment of any loss under the terms of any insurance policy which arise from the work

performed by the Contractor for the Park District. This provisions also applies to the Contractor's Workers Compensation policy if Contractor has employees, in which event Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Park District has received a waiver of subrogation endorsement from the insurer.

v. Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the Park District.

vi. Verification of Coverage

Contractor shall furnish the Park District with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the Park District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The Park District reserves the right to require complete, certified copies of any required insurance policies, including endorsements required by these specifications, at any time.

12. **Termination:** The Park District may terminate this Agreement in the event of contract default or breach, including but not limited to, the violation of any Laws by the Contractor, its employees and/or its subcontractors. The Park District may also elect to cancel any program session in the event the program session does not meet the minimum number of participants for such session as determined by the Park District in its sole discretion. The cancellation of a program session shall not cause the termination of this Agreement. In the event of any such default under or breach of this Agreement by the Contractor, the Park District may elect to terminate this Agreement and/or pursue any remedy now or hereafter available at law and/or in equity, including without limitation, the recovery of the Park District's costs to obtain replacement painting instruction services. Contractor may elect to terminate this Agreement in the event of the Park District's breach, or in the absence of such breach, provided the following conditions have been satisfied, unless the condition is waived in writing by the Park District in its sole and absolute discretion: (a) all programs in progress and programs already advertised in the Park District distributed seasonal brochure shall be complete; (b) the Contractor must provide the Park District with not less than 30 days prior written notice of its intention to terminate the Agreement; and (c) the Park District program supervisor must provide the Contractor with written acknowledgement evidencing receipt of notice of the Contractor's intent to terminate setting forth the effective date of termination. In the event any suit is brought to enforce this Agreement, including without limitation, an action by the Park District to recover replacement services in the event the costs thereof are not paid to the Park District within 10 days of receipt of a demand therefor, the prevailing party in any such litigation shall be entitled to recovery of its reasonable attorney's fees and costs of suit.

13. **Entire Agreement:** This Agreement constitutes the entire agreement between the parties pertaining to the subject matter hereof and supersedes all prior or contemporaneous agreements and understandings either oral or written of the parties in connection therewith. No modification of this Agreement shall be effective unless made in writing, signed by both parties and dated after the date hereof. This Agreement is non-assignable by All Ages Chess Enrichment and shall automatically expire at the end of the 2025 Summer Season.

14. **Indemnification:** To the extent permitted by law, Contractor shall indemnify, save, defend and hold harmless the Park District, including its officers, officials, agents, volunteers and employees (collectively the "Park District Indemnitees") from and against any and all liabilities, obligations, claims, damages, penalties, wage and hour claims, cause of actions, costs and expenses (including reasonable attorney and paralegal fees) which the Park District may become obligated by reason of any accident, bodily injury, or death of persons, civil or constitutional rights violation, or loss or damage to tangible property, or any claim made under the Fair Labor Standards Act, or any other federal or state law, or for any loss the Park District may sustain by theft or other cause from or arising out of any negligent or wrongful act or omission of Contractor (or anyone acting on behalf of Contractor) or directly or indirectly in connection with, or under, or as a result of this Agreement, except where caused by the active negligence, sole negligence or willful misconduct of the Park District.

15. **No Waiver of Tort Immunity.** Nothing contained in this Agreement shall be construed or deemed to diminish or constitute a waiver or relinquishment by either Party of the rights, privileges, defenses and immunities available or afforded to it under the Illinois Local Governmental and Governmental Employee's Tort Immunity Act or under other State statutes affording similar protections.

16. **Notice:** Any notice required to be given by this Agreement shall be deemed sufficient if made in writing and sent by certified mail, return receipt requested, or by personal service, to the persons and addresses indicated above or to such other addresses as any Party shall notify the other Party of in writing pursuant to the provisions of this subsection.

17. **Non-Assignment:** Contractor shall not assign this Agreement, or any right, title or interest therein.

18. **Amendment:** No amendment or modification to this Agreement shall be deemed effective unless made in writing, signed by both Parties and dated a date subsequent to the date of this Agreement.

19. **Governing Law.** This Agreement is governed by the laws of the State of Illinois. Any suit between the Parties arising under this Agreement shall be brought in the Circuit Court of Cook County, Illinois.

20. **Severability.** The invalidity of any section, paragraph or subparagraph of this Agreement shall not impair the validity of any other section, paragraph or subparagraph. If any provision of this Agreement is determined to be unenforceable, such provision shall be deemed severable and the Agreement may be enforced with such provision served or as modified by such court.

Agreed to by All Ages Chess Enrichment

Agreed to by Hanover Park Park District:

By: _____
 Its President

By: _____
 President

Date: _____

Attest:

Secretary

Date: _____

Contact Information: _____

Address: _____

Home Phone: _____

Cell Phone: _____

Email address: _____

Exhibit A

All Ages Chess Enrichment Responsibilities

- Recruit staff and volunteers
- Hire staff for APCL Academy
- APCL staff to provide instruction for the participants
- Provide the Park District with program description and information.
- Provide supplies for the participants and class
- Invoice Park District for revenue split

HANOVER PARK DISTRICT

Annual Financial Report

For the Year Ended April 30, 2024

Administrative Offices

1919 Walnut Street
Hanover Park, Illinois 60133

(630) 837-2468

Administrative Staff

Stephen Bessette – Executive Director
Roger Emig – Deputy Director, Superintendent
of Business Services
Joshua Hunger – Superintendent of Parks
and Planning
Nicole Cox – Superintendent of Recreation
Rich Snodgrass – Superintendent of Special
Facilities
Heczen Gomez – Marketing & Communications
Manager

Board of Park Commissioners

Mark Elkins - President
Yocelinda Aguilar – Vice President
Miguel Fuentez – Treasurer
Grace Khan – Vice President
Mark Parlanti - Commissioner

Tressler LLP - Attorney

**Hanover Park Park District
Audit Report
For the Year Ended April 30, 2024**

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**Hanover Park Park District
Audit Report
For the Year Ended April 30, 2024**

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**Hanover Park Park District
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INDEPENDENT AUDITOR'S REPORT

Selden Fox

Accounting for your future

One Parkview Plaza, Suite 710 | Oakbrook Terrace, IL 60181 | www.seldenfox.com
p 630.954.1400 | f 630.954.1327 | email@seldenfox.com

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Hanover Park Park District
Hanover Park, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Hanover Park Park District**, as of and for the year ended April 30, 2024, and the statements of revenues, expenditures and changes in fund balance – budget and actual for the General Fund, and the Recreation and Centre Court Athletic Club (major Special Revenue) Funds and the related notes to the financial statements, which collectively comprise the Park 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 Hanover Park Park District, as of April 30, 2024, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, and the Recreation and Centre Court Athletic Club (major Special Revenue) Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Park 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.

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Responsibilities of Management for the Financial Statements (cont'd)

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 Park 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, 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 Park 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 Park 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 on pages 4-12, the multiyear schedule of changes in net pension liability and related ratios – last ten calendar years (pages 67-68), and the multiyear schedule of contributions – last ten fiscal years (page 69) for the Illinois Municipal Retirement Fund, and the multiyear schedule of changes in net OPEB liability and related ratios – last ten calendar years (pages 71-72) 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 Park District's basic financial statements. The combining and individual fund financial statements and schedules listed as supplementary information in the accompany table of contents (pages 73-100) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 statistical data identified in the table of contents (pages 101-107) 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.

_____, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS
APRIL 30, 2024**

Draft - Subject to Change

11-12-24

The Hanover Park District (the District) discussion and analysis offers readers of the District's financial statements an overview of the financial activities for the year ended April 30, 2024. Please read it in conjunction with the District's financial statements which begin on page 13.

Financial Highlights

The District's total assets/deferred outflows exceeded its total liabilities/deferred inflows at the close of the most recent fiscal year by \$12,263,083 (net position). Total net position increased by \$1,134,477 from \$11,128,606 to \$12,263,083 over the course of the year. Depreciation was \$643,047.

As of the close of the current fiscal year, the governmental funds of the Hanover Park District reported combined ending fund balances of \$6,057,253 a decrease of \$305,624 from the beginning fund balances, mainly due to Capital Project Fund Series 2019B Fund had expenditures in excess of revenues totaling \$583,999.

At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$825,405. The funds balance increased to 95.6% of total general fund expenditures during the year. This balance is available for spending at the discretion of the District.

Recreational program registrations increased from the prior year by \$222,216, from \$554,511 in the prior year to \$776,727 in the current year. The District in partnership with S.D.U-46 Operated the Summer Enrichment Program which generated \$161,015 in registrations, which continues in FY 24. Post Covid demand for all programming and the swimming pool continue a strong rebound.

Property taxes levied and collected for the tax year were \$3,548,542 compared to the prior year of \$3,381,414 for a 4.9% increase.

The District's outstanding long-term debt, including deferred economic gain, decreased by \$497,986 (6.5 percent) during the current year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 13 - 15) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements begin on page 16. 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 Districts most significant funds.

**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
APRIL 30, 2024**

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Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the District-wide statement of position presenting information that includes all of the District's assets and liabilities, with the difference 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 as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors such as diversification of the taxpayer base or the condition of the District's infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statements of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Both government-wide financial statements distinguish governmental activities of the District that are principally supported by taxes and intergovernmental revenues, such as grants, from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, and culture and recreation. Fiduciary activities such as employee pension plans are not included in the government-wide statements since these assets are not available to fund District programs.

The government-wide financial statements are presented on pages 13 - 15 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report. There are three types of funds: governmental, proprietary and fiduciary. All of the District's funds are considered governmental.

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statement providing a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
APRIL 30, 2024**

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-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 assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the basic financial statements for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the District's adopted annual appropriated budget. Final Budget and Appropriations are original. The District did not pass any supplemental appropriations in the current year.

The basic governmental fund financial statements are presented on pages 16 - 34 of this report.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 35 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information starts on page 67 of this report. Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 73.

Government-wide Financial Analysis

Net position may serve over time, as a useful indicator of a government's financial position. In the case of the Park District, assets/deferred outflows exceeded liabilities/deferred inflows by \$12,263,083.

**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
APRIL 30, 2024**

The following table reflects the condensed Statement of net position:

| Statement of Net Position | | |
|------------------------------------|-----------------------------|-----------------------------|
| Governmental Activities | | |
| | April 30, 2024 | April 30, 2023 |
| | <u> </u> | <u> </u> |
| Assets | | |
| Current and other assets | \$ 8,519,198 | \$ 8,496,592 |
| Capital assets | 11,661,203 | 11,350,606 |
| Total assets | <u>20,180,401</u> | <u>19,847,198</u> |
| | | |
| Deferred Outflows | 686,045 | 778,331 |
| Total Assets/Deferred Outflows | <u>20,866,446</u> | <u>20,625,529</u> |
| | | |
| Long-Term Debt | 7,129,200 | 7,625,465 |
| Other Liabilities | 686,194 | 459,749 |
| Net Pension Liability | 571,432 | 1,102,576 |
| Net OPEB Liability | 82,640 | 78,250 |
| Total Liabilities | <u>8,469,466</u> | <u>9,266,040</u> |
| | | |
| Deferred Inflows | 133,897 | 230,883 |
| Total Liabilities/Deferred Inflows | <u>8,603,363</u> | <u>9,496,923</u> |
| | | |
| Net position | | |
| Investment in capital assets | 6,833,633 | 6,332,495 |
| Restricted | 4,339,680 | 4,616,088 |
| Unrestricted | 1,089,770 | 180,023 |
| Total net position | <u>\$ 12,263,083</u> | <u>\$ 11,128,606</u> |

For more information see the Statement of Net Position (page 13).

A large portion of the District's net position, \$6,833,633 reflects its investment in capital assets (for example, land, construction, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The Park 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, \$4,339,680 of the District's net position represents resources that are subject to external restrictions on how they may be used, including restrictions for property tax funds. The remaining balance of unrestricted net position \$1,089,770 and may be used to meet the government's ongoing obligations to citizens and creditors.

**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
APRIL 30, 2024**

Draft - Subject to Change

The following table reflects the condensed Statement of Changes in Net Position:

| Changes in Net Assets | | |
|---------------------------------|-----------------------------|-----------------------------|
| Governmental Activities | | |
| For the year ended, | | |
| | April 30, 2024 | April 30, 2023 |
| | <u> </u> | <u> </u> |
| Revenues | | |
| Program revenues | | |
| Charges for services | \$ 1,824,331 | \$ 1,527,680 |
| Operating grants and donations | 97,818 | 80,334 |
| Capital grants and donations | 300,000 | 174,615 |
| General revenues | | |
| Taxes | 3,738,862 | 3,555,457 |
| Interest | 273,222 | 142,674 |
| Other | 98,526 | 4,103 |
| Total revenues | <u>6,332,759</u> | <u>5,484,863</u> |
| Expenses | | |
| General government | 1,493,303 | 2,039,779 |
| Culture and Recreation | 2,357,888 | 2,095,265 |
| Centre Court Athletic Club | 1,133,849 | 968,172 |
| Interest on long-term debt | 213,242 | 169,572 |
| Total expenses | <u>5,198,282</u> | <u>5,272,788</u> |
| Increase in net position | \$ 1,134,477 | \$ 212,075 |
| Net Position, Beginning of Year | 11,128,606 | 10,916,531 |
| Net Position, Ending of Year | <u>\$ 12,263,083</u> | <u>\$ 11,128,606</u> |

Governmental Activities

Governmental activities increased the District's net assets by \$1,134,477. Key elements of the entity-wide performance are as follows:

Total revenues on the statement of activities of \$6,332,759 were made up primarily of property taxes of \$3,652,618 and user charges for recreation programs, Centre Court Athletic Club and Seafari Springs Family Aquatic Center, totaling \$1,824,331.

Total expenses of \$5,198,282 (\$5,272,788 for the year ended April 30, 2023) included interest of \$213,242 (\$169,572 in 2023) and depreciation of \$643,047 (\$710,643 in 2023) which has been allocated between general government, culture and recreation, and Center Court Athletic Club based on underlying assets. Expenses decreased by 1.4% as management kept a close watch on expenses and strived to adhere to budget.

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**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
APRIL 30, 2024**

Financial Analysis of the District's Funds

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

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$6,057,253. Of this year-end total, \$825,405 is unassigned and reported in the General Fund, indicating availability for continuing the District's operations. Assigned and committed fund balances include: \$800,493 and \$99,129 in the Recreation and Centre Court Athletic Club Funds, respectively, assigned for general recreation purposes, and \$3,015,414 in the capital projects funds committed for capital projects. Restricted fund balances of \$593,965 for debt service \$93,530 for capital outlay and \$621,240 in the special revenue funds. These amounts are subject to external enforceable legal restrictions such as property tax levies. Amounts considered to be non-spendable total \$8,077.

Total ending fund balance of governmental funds decreased \$305,624 from \$6,362,877 in the prior year to \$6,057,253. This increase included surpluses of \$124,885 and \$68,819 in the General Fund and Recreation Funds, respectively, and a decrease in the Centre Court Athletic Fund of \$54,897.

The General Fund is the chief operating fund of the Hanover Park Park District and accounts for the District's parks & equipment maintenance and general government functions. It is funded primarily by property and replacement taxes. At the end of the current year, the unassigned fund balance was \$825,405. As a measure of liquidity, it is useful to compare unassigned fund balance to total fund expenditures. This unassigned fund balance represents 96% of total General Fund expenditures. This fund balance has increased consistently during the last eight years. This balance was \$161,877 as of April 30, 2015. During the current fiscal year, the fund balance increased by \$124,885. Total expenditures increased by 7.5% as salaries and wages, and services increased by 9.6% and 6.8%, respectively, while supplies and materials were relatively unchanged.

The Recreation Fund accounts for the District's recreational facilities and programs and is funded by the receipt of both property taxes and user fees. The fund reported a positive net change in fund balance of \$68,819. Program and pool revenues increased significantly, along with related expenditures, as Covid restrictions lessened. The fund balance at April 30, 2024, of \$804,386, represents 44% of the expenditures for the fiscal year ended April 30, 2024.

**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
APRIL 30, 2024**

Expenditures from all Capital Projects Funds decreased by \$387,786 to \$1,238,032 from \$850,246 for the District's capital repairs, improvements and additions. This year's capital expenditures included \$119,409 for the Community Center new roof, \$295,744 for Park Pathways at East Harbors, \$73,175 for the demolition/abatement of aging structures at the pool and Hollywood parks, and other annual building improvements and equipment. The District continued funding its capital improvement program from bond proceeds from a \$2,550,000 issue in the prior year. Nineteen future projects have been prioritized by the Board for these proceeds over the next three years.

The Debt Service Fund accounts for all activity related to the payment of long-term debt principal, interest and other related costs. The Debt Service Fund reported a net change in fund balance of \$19,119. This fund balance was \$593,965 at April 30, 2024.

General Fund Budgetary Highlights

During the 2023 Budget year, the District did not make any revisions to the annual operating budget.

The General Fund is reported as a major fund and accounts for the routine park operations of the District.

Revenues in the general fund were \$988,636 which were \$82,547 or (9.1%) more than budgeted.

Expenditures were \$863,751 which were \$42,338 or (4.7%) less than budgeted. The District closely monitors expenditures during the year, utilizing resources efficiently.

The resulting net budget variance was a favorable \$124,885.

**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
APRIL 30, 2024**

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Capital Asset and Debt Administration

Capital Assets

The District's investment in capital assets, net of accumulated depreciation for governmental activities as of April 30, 2024 and 2023, was \$11,661,203 and \$11,350,606, respectively. The overall change was a result of an increase in accumulated depreciation of \$643,047 and cost additions/deletions in capital assets net of \$953,644. Additional information on the Park District's capital assets can be found on page 45 in Note IV.B to the financial statements of this report.

Capital Assets (Net of Depreciation)

April 30, 2024

| | Governmental Activities |
|-------------------------|----------------------------|
| Land | \$ 3,764,457 |
| Land improvements | 2,722,700 |
| Buildings | 4,504,561 |
| Machinery and equipment | 575,227 |
| Vehicles | 94,258 |
| Capital assets, net | \$ 11,661,203 |

Debt Administration

As of April 30, 2024, the Park District has general obligation debt outstanding of \$7,625,465 as compared to \$5,671,065 the previous year, an increase of 34 percent. The fund surplus of the Debt Service Fund amounted to \$54,846 as of April 30, 2024.

Outstanding Debt

April 30, 2024

| | Governmental Activities |
|--|----------------------------|
| General obligation bonds | \$ 1,328,200 |
| General obligation bonds Alternative revenue source | 5,801,000 |
| Total | \$ 7,129,200 |

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**HANOVER PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
APRIL 30, 2024**

The 2023 equalized assessed valuation is \$772,254,061 (source: DuPage Co. most recent available), with \$301,080,718 Cook County and \$471,173,343 Du Page County. The Property Tax Extension Limitation Act 87-17 limits the increase in property tax extension to 5% or the percent increase in the National Consumers Price Index (CPI), whichever is less. The act applies to the 1994 levy and all subsequent years. Increases above 5% or the CPI must be approved by the voters in a referendum. The Act contains significant limitations on the amount of property taxes that can be extended and on the ability of taxing districts to issue non-referendum general obligation bonds. Additional information on the District's long-term debt can be found at Note III.D.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The community of the Hanover Park Park District area is an economically healthy community. The local economy has enhanced employment opportunities as evidenced by the unemployment rate of 3.6 percent for Hanover Park in April 2023; this is below the state average of 4.2 percent. The budget for the next calendar year is balanced without the use of reserves for operations. The result has been the continued stabilization of District finances. The 2024 budget provides for a stable plan of operations.

Requests for Information

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information please contact the Superintendent of Finance, Hanover Park Park District, 1919 Walnut Avenue, Hanover Park, Illinois 60133.

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BASIC FINANCIAL STATEMENTS

**Hanover Park District
Statement of Net Position
Governmental Activities
April 30, 2024**

| Assets and Deferred Outflows of Resources | |
|--|----------------------|
| Current assets: | |
| Cash | \$ 5,600,067 |
| Receivables, net | 2,911,054 |
| Prepaid expenses | 3,893 |
| Inventory | 4,184 |
| Total current assets | 8,519,198 |
| Noncurrent assets: | |
| Capital assets not being depreciated | 3,764,457 |
| Capital assets, net of accumulated depreciation | 7,896,746 |
| Total noncurrent assets | 11,661,203 |
| Total assets | 20,180,401 |
| Deferred outflows of resources (See Note IV.D) | 686,045 |
| Total assets and deferred outflows of resources | 20,866,446 |
| Liabilities and Deferred Inflows of Resources | |
| Current liabilities: | |
| Accounts payable | 263,151 |
| Accrued salaries and wages | 80,215 |
| Accrued interest | 82,438 |
| Unearned revenue | 260,390 |
| Total current liabilities | 686,194 |
| Noncurrent liabilities: | |
| Due within one year | 1,459,670 |
| Due in more than one year | 6,323,602 |
| Total noncurrent liabilities | 7,783,272 |
| Total liabilities | 8,469,466 |
| Deferred inflows of resources (See Note IV.D) | 133,897 |
| Total liabilities and deferred inflows of resources | 8,603,363 |
| Net Position | |
| Net investment in capital assets | 6,833,633 |
| Restricted for: | |
| Capital outlay | 2,301,630 |
| Debt Service | 1,050,380 |
| Special Recreation | 497,457 |
| Liability Insurance | 212,956 |
| Retirement | 105,468 |
| Audit | 16,426 |
| Paving and Lighting | 59,958 |
| Museums and Aquariums | 17,655 |
| Police | 77,750 |
| Unrestricted | 1,089,770 |
| Total net position | \$ 12,263,083 |

See accompanying notes.

**Hanover Park Park District
Statement of Activities
For the Year Ended April 30, 2024**

| Functions/Programs | Expenses | Charges for Services |
|--------------------------------------|---------------------|----------------------|
| Governmental activities: | | |
| General government | \$ 1,493,303 | \$ 825 |
| Culture and recreation | 2,357,888 | 926,759 |
| Centre Court Athletic Club | 1,133,849 | 896,747 |
| Interest on long-term debt | 213,242 | - |
| Total governmental activities | \$ 5,198,282 | \$ 1,824,331 |

See accompanying notes.

| Operating Grants and Contributions | Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position - Governmental Activities |
|--|--|--|
| \$ - | \$ 300,000 | \$ (1,192,478) |
| 97,818 | - | (1,333,311) |
| - | - | (237,102) |
| - | - | (213,242) |
| \$ 97,818 | \$ 300,000 | (2,976,133) |
| General revenues: | | |
| Taxes: | | |
| Property | | 3,652,618 |
| Replacement | | 86,244 |
| Unrestricted investment earnings | | 273,222 |
| Insurance recovery proceeds | | 7,438 |
| Miscellaneous | | 91,088 |
| Total general revenues | | 4,110,610 |
| Changes in net position | | 1,134,477 |
| Net position, beginning of the year | | 11,128,606 |
| Net position, end of the year | | \$ 12,263,083 |

**Hanover Park District
Balance Sheet - Governmental Funds
April 30, 2024**

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| | General | Recreation |
|--|---------------------|---------------------|
| Assets | | |
| Equity in pooled cash | \$ 634,396 | \$ 791,877 |
| Receivables: | | |
| Property taxes, net of allowance for uncollectible amounts | 598,927 | 710,879 |
| Due from other funds | 46,438 | - |
| Accounts receivable | 15,000 | - |
| Prepaid items | - | 3,893 |
| Inventory | - | - |
| | \$ 1,294,761 | \$ 1,506,649 |
| Liabilities | | |
| Accounts payable | \$ 70,488 | \$ 90,786 |
| Accrued liabilities | 14,909 | 27,576 |
| Due to other funds | - | - |
| Recreation and membership fees received in advance | - | 128,046 |
| | 85,397 | 246,408 |
| Deferred Inflows of Resources | | |
| Property taxes | 383,959 | 455,855 |
| | 469,356 | 702,263 |
| Fund Balances | | |
| Nonspendable: | | |
| Reserved for inventory | - | - |
| Reserved for prepaid items | - | 3,893 |
| Restricted for: | | |
| Debt service | - | - |
| Special recreation programs | - | - |
| Other purposes | - | - |
| Capital outlay | - | - |
| Committed for capital outlay | - | - |
| Assigned for recreation | - | 800,493 |
| Unassigned, reported in: | | |
| General fund | 825,405 | - |
| | 825,405 | 804,386 |
| Total fund balance | \$ 1,294,761 | \$ 1,506,649 |
| Total liabilities and fund balance | \$ 1,294,761 | \$ 1,506,649 |

See accompanying notes.

| Centre Court Athletic Club | Debt Service | Capital Projects General Obligation Alternate Revenue Source Bonds - Series 2022A | Nonmajor Funds | Totals |
|-------------------------------|---------------------|---|---------------------|---------------------|
| \$ 300,227 | \$ 295,143 | \$ 2,701,358 | \$ 877,066 | \$ 5,600,067 |
| - | 837,675 | - | 748,573 | 2,896,054 |
| - | - | - | 70,000 | 116,438 |
| - | - | - | - | 15,000 |
| - | - | - | - | 3,893 |
| 4,184 | - | - | - | 4,184 |
| \$ 304,411 | \$ 1,132,818 | \$ 2,701,358 | \$ 1,695,639 | \$ 8,635,636 |
| \$ 46,472 | \$ - | \$ 18,730 | \$ 36,675 | \$ 263,151 |
| 22,282 | - | - | 15,448 | 80,215 |
| - | - | - | 116,438 | 116,438 |
| 132,344 | - | - | - | 260,390 |
| 201,098 | - | 18,730 | 168,561 | 720,194 |
| - | 538,853 | - | 479,522 | 1,858,189 |
| 201,098 | 538,853 | 18,730 | 648,083 | 2,578,383 |
| 4,184 | - | - | - | 4,184 |
| - | - | - | - | 3,893 |
| - | 593,965 | - | - | 593,965 |
| - | - | - | 353,935 | 353,935 |
| - | - | - | 267,305 | 267,305 |
| - | - | - | 93,530 | 93,530 |
| - | - | 2,682,628 | 332,786 | 3,015,414 |
| 99,129 | - | - | - | 899,622 |
| - | - | - | - | 825,405 |
| 103,313 | 593,965 | 2,682,628 | 1,047,556 | 6,057,253 |
| \$ 304,411 | \$ 1,132,818 | \$ 2,701,358 | \$ 1,695,639 | \$ 8,635,636 |

**Hanover Park Park District
Reconciliation of Balance Sheet of Governmental Funds
to the Statement of Net Position
April 30, 2024**

| | |
|---|----------------------|
| Total fund balance - governmental funds (page 17) | \$ 6,057,253 |
| 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. | 11,661,203 |
| Interest expense is not subject to accrual in governmental funds. | (82,438) |
| Revenues are recognized for governmental activities when earned, regardless of when collected, and not deferred on the statement of net position. | 1,858,189 |
| General obligation bonds payable are not due and payable in the current period and, therefore, are not reported in the funds. | (7,129,200) |
| Deferred inflows of resources related to the net pension and OPEB liabilities are not deferred in the governmental funds. | (133,897) |
| Deferred outflows of resources related to the net pension and OPEB liabilities are not deferred in the governmental funds. | 667,755 |
| Deferred outflows of resources related to a deferred economic loss on an advance refunding are not recorded in the funds. | 18,290 |
| Pension and OPEB liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | <u>(654,072)</u> |
| Net position of governmental activities (page 13) | <u>\$ 12,263,083</u> |

See accompanying notes.

**Hanover Park Park District
 Combined Statement of Revenues, Expenditures and Changes
 in Fund Balances - Governmental Funds
 For the Year Ended April 30, 2024**

| | General | Recreation |
|--|----------------|------------------|
| Revenues: | | |
| Property taxes | \$ 734,824 | \$ 872,151 |
| Personal property replacement income tax | 86,244 | - |
| Recreational fees | - | 776,727 |
| Athletic club fees | - | - |
| Pro shop | - | 411 |
| Concession and vending | - | 34,014 |
| Interest earned | 89,167 | - |
| Rentals | 825 | 115,607 |
| Grants and donations | - | 97,818 |
| Other | 77,576 | (123) |
| | 988,636 | 1,896,605 |
| Expenditures: | | |
| Current: | | |
| Salaries and wages | 400,430 | 997,430 |
| Services | 398,813 | 615,820 |
| Repairs and maintenance | - | - |
| Supplies and materials | 64,508 | 214,536 |
| Debt service: | | |
| Principal and interest | - | - |
| Capital expenditures | - | - |
| | 863,751 | 1,827,786 |
| Revenues over (under) expenditures before other financing sources | 124,885 | 68,819 |

(cont'd)

| Centre Court Athletic Club | Debt Service | Capital Projects General Obligation Alternate Revenue Source Bonds - Series 2022A | Nonmajor Funds | Totals |
|----------------------------------|------------------|--|-------------------|---------------------|
| \$ - | \$ 1,028,190 | \$ - | \$ 913,377 | \$ 3,548,542 |
| - | - | - | - | 86,244 |
| - | - | - | - | 776,727 |
| 869,091 | - | - | - | 869,091 |
| 8,104 | - | - | - | 8,515 |
| 42 | - | - | - | 34,056 |
| - | - | 145,219 | 38,836 | 273,222 |
| - | - | - | - | 116,432 |
| - | - | 300,000 | - | 397,818 |
| 19,510 | - | - | 20,077 | 117,040 |
| 896,747 | 1,028,190 | 445,219 | 972,290 | 6,227,687 |
| 567,483 | - | - | 188,697 | 2,154,040 |
| 347,732 | 10,000 | - | 732,965 | 2,105,330 |
| - | - | - | 218,337 | 218,337 |
| 36,429 | - | - | 25,584 | 341,057 |
| - | 1,530,497 | - | - | 1,530,497 |
| - | - | 309,816 | 700,231 | 1,010,047 |
| 951,644 | 1,540,497 | 309,816 | 1,865,814 | 7,359,308 |
| (54,897) | (512,307) | 135,403 | (893,524) | (1,131,621) |

**Hanover Park Park District
 Combined Statement of Revenues, Expenditures and Changes
 in Fund Balances - Governmental Funds (cont'd)
 For the Year Ended April 30, 2024**

| | General | Recreation |
|--------------------------------------|------------|------------|
| Other financing sources: | | |
| Bonds issued | \$ - | \$ - |
| Proceeds from sale of equipment | - | - |
| Total other financing sources | - | - |
| Net changes in fund balances | 124,885 | 68,819 |
| Fund balances, beginning of the year | 700,520 | 735,567 |
| Fund balances, end of the year | \$ 825,405 | \$ 804,386 |

See accompanying notes.

| Centre Court Athletic Club | Debt Service | Capital Projects General Obligation Alternate Revenue Source Bonds - Series 2022A | Nonmajor Funds | Totals |
|----------------------------------|-------------------|--|---------------------|---------------------|
| \$ - | \$ 531,426 | \$ - | \$ 293,574 | \$ 825,000 |
| - | - | - | 997 | 997 |
| - | 531,426 | - | 294,571 | 825,997 |
| (54,897) | 19,119 | 135,403 | (598,953) | (305,624) |
| 158,210 | 574,846 | 2,547,225 | 1,646,509 | 6,362,877 |
| \$ 103,313 | \$ 593,965 | \$ 2,682,628 | \$ 1,047,556 | \$ 6,057,253 |

**Hanover Park District
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended April 30, 2024**

Amounts reported for governmental activities in the statement of activities (pages 14 -15) are different because:

| | |
|---|--------------|
| Net changes in fund balances - total governmental funds (page 22) | \$ (305,624) |
| <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of these assets is allocated over their estimated useful lives and reported as depreciation expense.</p> | |
| Capital outlay | 953,644 |
| Depreciation | (643,047) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | 104,076 |
| In governmental funds, bond proceeds and refunding bond proceeds are an other financing source, but in the statement of net position are recorded as a noncurrent liability. | (825,000) |
| Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | 1,321,265 |
| <p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as an expenditure in governmental funds.</p> | |
| Increase in accrued interest | (2,289) |
| Amortization of deferred gain/loss on advance refunding | (1,721) |
| Outflows and inflows related to the net pension liability, as well as the change in the net pension liability, are not due and payable in the current period and, therefore, are not reported in the funds. | 519,011 |
| Outflows and inflows related to the net OPEB liability, as well as the change in the net OPEB liability, are not due and payable in the current period and, therefore, are not reported in the funds. | 14,162 |
| Change in net position of governmental activities (page 15) | \$ 1,134,477 |

See accompanying notes.

**Hanover Park Park District
General Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|----------------------------------|---------------------------------|----------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 713,695 | \$ 719,345 | \$ 5,650 |
| Adjustment to prior year's taxes | - | 15,479 | 15,479 |
| Total property taxes | 713,695 | 734,824 | 21,129 |
| Replacement income taxes | 98,920 | 86,244 | (12,676) |
| Interest earned | 31,100 | 89,167 | 58,067 |
| Rentals | - | 825 | 825 |
| Other | 62,374 | 77,576 | 15,202 |
| Total revenues | 906,089 | 988,636 | 82,547 |
| Expenditures: | | | |
| Salaries and wages: | | | |
| Administrative | 113,164 | 111,857 | 1,307 |
| Customer service supervisor | 17,313 | 17,440 | (127) |
| Customer service staff | 21,851 | 16,142 | 5,709 |
| Secretarial | 31,216 | 25,066 | 6,150 |
| Bookkeeper | 39,608 | 43,143 | (3,535) |
| Maintenance - full-time | 160,698 | 166,523 | (5,825) |
| Maintenance - part-time | 2,667 | 3,049 | (382) |
| Human resources | 10,832 | 9,880 | 952 |
| Computer support | - | (1,528) | 1,528 |
| Website technician | 8,614 | 8,858 | (244) |
| Total salaries and wages | 405,963 | 400,430 | 5,533 |
| Services: | | | |
| Contractual | 16,775 | 6,458 | 10,317 |
| Telephone | 8,552 | 8,141 | 411 |
| Natural gas | 17,500 | 12,108 | 5,392 |
| Water | 11,016 | 5,058 | 5,958 |
| Electricity | 63,649 | 70,583 | (6,934) |
| Postage | 1,200 | 1,225 | (25) |
| Health insurance | 150,621 | 129,123 | 21,498 |
| Membership dues | 7,857 | 15,106 | (7,249) |
| Continuing education | 1,800 | 493 | 1,307 |

(cont'd)

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**Hanover Park Park District
General Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|----------------|------------------------------------|
| Expenditures (cont'd): | | | |
| Services (cont'd): | | | |
| Conferences and workshops | \$ 18,935 | \$ 13,645 | \$ 5,290 |
| Bank charges | 200 | 2 | 198 |
| Mileage | 250 | 84 | 166 |
| Employee incentive program | 5,633 | 5,793 | (160) |
| Computer services | 19,712 | 16,693 | 3,019 |
| Professional services | 26,513 | 25,076 | 1,437 |
| Legal fees | 52,000 | 74,963 | (22,963) |
| Legal ads | 4,500 | 2,426 | 2,074 |
| Promotional advertising | 8,000 | 6,512 | 1,488 |
| Printing | 9,000 | - | 9,000 |
| Miscellaneous | 3,095 | 5,324 | (2,229) |
| Total services | 426,808 | 398,813 | 27,995 |
| Supplies and materials: | | | |
| Uniforms | 2,895 | 2,993 | (98) |
| Office supplies | 6,106 | 6,170 | (64) |
| Computer supplies | 1,100 | 472 | 628 |
| Gasoline | 18,900 | 10,403 | 8,497 |
| Oil | 1,100 | 669 | 431 |
| Custodial supplies | 8,367 | 8,838 | (471) |
| Marketing supplies | 1,800 | 2,045 | (245) |
| Safety supplies | 5,500 | 11,688 | (6,188) |
| Expendable equipment | 750 | 492 | 258 |
| Tools | 4,000 | 1,916 | 2,084 |
| Hardware | 2,000 | 1,626 | 374 |
| Grass seed | 1,000 | 166 | 834 |
| Fertilizer | 4,500 | 4,618 | (118) |
| Turf chemicals | 7,700 | 3,843 | 3,857 |
| Landscape materials | 7,000 | 6,537 | 463 |
| Cost to be reimbursed | 100 | 1,784 | (1,684) |
| Miscellaneous supplies | 500 | 248 | 252 |
| Total supplies and materials | 73,318 | 64,508 | 8,810 |
| Total expenditures | 906,089 | 863,751 | 42,338 |
| (cont'd) | | | |

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Hanover Park Park District
General Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|-------------------|------------------------------------|
| Net changes in fund balance | <u>\$ -</u> | <u>\$ 124,885</u> | <u>\$ 124,885</u> |
| Fund balance, beginning of the year | | <u>700,520</u> | |
| Fund balance, end of the year | | <u>\$ 825,405</u> | |

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11-12-24

See accompanying notes.

**Hanover Park Park District
Recreation Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|----------------------------------|---------------------------------|------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 874,548 | \$ 867,521 | \$ (7,027) |
| Adjustment of prior year's taxes | - | 4,630 | 4,630 |
| Total property taxes | 874,548 | 872,151 | (2,397) |
| Recreation: | | | |
| Program fees | 603,973 | 659,779 | 55,806 |
| Concessions and vending fees | 800 | 97 | (703) |
| Rentals and advertising | 133,000 | 112,649 | (20,351) |
| Grants and donations | - | 41,847 | 41,847 |
| Other | - | (123) | (123) |
| Seafari Springs: | | | |
| Season passes | 8,340 | 7,134 | (1,206) |
| Daily fees | 35,660 | 73,836 | 38,176 |
| Instruction fees | 15,310 | 10,752 | (4,558) |
| Group admissions | 18,500 | 18,926 | 426 |
| Rentals | 680 | - | (680) |
| Concessions and vending fees | 30,200 | 33,917 | 3,717 |
| Merchandise for resale | - | 411 | 411 |
| Swim team fees | 6,300 | 6,300 | - |
| Birthday party fees | 720 | 2,958 | 2,238 |
| Grants and donations | 61,760 | 55,971 | (5,789) |
| Total revenues | 1,789,791 | 1,896,605 | 106,814 |
| Expenditures: | | | |
| Recreation: | | | |
| Salaries and wages: | | | |
| Administrative | 150,935 | 150,868 | 67 |
| Accounting | 39,608 | 42,537 | (2,929) |
| Human resources | 10,832 | 9,586 | 1,246 |
| Recreation supervisors | 71,386 | 74,470 | (3,084) |
| Customer services supervisor | 30,778 | 28,469 | 2,309 |
| Maintenance - full-time | 92,316 | 96,844 | (4,528) |
| Maintenance - part-time | 13,534 | 16,625 | (3,091) |
| Program leaders | 273,140 | 273,143 | (3) |

(cont'd)

**Hanover Park Park District
Recreation Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|---------------------------------|----------------|------------------------------------|
| Expenditures (cont'd): | | | |
| Recreation (cont'd): | | | |
| Salaries and wages (cont'd): | | | |
| Customer service staff | \$ 21,642 | \$ 22,580 | \$ (938) |
| Computer support | - | (2,993) | 2,993 |
| Marketing/sales/public information | 25,841 | 27,417 | (1,576) |
| Commissions | 2,500 | 921 | 1,579 |
| Recreation coordinators | 45,955 | 62,063 | (16,108) |
| Total salaries and wages | 778,467 | 802,530 | (24,063) |
| Services: | | | |
| Contractual | 69,645 | 74,029 | (4,384) |
| Telephone | 10,136 | 11,205 | (1,069) |
| Natural gas | 27,547 | 31,620 | (4,073) |
| Electricity | 63,440 | 72,058 | (8,618) |
| Printing | 16,000 | 1,507 | 14,493 |
| Postage | 1,200 | 1,015 | 185 |
| Brochure postage | 13,500 | 10,618 | 2,882 |
| Health insurance | 202,407 | 196,046 | 6,361 |
| Transportation rental | 22,000 | 15,028 | 6,972 |
| Membership dues | 2,172 | 454 | 1,718 |
| Conferences and workshops | 7,635 | 6,988 | 647 |
| Continuing education | 1,000 | 38 | 962 |
| Bank charges | 15,000 | 16,622 | (1,622) |
| Employee incentive program | 2,733 | 2,299 | 434 |
| Computer service contract | 19,712 | 17,393 | 2,319 |
| Promotional advertising | 23,400 | 26,288 | (2,888) |
| Miscellaneous | 3,550 | 5,761 | (2,211) |
| Total services | 501,077 | 488,969 | 12,108 |
| Supplies and materials: | | | |
| Uniforms | 19,334 | 26,971 | (7,637) |
| Office supplies | 2,496 | 2,274 | 222 |
| Computer supplies | 1,170 | 1,464 | (294) |
| Gasoline | 11,472 | 4,793 | 6,679 |

(cont'd)

**Hanover Park Park District
Recreation Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|------------------|------------------------------------|
| Expenditures (cont'd): | | | |
| Recreation (cont'd): | | | |
| Supplies and materials (cont'd): | | | |
| Custodial | \$ 5,080 | \$ 5,963 | \$ (883) |
| Marketing supplies | 13,940 | 11,275 | 2,665 |
| Awards | 2,682 | 2,017 | 665 |
| Volunteer recognition | 600 | 464 | 136 |
| Program | 26,523 | 50,400 | (23,877) |
| Safety supplies | 6,800 | 8,534 | (1,734) |
| Field | 2,600 | 5,115 | (2,515) |
| Expendable equipment | 600 | 100 | 500 |
| Costs to be reimbursed | 300 | - | 300 |
| Miscellaneous | 2,400 | 4,022 | (1,622) |
| Total supplies and materials | 95,997 | 123,392 | (27,395) |
| Total recreation | 1,375,541 | 1,414,891 | (39,350) |
| Seafari Springs: | | | |
| Salaries and wages: | | | |
| Maintenance - part-time | 8,820 | - | 8,820 |
| Managers | 25,578 | 43,328 | (17,750) |
| Lifeguards | 124,932 | 127,319 | (2,387) |
| Swim instructors | 9,297 | 835 | 8,462 |
| Swim team coaches | 3,414 | 1,574 | 1,840 |
| Cashiers | 8,843 | 7,670 | 1,173 |
| Concessionaires | 8,684 | 14,174 | (5,490) |
| Total salaries and wages | 189,568 | 194,900 | (5,332) |
| Services: | | | |
| Telephone | 2,220 | 2,533 | (313) |
| Natural gas | 30,515 | 20,984 | 9,531 |
| Water and sewer | 102,039 | 67,957 | 34,082 |
| Electricity | 23,102 | 28,083 | (4,981) |
| Bank charges | 3,000 | 2,619 | 381 |

(cont'd)

**Hanover Park Park District
Recreation Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|-------------------|------------------------------------|
| Expenditures (cont'd): | | | |
| Seafari Springs (cont'd): | | | |
| Services(cont'd): | | | |
| Employee incentive program | \$ 250 | \$ 317 | \$ (67) |
| Pool rental | - | - | - |
| Miscellaneous | 4,548 | 4,358 | 190 |
| Total services | 165,674 | 126,851 | 38,823 |
| Supplies and materials: | | | |
| Uniforms | 5,800 | 5,612 | 188 |
| Office supplies | 200 | 130 | 70 |
| Computer supplies | 172 | 408 | (236) |
| Pool chemicals | 35,906 | 46,789 | (10,883) |
| Custodial supplies | 1,500 | 2,405 | (905) |
| Merchandise for resale | 140 | 147 | (7) |
| Program supplies | 450 | 1,440 | (990) |
| Safety supplies | 2,680 | 8,671 | (5,991) |
| Birthday party supplies | 240 | 1,299 | (1,059) |
| Concession goods | 11,000 | 19,877 | (8,877) |
| Sales tax | 20 | 3,845 | (3,825) |
| Cost to be reimbursed | - | - | - |
| Miscellaneous | 900 | 521 | 379 |
| Total supplies and materials | 59,008 | 91,144 | (32,136) |
| Total Seafari Springs | 414,250 | 412,895 | 1,355 |
| Total expenditures | 1,789,791 | 1,827,786 | (37,995) |
| Net changes in fund balance | \$ - | 68,819 | \$ 68,819 |
| Fund balance, beginning of the year | | 735,567 | |
| Fund balance, end of the year | | \$ 804,386 | |

See independent auditor's report.

**Hanover Park Park District
Centre Court Athletic Club Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---------------------------------|---------------------------------|----------------|------------------------------------|
| Revenues: | | | |
| Athletic Club fees: | | | |
| Membership: | | | |
| Resident | \$ 55,625 | \$ 23,274 | \$ (32,351) |
| Nonresident | 151,875 | 185,376 | 33,501 |
| Corporate | 4,500 | 1,371 | (3,129) |
| Total membership | 212,000 | 210,021 | (1,979) |
| Court time: | | | |
| Tennis | 146,856 | 154,407 | 7,551 |
| Racquetball | 1,000 | 575 | (425) |
| Pickleball | 14,400 | 2,796 | (11,604) |
| Total court time | 162,256 | 157,778 | (4,478) |
| Guest fees | 24,000 | 29,186 | 5,186 |
| Lessons: | | | |
| Tennis | 446,160 | 406,265 | (39,895) |
| Racquetball | 51,120 | 16,078 | (35,042) |
| Total lessons | 497,280 | 422,343 | (74,937) |
| Equipment rental | 1,540 | 2,178 | 638 |
| Aerobics and fitness programs | 15,025 | 36,609 | 21,584 |
| Pickleball leagues | 24,000 | 10,976 | (13,024) |
| Total Athletic Club fees | 936,101 | 869,091 | (67,010) |
| Pro shop: | | | |
| Merchandise | 6,210 | 6,187 | (23) |
| Racquet restringing | 4,000 | 1,917 | (2,083) |
| Total pro shop | 10,210 | 8,104 | (2,106) |

(cont'd)

**Hanover Park Park District
Centre Court Athletic Club Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|------------------------------------|---------------------------------|----------------|------------------------------------|
| Revenues (cont'd): | | | |
| Vending | \$ 400 | \$ 42 | \$ (358) |
| Other: | | | |
| Rental fees | 17,316 | 17,718 | 402 |
| Nursery | 900 | 352 | (548) |
| Other | - | 1,440 | 1,440 |
| Total other | 18,216 | 19,510 | 1,294 |
| Total revenues | 964,927 | 896,747 | (68,180) |
| Expenditures: | | | |
| Salaries and wages: | | | |
| Customer service supervisor | 28,094 | 28,901 | (807) |
| Director of tennis | 13,000 | 13,731 | (731) |
| Maintenance - full-time | 54,706 | 57,720 | (3,014) |
| Maintenance - part-time | 11,535 | 13,421 | (1,886) |
| Manager | 68,629 | 69,607 | (978) |
| Human resources | 10,832 | 9,586 | 1,246 |
| Customer service staff | 74,830 | 118,404 | (43,574) |
| Instructors | 139,904 | 212,563 | (72,659) |
| Computer support | - | (1,058) | 1,058 |
| Marketing/sales/public information | 20,099 | 20,724 | (625) |
| Nursery attendant | 1,950 | (535) | 2,485 |
| Racquet restringing | 1,500 | - | 1,500 |
| Commissions | 1,500 | - | 1,500 |
| Tennis support | 750 | 9,060 | (8,310) |
| Fitness instructors | 3,220 | 5,181 | (1,961) |
| Aerobics instructors | - | (2,511) | 2,511 |
| Unemployment | 13,420 | 12,689 | 731 |
| Total salaries and wages | 443,969 | 567,483 | (123,514) |

(cont'd)

**Hanover Park Park District
Centre Court Athletic Club Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|----------------------------|---------------------------------|----------------|------------------------------------|
| Expenditures (cont'd): | | | |
| Services: | | | |
| Contractual | \$ 82,080 | \$ 47,856 | \$ 34,224 |
| Telephone | 5,340 | 7,014 | (1,674) |
| Natural gas | 63,537 | 61,202 | 2,335 |
| Water and sewer | 12,741 | 9,368 | 3,373 |
| Electricity | 97,908 | 109,404 | (11,496) |
| Printing | 8,750 | 3,411 | 5,339 |
| Postage | 990 | 10 | 980 |
| Health insurance | 60,799 | 27,904 | 32,895 |
| Membership dues | 2,565 | 2,710 | (145) |
| Conferences and workshops | 3,430 | 2,157 | 1,273 |
| Bank charges | 25,500 | 30,775 | (5,275) |
| Employee incentive program | 2,633 | 2,619 | 14 |
| Computer | 19,712 | 17,628 | 2,084 |
| Professional | 8,920 | 6,700 | 2,220 |
| Promotional advertising | 20,000 | 15,011 | 4,989 |
| Miscellaneous | 2,335 | 3,963 | (1,628) |
| Total services | 417,240 | 347,732 | 69,508 |
| Supplies and materials: | | | |
| Uniforms | 1,350 | 1,430 | (80) |
| Office supplies | 2,826 | 2,690 | 136 |
| Computer supplies | 355 | - | 355 |
| Whirlpool supplies | 2,150 | 367 | 1,783 |
| Custodial supplies | 3,116 | 5,961 | (2,845) |
| Pro shop supplies | 5,160 | 3,779 | 1,381 |
| Awards | 250 | 202 | 48 |
| Program supplies | 15,000 | 13,774 | 1,226 |

(cont'd)

**Hanover Park Park District
Centre Court Athletic Club Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|-------------------|------------------------------------|
| Expenditures (cont'd): | | | |
| Supplies and materials (cont'd): | | | |
| Safety supplies | \$ 5,500 | \$ 6,151 | \$ (651) |
| Restringing supplies | 2,000 | - | 2,000 |
| Sales tax | 900 | 498 | 402 |
| Expendable equipment | 7,550 | 1,371 | 6,179 |
| Miscellaneous supplies | 500 | 206 | 294 |
| Total supplies and materials | <u>46,657</u> | <u>36,429</u> | <u>10,228</u> |
| Total expenditures | <u>907,866</u> | <u>951,644</u> | <u>(43,778)</u> |
| Net changes in fund balance | <u>\$ 57,061</u> | <u>(54,897)</u> | <u>\$ (111,958)</u> |
| Fund balance, beginning of the year | | <u>158,210</u> | |
| Fund balance, end of the year | | <u>\$ 103,313</u> | |

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11-12-24

See independent auditor's report.

**Hanover Park Park District
Notes to the Financial Statements**

I. Summary of Significant Accounting Policies

A. The Reporting Entity

The Hanover Park Park District, DuPage and Cook Counties, Illinois (Park District), is duly organized and existing under the provisions of the laws of the state of Illinois and is operating under the provisions of the Park District Code of the State of Illinois, approved July 8, 1947, and all the laws amendatory thereto. The Park District is governed by an elected Board of five Park District commissioners. These financial statements present all the fund types of the Park District and its component units based on financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will and fiscal dependency. Blended component units, although legally separate entities, are in substance, part of the Park District's operations. The Park District has no discretely presented component units.

Blended Component Unit – The Hanover Park Park Foundation (Foundation) was organized for charitable and educational purposes, and to account for the acquisition of land and the development, implementation, and funding of outdoor recreational/educational programs, and other similar purposes, which utilize land owned by the Hanover Park Park District. The Foundation's capital assets are included in capital assets on the statement of net position. The remaining activity associated with the Foundation is not considered significant to the Park District and has not been included in these financial statements.

A complete financial statement for the Foundation may be obtained from the Foundation's administrative office at the following address:

Hanover Park Park Foundation
1919 Walnut Street
Hanover Park, Illinois 60103

The accounting policies and financial statements of the Hanover Park Park District conform to accounting principles generally accepted in the United States of America, as applicable to governments. Following is a summary of the more significant policies.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the primary government. As a general rule, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All of the Park District's activities are considered governmental activities.

**Hanover Park District
Notes to the Financial Statements (cont'd)**

I. Summary of Significant Accounting Policies (cont'd)

B. Government-wide and Fund Financial Statements (cont'd)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges 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. Taxes and other items not properly included among program revenues are reported as general revenues. Separate financial statements are provided for the governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures, and certain compensated absences and claims and judgments, which are recorded only when the payment is due.

Property taxes, recreational program fees, instruction fees, facility rental, and interest earned are susceptible to accrual. Replacement income tax collected and held by the state at year end on behalf of the Park District is also recognized as revenue. Other receipts become measurable and available when cash is received and are recognized at that time. The government reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the Park District. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

I. Summary of Significant Accounting Policies (cont'd)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (cont'd)

Recreation Fund – The Recreation Fund is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreational programs offered by the Park District.

Centre Court Athletic Club Fund – The Centre Court Athletic Club Fund is used to account for the proceeds derived from, and the related costs incurred, in connection with the operations of the Park District's tennis and fitness club.

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

General Obligation Alternative Revenue Source Bonds – Series 2022A Capital Projects Fund – The Capital Projects Fund is used to account for the proceeds derived from the Series 2022A bond issue and their subsequent expenditure for capital purposes.

D. Assets (Deferred Outflows), Liabilities (Deferred Inflows) and Equity

1. Deposits and Investments

The Park District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Statutes authorize the Park District to invest in the following:

- Bonds, notes, certificates of indebtedness, Treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
- Bonds, notes, debentures or similar obligations of the United States of America or its agencies.

Hanover Park Park District
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

D. Assets (Deferred Outflows), Liabilities (Deferred Inflows) and Equity (cont'd)

1. Deposits and Investments (cont'd)

- Savings accounts, certificates of deposit, time accounts, or any other investment constituting direct obligations of a bank as defined by the Illinois Banking Act. Securities legally issuable by savings and loan associations incorporated under the laws of any state of the United States of America. Share accounts and share certificates of a credit union chartered under the laws of the state of Illinois or the United States of America, provided the principal office of the credit union is located within the state of Illinois. Short-term discount obligations of the Federal National Mortgage Association (FNMA). Investments may be made only in financial institutions which are insured by the Federal Deposit Insurance Corporation and other applicable law for credit unions.
- Short-term obligations (maturing within 180 days of dates of purchase) of corporations with assets exceeding five hundred million dollars (\$500,000,000). Such obligations must be rated, at the time of purchase, at one of the three highest classifications established by at least two standard rating services. This type of obligation is limited to one-third of the Park District's funds available for investment and cannot exceed 10% of the corporation's outstanding obligation.
- Money market mutual funds registered under the Investment Company Act of 1940 which invest only in bonds, notes, certificates of indebtedness, Treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest and agrees to repurchase such obligations. In addition, the Park District may also invest in a fund managed, operated and administered by a bank.
- Repurchase agreements of government securities subject to The Government Securities Act of 1986.
- State of Illinois Funds and Illinois Trust.

Investments are stated at fair value. Investment income is allocated to the General Fund.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

I. Summary of Significant Accounting Policies (cont'd)

D. Assets (Deferred Outflows), Liabilities (Deferred Inflows) and Equity (cont'd)

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (the current portion of interfund loans) or "advances to/from other funds" (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Advances between funds are offset by a fund balance reserve account, to indicate that they are not available for appropriation, and are not expendable available resources.

The Park District's property taxes are required to be levied by ordinance. A certified copy of the levy ordinance must be filed with the county clerk no later than the last Tuesday in December of each year. Taxes are due and collectible in varying amounts in March, June, August, and September of the following year. Property taxes attach as an enforceable lien on property as of January 1.

Property taxes are based on the assessed valuation of the Park District's real property as equalized by the state of Illinois. The equalized assessed valuation of real property totaled \$781,752,099 for the calendar year 2023.

Property tax receivables are shown net of allowances for doubtful amounts. The property tax receivable allowance is equal to 3.00% of the outstanding property taxes at year end.

3. Inventory

Inventory recorded under the consumption method are stated at cost, using the first-in, first-out (FIFO) method. A portion of governmental fund balance equal to the inventory balance is classified as nonspendable.

4. Capital Assets

Capital assets, which include property, plant and equipment and infrastructure assets, are reported in the government-wide financial statements. The Park District defines capital assets as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost, or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value at the date of donation.

The cost of normal maintenance and repairs, that do not add to the value of the asset or materially extend assets' lives, is not capitalized.

Hanover Park Park District
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

D. Assets (Deferred Outflows), Liabilities (Deferred Inflows) and Equity (cont'd)

4. Capital Assets (cont'd)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of governmental activities is not capitalized.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

| | |
|--|---------------|
| Land improvements | 20 – 65 years |
| Buildings and improvements | 7 – 40 years |
| Equipment, office furniture and fixtures | 5 – 20 years |
| Vehicles | 5 years |

5. Compensated Absences

Accumulated unpaid vacation and other vested employee benefit amounts are accrued when earned by employees. All vacation pay is accrued when earned in the government-wide financial statements.

6. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, and the deferred gain on an economic refunding, are deferred and amortized over the life of the bonds using a straight-line method that approximates the interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from actual debt proceeds, are reported as debt service expenditures.

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, and any premiums received 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.

**Hanover Park District
Notes to the Financial Statements (cont'd)**

I. Summary of Significant Accounting Policies (cont'd)

D. Assets (Deferred Outflows), Liabilities (Deferred Inflows) and Equity (cont'd)

7. Deferred Property Tax Revenue

Property tax revenues are recorded on the "deferred method." Because of the extraordinarily long period of time between the levy date and the receipt of tax distributions from the county collector, approximately one-half of the property taxes levied during the current year are not "available" to finance the current year's expenditures. For those funds on the modified accrual basis of accounting, the current year's tax levy is recorded as property taxes receivable, and approximately one-half of such levy is recorded as deferred tax revenue.

8. Fund Equity

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 (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted net position** – 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 net position** – consists of all other net position that does not meet the definition of restricted or invested in capital assets.

In the fund financial statements, governmental funds report fund balance as either nonspendable or spendable. Spendable fund balance is further classified as restricted, committed, assigned or unassigned, based on the relative strength of the constraints that control how specific amounts can be spent. The Park District's fund balances have the following restrictions, commitments and assignments:

Individual Fund Restrictions, Commitments and Assignments:

A portion of the following fund balance is considered nonspendable:

- A portion of the fund balance in the Centre Court Athletic Club Fund is considered nonspendable fund balance that is intended as an offset to inventory of \$4,184. A portion of the Recreation Fund's fund balance (\$3,893) is considered nonspendable fund balance that is intended as an offset to prepaid items.

Hanover Park Park District
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

D. Assets (Deferred Outflows), Liabilities (Deferred Inflows) and Equity (cont'd)

8. Fund Equity (cont'd)

Individual Fund Restrictions, Commitments and Assignments (cont'd):

- The Debt Service Fund and nonmajor special revenue funds are considered restricted, as the source of these fund balances are dedicated property tax levies. Also, the Non-Bond Capital Fund, a nonmajor capital projects fund, is considered restricted, as the source of the fund's balance is developer contributions that are restricted by law for the improvement of specific parks.
- All bond-funded Capital Projects (nonmajor) Funds are considered to be committed for capital projects as decreed by the passage of bond ordinances by the Board of Park Commissioners.
- The Recreation Fund and the spendable portion of the balance in the Center Court Athletic Club Fund are considered assigned for recreation purposes. Also, the spendable fund balance in the General Fund is considered to be unassigned, as those funds are available for the general use of the Park District, including funding other fund deficits.
- When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Park District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Park District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

II. Budgetary Information

The combined budget and appropriation ordinance is prepared in tentative form by the Park Director and is made available by the Park Secretary for public inspection 30 days prior to final Board action. A public hearing is held on the tentative combined budget and appropriation ordinance to obtain taxpayer comments.

Prior to August 1, the appropriation ordinance, which is generally between fifteen and twenty percent (15-20%) greater than the operating budget, is legally enacted through the passage of a combined budget and appropriation ordinance. All actual expenditures contained herein have been compared to the annual operating budget, such that expenditures may exceed the budgeted amount shown but still be less than the appropriated amount.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

II. Budgetary Information (cont'd)

The Board of Park Commissioners may:

- Amend the budget and appropriation ordinance in the same manner as its original enactment.
- Transfer between items of any fund not exceeding in the aggregate ten percent (10%) of the total amount appropriated in such fund.
- After six months of the fiscal year, by two-thirds vote, transfer any appropriation item it anticipates to be unexpended to any other appropriation item.

All appropriations lapse at year end. There were no supplemental appropriations during the year. Management cannot amend the budget and appropriation ordinance.

Budgets for the General, Special Revenue, and Debt Service are adopted on a basis of anticipated revenues to be received in cash and expenditures to be incurred, which does not differ materially from accounting principles generally accepted in the United States of America. No budget was adopted for the Capital Projects Funds.

All budgets and appropriations are prepared based on the annual fiscal year of the Park District. The Park District does not use the encumbrance method of accounting. Budgetary funds are controlled by an integrated budgetary accounting system, in accordance with various legal requirements which govern the Park District.

III. Detailed Notes For All Fund Types

A. Deposits and Investments

Cash and Investments – The Park District maintains cash on hand, cash deposits in financial institutions, and investment pools that are available for use by all funds. Each fund type’s portion of these pools is displayed on the combined balance sheet as “equity in pooled cash and investments.”

Deposits – At year end, the carrying amount of the Park District’s deposits was \$5,599,867 and the bank balance was \$5,710,670, all of which was insured. In addition, the Park District has cash on hand of \$200.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

III. Detailed Notes For All Fund Types (cont'd)

A. Deposits and Investments (cont'd)

A reconciliation of cash and investments, as shown on the combined balance sheet for the primary government, follows:

| | |
|-----------------------------|----------------------------|
| Carrying amount of deposits | \$ 5,599,867 |
| Cash on hand | <u>200</u> |
| Total | <u>\$ 5,600,067</u> |

Interest Rate Risk – This is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with its investment policy, the Park District manages its interest rate risk by structuring its investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter term securities, money market mutual funds, or similar investment pools.

Credit Risk – Generally, credit risk is the risk that an issuer of a debt-type instrument will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization.

Custodial Credit Risk – For deposits, this is the risk that, in the event of a bank failure, a government will not be able to recover its deposits. In accordance with its investment policy, all Park District deposits with financial institutions are fully insured or collateralized. For investments, this is the risk that in the event of the failure of the counterparty, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. It is the Park District's policy that investments in certificates of deposit are fully insured, and that other investments shall be collateralized by the actual security held in safekeeping by the agent.

**Hanover Park District
Notes to the Financial Statements (cont'd)**

III. Detailed Notes For All Fund Types (cont'd)

B. Capital Assets

Capital asset activity for the year ended April 30, 2024, was as follows:

| | Balance May 1, 2023 | Additions | Retirements | Balance April 30, 2024 |
|--|---------------------------|-------------------|---------------|------------------------------|
| Governmental Activities | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 3,764,457 | \$ - | \$ - | \$ 3,764,457 |
| Total capital assets not being depreciated | <u>3,764,457</u> | <u>-</u> | <u>-</u> | <u>3,764,457</u> |
| Capital assets, being depreciated: | | | | |
| Land improvements | 6,041,046 | 730,328 | - | 6,771,374 |
| Buildings and improvements | 17,461,545 | 93,056 | - | 17,554,601 |
| Equipment, office furniture and fixtures | 3,573,827 | 64,446 | - | 3,638,273 |
| Vehicles | 457,634 | 65,814 | 23,667 | 499,781 |
| Total capital assets being depreciated | <u>27,534,052</u> | <u>953,644</u> | <u>23,667</u> | <u>28,464,029</u> |
| Less accumulated depreciation for: | | | | |
| Land improvements | 3,872,299 | 176,375 | - | 4,048,674 |
| Buildings and improvements | 12,706,801 | 343,239 | - | 13,050,040 |
| Equipment, office furniture and fixtures | 2,959,960 | 103,086 | - | 3,063,046 |
| Vehicles | 408,843 | 20,347 | 23,667 | 405,523 |
| Total accumulated depreciation | <u>19,947,903</u> | <u>643,047</u> | <u>23,667</u> | <u>20,567,283</u> |
| Total capital assets being depreciated, net | <u>7,586,149</u> | <u>310,597</u> | <u>-</u> | <u>7,896,746</u> |
| Governmental activities' capital assets, net | <u>\$ 11,350,606</u> | <u>\$ 310,597</u> | <u>\$ -</u> | <u>\$ 11,661,203</u> |

Depreciation allocated to general government, culture and recreation, and Centre Court Athletic Club totaled \$381,770, \$156,444, and \$104,833, respectively.

**Hanover Park District
Notes to the Financial Statements (cont'd)**

III. Detailed Notes For All Fund Types (cont'd)

C. Interfund Receivables, Payables and Transfers

The transfer between funds for the year ended April 30, 2024, consisted of:

| Receiving Fund | Paying Fund | Amount |
|------------------------|------------------------|-----------|
| Debt Service (subfund) | Debt Service (subfund) | \$ 19,382 |

The transfer between Debt Service subfunds is to close out Debt Service subfunds for fully paid bond issues.

The Board also had the following balances due between funds at April 30, 2024:

| Receiving Fund | Paying Fund | Amount |
|------------------------|-------------------------------|-------------------|
| Paving and Lighting | Illinois Municipal Retirement | \$ 30,000 |
| Paving and Lighting | Social Security | 40,000 |
| General | Museums and Aquariums | 6,845 |
| General | Paving and Lighting | 39,593 |
| Total all funds | | \$ 116,438 |

The balances are expected to be repaid through future tax revenues.

D. Long-term Debt, Other Noncurrent Liabilities, and Deferred Outflows and Inflows of Resources

The Park District issues general obligation bonds and alternative revenue source bonds to finance the purchase of major capital items, and the acquisition or construction of major capital facilities. Bonded indebtedness has been entered into in prior years to advance refund several general obligation bonds. General obligation bonds and alternative revenue source bonds have been issued for general government activities and are being repaid from applicable resources.

Hanover Park Park District
Notes to the Financial Statements (cont'd)

III. Detailed Notes For All Fund Types (cont'd)

D. Long-term Debt, Other Noncurrent Liabilities, and Deferred Outflows and Inflows of Resources (cont'd)

A summary of changes in the long-term obligations and deferred inflow and outflows of resources of the Park District for the year ended April 30, 2024, is as follows:

| | Balance May 1, 2023 | New Issues | Principal Paid and Amortization | Balance April 30, 2024 | Due within One Year |
|---|---------------------------|---------------------|---------------------------------------|------------------------------|------------------------|
| Governmental Activities | | | | | |
| Noncurrent liabilities: | | | | | |
| General obligation bonds payable: | | | | | |
| Series 2019A | \$ 395,000 | \$ - | \$ 60,000 | \$ 335,000 | \$ 60,000 |
| Series 2019B | 2,935,000 | - | 100,000 | 2,835,000 | 110,000 |
| Series 2020A | 685,000 | - | 74,000 | 611,000 | 76,000 |
| Series 2021 | 235,465 | - | 235,465 | - | - |
| Series 2022A | 2,550,000 | - | 195,000 | 2,355,000 | 285,000 |
| Series 2022B | 825,000 | - | 656,800 | 168,200 | 168,200 |
| Series 2023 | - | 825,000 | - | 825,000 | 760,470 |
| Total general obligation bonds | 7,625,465 | 825,000 | 1,321,265 | 7,129,200 | 1,459,670 |
| Net pension liability | 1,102,576 | 993,542 | 1,524,686 | 571,432 | - |
| Net OPEB liability | 78,250 | 17,043 | 12,653 | 82,640 | - |
| Total noncurrent liabilities | \$ 8,806,291 | \$ 1,835,585 | \$ 2,858,604 | \$ 7,783,272 | \$ 1,459,670 |
| Deferred inflows of resources: | | | | | |
| Deferred pension amounts | \$ 111,326 | \$ - | \$ 86,100 | \$ 25,226 | \$ - |
| Deferred OPEB amounts | 119,557 | 10,112 | 20,998 | 108,671 | - |
| Total deferred inflows | \$ 230,883 | \$ 10,112 | \$ 107,098 | \$ 133,897 | \$ - |
| Deferred outflows of resources: | | | | | |
| Deferred economic loss on advance refunding | \$ 20,013 | \$ - | \$ 1,721 | \$ 18,292 | \$ 1,721 |
| Deferred pension amounts | 757,299 | 174,422 | 272,655 | 659,066 | - |
| Deferred OPEB amounts | 1,019 | 8,691 | 1,023 | 8,687 | - |
| Total deferred outflows | \$ 778,331 | \$ 183,113 | \$ 275,399 | \$ 686,045 | \$ 1,721 |

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**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

III. Detailed Notes For All Fund Types (cont'd)

D. Long-term Debt, Other Noncurrent Liabilities, and Deferred Outflows and Inflows of Resources (cont'd)

On February 11, 2019, the Park District issued \$450,000 of General Obligation Bonds, Series 2019A, with an interest rate of 3.00%. Principal installments ranging from \$55,000 to \$75,000 are due annually commencing on December 15, 2022 through December 15, 2028. Total proceeds received of \$450,000 to be used for capital improvement of the Park District.

On November 15, 2019, the Park District issued \$4,155,000 of General Obligation Bonds, Series 2019B (Alternate Revenue Source). The bonds consist of serial bonds bearing a fixed interest rate of 2.58% with annual maturities due December 15 from 2020 to 2034. The bonds are subject to redemption prior to maturity at the option of the Park District in whole or in part on December 15, 2023, or on any date thereafter at par value plus accrued interest to the redemption date. The Series 2019B bonds were an advance refunding of the Series 2011A bonds. Total proceeds received include \$1,583,728 which was deposited into an escrow account to be used to repay the Series 2011A at the early redemption date, \$71,272 to pay for the issuance costs of the bond, and the remaining \$2,500,000 to be used for capital improvement of the Park District. The advance refunding was to extend the total debt payments over an additional 12 years beyond the original maturity date of the Series 2011B issue, with an increase in total payments of \$272,405. The transaction resulted in a deferred economic loss (difference between the present value of the debt service on the old and the new bonds) of \$25,965. At April 30, 2024, the unamortized deferred economic loss was \$18,292. The unamortized deferred economic loss is a deferred outflow of resources on the statement of net position.

On July 14, 2020, the Park District issued \$904,000 of General Obligation Bonds (Alternate Revenue Source), Series 2020A, with an interest rate of 1.75%. Principal installments ranging from \$73,000 to \$136,000 are due annually commencing on December 15, 2020 through December 15, 2030. Total proceeds received include \$885,700 to be used for the capital improvement of the Park District and the remaining \$18,300 to pay for the issuance costs of the bond.

Hanover Park Park District
Notes to the Financial Statements (cont'd)

III. Detailed Notes For All Fund Types (cont'd)

D. Long-term Debt, Other Noncurrent Liabilities, and Deferred Outflows and Inflows of Resources (cont'd)

On November 9, 2021, the Park District issued \$825,000 of General Obligation Bonds, Series 2021, with interest rates ranging from 0.575 to 0.725%. Principal installments of \$589,535 and \$235,465 are due on December 15, 2022 and 2023, respectively. Total proceeds received include \$219,590 to be used for the capital improvement of the Park District, \$590,610 to pay certain principal and interest due on the Park District's General Obligation Refunding Park Bond Series 2019B and General Obligation Park Bonds (Alternate Revenue Source) Series 2020A, and the remaining \$14,800 to pay for the issuance costs of the bond.

On June 28, 2022, the Park District issued \$2,550,000 of General Obligation Bonds (Alternate Revenue Source), Series 2022A, with an interest rate of 2.93%. Principal installments ranging from \$195,000 to \$320,000 are due annually commencing on December 15, 2023 through December 15, 2031. Total proceeds received include \$2,500,000 to be used for the capital improvement of the Park District and the remaining \$50,000 to pay for the issuance costs of the bond.

On November 9, 2022, the Park District issued \$825,000 of General Obligation Bonds, Series 2022B, with interest rates ranging from 3.44 to 3.47%. Principal installments of \$656,800 and \$168,200 are due on December 15, 2023 and 2024, respectively. Total proceeds received include \$182,317 to be used for the capital improvement of the Park District, \$627,483 to pay certain principal and interest due on the Park District's General Obligation Refunding Park Bond Series 2019B, General Obligation Park Bonds (Alternate Revenue Source) Series 2020A, and General Obligation Park Bonds (Alternate Revenue Source) Series 2022A, and the remaining \$15,200 to pay for the issuance costs of the bond.

On November 7, 2023, the Park District issued \$825,000 of General Obligation Bonds, Series 2023, with interest rates ranging from 4.60 to 4.70%. Principal installments of \$760,470 and \$64,530 are due on December 15, 2024 and 2025, respectively. Total proceeds received include \$278,375 to be used for the capital improvement of the Park District, \$531,425 to pay certain principal and interest due on the Park District's General Obligation Refunding Park Bond Series 2019B, General Obligation Park Bonds (Alternate Revenue Source) Series 2020A, and General Obligation Park Bonds (Alternate Revenue Source) Series 2022A, and the remaining \$15,200 to pay for the issuance costs of the bond.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

III. Detailed Notes For All Fund Types (cont'd)

D. Long-term Debt, Other Noncurrent Liabilities, and Deferred Outflows and Inflows of Resources (cont'd)

The debt service to maturity on outstanding debt is as follows:

| Year Ending April 30, | Principal | Interest | Total |
|--------------------------|---------------------|-------------------|---------------------|
| 2025 | \$ 1,459,670 | \$ 213,195 | \$ 1,672,865 |
| 2026 | 626,530 | 152,912 | 779,442 |
| 2027 | 588,000 | 134,418 | 722,418 |
| 2028 | 695,000 | 118,176 | 813,176 |
| 2029 | 736,000 | 99,163 | 835,163 |
| 2030–2034 | 2,664,000 | 227,183 | 2,891,183 |
| 2035 | 360,000 | 9,288 | 369,288 |
| | <u>\$ 7,129,200</u> | <u>\$ 954,335</u> | <u>\$ 8,083,535</u> |

IV. Other Information

A. Risk Management – Property, Casualty and Liability

The Park 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 January 1, 1984, the Park District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a public entity risk pool of park and forest preserve districts, special recreation associations, and certain non-profit organizations serving the needs of public entities formed in accordance with the terms of an intergovernmental cooperative agreement among its members. Property, general liability, automobile liability, crime, boiler and machinery, public officials' and employment practices liability, workers' compensation and pollution liability coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the property/casualty coverage in effect for the period January 1, 2024 to January 1, 2025:

**Hanover Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

A. Risk Management – Property, Casualty and Liability (cont'd)

| Coverage | Member Deductible | PDRMA Self-insured Retention | Limits |
|--|----------------------|------------------------------------|--|
| Property, building, contents: All losses per occurrence | \$ 1,000 | \$ 1,000,000 | \$1,000,000,000 all members |
| Flood/except Zones A&V | \$ 1,000 | \$ 1,000,000 | \$100,000,000/occurrence/ annual aggregate |
| Flood, Zones A&V | \$ 1,000 | \$ 1,000,000 | \$50,000,000/occurrence/ annual aggregate |
| Earthquake shock | \$ 1,000 | \$ 100,000 | \$100,000,000/occurrence/ annual aggregate |
| Auto physical damage comprehensive and collision | \$ 1,000 | \$ 1,000,000 | Included |
| Course of construction | \$ 1,000 | \$ 1,000,000 | \$25,000,000 |
| Tax revenue interruption | \$ 1,000 | \$ 1,000,000 | \$3,000,000/reported values \$1,000,000/non-reported values \$100,000,000/reported values |
| Business interruption, rental income | \$ 1,000 | | \$500,000/\$2,500,000/ nonreported values |
| Off premises service interruption | 24 hours | N/A | \$25,000,000 other sub-limits apply – refer to coverage document |
| Boiler and machinery, property damage | \$ 1,000 | \$ 9,000 | \$100,000,000 equipment breakdown |
| Business income | 48 hours | N/A | Property damage included, other sub-limits apply – refer to coverage document |
| Fidelity/crime | \$ 1,000 | \$ 24,000 | \$2,000,000/occurrence |
| Seasonal employees | \$ 1,000 | \$ 9,000 | \$1,000,000/occurrence |
| Blanket bond | \$ 1,000 | \$ 24,000 | \$2,000,000/occurrence |
| Workers' compensation | N/A | \$ 500,000 | Statutory; \$3,500,000 employer's liability |

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**Hanover Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

A. Risk Management – Property, Casualty and Liability (cont'd)

| Coverage | Member Deductible | PDRMA Self-insured Retention | Limits |
|---|----------------------|------------------------------------|--|
| General liability | None | \$ 500,000 | \$22,000,000/ occurrence |
| Auto liability | None | \$ 500,000 | \$22,000,000/ occurrence |
| Employment practices | None | \$ 500,000 | \$22,000,000/ occurrence |
| Public officials' liability | None | \$ 500,000 | \$22,000,000/ occurrence |
| Law enforcement liability | None | \$ 500,000 | \$22,000,000/ occurrence |
| Uninsured/underinsured motorist | None | \$ 500,000 | \$1,000,000 per occurrence |
| Communicable Disease | \$1,000/ \$5,000 | \$ 5,000,000 | \$250,000/claim/agg |
| Pollution liability – liability, third party | None | \$ 25,000 | \$5,000,000 per occurrence |
| Pollution liability – property, first party | \$ 1,000 | \$ 24,000 | \$30,000,000 3 year aggregate |
| Outbreak expense | 24 hours | N/A | \$5,000/\$25,000/day all locations; \$150,000/ \$500,000 aggregate |
| Workplace violence suspension | 24 hours | N/A | \$15,000/day all locations 5 day maximum |
| Fungus suspension | 24 hours | N/A | \$15,000/day all locations 5 day maximum |
| Breach response | \$ 1,000 | \$ 50,000 | \$500,000/occurrence; \$750,000/annual aggregate |
| Business interruption due to security breach | 8 hours | \$ 50,000 | \$750,000/occurrence /annual aggregate |
| Business interruption due to system failure | 8 hours | \$ 50,000 | \$500,000/occurrence /annual aggregate |
| Dependent business loss due to security breach | 8 hours | \$ 50,000 | \$750,000/occurrence /annual aggregate |

**Hanover Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

A. Risk Management – Property, Casualty and Liability (cont'd)

| Coverage | Member Deductible | PDRMA Self-insured Retention | Limits |
|---------------------------------------|----------------------|------------------------------------|---|
| eCrime | \$ 1,000 | \$ 50,000 | \$75,000/occurrence /annual aggregate |
| Criminal reward | \$ 1,000 | \$ 50,000 | \$25,000/occurrence /annual aggregate |
| Liability | \$ 1,000 | \$ 9,000 | \$500,000 per occ/ \$2,500,000 annual agg. for all members |
| First party property | \$ 1,000 | \$ 9,000 | \$250,000 per occ. as part of overall limit |
| Crisis mgmt. services | \$ 1,000 | \$ 9,000 | \$250,000 per occ. as part of overall limit |
| Counseling/funeral expense | \$ 1,000 | \$ 9,000 | \$250,000 per occ. as part of overall limit |
| Medical expenses | \$ 1,000 | \$ 9,000 | \$25,000 per person /\$500,000 annual agg. as part of overall limit |
| AD&D | \$ 1,000 | \$ 9,000 | \$50,000 per person /\$500,000 annual agg. as part of overall limit |
| Volunteer medical accident | None | \$ 5,000 | \$5,000 medical expense excess of any other collectible insurance |
| Underground storage tank liability | None | N/A | \$10,000, follows Illinois Leaking Underground Tank Fund |
| Unemployment compensation | N/A | N/A | Statutory |

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**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

A. Risk Management – Property, Casualty and Liability (cont'd)

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the Park District. Losses have not exceeded the per occurrence self-insured limit in any of the last three years.

As a member of PDRMA's Property/Casualty Program, the Park 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 Park District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the Park District's Board of Park Commissioners. The Park 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 investigation 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's balance sheet at December 31, 2023, and the statement of revenues and expenses for the period ended December 31, 2023, the latest financials available at the time of this report. The Park District's portion of the overall equity of the pool is 0.76%, or \$308,981.

| | |
|--|---------------|
| 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. A complete financial statement for the Agency can be obtained from the Agency's administrative offices at Post Office Box 4320, Wheaton, Illinois 60189.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

B. Risk Management – Health Care

Since July 1, 1996, the Park District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreational 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.

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

As a member of the PDRMA Health Program, the Park 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 the 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 any surplus of the pool, based on a decision of the Health Program Council.

The following represents a summary of PDRMA's Health Program's balance sheet at December 31, 2023, and the statement of revenues and expenses for the year ended December 31, 2023, the latest financials available at the time of this report.

| | |
|--|---------------|
| 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.

A complete financial statement for the Agency can be obtained from the Agency's administrative offices at Post Office Box 4320, Wheaton, Illinois 60189.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

C. Joint Ventures, Jointly Governed Organizations and Related Organizations

Joint Venture – The Park District is one of seventeen area park districts that have entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals through the Northwest Special Recreation Association. Each member agency shares equally in the Association, and generally provides funding based on up to 0.0400 cents per \$100 of its equalized assessed valuation. The Park District contributed \$152,188 to the Association during the current fiscal year. The Park District does not have a direct financial interest in the Association and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of the Association, the assets, if any, shall be divided among the members in accordance with an equitable formula, as determined by a unanimous vote of the Board of Directors of the Association.

A complete separate financial statement for the Association can be obtained from the Northwest Special Recreation Association's administrative offices at Park Central, Suite 205, 3000 West Central Road, Rolling Meadows, Illinois 60008.

D. Employee Retirement System – Defined Benefit Pension Plan

General Information about the Pension Plan:

Plan Description – The Park District's defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), provides pensions for all full-time employees of the Park District. IMRF is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org.

At December 31, 2023, the IMRF Plan membership consisted of:

| | |
|-------------------------------|------------|
| Retirees and beneficiaries | 41 |
| Inactive, non-retired members | 41 |
| Active members | <u>27</u> |
| Total | <u>109</u> |

**Hanover Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

D. Employee Retirement System – Defined Pension Plan (cont'd)

General Information about the Pension Plan (cont'd):

Benefits Provided – IMRF provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Participating members hired before January 1, 2011, who retire at or after age 60 with 8 years of service, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of their final rate (average of the highest 48 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service up to 15 years, and 2 percent of each year thereafter. For participating members hired on or after January 1, 2011, who retire at or after age 67 with 10 years of service, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of their final rate (average of the highest 96 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service, with a maximum salary cap of \$123,489 at January 1, 2023, and \$125,774 at January 1, 2024. The maximum salary cap increases each year thereafter. The monthly pension of a member hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 62, by the lesser of 3% or ½ of the consumer price index. Employees with at least 10 years of credited service may retire at or after age 62 and receive a reduced benefit. IMRF also provides death and disability benefits.

Contributions and Funding Policy – Employees participating in the plan are required to contribute 4.50 percent of their annual covered salary to IMRF. The employees' contribution rate is established by state statute. The Park District is required to contribute the remaining amount necessary to fund the IMRF plan as specified by statute. The employer contribution and annual required contribution rate for calendar years 2024 and 2023 was 8.80 and 10.78 percent, respectively, of annual covered payroll. The Park District's contribution to the Plan totaled \$130,704 for the fiscal year ended April 30, 2024, which was equal to its annual required contribution.

Net Pension Liability:

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

**Hanover Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

D. Employee Retirement System – Defined Pension Plan (cont'd)

Net Pension Liability (cont'd):

Actuarial Valuation and Assumptions – The actuarial assumptions used in the December 31, 2023, valuation were based on an actuarial experience study for the period January 1, 2020 – December 31, 2022, using the entry age normal actuarial cost method. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|-----------------------------------|--|
| Asset valuation method | Market value of assets |
| Inflation | 2.25% |
| Salary increases | 2.85% to 13.75% |
| Investment rate of return | 7.25% |
| Post-retirement benefit increase: | |
| Tier 1 | 3.0%-simple |
| Tier 2 | Lesser of 3.0%-simple or ½ increase in CPI |

The actuarial value of IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period subject to a 20% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2023, was 20 years.

Mortality Rates – For non-disabled lives, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (Adjusted 106.4%) tables, and future mortality improvement projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, 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.

**Hanover Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

D. Employee Retirement System – Defined Pension Plan (cont'd)

Net Pension Liability (cont'd):

Long-term Expected Rate of Return – The long-term expected rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio, using best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Long-term Expected Real Rate of Return</u> |
|------------------------|--------------------------|---|
| Equities | 34.5% | 5.00% |
| International Equities | 18.0% | 6.35% |
| Fixed Income | 24.5% | 4.75% |
| Real Estate | 10.5% | 6.30% |
| Alternatives: | 11.5% | |
| Private Equity | | 8.65% |
| Hedge Funds | | N/A |
| Commodities | | 6.05% |
| Cash Equivalents | 1.0% | 3.80% |

Single Discount Rate – The discount rate used to measure the total pension liability computed for the Park District was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that Park District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees for the next 100 years. Therefore, the long-term expected rate of return on pension plan investments (7.25%) was applied to the next 100 periods of projected benefit payments, and the tax-exempt municipal bond rate (3.77%) (as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of December 30, 2023), was not utilized, resulting in a single discount rate of 7.25% being used to determine the total pension liability.

Hanover Park Park District
Notes to the Financial Statements (cont'd)

IV. **Other Information** (cont'd)

D. **Employee Retirement System – Defined Pension Plan** (cont'd)

Net Pension Liability (cont'd):

Discount Rate Sensitivity – The following presents the net pension liability of the Park District, calculated using the discount rate of 7.25%, as well as what the Park District's net pension liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate:

| | 1% Decrease (6.25%) | Current Discount Rate (7.25%) | 1% Increase (8.25%) |
|----------------------------------|------------------------|-------------------------------------|------------------------|
| Net Pension (Asset) Liability | \$ 1,626,667 | \$ 571,432 | \$ (277,232) |

Changes in Net Pension Liability

| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability |
|---|-------------------------------|-----------------------------------|--------------------------|
| Balance 12/31/22 | \$ 9,105,642 | \$ 8,003,066 | \$ 1,102,576 |
| Changes for the year: | | | |
| Service cost | 114,026 | - | 114,026 |
| Interest | 639,117 | - | 639,117 |
| Differences between expected and actual experience | 240,399 | - | 240,399 |
| Changes in assumptions | (14,027) | - | (14,027) |
| Contributions – employer | - | 134,376 | (134,376) |
| Contributions - employee | - | 56,094 | (56,094) |
| Net investment income | - | 897,759 | (897,759) |
| Benefit payments, including refunds of employee contributions | (694,486) | (694,486) | - |
| Other changes | - | 422,430 | (422,430) |
| Net changes | 285,029 | 816,173 | (531,144) |
| Balances at 12/31/23 | \$ 9,390,671 | \$ 8,819,239 | \$ 571,432 |

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report.

Hanover Park District
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

D. Employee Retirement System – Defined Pension Plan (cont'd)

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

For the year ended April 30, 2024, the Park District recognized pension income of \$388,180 in the government-wide financial statements. At April 30, 2024, the Park District reported deferred inflows and outflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> | <u>Net Deferred Outflows of Resources</u> |
|--|---|--|---|
| Differences between expected and actual experience | \$ 134,197 | \$ 17,396 | \$ 116,801 |
| Changes in assumptions | - | 7,830 | (7,830) |
| Net difference between projected and actual earnings in pension plan investments | <u>484,624</u> | <u>-</u> | <u>484,624</u> |
| Subtotal | \$ 618,821 | \$ 25,226 | \$ 593,595 |
| Contributions made subsequent to measurement date | <u>40,245</u> | <u>-</u> | <u>40,245</u> |
| Total | <u>\$ 659,066</u> | <u>\$ 25,226</u> | <u>\$ 633,840</u> |

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

Year Ending December 31,

| | |
|-------|-------------------|
| 2024 | \$ 141,075 |
| 2025 | 191,573 |
| 2026 | 325,045 |
| 2027 | <u>(64,098)</u> |
| Total | <u>\$ 593,595</u> |

There were no significant changes in assumptions for the year ended April 30, 2024.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

E. Other Post-Employment Benefits

Plan Descriptions, Provisions and Funding Policies

The Park District provides post-employment health care benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Park District and can be amended by the Park District through its personnel manual. The plan is not accounted for as a trust fund as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Park District's General Fund. To be eligible for benefits, an employee must qualify for retirement through the Illinois Municipal Retirement Fund.

All health care benefits are provided through the Park District's health plan. The benefit levels are the same as those afforded to active employees. Benefits include medical, prescription drug, dental and vision options offered through the PDRMA health plan. Coverage ends at 65 for disabled employees or once eligible for Medicare for retired employees. At September 30, 2023, date of actuarial valuation, membership consisted of:

| | |
|---|-----------|
| Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits, but not yet receiving them | - |
| Active plan members | <u>18</u> |
| Total | <u>18</u> |

Funding Policy – Retirees and dependents may continue coverage under the Park District's group health program by contributing a monthly premium. They may participate in any plans offered to active employees. Retirees and dependents are required to pay 100% of the blended average employee cost. Premiums are the same for active and retired employees. The Park District pays the difference between the actuarial cost of the health coverage for retirees and the employee group cost. There is no formal funding policy that exists for the OPEB plan as the total OPEB liabilities are currently an unfunded obligation.

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

E. Other Post-Employment Benefits (cont'd)

Net OPEB Liability – The Park District’s net OPEB liability was measured as of September 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

| | | |
|-----------------------------|----|--------|
| Total OPEB liability | \$ | 82,640 |
| Plan fiduciary net position | | - |
| Net OPEB liability | \$ | 82,640 |

Retiree Lapse Rates – Current retirees were assumed to continue their current plan elections.

Election at Retirement – 40% of active employees are assumed to elect coverage at retirement.

Marital Status – Of those future retirees who are assumed to elect to continue their coverage at retirement, 65% of the males and 20% of the females were assumed to have an eligible spouse who also opts for health coverage at that time.

Actuarial Valuation and Assumptions – The total OPEB liability was determined by an actuarial valuation as of September 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| | |
|-----------------------|------------------|
| Actuarial Cost Method | Entry Age Normal |
| Salary increases | 2.89% - 9.85% |
| Discount rate | 4.09% |
| Inflation rate | 2.25% |

The health care trend rate is 6.00% for medical graded to 4.50% over 15 years, and 9.00% for prescription drug graded to 4.50% over 15 years. The mortality rates for healthy individuals were based on the Pub-2010 Healthy Retiree Headcount-Weighted Below-Median Income Mortality Tables adjusted by 106% for males and 105% for females projected generationally using Scale MP-2020. The mortality rates for disabled individuals were based on the Pub-2010 Disabled Retiree Headcount-Weighted Mortality Tables projected generationally using Scale MP-2020.

Discount Rate – The discount rate used to measure the total OPEB liability is based on the ability of the fund to meet benefit obligations in the future. Because the Park District does not have a dedicated trust to pay retiree healthcare benefits, the discount rate used should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. A discount rate of 4.09% is used, based upon the General Obligation Municipal Bond Rate as of September 30, 2023 (4.02% at September 30, 2022).

Hanover Park Park District
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

E. Other Post-Employment Benefits (cont'd)

Changes in Net OPEB Liability

| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability |
|---|----------------------------|-----------------------------------|-----------------------|
| Balance 9/30/22 | \$ 78,250 | \$ - | \$ 78,250 |
| Changes for the year: | | | |
| Service cost | 5,054 | - | 5,054 |
| Interest | 3,298 | - | 3,298 |
| Differences between expected and actual experience | (10,112) | - | (10,112) |
| Changes in assumptions | 8,691 | - | 8,691 |
| Contributions – employer | - | 2,541 | (2,541) |
| Net investment income | - | - | - |
| Benefit payments, including refunds of employee contributions | (2,541) | (2,541) | - |
| Other changes | - | - | - |
| Net changes | 4,390 | - | 4,390 |
| Balances at 9/30/23 | \$ 82,640 | \$ - | \$ 82,640 |

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability of the Park District, calculated using the discount rate of 4.09%, as well as what the Park District’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate:

| | 1% Decrease (3.09%) | Current Discount Rate (4.09%) | 1% Increase (5.09%) |
|--------------------|------------------------|-------------------------------------|------------------------|
| Net OPEB Liability | \$ 89,677 | \$ 82,640 | \$ 76,036 |

Hanover Park District
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

E. Other Post-Employment Benefits (cont'd)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates – The following presents the net OPEB liability of the Park District, as well as what the Park District’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point higher or lower than the current rate:

| | 1% Decrease (Varies) | Current Discount Rate (Varies) | 1% Increase (Varies) |
|--------------------|-------------------------|--------------------------------------|-------------------------|
| Net OPEB Liability | \$ 73,240 | \$ 82,640 | \$ 93,702 |

OPEB Expense and Deferred Outflows of Resources and Inflows of Resources Related to OPEB – For the year ended April 30, 2024, the Park District recognized OPEB income of \$11,624. At April 30, 2024, the Park District reported deferred outflows and inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Outflows (Inflows) of Resources |
|--|--------------------------------------|-------------------------------------|---|
| Differences between expected and actual experience | \$ - | \$ 88,535 | \$ (88,535) |
| Assumption changes | 8,689 | 20,136 | (11,447) |
| Net difference between projected and actual earnings on pension plan investments | - | - | - |
| Total | \$ 8,689 | \$ 108,671 | \$ (99,982) |

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

| <u>Year Ending April 30,</u> | |
|------------------------------|-------------|
| 2025 | \$ (19,975) |
| 2026 | (19,975) |
| 2027 | (19,669) |
| 2028 | (19,209) |
| 2029 | (11,745) |
| Thereafter | (9,409) |
| Total | \$ (99,982) |

**Hanover Park Park District
Notes to the Financial Statements (cont'd)**

IV. Other Information (cont'd)

F. Deferred Compensation Plan

The Park District offers its employees a deferred compensation plan, created in accordance with Internal Revenue Code Section 457. The plan, available to all Park District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All funds are held in trust and administered by an outside third-party trustee for the exclusive benefit of participants and their beneficiaries. The Park District is not required to make a contribution to the plan.

REQUIRED SUPPLEMENTARY INFORMATION

**Hanover Park Park District
Illinois Municipal Retirement Fund
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Calendar Years**

| | <u>2023</u> | <u>2022</u> |
|--|----------------------------|----------------------------|
| Total pension liability: | | |
| Service cost | \$ 114,026 | \$ 92,306 |
| Interest on the total pension liability | 639,117 | 642,958 |
| Benefit changes | - | - |
| Difference between expected and actual changes | 240,399 | (205,256) |
| Assumption changes | (14,027) | - |
| Benefit payments and refunds | <u>(694,486)</u> | <u>(493,188)</u> |
| Net change in total pension liability | 285,029 | 36,820 |
| Total pension liability - beginning | <u>9,105,642</u> | <u>9,068,822</u> |
| Total pension liability - ending | <u>\$ 9,390,671</u> | <u>\$ 9,105,642</u> |
| Plan fiduciary net position: | | |
| Employer contributions | \$ 134,376 | \$ 147,053 |
| Employee contributions | 56,094 | 52,981 |
| Pension plan net investment income | 897,759 | (1,260,946) |
| Benefit payments and refunds | (694,486) | (493,188) |
| Other | <u>422,430</u> | <u>(69,022)</u> |
| Net change in plan fiduciary net position | 816,173 | (1,623,122) |
| Plan fiduciary net position - beginning | <u>8,003,066</u> | <u>9,626,188</u> |
| Plan fiduciary net position - ending | <u>\$ 8,819,239</u> | <u>\$ 8,003,066</u> |
| Net pension liability | <u>\$ 571,432</u> | <u>\$ 1,102,576</u> |
| Plan fiduciary net position as a percentage of total pension liability | <u>93.91%</u> | <u>87.89%</u> |
| Covered valuation payroll | <u>\$ 1,246,532</u> | <u>\$ 1,177,359</u> |
| Net pension liability as a percentage of covered valuation payroll | <u>45.84%</u> | <u>93.65%</u> |

Note: The Park District adopted GASB 68 in fiscal year 2016 and will build a ten-year history prospectively.

See independent auditor's report.

| 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 93,007 | \$ 108,631 | \$ 98,146 | \$ 99,844 | \$ 108,337 | \$ 133,361 | \$ 121,802 |
| 612,080 | 596,462 | 615,707 | 597,931 | 589,618 | 547,401 | 514,880 |
| - | - | - | - | - | - | - |
| 184,930 | (30,092) | (586,452) | (9,975) | 51,864 | 253,979 | 91,615 |
| - | (45,966) | - | 243,274 | (238,356) | (19,381) | 9,253 |
| (434,358) | (377,226) | (418,963) | (401,305) | (391,452) | (327,470) | (271,260) |
| 455,659 | 251,809 | (291,562) | 529,769 | 120,011 | 587,890 | 466,290 |
| 8,613,163 | 8,361,354 | 8,652,916 | 8,123,147 | 8,003,136 | 7,415,246 | 6,948,956 |
| <u>\$ 9,068,822</u> | <u>\$ 8,613,163</u> | <u>\$ 8,361,354</u> | <u>\$ 8,652,916</u> | <u>\$ 8,123,147</u> | <u>\$ 8,003,136</u> | <u>\$ 7,415,246</u> |
| \$ 151,365 | \$ 155,315 | \$ 126,690 | \$ 147,205 | \$ 125,201 | \$ 142,039 | \$ 168,482 |
| 46,055 | 44,404 | 47,078 | 45,747 | 47,266 | 51,097 | 56,665 |
| 1,402,888 | 1,071,315 | 1,346,490 | (434,484) | 1,192,136 | 421,178 | 31,309 |
| (434,358) | (377,226) | (418,963) | (401,305) | (391,452) | (327,470) | (271,260) |
| 28,989 | 67,440 | (683,157) | 168,394 | (149,453) | 118,318 | 27,435 |
| 1,194,939 | 961,248 | 418,138 | (474,443) | 823,698 | 405,162 | 12,631 |
| 8,431,249 | 7,470,001 | 7,051,863 | 7,526,306 | 6,702,608 | 6,297,446 | 6,284,815 |
| <u>\$ 9,626,188</u> | <u>\$ 8,431,249</u> | <u>\$ 7,470,001</u> | <u>\$ 7,051,863</u> | <u>\$ 7,526,306</u> | <u>\$ 6,702,608</u> | <u>\$ 6,297,446</u> |
| <u>\$ (557,366)</u> | <u>\$ 181,914</u> | <u>\$ 891,353</u> | <u>\$ 1,601,053</u> | <u>\$ 596,841</u> | <u>\$ 1,300,528</u> | <u>\$ 1,117,800</u> |
| <u>106.15%</u> | <u>97.89%</u> | <u>89.34%</u> | <u>81.50%</u> | <u>92.65%</u> | <u>83.75%</u> | <u>84.93%</u> |
| <u>\$ 1,023,436</u> | <u>\$ 986,755</u> | <u>\$ 1,005,481</u> | <u>\$ 1,016,608</u> | <u>\$ 1,050,347</u> | <u>\$ 1,117,528</u> | <u>\$ 1,259,210</u> |
| <u>-54.46%</u> | <u>18.44%</u> | <u>88.65%</u> | <u>157.49%</u> | <u>56.82%</u> | <u>116.38%</u> | <u>88.77%</u> |

**Hanover Park Park District
Illinois Municipal Retirement Fund
Multiyear Schedule of Contributions
Last Ten Fiscal Years**

| Fiscal Year Ended April 30, | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contribution as a Percentage of Covered Valuation Payroll |
|-----------------------------------|---|------------------------|--|---------------------------------|---|
| 2024 | \$ 130,704 | \$ 130,704 | \$ - | \$ 1,268,624 | 10.30 % |
| 2023 | 143,771 | 143,771 | - | 1,207,881 | 11.90 |
| 2022 | 146,598 | 146,598 | - | 1,050,278 | 13.96 |
| 2021 | 150,584 | 150,584 | - | 1,010,628 | 14.90 |
| 2020 | 140,480 | 140,480 | - | 1,032,242 | 13.61 |
| 2019 | 135,120 | 135,120 | - | 990,002 | 13.65 |
| 2018 | 133,928 | 133,928 | - | 1,053,547 | 12.71 |
| 2017 | 132,073 | 132,073 | - | 1,059,179 | 12.47 |
| 2016 | 160,804 | 160,804 | - | 1,220,911 | 13.17 |

Note: The Park District adopted GASB 68 in fiscal year 2016 and will build a ten-year history prospectively.

See independent auditor's report.

**Hanover Park District
Notes to Required Supplementary Information**

Draft - Subject to Change

1. IMRF Actuarial Assumptions

The actuarial assumptions used in determining the 2023 contribution rate in the actuarial report as of December 31, 2023, are as follows:

| | |
|---|---|
| <p>Actuarial Cost Method Amortization Method Remaining Amortization Period Asset Valuation Method Inflation Salary Increases Investment Rate of Return Retirement Age</p> | <p>Aggregate Entry Age Normal Level % of Pay (Closed) 20 Years 5-Year Smoothed Market; 20% Corridor 2.25% 2.75% to 13.75% Including Inflation 7.25% 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 for the period 2017-2019.</p> |
| <p>Mortality</p> | <p>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.</p> |

There were no benefit changes during the year.

11-12-24

**Hanover Park District
Multiyear Schedule of Changes in Net OPEB Liability and Related Ratios
Last Ten Years Ending September 30,**

| | <u>2023</u> | <u>2022</u> |
|---|-------------------|-------------------|
| Total OPEB liability: | | |
| Service cost | \$ 5,054 | \$ 6,581 |
| Interest on the total pension liability | 3,298 | 2,220 |
| Benefit changes | - | - |
| Difference between expected and actual changes | (10,112) | (5,706) |
| Assumption changes | 8,691 | (15,513) |
| Benefit payments and refunds | <u>(2,541)</u> | <u>(1,913)</u> |
| Net change in total OPEB liability | 4,390 | (14,331) |
| Total OPEB liability - beginning | <u>78,250</u> | <u>92,581</u> |
| Total OPEB liability - ending | \$ 82,640 | \$ 78,250 |
| Plan fiduciary net position: | | |
| Employer contributions | \$ 2,541 | \$ 1,913 |
| Employee contributions | - | - |
| Pension plan net investment income | - | - |
| Benefit payments and refunds | (2,541) | (1,913) |
| Other | <u>-</u> | <u>-</u> |
| Net change in plan fiduciary net position | - | - |
| Plan fiduciary net position - beginning | <u>-</u> | <u>-</u> |
| Plan fiduciary net position - ending | \$ - | \$ - |
| Net OPEB liability | \$ 82,640 | \$ 78,250 |
| Plan fiduciary net position as a percentage of total OPEB liability | <u>0.00%</u> | <u>0.00%</u> |
| Covered valuation payroll | \$ 991,757 | \$ 955,585 |
| Net pension liability as a percentage of covered valuation payroll | <u>8.33%</u> | <u>8.19%</u> |

Note: The Park District adopted GASB 75 in fiscal year 2019 and will build a ten-year history prospectively.

See independent auditor's report.

| 2021 | 2020 | 2019 | 2018 |
|-------------------|-------------------|-------------------|-------------------|
| \$ 7,350 | \$ 7,289 | \$ 5,684 | \$ 6,026 |
| 2,327 | 2,975 | 10,025 | 9,385 |
| - | - | - | - |
| (14,703) | (4,891) | (131,313) | - |
| 845 | (9,960) | 607 | (6,588) |
| (2,320) | (1,788) | (27,379) | (25,587) |
| (6,501) | (6,375) | (142,376) | (16,764) |
| 99,082 | 105,457 | 247,833 | 264,597 |
| <u>\$ 92,581</u> | <u>\$ 99,082</u> | <u>\$ 105,457</u> | <u>\$ 247,833</u> |
| \$ 2,320 | \$ 1,788 | \$ 27,379 | \$ 25,587 |
| - | - | - | - |
| - | - | - | - |
| (2,320) | (1,788) | (27,379) | (25,587) |
| - | - | - | - |
| - | - | - | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>\$ 92,581</u> | <u>\$ 99,082</u> | <u>\$ 105,457</u> | <u>\$ 247,833</u> |
| 0.00% | 0.00% | 0.00% | 0.00% |
| <u>\$ 886,235</u> | <u>\$ 879,065</u> | <u>\$ 852,953</u> | <u>\$ 807,579</u> |
| <u>10.45%</u> | <u>11.27%</u> | <u>12.36%</u> | <u>30.69%</u> |

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

**Hanover Park Park District
Nonmajor Governmental Funds
Combining Balance Sheet
April 30, 2024**

| Assets | Total | Liability Insurance | Illinois Municipal Retirement |
|---|---------------------|--------------------------------|--|
| Equity in pooled cash | \$ 877,066 | \$ 88,613 | \$ 30,581 |
| Receivables: | | | |
| Property taxes, net of allowance for uncollectible amounts | 748,573 | 135,930 | 109,261 |
| Due from other funds | 70,000 | - | - |
| Total assets | \$ 1,695,639 | \$ 224,543 | \$ 139,842 |
| Liabilities | | | |
| Accounts payable | \$ 36,675 | \$ 9,331 | \$ - |
| Accrued liabilities | 15,448 | 2,256 | 4,374 |
| Due to other funds | 116,438 | - | 30,000 |
| Total liabilities | 168,561 | 11,587 | 34,374 |
| Deferred Inflows of Resources | | | |
| Property taxes | 479,522 | 87,110 | 69,942 |
| Total liabilities and deferred inflows of resources | 648,083 | 98,697 | 104,316 |
| Fund Balances | | | |
| Restricted for: | | | |
| Special recreation programs | 353,935 | - | - |
| Other purposes | 267,305 | 125,846 | 35,526 |
| Capital outlay | 93,530 | - | - |
| Committed for capital outlay | 332,786 | - | - |
| Total fund balances | 1,047,556 | 125,846 | 35,526 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 1,695,639 | \$ 224,543 | \$ 139,842 |

See independent auditor's report.

| <u>Social Security</u> | <u>Audit</u> | <u>Paving and Lighting</u> | <u>Special Recreation</u> | <u>Museums and Aquariums</u> | <u>Police</u> | <u>Capital Projects</u> |
|------------------------|------------------|----------------------------|---------------------------|------------------------------|------------------|-------------------------|
| \$ 6,880 | \$ 3,111 | \$ - | \$ 275,545 | \$ - | \$ 25,907 | \$ 446,429 |
| 150,014 | 13,375 | 29,813 | 223,616 | 27,437 | 59,127 | - |
| - | - | 70,000 | - | - | - | - |
| <u>\$ 156,894</u> | <u>\$ 16,486</u> | <u>\$ 99,813</u> | <u>\$ 499,161</u> | <u>\$ 27,437</u> | <u>\$ 85,034</u> | <u>\$ 446,429</u> |
| \$ - | \$ 60 | \$ 104 | \$ 1,317 | \$ 1,149 | \$ 4,601 | \$ 20,113 |
| 3,802 | - | 159 | 387 | 1,788 | 2,682 | - |
| 40,000 | - | 39,593 | - | 6,845 | - | - |
| <u>43,802</u> | <u>60</u> | <u>39,856</u> | <u>1,704</u> | <u>9,782</u> | <u>7,283</u> | <u>20,113</u> |
| 96,109 | 8,525 | 18,963 | 143,522 | 17,502 | 37,849 | - |
| <u>139,911</u> | <u>8,585</u> | <u>58,819</u> | <u>145,226</u> | <u>27,284</u> | <u>45,132</u> | <u>20,113</u> |
| - | - | - | 353,935 | - | - | - |
| 16,983 | 7,901 | 40,994 | - | 153 | 39,902 | - |
| - | - | - | - | - | - | 93,530 |
| - | - | - | - | - | - | 332,786 |
| <u>16,983</u> | <u>7,901</u> | <u>40,994</u> | <u>353,935</u> | <u>153</u> | <u>39,902</u> | <u>426,316</u> |
| <u>\$ 156,894</u> | <u>\$ 16,486</u> | <u>\$ 99,813</u> | <u>\$ 499,161</u> | <u>\$ 27,437</u> | <u>\$ 85,034</u> | <u>\$ 446,429</u> |

**Hanover Park Park District
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended April 30, 2024**

| | <u>Total</u> | <u>Liability Insurance</u> | <u>Illinois Municipal Retirement</u> |
|--|---------------------|--------------------------------|--|
| Revenues: | | | |
| Property taxes | \$ 913,377 | \$ 168,322 | \$ 149,913 |
| Interest earned | 38,836 | - | - |
| Other | 20,077 | 11,492 | - |
| Total revenues | 972,290 | 179,814 | 149,913 |
| Expenditures: | | | |
| Current: | | | |
| Salaries and wages | 188,697 | 50,475 | - |
| Services | 732,965 | 132,087 | 130,704 |
| Repairs and maintenance | 218,337 | - | - |
| Supplies and materials | 25,584 | - | - |
| Capital expenditures | 700,231 | - | - |
| Total expenditures | 1,865,814 | 182,562 | 130,704 |
| Revenues over (under) expenditures before other financing sources | (893,524) | (2,748) | 19,209 |
| Other financing sources: | | | |
| Bonds issued | 293,574 | - | - |
| Proceeds from sale of equipment | 997 | - | - |
| Total other financing sources | 294,571 | - | - |
| Net changes in fund balances | (598,953) | (2,748) | 19,209 |
| Fund balances, beginning of the year | 1,646,509 | 128,594 | 16,317 |
| Fund balances, end of the year | \$ 1,047,556 | \$ 125,846 | \$ 35,526 |

See independent auditor's report.

| <u>Social Security</u> | <u>Audit</u> | <u>Paving and Lighting</u> | <u>Special Recreation</u> | <u>Museums and Aquariums</u> | <u>Police</u> | <u>Capital Projects Funds</u> |
|------------------------|-----------------|----------------------------|---------------------------|------------------------------|------------------|-------------------------------|
| \$ 172,696 | \$ 16,519 | \$ 33,826 | \$ 268,137 | \$ 31,284 | \$ 72,680 | \$ - |
| - | - | - | - | - | - | 38,836 |
| - | - | - | - | - | - | 8,585 |
| <u>172,696</u> | <u>16,519</u> | <u>33,826</u> | <u>268,137</u> | <u>31,284</u> | <u>72,680</u> | <u>47,421</u> |
| - | - | 3,723 | 14,029 | 47,290 | 73,180 | - |
| 162,122 | 18,910 | 81,939 | 175,835 | 13,159 | 8,561 | 9,648 |
| - | - | - | - | - | - | 218,337 |
| - | - | 17,041 | - | (39) | 8,582 | - |
| - | - | - | - | - | - | 700,231 |
| <u>162,122</u> | <u>18,910</u> | <u>102,703</u> | <u>189,864</u> | <u>60,410</u> | <u>90,323</u> | <u>928,216</u> |
| <u>10,574</u> | <u>(2,391)</u> | <u>(68,877)</u> | <u>78,273</u> | <u>(29,126)</u> | <u>(17,643)</u> | <u>(880,795)</u> |
| - | - | - | - | - | - | 293,574 |
| - | - | - | - | - | - | 997 |
| - | - | - | - | - | - | 294,571 |
| 10,574 | (2,391) | (68,877) | 78,273 | (29,126) | (17,643) | (586,224) |
| <u>6,409</u> | <u>10,292</u> | <u>109,871</u> | <u>275,662</u> | <u>29,279</u> | <u>57,545</u> | <u>1,012,540</u> |
| <u>\$ 16,983</u> | <u>\$ 7,901</u> | <u>\$ 40,994</u> | <u>\$ 353,935</u> | <u>\$ 153</u> | <u>\$ 39,902</u> | <u>\$ 426,316</u> |

**Hanover Park District
Liability Insurance Reserve Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|----------------------------------|---------------------------------|----------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 170,628 | \$ 167,511 | \$ (3,117) |
| Adjustment to prior year's taxes | - | 811 | 811 |
| Total property taxes | 170,628 | 168,322 | (2,306) |
| Other: | | | |
| PDRMA recovery | 1,500 | 9,692 | 8,192 |
| Aquatic audit reimbursement | 3,000 | 1,800 | (1,200) |
| Total other | 4,500 | 11,492 | 6,992 |
| Total revenues | 175,128 | 179,814 | 4,686 |
| Expenditures: | | | |
| Salaries and wages: | | | |
| Administrative | 14,456 | 10,193 | 4,263 |
| Risk management - full-time | 34,191 | 35,403 | (1,212) |
| Risk management - part-time | 4,267 | 4,879 | (612) |
| Total salaries and wages | 52,914 | 50,475 | 2,439 |
| Services: | | | |
| Property insurance | 26,712 | 26,486 | 226 |
| Employee incentive program | 2,800 | 435 | 2,365 |
| Liability insurance | 9,774 | 13,074 | (3,300) |
| Workers' compensation | 27,348 | 28,213 | (865) |
| Unemployment insurance | 8,000 | - | 8,000 |
| Health insurance | 25,885 | 24,689 | 1,196 |
| Employment practices | 4,725 | 4,018 | 707 |
| Hazardous waste disposal | 1,500 | - | 1,500 |
| Employee safety training | 13,852 | 6,865 | 6,987 |
| Life safety services | 31,280 | 20,565 | 10,715 |
| Employment physicals | 300 | 1,240 | (940) |
| Background testing | 2,490 | 2,078 | 412 |

(cont'd)

**Hanover Park Park District
Liability Insurance Reserve Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (cont'd)
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|-------------------|------------------------------------|
| Expenditures (cont'd): | | | |
| Services (cont'd): | | | |
| Pollution liability | \$ 592 | \$ 647 | \$ (55) |
| Building | - | 2,000 | (2,000) |
| Vehicle insurance | - | 1,000 | (1,000) |
| Miscellaneous | 4,214 | 777 | 3,437 |
| Total services | <u>159,472</u> | <u>132,087</u> | <u>27,385</u> |
| Total expenditures | <u>212,386</u> | <u>182,562</u> | <u>29,824</u> |
| Net changes in fund balance | <u>\$ (37,258)</u> | <u>(2,748)</u> | <u>\$ 34,510</u> |
| Fund balance, beginning of the year | | <u>128,594</u> | |
| Fund balance, end of the year | | <u>\$ 125,846</u> | |

See independent auditor's report.

**Hanover Park Park District
 Illinois Municipal Retirement Fund
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual
 For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------------|------------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 166,565 | \$ 149,156 | \$ (17,409) |
| Adjustment to prior year's taxes | - | 757 | 757 |
| Total revenues | 166,565 | 149,913 | (16,652) |
| Expenditures - employer IMRF contributions | 144,260 | 130,704 | 13,556 |
| Net changes in fund balance | \$ 22,305 | 19,209 | \$ (3,096) |
| Fund balance, beginning of the year | | 16,317 | |
| Fund balance, end of the year | | \$ 35,526 | |

Draft - Subject to Change

11-12-24

See independent auditor's report.

**Hanover Park Park District
Social Security Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------------|------------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 161,500 | \$ 171,546 | \$ 10,046 |
| Adjustment to prior year's taxes | - | 1,150 | 1,150 |
| Total revenues | 161,500 | 172,696 | 11,196 |
| Expenditures - employer FICA contributions | 161,500 | 162,122 | (622) |
| Net changes in fund balance | \$ - | 10,574 | \$ 10,574 |
| Fund balance, beginning of the year | | 6,409 | |
| Fund balance, end of the year | | \$ 16,983 | |

Draft - Subject to Change

11-12-24

See independent auditor's report.

**Hanover Park Park District
Audit Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|-----------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 16,551 | \$ 16,318 | \$ (233) |
| Adjustment to prior year's taxes | - | 201 | 201 |
| Total revenues | <u>16,551</u> | <u>16,519</u> | <u>(32)</u> |
| Expenditures: | | | |
| Services - audit | 21,250 | 18,910 | 2,340 |
| Total expenditures | <u>21,250</u> | <u>18,910</u> | <u>2,340</u> |
| Net changes in fund balance | <u>\$ (4,699)</u> | <u>(2,391)</u> | <u>\$ 2,308</u> |
| Fund balance, beginning of the year | | <u>10,292</u> | |
| Fund balance, end of the year | | <u>\$ 7,901</u> | |

Draft - Subject to Change

11-12-24

See independent auditor's report.

**Hanover Park Park District
Paving and Lighting Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|------------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 34,624 | \$ 35,205 | \$ 581 |
| Adjustment to prior year's taxes | - | (1,379) | (1,379) |
| Total revenues | 34,624 | 33,826 | (798) |
| Expenditures: | | | |
| Salaries and wages | 3,353 | 3,723 | (370) |
| Services | 92,040 | 81,939 | 10,101 |
| Supplies and materials | 24,005 | 17,041 | 6,964 |
| Total expenditures | 119,398 | 102,703 | 16,695 |
| Net changes in fund balance | \$ (84,774) | (68,877) | \$ 15,897 |
| Fund balance, beginning of the year | | 109,871 | |
| Fund balance, end of the year | | \$ 40,994 | |

Draft - Subject to Change

11-12-24

See independent auditor's report.

**Hanover Park Park District
Special Recreation Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------------------|-------------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 273,039 | \$ 271,996 | \$ (1,043) |
| Adjustment to prior year's taxes | - | (3,859) | (3,859) |
| Total revenues | 273,039 | 268,137 | (4,902) |
| Expenditures: | | | |
| Salaries - part-time maintenance | 12,868 | 14,029 | (1,161) |
| Services: | | | |
| Natural gas | 4,948 | 4,800 | 148 |
| Water and sewer | 3,187 | 2,342 | 845 |
| Northwest Special Recreation Association | 184,652 | 152,188 | 32,464 |
| Americans With Disabilities Act compliance | 158,230 | 16,505 | 141,725 |
| Total expenditures | 363,885 | 189,864 | 174,021 |
| Net changes in fund balance | \$ (90,846) | 78,273 | \$ 169,119 |
| Fund balance, beginning of the year | | 275,662 | |
| Fund balance, end of the year | | \$ 353,935 | |

Draft - Subject to Change

11-12-24

See independent auditor's report.

**Hanover Park Park District
Museums and Aquariums Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------------|-----------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 29,610 | \$ 31,333 | \$ 1,723 |
| Adjustment to prior year's taxes | - | (49) | (49) |
| Total revenues | <u>29,610</u> | <u>31,284</u> | <u>1,674</u> |
| Expenditures: | | | |
| Salaries: | | | |
| Administrative | - | 178 | (178) |
| Maintenance - part-time | 21,803 | 23,791 | (1,988) |
| Marketing/sales/public information | 2,871 | 3,135 | (264) |
| Recreation coordinators/program leaders | 19,994 | 20,186 | (192) |
| Total salaries | <u>44,668</u> | <u>47,290</u> | <u>(2,622)</u> |
| Services: | | | |
| Health insurance | 13,663 | 13,159 | 504 |
| Total services | <u>13,663</u> | <u>13,159</u> | <u>504</u> |
| Supplies and materials: | | | |
| Miscellaneous supplies | - | (39) | 39 |
| Total supplies and materials | <u>-</u> | <u>(39)</u> | <u>39</u> |
| Total expenditures | <u>58,331</u> | <u>60,410</u> | <u>(2,079)</u> |
| Net changes in fund balance | <u>\$ (28,721)</u> | <u>(29,126)</u> | <u>\$ (405)</u> |
| Fund balance, beginning of the year | | <u>29,279</u> | |
| Fund balance, end of the year | | <u>\$ 153</u> | |

See independent auditor's report.

**Hanover Park Park District
Police Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------------------------|------------------|------------------------------------|
| Revenues: | | | |
| Property taxes | \$ 73,479 | \$ 72,452 | \$ (1,027) |
| Adjustment to prior year's taxes | - | 228 | 228 |
| Total revenues | 73,479 | 72,680 | (799) |
| Expenditures: | | | |
| Salaries: | | | |
| Administrative | 21,792 | 24,020 | (2,228) |
| Security: | | | |
| Building | 50,763 | 44,157 | 6,606 |
| Park rangers | 7,950 | 5,003 | 2,947 |
| Total salaries | 80,505 | 73,180 | 7,325 |
| Services: | | | |
| Telephone | 1,800 | 907 | 893 |
| Conferences and workshops | 100 | - | 100 |
| Health insurance | 8,060 | 7,443 | 617 |
| Miscellaneous | 200 | 211 | (11) |
| Total services | 10,160 | 8,561 | 1,599 |
| Supplies and materials: | | | |
| Uniforms | 1,125 | 918 | 207 |
| Gasoline | 9,400 | 7,633 | 1,767 |
| Supplies | 500 | 31 | 469 |
| Expendable equipment | 100 | - | 100 |
| Total supplies and materials | 11,125 | 8,582 | 2,543 |
| Total expenditures | 101,790 | 90,323 | 11,467 |
| Net changes in fund balance | \$ (28,311) | (17,643) | \$ 10,668 |
| Fund balance, beginning of the year | | 57,545 | |
| Fund balance, end of the year | | \$ 39,902 | |

See independent auditor's report.

OTHER FINANCIAL SCHEDULES

**Hanover Park Park District
Nonmajor Capital Projects Funds
Combining Balance Sheet
April 30, 2024**

| | Total | Non-Bond |
|---|-------------------|------------------|
| Assets | | |
| Equity in pooled cash and investments | \$ 446,429 | \$ 93,530 |
| Total assets | \$ 446,429 | \$ 93,530 |
| Liabilities and Fund Balance | | |
| Liabilities - accounts payable | \$ 20,113 | \$ - |
| Fund balance: | | |
| Restricted for capital outlay | 93,530 | 93,530 |
| Committed for capital outlay | 332,786 | - |
| Total fund balance | 426,316 | 93,530 |
| Total liabilities and fund balance | \$ 446,429 | \$ 93,530 |

See independent auditor's report.

| General Obligation Limited Tax Park Bonds - Series 2023 | General Obligation Limited Tax Park Bonds - Series 2022B | General Obligation Alternate Revenue Source Bonds - Series 2019B |
|---|--|---|
| \$ 145,461 | \$ 13,883 | \$ 193,555 |
| <u>\$ 145,461</u> | <u>\$ 13,883</u> | <u>\$ 193,555</u> |
| \$ 12,013 | \$ - | \$ 8,100 |
| - | - | - |
| 133,448 | 13,883 | 185,455 |
| <u>133,448</u> | <u>13,883</u> | <u>185,455</u> |
| <u>\$ 145,461</u> | <u>\$ 13,883</u> | <u>\$ 193,555</u> |

**Hanover Park Park District
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Year Ended April 30, 2024**

| | <u>Total</u> | <u>Non-Bond</u> | <u>General Obligation Park Bonds Series 2023</u> |
|--------------------------------------|----------------|-----------------|--|
| Revenues: | | | |
| Interest earned | \$ 38,836 | \$ 4,580 | \$ 4,116 |
| Grants and donations | - | - | - |
| Other | 8,585 | 1,147 | - |
| Total revenues | 47,421 | 5,727 | 4,116 |
| Expenditures: | | | |
| Services: | | | |
| Professional | 4,448 | 4,448 | - |
| Bond issuance costs | 5,200 | - | 5,200 |
| Total services | 9,648 | 4,448 | 5,200 |
| Repairs and maintenance: | | | |
| Buildings | 66,310 | - | 42,835 |
| Grounds | 38,704 | - | 15,636 |
| Equipment | 49,399 | - | 24,400 |
| Vehicle | 27,120 | - | 13,278 |
| Aquatic | 26,680 | - | 9,407 |
| Athletic club | 150 | - | 150 |
| Maintenance | 9,974 | - | 9,974 |
| Total repairs and maintenance | 218,337 | - | 115,680 |
| Capital expenditures: | | | |
| Computer equipment | 54,325 | 13,439 | 18,303 |
| Capital equipment | 22,329 | - | 22,329 |
| Paving project | 14,577 | - | - |
| Playground improvements | 2,825 | - | - |
| Park improvements | 550,812 | - | - |
| Community Center improvements | 52,633 | - | - |
| Other | 2,730 | - | 2,730 |
| Total capital expenditures | 700,231 | 13,439 | 43,362 |
| Total expenditures | 928,216 | 17,887 | 164,242 |

(cont'd)

| General Obligation Park Bonds Series 2022B | General Obligation Alternate Revenue Source Bonds - Series 2019B |
|--|---|
| \$ 730 | \$ 29,410 |
| - | - |
| - | 7,438 |
| <u>730</u> | <u>36,848</u> |
| - | - |
| - | - |
| - | - |
| 23,475 | - |
| 23,068 | - |
| 24,999 | - |
| 13,842 | - |
| 17,273 | - |
| - | - |
| - | - |
| <u>102,657</u> | <u>-</u> |
| 22,583 | - |
| - | - |
| - | 14,577 |
| - | 2,825 |
| - | 550,812 |
| - | 52,633 |
| - | - |
| <u>22,583</u> | <u>620,847</u> |
| <u>125,240</u> | <u>620,847</u> |

**Hanover Park Park District
 Nonmajor Capital Projects Funds
 Combining Statement of Revenues, Expenditures
 and Changes in Fund Balance (cont'd)
 For the Year Ended April 30, 2024**

| | <u>Total</u> | <u>Non-Bond</u> | <u>General Obligation Park Bonds Series 2023</u> |
|--|---------------------|--------------------|--|
| Revenues over (under) expenditures before other financing sources | \$ (880,795) | \$ (12,160) | \$ (160,126) |
| Other financing sources: | | | |
| Bonds issued | 293,574 | - | 293,574 |
| Proceeds from sale of equipment | 997 | 997 | - |
| Total other financing sources | 294,571 | 997 | 293,574 |
| Net changes in fund balance | (586,224) | (11,163) | 133,448 |
| Fund balance, beginning of the year | 1,012,540 | 104,693 | - |
| Fund balance, end of the year | \$ 426,316 | \$ 93,530 | \$ 133,448 |

Draft - Subject to Change

11-12-24

See independent auditor's report.

| General Obligation Park Bonds Series 2022B | General Obligation Alternate Revenue Source Bonds - Series 2019B |
|--|---|
| \$ (124,510) | \$ (583,999) |
| - | - |
| - | - |
| - | - |
| (124,510) | (583,999) |
| 138,393 | 769,454 |
| <u>\$ 13,883</u> | <u>\$ 185,455</u> |

**Hanover Park Park District
Debt Service Subfunds
Combining Balance Sheet
April 30, 2024**

| Assets | Total | Park Bond and Interest Fund of 2023 | Park Bond and Interest Fund of 2022B |
|--|---------------------|--|---|
| Equity in pooled cash and investments | \$ 295,143 | \$ 171,367 | \$ 39,204 |
| Property taxes - net of allowance for uncollectible amounts | 837,675 | 641,429 | 138,972 |
| Total assets | \$ 1,132,818 | \$ 812,796 | \$ 178,176 |
| Deferred Inflows and Fund Balance | | | |
| Deferred inflows: | | | |
| Property taxes | \$ 538,853 | \$ 412,613 | \$ 89,397 |
| Total deferred inflows | 538,853 | 412,613 | 89,397 |
| Fund balance: | | | |
| Restricted for debt service | 593,965 | 400,183 | 88,779 |
| Total fund balance | 593,965 | 400,183 | 88,779 |
| Total deferred inflows and fund balance | \$ 1,132,818 | \$ 812,796 | \$ 178,176 |

Draft - Subject to Change

11-12-24

See independent auditor's report.

| Alternate Bond and Interest Fund of 2022A | Park Bond and Interest Fund of 2021 | Alternate Bond and Interest Fund of 2020A | Alternate Bond and Interest Fund of 2019B | Park Bond and Interest Fund of 2019A | Fully Paid Bond Issues Fund |
|---|--|---|---|---|-----------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 20,473 | \$ 64,099 |
| - | - | - | - | 57,274 | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 77,747</u> | <u>\$ 64,099</u> |
| | | | | | |
| \$ - | \$ - | \$ - | \$ - | \$ 36,843 | \$ - |
| - | - | - | - | 36,843 | - |
| - | - | - | - | 40,904 | 64,099 |
| - | - | - | - | 40,904 | 64,099 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 77,747</u> | <u>\$ 64,099</u> |

**Hanover Park Park District
Debt Service Subfunds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Year Ended April 30, 2024**

| | Original and Final Budget | Total | Park Bond and Interest Fund of 2023 |
|---|---------------------------------|--------------------------|--|
| Revenues: | | | |
| Property taxes | \$ 1,023,149 | \$ 1,020,352 | \$ 400,183 |
| Adjustment of prior year's taxes | - | 7,838 | - |
| Total revenues | <u>1,023,149</u> | <u>1,028,190</u> | <u>400,183</u> |
| Expenditures: | | | |
| Bond principal | 1,321,265 | 1,321,265 | - |
| Bond interest | 209,231 | 209,232 | - |
| Bond issuance costs | 10,110 | 10,000 | - |
| Paying agents' fees | 6,500 | - | - |
| Total expenditures | <u>1,547,106</u> | <u>1,540,497</u> | <u>-</u> |
| Revenues over (under) expenditures before other financing sources (uses) | <u>(523,957)</u> | <u>(512,307)</u> | <u>400,183</u> |
| Other financing sources (uses): | | | |
| Bond proceeds | 531,426 | 531,426 | - |
| Transfers in | - | 19,382 | - |
| Transfers out | - | (19,382) | - |
| Total other financing sources (uses) | <u>531,426</u> | <u>531,426</u> | <u>-</u> |
| Net changes in fund balance | <u>\$ 7,469</u> | <u>19,119</u> | <u>400,183</u> |
| Fund balance, beginning of the year | | <u>574,846</u> | <u>-</u> |
| Fund balance, end of the year | | <u>\$ 593,965</u> | <u>\$ 400,183</u> |

See independent auditor's report.

| Park Bond and Interest Fund of 2022B | Alternate Bond and Interest Fund of 2022A | Park Bond and Interest Fund of 2021 | Alternate Bond and Interest Fund of 2020A | Alternate Bond and Interest Fund of 2019B | Park Bond and Interest Fund of 2019A | Fully Paid Bond Issues Fund |
|--------------------------------------|---|-------------------------------------|---|---|--------------------------------------|-----------------------------|
| \$ 429,499 | \$ - | \$ 118,158 | \$ - | \$ - | \$ 72,512 | \$ - |
| - | - | - | - | - | 7,838 | - |
| 429,499 | - | 118,158 | - | - | 80,350 | - |
| 656,800 | 195,000 | 235,465 | 74,000 | 100,000 | 60,000 | - |
| 31,274 | 74,715 | 1,707 | 11,988 | 75,723 | 13,825 | - |
| - | - | - | - | 10,000 | - | - |
| - | - | - | - | - | - | - |
| 688,074 | 269,715 | 237,172 | 85,988 | 185,723 | 73,825 | - |
| (258,575) | (269,715) | (119,014) | (85,988) | (185,723) | 6,525 | - |
| - | 269,715 | - | 85,988 | 175,723 | - | - |
| - | - | - | - | 10,000 | - | 9,382 |
| - | - | (9,382) | - | - | - | (10,000) |
| - | 269,715 | (9,382) | 85,988 | 185,723 | - | (618) |
| (258,575) | - | (128,396) | - | - | 6,525 | (618) |
| 347,354 | - | 128,396 | - | - | 34,379 | 64,717 |
| \$ 88,779 | \$ - | \$ - | \$ - | \$ - | \$ 40,904 | \$ 64,099 |

**Hanover Park Park District
Schedule of Capital Assets
April 30, 2024**

| | |
|--|-----------------------------|
| Land | \$ 3,764,457 |
| Land improvements | 6,771,375 |
| Buildings and improvements | 17,554,601 |
| Equipment, office furniture and fixtures | 3,638,273 |
| Vehicles | <u>499,781</u> |
| Total capital assets, at cost | 32,228,487 |
| Less accumulated depreciation | <u>(20,567,284)</u> |
| Total capital assets, net | <u>\$ 11,661,203</u> |

Draft - Subject to Change

11-12-24

See independent auditor's report.

**Hanover Park Park District
Schedule of Bonds Payable to Maturity
April 30, 2024**

| | <u>Interest Rate</u> | <u>Maturity Date</u> | <u>Original Issue</u> |
|---|--------------------------|--------------------------|---------------------------|
| 2019A General Obligation Limited Bonds | | | |
| | 3.50% | 12-15-22 | \$ 55,000 |
| | 3.50% | 12-15-23 | 60,000 |
| | 3.50% | 12-15-24 | 60,000 |
| | 3.50% | 12-15-25 | 65,000 |
| | 3.50% | 12-15-26 | 65,000 |
| | 3.50% | 12-15-27 | 70,000 |
| | 3.50% | 12-15-28 | 75,000 |
| | | | <u>450,000</u> |
| 2019B Alternate Revenue Source Bonds | | | |
| | 2.58% | 12-15-20 | 390,000 |
| | 2.58% | 12-15-21 | 410,000 |
| | 2.58% | 12-15-22 | 420,000 |
| | 2.58% | 12-15-23 | 100,000 |
| | 2.58% | 12-15-24 | 110,000 |
| | 2.58% | 12-15-25 | 115,000 |
| | 2.58% | 12-15-26 | 125,000 |
| | 2.58% | 12-15-27 | 230,000 |
| | 2.58% | 12-15-28 | 290,000 |
| | 2.58% | 12-15-29 | 300,000 |
| | 2.58% | 12-15-30 | 310,000 |
| | 2.58% | 12-15-31 | 320,000 |
| | 2.58% | 12-15-32 | 330,000 |
| | 2.58% | 12-15-33 | 345,000 |
| | 2.58% | 12-15-34 | 360,000 |
| | | | <u>4,155,000</u> |
| 2020A Alternate Revenue Source Bonds | | | |
| | 1.75% | 12-15-20 | 77,000 |
| | 1.75% | 12-15-21 | 69,000 |
| | 1.75% | 12-15-22 | 73,000 |
| | 1.75% | 12-15-23 | 74,000 |
| | 1.75% | 12-15-24 | 76,000 |
| | 1.75% | 12-15-25 | 77,000 |
| | 1.75% | 12-15-26 | 78,000 |
| | 1.75% | 12-15-27 | 80,000 |
| | 1.75% | 12-15-28 | 81,000 |
| | 1.75% | 12-15-29 | 83,000 |
| | 1.75% | 12-15-30 | 136,000 |
| | | | <u>904,000</u> |

(cont'd)

| <u>Payments to April 30, 2024</u> | <u>Outstanding April 30, 2024</u> | <u>Interest Due</u> |
|---------------------------------------|---------------------------------------|-------------------------|
| \$ 55,000 | \$ - | \$ - |
| 60,000 | - | - |
| - | 60,000 | 11,725 |
| - | 65,000 | 9,625 |
| - | 65,000 | 7,350 |
| - | 70,000 | 5,075 |
| - | 75,000 | 2,625 |
| <u>115,000</u> | <u>335,000</u> | <u>36,400</u> |
| 390,000 | - | - |
| 410,000 | - | - |
| 420,000 | - | - |
| 100,000 | - | - |
| - | 110,000 | 73,143 |
| - | 115,000 | 70,305 |
| - | 125,000 | 67,338 |
| - | 230,000 | 64,113 |
| - | 290,000 | 58,179 |
| - | 300,000 | 50,697 |
| - | 310,000 | 42,957 |
| - | 320,000 | 34,959 |
| - | 330,000 | 26,703 |
| - | 345,000 | 18,189 |
| - | 360,000 | 9,288 |
| <u>1,320,000</u> | <u>2,835,000</u> | <u>515,871</u> |
| 77,000 | - | - |
| 69,000 | - | - |
| 73,000 | - | - |
| 74,000 | - | - |
| - | 76,000 | 10,693 |
| - | 77,000 | 9,362 |
| - | 78,000 | 8,015 |
| - | 80,000 | 6,650 |
| - | 81,000 | 5,250 |
| - | 83,000 | 3,832 |
| - | 136,000 | 2,380 |
| <u>293,000</u> | <u>611,000</u> | <u>46,182</u> |

**Hanover Park Park District
Schedule of Bonds Payable to Maturity
April 30, 2024**

| | <u>Interest Rate</u> | <u>Maturity Date</u> | <u>Original Issue</u> |
|---|--------------------------|--------------------------|---------------------------|
| 2021 General Obligation Limited Bonds | 0.58% | 12-15-22 | \$ 589,535 |
| | 0.73% | 12-15-23 | 235,465 |
| | | | <u>825,000</u> |
| 2022A Alternate Revenue Source Bonds | 2.93% | 12-15-23 | 195,000 |
| | 2.93% | 12-15-24 | 285,000 |
| | 2.93% | 12-15-25 | 305,000 |
| | 2.93% | 12-15-26 | 320,000 |
| | 2.93% | 12-15-27 | 315,000 |
| | 2.93% | 12-15-28 | 290,000 |
| | 2.93% | 12-15-29 | 310,000 |
| | 2.93% | 12-15-30 | 280,000 |
| | 2.93% | 12-15-31 | 250,000 |
| | | | <u>2,550,000</u> |
| 2022B General Obligation Limited Bonds | 3.44% | 12-15-23 | 656,800 |
| | 3.47% | 12-15-24 | 168,200 |
| | | | <u>825,000</u> |
| 2023 General Obligation Limited Bonds | 4.70% | 12-15-24 | 760,470 |
| | 4.60% | 12-15-25 | 64,530 |
| | | | <u>825,000</u> |
| | | | <u>\$ 9,944,465</u> |

See independent auditor's report.

| <u>Payments to April 30, 2024</u> | <u>Outstanding April 30, 2024</u> | <u>Interest Due</u> |
|---------------------------------------|---------------------------------------|-------------------------|
| \$ 589,535 | \$ - | \$ - |
| 235,465 | - | - |
| <u>825,000</u> | <u>-</u> | <u>-</u> |
| 195,000 | - | - |
| - | 285,000 | 69,002 |
| - | 305,000 | 60,651 |
| - | 320,000 | 51,714 |
| - | 315,000 | 42,339 |
| - | 290,000 | 33,109 |
| - | 310,000 | 24,612 |
| - | 280,000 | 15,529 |
| - | 250,000 | 7,325 |
| <u>195,000</u> | <u>2,355,000</u> | <u>304,281</u> |
| 656,800 | - | - |
| - | 168,200 | 5,837 |
| <u>656,800</u> | <u>168,200</u> | <u>5,837</u> |
| - | 760,470 | 42,797 |
| - | 64,530 | 2,968 |
| - | 825,000 | 45,765 |
| <u>\$ 2,815,265</u> | <u>\$ 7,129,200</u> | <u>\$ 954,336</u> |

STATISTICAL DATA

**Hanover Park Park District
Computation of Legal Debt Margin
April 30, 2024**

| | <u>Without Referendum</u> | <u>With Referendum</u> |
|--|-------------------------------|----------------------------|
| Assessed valuation | <u>\$ 781,752,099</u> | <u>\$ 781,752,099</u> |
| Statutory debt limitation - percent of assessed valuation | <u>2.875%</u> | <u>5.750%</u> |
| Amount | <u>\$ 22,475,373</u> | <u>\$ 44,950,746</u> |
| Total debt - general obligation bonds | <u>1,328,200</u> | <u>1,328,200</u> |
| Legal debt margin | <u>\$ 21,147,173</u> | <u>\$ 43,622,546</u> |

Alternate revenue source bonds are not included in the computation of statutory indebtedness, unless taxes levied to pay such obligations are in fact extended.

See independent auditor's report.

**Hanover Park Park District
General and Special Revenue Funds
General Revenue by Source
For the Years Ended April 30, 2015 to 2024**

| Year | Total | Property Taxes | Personal Property Replacement Income Tax | Recreational and Athletic Club Fees | Grants and Donations |
|-------------|---------------------|---------------------|--|-------------------------------------|----------------------|
| 2024 | \$ 4,706,857 | \$ 2,520,352 | \$ 86,244 | \$ 1,645,818 | \$ 97,818 |
| 2023 | 4,242,744 | 2,400,945 | 119,276 | 1,356,812 | 80,334 |
| 2022 | 3,777,958 | 2,356,248 | 90,991 | 1,091,673 | 32,710 |
| 2021 | 3,084,423 | 2,281,887 | 40,793 | 571,974 | - |
| 2020 | 3,377,056 | 2,214,023 | 41,515 | 879,782 | - |
| 2019 | 3,377,056 | 2,214,023 | 41,515 | 879,782 | - |
| 2018 | 3,356,914 | 2,136,537 | 31,534 | 968,380 | - |
| 2017 | 3,394,447 | 2,106,910 | 30,553 | 1,083,739 | - |
| 2016 | 3,476,346 | 2,089,196 | 37,485 | 1,203,820 | 8,326 |
| 2015 | 3,316,666 | 2,016,096 | 35,685 | 1,118,264 | - |

See independent auditor's report.

| <u>Rental</u> | <u>Interest Earned</u> | <u>Pro Shop and Concessions</u> | <u>Other</u> |
|-------------------|----------------------------|---|-------------------|
| \$ 116,432 | \$ 89,167 | \$ 42,571 | \$ 108,455 |
| 121,243 | 30,680 | 6,440 | 127,014 |
| 76,721 | 967 | 10,547 | 118,101 |
| 44,268 | 2,253 | 7,679 | 135,569 |
| 59,591 | 16,191 | 16,982 | 148,972 |
| 59,591 | 16,191 | 16,982 | 148,972 |
| 63,048 | 11,634 | 33,614 | 112,167 |
| 60,078 | 4,004 | 28,671 | 80,492 |
| 37,077 | 1,001 | 44,024 | 55,417 |
| 38,140 | 722 | 43,369 | 64,390 |

**Hanover Park Park District
General and Special Revenue Funds
General Governmental Expenditures by Function
For the Years Ended April 30, 2015 to 2024**

| Year | Total | Salaries and Wages | Services | Repairs and Maintenance | Supplies and Materials |
|-------------|---------------------|-----------------------|---------------------|----------------------------|---------------------------|
| 2024 | \$ 4,580,779 | \$ 1,959,140 | \$ 1,958,831 | \$ - | \$ 249,913 |
| 2023 | 3,507,658 | 1,370,816 | 1,688,484 | - | 148,480 |
| 2022 | 3,507,658 | 1,370,816 | 1,688,484 | - | 148,480 |
| 2021 | 2,759,740 | 1,194,957 | 1,436,904 | - | 109,494 |
| 2020 | 3,101,029 | 1,457,759 | 1,486,231 | - | 132,115 |
| 2019 | 3,203,414 | 1,384,050 | 1,497,550 | - | 125,204 |
| 2018 | 3,284,192 | 1,409,584 | 1,588,947 | 695 | 143,350 |
| 2017 | 3,321,878 | 1,478,160 | 1,471,683 | 781 | 151,683 |
| 2016 | 3,341,021 | 1,507,221 | 1,505,687 | 412 | 122,606 |
| 2015 | 3,444,430 | 1,488,464 | 1,554,885 | 64,074 | 148,094 |

See independent auditor's report.

| <u>Seafari Springs</u> | <u>Capital Expenditures</u> |
|----------------------------|---------------------------------|
| \$ 412,895 | \$ - |
| 299,878 | - |
| 299,878 | - |
| 18,385 | - |
| 24,924 | - |
| 196,610 | - |
| 141,616 | - |
| 219,571 | - |
| 205,095 | - |
| 188,913 | - |

**Hanover Park District
Statistical Comparison of Property Taxes
Levied to Collected - 2014 to 2023
April 30, 2024**

| | Tax | | | | |
|--------------------------------------|-----------------------|----------------|----------------|----------------|----------------|
| | 2023 | 2022 | 2021 | 2020 | 2019 |
| Assessed valuation: | | | | | |
| DuPage County | \$ 471,173,343 | \$ 427,115,579 | \$ 401,072,530 | \$ 390,240,227 | \$ 375,520,341 |
| Cook County | 310,578,756 | 301,080,718 | 238,162,204 | 259,048,114 | 262,908,162 |
| | \$ 781,752,099 | \$ 728,196,297 | \$ 639,234,734 | \$ 649,288,341 | \$ 638,428,503 |
| Tax rates (% of assessed valuation): | | | | | |
| General Fund | 0.0982 | 0.1009 | 0.1090 | 0.1081 | 0.1075 |
| Recreation Fund | 0.1166 | 0.1201 | 0.1320 | 0.1320 | 0.1163 |
| Illinois Municipal Retirement Fund | 0.0179 | 0.0228 | 0.0252 | 0.0145 | 0.0212 |
| Liability Insurance Fund | 0.0223 | 0.0234 | 0.0266 | 0.0265 | 0.0268 |
| Audit Fund | 0.0022 | 0.0023 | 0.0025 | 0.0025 | 0.0026 |
| Paving and Lighting Fund | 0.0049 | 0.0045 | 0.0049 | 0.0049 | 0.0044 |
| Special Recreation Fund | 0.0367 | 0.0365 | 0.0402 | 0.0400 | 0.0365 |
| Bond and Interest Fund | 0.1379 | 0.1410 | 0.1536 | 0.1479 | 0.1477 |
| Museum Fund | 0.0045 | 0.0041 | 0.0076 | 0.0121 | 0.0123 |
| Police Fund | 0.0097 | 0.0101 | 0.0113 | 0.0112 | 0.0114 |
| Social Security | 0.0246 | 0.0223 | 0.0169 | 0.0098 | 0.0184 |
| | 0.4755 | 0.4880 | 0.5298 | 0.5095 | 0.5050 |
| Tax extensions: | | | | | |
| General Fund | \$ 767,918 | \$ 734,453 | \$ 696,551 | \$ 701,940 | \$ 686,600 |
| Recreation Fund | 911,711 | 874,236 | 843,508 | 856,967 | 742,427 |
| Illinois Municipal Retirement Fund | 139,884 | 166,332 | 161,014 | 93,922 | 135,634 |
| Liability Insurance Fund | 174,221 | 170,724 | 170,149 | 172,108 | 171,227 |
| Audit Fund | 17,050 | 16,529 | 15,994 | 16,409 | 16,297 |
| Paving and Lighting Fund | 37,927 | 32,936 | 31,576 | 31,863 | 28,100 |
| Special Recreation Fund | 287,045 | 266,016 | 256,709 | 259,420 | 233,227 |
| Bond and Interest Fund | 1,077,705 | 1,026,406 | 981,902 | 960,191 | 942,809 |
| Museum Fund | 35,003 | 29,582 | 48,784 | 78,575 | 78,776 |
| Police Fund | 75,697 | 73,497 | 72,169 | 72,919 | 72,875 |
| Social Security | 192,218 | 162,062 | 108,188 | 63,901 | 117,369 |
| | \$ 3,716,379 | \$ 3,552,773 | \$ 3,386,544 | \$ 3,308,215 | \$ 3,225,341 |
| Collections | \$ 730,753 | \$ 3,487,086 | \$ 3,384,965 | \$ 3,287,199 | \$ 3,190,636 |
| Percentage of extensions collected | 19.66% | 98.15% | 99.95% | 99.36% | 98.92% |

See independent auditor's report.

| Year | | | | |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2018 | 2017 | 2016 | 2015 | 2014 |
| \$ 337,657,146 | \$ 318,950,826 | \$ 296,777,235 | \$ 275,333,034 | \$ 276,639,836 |
| 220,682,538 | 225,111,482 | 223,173,589 | 195,206,837 | 201,978,981 |
| <u>\$ 558,339,684</u> | <u>\$ 544,062,308</u> | <u>\$ 519,950,824</u> | <u>\$ 470,539,871</u> | <u>\$ 478,618,817</u> |
| 0.1200 | 0.1210 | 0.1241 | 0.1350 | 0.1262 |
| 0.1300 | 0.1292 | 0.1323 | 0.1417 | 0.1322 |
| 0.0248 | 0.0267 | 0.0273 | 0.0316 | 0.0334 |
| 0.0296 | 0.0281 | 0.0287 | 0.0316 | 0.0300 |
| 0.0029 | 0.0031 | 0.0031 | 0.0034 | 0.0031 |
| 0.0048 | 0.0042 | 0.0042 | 0.0049 | 0.0046 |
| 0.0367 | 0.0370 | 0.0363 | 0.0401 | 0.0359 |
| 0.1657 | 0.1666 | 0.1707 | 0.1877 | 0.1795 |
| 0.0141 | 0.0147 | 0.0150 | 0.0170 | 0.0166 |
| 0.0131 | 0.0136 | 0.0139 | 0.0159 | 0.0154 |
| 0.0204 | 0.0201 | 0.0205 | 0.0237 | 0.0236 |
| <u>0.5621</u> | <u>0.5642</u> | <u>0.5761</u> | <u>0.6328</u> | <u>0.6005</u> |
| \$ 669,831 | \$ 658,209 | \$ 645,133 | \$ 635,464 | \$ 603,918 |
| 726,032 | 703,179 | 687,941 | 666,919 | 632,853 |
| 138,195 | 145,043 | 141,950 | 148,694 | 159,962 |
| 165,259 | 152,816 | 149,388 | 148,828 | 143,475 |
| 16,302 | 16,973 | 16,023 | 16,033 | 14,912 |
| 26,691 | 22,998 | 22,045 | 23,024 | 22,128 |
| 205,180 | 201,032 | 188,559 | 188,846 | 171,877 |
| 925,292 | 906,212 | 887,536 | 883,334 | 858,983 |
| 78,815 | 79,780 | 77,853 | 79,965 | 79,638 |
| 72,993 | 73,910 | 72,292 | 74,760 | 73,661 |
| 113,844 | 109,122 | 106,810 | 111,554 | 112,759 |
| <u>\$ 3,138,434</u> | <u>\$ 3,069,274</u> | <u>\$ 2,995,530</u> | <u>\$ 2,977,421</u> | <u>\$ 2,874,166</u> |
| <u>\$ 3,108,334</u> | <u>\$ 2,998,403</u> | <u>\$ 2,965,989</u> | <u>\$ 2,947,550</u> | <u>\$ 2,843,134</u> |
| <u>99.04%</u> | <u>97.69%</u> | <u>99.01%</u> | <u>99.00%</u> | <u>98.92%</u> |