

Morton Grove Park District

6834 Dempster Street • Morton Grove, Illinois • 60053 847/965-1200



**MORTON GROVE
PARK DISTRICT**

Board Meeting Agenda May 21, 2025

- I. **Call the Meeting to Order**
- II. **Roll Call**
- III. **Pledge of Allegiance**
- IV. **Additions/Changes to the Agenda**
- V. **Citizen's Comments on Agenda Items/Correspondence**
- VI. **Consent Agenda:**
 - a. **Approval of Minutes:** Minutes of April 16, 2025 Board Meeting
 - b. **Approval of Financial Reports:**
 1. Cash Summary and Revenue and Expenditure Report dated April 30, 2025
 2. Invoice Distribution Report ending April 30, 2025 in the amount of \$553,159.69
 3. Card Services Report dated April 30, 2025
 4. Monthly Budget to Actual report dated April 30, 2025
- VII. **Director's Report**
- VIII. **Attorney's Report**
- IX. **Village Liaison Report**
- X. **Department Head Reports**
- XI. **New Business:**
 - a. **Administration & Finance Committee – Commissioner Liston, Chair**

Action Item:	2025 Election Canvas Results #R-03-25 Approval
Action Item:	Appointment of a New Member to the Board
Action Item:	Oaths of Office
Action Item:	Board Officers Appointment and Committee Assignments
Action Item:	Closed Session Minutes Resolution #R-02-25 Approval
Action Item:	Community Survey Approval
Action Item:	PVCC North Parking Lot Repaving Approval
Action Item:	Comprehensive Annual Financial Report Approval
- XII. **Public Comment on Non-Agenda Items**
- XIII. **Commissioner Comments:** Commissioner Polyak, Minx, Rathunde, Russell, and Liston
- XIV. **Closed Session:** I move for the Board to enter closed session in accordance with the Open Meetings Act section 120/2(c)(1) and section 120/2(c)(21).
- XV. **Approval of Closed Session Minutes:** Minutes of the April 16, 2025 session and minutes of the April 30, 2025 special meeting session.
- XVI. **Adjournment**

Persons with disabilities requiring reasonable accommodation to participate in Park District meetings should contact Jeffrey Wait, the ADA Compliance Officer at the Prairie View Community Center at 6834 Dempster St. Morton Grove, IL 60053, by phone at 847-965-1200, Monday through Friday 9:00am to 5:00pm or by email to jwait@mgparks.com, at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter generally require at least 5 business days advance notice. For the deaf or hearing-impaired, please use the Illinois Relay Center voice only operator at (800) 526-0857.

Consent Agenda: May 21, 2025 – Commissioner John Liston

Minutes:

I move for the Board of Park Commissioners to accept the recommendation of the Administration and Finance Committee to approve the minutes of the:

- The Regular Board Meeting that was held on April 16, 2025.

And the Financial Reports, which include:

- Cash Summary and Revenue and Expenditure Report dated April 30, 2025
- The Invoice Distribution Report ending April 30, 2025 in the amount of \$553,159.69
- Monthly Budget to Actual Report dated April 30, 2025.
- Card Services Report dated April 30, 2025.

AFTER CLOSED SESSION:

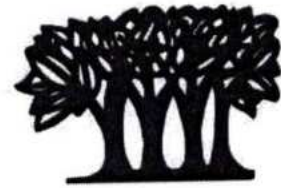
I move for the Board of Park Commissioners to accept the recommendation of the Administration and Finance Committee to approve the following:

- Closed Session minutes held on April 16, 2025.
- Special meeting closed session held on April 30, 2025.

Approval of Minutes

Morton Grove Park District

6834 Dempster Street ▪ Morton Grove, Illinois ▪ 60053 847/965-1200



**MORTON GROVE
PARK DISTRICT**

Minutes of the 881st Board Meeting
April 16, 2025
Held at Prairie View Community Center

- I. **Roll Call:** Commissioner Khan called the meeting to order at 6:30 pm.

Commissioners Present: Mazhar Khan, Kelly Russell, John Liston, Lisa Rathunde, and Paul Minx.
Commissioners Absent: None

Staff Present: Jeffrey Wait, Executive Director; Martin O'Brien, Superintendent of Finance; Keith Gorczyca, Superintendent of Parks and Maintenance; Sue Braubach, Superintendent of Recreation; Colin Jaffe, Recreation Supervisor; and Luisa Brown, Recording Secretary.

Guests: None

Attorney Present: None

- II. **Pledge of Allegiance:** The Pledge of Allegiance was recited.

- III. **Additions/Changes to the Agenda:** None

- IV. **Citizens' Comments on Agenda Items/Correspondence:** None

- V. **Consent Agenda:**

Commissioner Liston made a motion, seconded by Commissioner Minx, to approve:

a. The minutes from the Board Meeting held on March 19, 2025.

b. The Financial Reports:

1. The Cash Summary and Revenue and Expenditure Report dated March 31, 2025.

2. The Invoice Distribution Report for the period ending March 31, 2025, in the amount of \$101,784.21.

3. Monthly Budget to Actual report dated March 31, 2025.

4. Card Service Report dated March 31, 2025.

Ayes: Commissioner Rathunde, Russell, Minx, Khan, and Liston. Nays: 0. Motion carried.

- VI. **Director's Report:** Director Wait stated that there will be a rededication at Oketo Park on Saturday, May 17th, from 9 a.m. to 10 a.m. There will be refreshments and a giveaway. After the dedication, from 10 a.m. to 12 p.m., the parks department will be hosting a cleaning up the park day. Wait announced that a construction fence has been installed at Palma Lane Park. Site preparation and removal are set to start April 21st.

- VII. **Attorney's Report:** This was sent digitally before the meeting.

- VIII. **Village Liaison Report:** None

- IX. Department Heads' Report:** Superintendent Gorczyca stated that the W-T group has been out to the maintenance garage to assess the sinking foundation issue, they will report back once they have completed the assessment. Gorczyca mentioned that the maintenance department has all the soccer fields and ball fields mowed and painted, ready to go for the season.

Superintendent O'Brien reminded the Commissioners that ethics statements are due by May 1st. O'Brien stated that the finance department is working on finalizing the district's financial statements. The department is waiting for IMRF to send some specific data. Once the Finance Department has that piece of data, the financial statements will go in front of the commissioners at the May board meeting for approval.

Superintendent Braubach stated that the recreation staff has been busy prepping for summer. Harrer pool will be opening in less than six weeks. Training begins at the end of April for all seasonal employees. Braubach mentioned that the recreation staff is also preparing for fall. All marketing information for fall must be turned in by mid-May.

X. New Business:

a. Administration and Finance Committee – Commissioner Liston, Chair

Athletic programming: Recreation Supervisor Colin Jaffe gave a presentation regarding athletic programming for the year 2025.

Disposal Ordinance: Commissioner Liston made a motion, seconded by Commissioner Rathunde, to approve Ordinance #O-01-25 for the disposal, donation, trade-in, or sale of listed items and authorizes the Park Board President and Secretary to execute said ordinance.

Ayes: Commissioners Rathunde, Russell, Minx, Khan, and Liston. Nays: 0. Motion carried.

XI. Public Comment on Non-Agenda Items: None

XII. Commissioner Comments:

Commissioner Liston: Congratulated everyone who was newly elected in the recent elections. Thanked the entire staff for all their hard work.

Commissioner Minx: Thanked Recreation Supervisor Colin Jaffe for their great presentation. Minx also thanked the recreation staff for their great job with the easter egg hunt event.

Commissioner Rathunde: Congratulated everyone who was newly elected in the recent elections. Rathunde stated she's excited about all the programming and pools this summer.

Commissioner Russell: Congratulated everyone who was newly elected in the recent elections. Thanked Recreation Supervisor Colin Jaffe for their great presentation a stated she's excited for all the offerings this summer.

Commissioner Khan: Thanked the entire staff for all their hard work and congratulated everyone who was newly elected in the recent elections.

XIII. Closed Session: Commissioner Liston made a motion, seconded by Commissioner Minx, for the Board to move into closed session in accordance with the Open Meetings Act section 120/2(c)(1) and section 120/2(c)(21).

Ayes: Commissioners Liston, Rathunde, Minx, Russell, and Khan. Nays: 0. Motion carried.

The regular meeting was reconvened at 7:39 pm.

XIV. Approval of Closed Session Minutes: Commissioner Liston made a motion, seconded by Commissioner Minx, to approve the March 19, 2025 closed session minutes.
Ayes: Commissioners Minx, Liston, Russell, Khan, and Rathunde. Nays: 0. Motion carried.

XV. Adjournment: Commissioner Liston made a motion, seconded by Commissioner Rathunde, to adjourn the meeting.

The motion was carried by voice vote.

The meeting ended at approximately 7:43 pm.

Board President, John Liston

Board Secretary, Jeffrey Wait

Financials

- Cash Summary
- Revenue and Expenditures Report
- The Invoice Distribution Report
- Monthly Budget Report
- Card Services Report

CASH SUMMARY BY FUND FOR MORTON GROVE PARK DISTRICT

FROM 04/01/2025 TO 04/30/2025

FUND: ALL FUNDS

CASH AND INVESTMENT ACCOUNTS

Fund	Description	Beginning Balance 04/01/2025	Total Debits	Total Credits	Ending Balance 04/30/2025
01	CORPORATE	2,344,668.36	173,714.13	149,329.11	2,369,053.38
02	RECREATION	1,386,467.63	213,400.24	224,527.13	1,375,340.74
05	POLICE	889.95	0.00	1,065.32	(175.37)
10	PAVING & LIGHTING	3,315.04	0.00	0.00	3,315.04
15	MUSEUM	8,711.44	0.00	1,914.35	6,797.09
20	I.M.R.F.	135,540.20	4,849.65	12,011.54	128,378.31
22	F.I.C.A.	118,356.64	4,849.65	14,161.88	109,044.41
25	BOND & INTEREST	758,828.91	38,927.17	0.00	797,756.08
26	BOND AND INTEREST - HARRER POOL	961,077.91	0.00	0.00	961,077.91
30	LIABILITY INSURANCE	32,786.70	0.00	8,575.11	24,211.59
35	SPECIAL RECREATION	609,557.27	14,023.67	44,148.11	579,432.83
40	AUDIT	(10,885.83)	0.00	0.00	(10,885.83)
70	CAPITAL IMPROVEMENTS	6,148,432.02	0.00	26,021.57	6,122,410.45
99	PAYROLL CLEARING FUND	74,849.37	120,299.91	124,551.08	70,598.20
TOTAL - ALL FUNDS		12,572,595.61	570,064.42	606,305.20	12,536,354.83

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	YTD BALANCE 04/30/2025 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2025 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 01 - CORPORATE						
Fund 01 - CORPORATE:						
TOTAL REVENUES		3,508,016.00	1,714,293.93	173,612.82	1,793,722.07	48.87
TOTAL EXPENDITURES		3,508,016.00	1,989,555.31	150,629.10	1,518,460.69	56.71
NET OF REVENUES & EXPENDITURES		0.00	(275,261.38)	22,983.72	275,261.38	100.00
Fund 02 - RECREATION						
Fund 02 - RECREATION:						
TOTAL REVENUES		3,616,884.00	1,238,319.44	216,632.22	2,378,564.56	34.24
TOTAL EXPENDITURES		3,616,884.00	861,950.44	229,160.41	2,754,933.56	23.83
NET OF REVENUES & EXPENDITURES		0.00	376,369.00	(12,528.19)	(376,369.00)	100.00
Fund 05 - POLICE						
Fund 05 - POLICE:						
TOTAL REVENUES		15,000.00	0.00	0.00	15,000.00	0.00
TOTAL EXPENDITURES		15,000.00	4,457.62	1,065.32	10,542.38	29.72
NET OF REVENUES & EXPENDITURES		0.00	(4,457.62)	(1,065.32)	4,457.62	100.00
Fund 15 - MUSEUM						
Fund 15 - MUSEUM:						
TOTAL REVENUES		42,000.00	0.00	0.00	42,000.00	0.00
TOTAL EXPENDITURES		42,000.00	8,251.46	1,914.35	33,748.54	19.65
NET OF REVENUES & EXPENDITURES		0.00	(8,251.46)	(1,914.35)	8,251.46	100.00
Fund 20 - I.M.R.F.						
Fund 20 - I.M.R.F.:						
TOTAL REVENUES		165,000.00	78,636.85	4,849.65	86,363.15	47.66
TOTAL EXPENDITURES		165,000.00	52,747.05	12,011.54	112,252.95	31.97
NET OF REVENUES & EXPENDITURES		0.00	25,889.80	(7,161.89)	(25,889.80)	100.00
Fund 22 - F.I.C.A.						
Fund 22 - F.I.C.A.:						
TOTAL REVENUES		250,000.00	78,636.85	4,849.65	171,363.15	31.45
TOTAL EXPENDITURES		250,000.00	63,704.73	14,161.88	186,295.27	25.48
NET OF REVENUES & EXPENDITURES		0.00	14,932.12	(9,312.23)	(14,932.12)	100.00
Fund 25 - BOND & INTEREST						
Fund 25 - BOND & INTEREST:						
TOTAL REVENUES		1,150,000.00	631,201.95	38,927.17	518,798.05	54.89
TOTAL EXPENDITURES		1,150,000.00	0.00	0.00	1,150,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	631,201.95	38,927.17	(631,201.95)	100.00
Fund 26 - BOND AND INTEREST - HARRER POOL						
Fund 26 - BOND AND INTEREST - HARRER POOL:						
TOTAL REVENUES		800,000.00	600,000.00	0.00	200,000.00	75.00
TOTAL EXPENDITURES		800,000.00	242,800.00	242,800.00	557,200.00	30.35
NET OF REVENUES & EXPENDITURES		0.00	357,200.00	(242,800.00)	(357,200.00)	100.00
Fund 30 - LIABILITY INSURANCE						
Fund 30 - LIABILITY INSURANCE:						
TOTAL REVENUES		155,000.00	0.00	0.00	155,000.00	0.00
TOTAL EXPENDITURES		155,000.00	26,104.95	8,575.11	128,895.05	16.84
NET OF REVENUES & EXPENDITURES		0.00	(26,104.95)	(8,575.11)	26,104.95	100.00

GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)
Fund 35 - SPECIAL RECREATION					
Fund 35 - SPECIAL RECREATION:					
TOTAL REVENUES		510,000.00	227,393.01	14,023.67	282,606.99
TOTAL EXPENDITURES		510,000.00	90,491.73	44,148.11	419,508.27
NET OF REVENUES & EXPENDITURES		0.00	136,901.28	(30,124.44)	(136,901.28)
Fund 40 - AUDIT					
Fund 40 - AUDIT:					
TOTAL REVENUES		23,000.00	0.00	0.00	23,000.00
TOTAL EXPENDITURES		23,000.00	19,950.00	0.00	3,050.00
NET OF REVENUES & EXPENDITURES		0.00	(19,950.00)	0.00	19,950.00
Fund 70 - CAPITAL IMPROVEMENTS					
Fund 70 - CAPITAL IMPROVEMENTS:					
TOTAL REVENUES		2,919,000.00	891,500.00	0.00	2,027,500.00
TOTAL EXPENDITURES		2,919,000.00	197,572.59	107,346.57	2,721,427.41
NET OF REVENUES & EXPENDITURES		0.00	693,927.41	(107,346.57)	(693,927.41)
TOTAL REVENUES - ALL FUNDS					
TOTAL EXPENDITURES - ALL FUNDS		13,153,900.00	5,459,982.03	452,895.18	7,693,917.97
NET OF REVENUES & EXPENDITURES		0.00	3,557,585.88	811,812.39	9,596,314.12
			1,902,396.15	(358,917.21)	(1,902,396.15)
					100.00

		PAID			
GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Check 41213					
02-32-520210	MATERIALS AND SUPPLIES-EQU	DIRECT FITNESS SOLUTIONS,	EQUIPMENT REPAIR	331.21	41213
Total For Check 41213				331.21	
Check 41214					
02-35-554405	CONTRACTUAL SERVICES-PUBLI	GRAPHIC ARTS SERVICE	BUS CARDS	150.00	41214
Total For Check 41214				150.00	
Check 41215					
02-33-552300	CONTRACT SVCS-CONTRACTUAL	GROOT, INC.	GARBAGE SERVICES FOR PVCC	370.42	41215
Total For Check 41215				370.42	
Check 41216					
02-35-554400	CONTRACT SVCS-AGREEMENTS -	HAGG PRESS INC.	PRINTING OF SUMMER ACTIVIT	15,685.00	41216
Total For Check 41216				15,685.00	
Check 41217					
02-21-520313	MATRL AND SUPP-SUPPLIES -	JEFF ELLIS & ASSOCIATES, I	LGI CLASS REGISTRATION NEW	850.00	41217
02-22-520313	MATRL AND SUPP-SUPPLIES -	JEFF ELLIS & ASSOCIATES, I	LGI CLASS REGISTRATION NEW	425.00	41217
Total For Check 41217				1,275.00	
Check 41218					
01-10-554100	CONTRACTUAL SERVICES-AGREE	LRS HOLDINGS, LLC	TRASH SERVICES FOR 6250 DE	1,088.03	41218
Total For Check 41218				1,088.03	
Check 41219					
01-20-520321	MATRL AND SUPP-MAINT. - MA	MENARDS	BATTERIES	150.16	41219
01-20-520323	MATRL AND SUPP-MAINT. - MA	MENARDS	BATTERIES	84.91	41219
01-20-520400	MATRL-SUPP-SUPPLIES - TOOL	MENARDS	CUTTING BOARD OIL FOR POOL	174.88	41219
01-20-560300	EQUIPMENT-NEW EQUIP - BLDG	MENARDS	ROUTER BITS, SIGN POST, AN	149.00	41219
01-20-570300	BLDG-LANDSCAPE-GRASS-SEED-	MENARDS	PREEN PRE EMERGENT FOR PLA	43.58	41219
02-22-520260	MATRL AND SUPP-REPAIR EQUI	MENARDS	CUTTING BOARD OIL FOR POOL	19.76	41219
15-10-570200	BUILDING & LANDSCAPE-BUILD	MENARDS	ROUTER BITS, SIGN POST, AN	10.48	41219
Total For Check 41219				632.77	
Check 41220					
01-20-520312	MATERIALS AND SUPPLIES-JAN	NORTH AMERICAN CORP OF ILL	CLEANING SUPPLIES	346.62	41220
Total For Check 41220				346.62	
Check 41221					
01-10-520110	MATRL AND SUPP-OFFICE EXP	PETTY CASH-MARTIN O'BRIEN	PETTY CASH FOR BASE SUPPLI	9.89	41221
01-10-581200	EXP MISC.-EDUCATIONAL SEMI	PETTY CASH-MARTIN O'BRIEN	PETTY CASH FOR BASE SUPPLI	79.33	41221
02-05-593624	PROGRAM SUPPLIES-YOUTH CON	PETTY CASH-MARTIN O'BRIEN	PETTY CASH FOR BASE SUPPLI	11.05	41221
02-07-593825	PROGRAM SUPPLIES-BASE	PETTY CASH-MARTIN O'BRIEN	PETTY CASH FOR BASE SUPPLI	295.96	41221
02-08-593917	PROGRAM SUPPLIES-SANTA COM	PETTY CASH-MARTIN O'BRIEN	PETTY CASH FOR BASE SUPPLI	28.26	41221
02-33-520321	MATRL AND SUPP-MAINT. - MA	PETTY CASH-MARTIN O'BRIEN	PETTY CASH FOR BASE SUPPLI	8.51	41221
Total For Check 41221				433.00	
Check 41222					
02-08-592921	PRINCESS TEA PARTY	ROYAL PRINCESS PARTIES LLC	PRINCESS ELSA FOR TA TEA P	289.00	41222
Total For Check 41222				289.00	
Check 41223					
01-20-520400	MATRL-SUPP-SUPPLIES - TOOL	RUSSO POWER EQUIPMENT	MEASURING WHEEL	69.99	41223
01-20-570300	BLDG-LANDSCAPE-GRASS-SEED-	RUSSO POWER EQUIPMENT	PLANT BED PRE EMERGENT	291.96	41223
01-20-570400	BLDG-LANDSCAPE-TREES-SHRUB	RUSSO POWER EQUIPMENT	WIRE PLAIN	69.00	41223
Total For Check 41223				430.95	
Check 41224					
02-32-560600	EQUIPMENT-NEW EQUIP - FITN	S & S GLASS COMPANY, INC.	ADDITIONAL MIRROR PANELS S	1,390.50	41224
Total For Check 41224				1,390.50	
Check 41225					
02-10-520110	MATRL AND SUPP-OFFICE EXP	VERMONT SYSTEMS, INC.	KEY FOBS , TESLIN	1,325.00	41225
02-10-554100	CONTRACTUAL SERVICES-AGREE	VERMONT SYSTEMS, INC.	ANNUAL CHARGES	20,506.58	41225
Total For Check 41225				21,831.58	

GL Number	Invoice Line Desc	Vendor	PAID	Invoice Description	Amount	Check #
Check 41229						
02-32-460110	MEMBERSHIPS-RB - FITNESS M BOON CARREON			FITNESS MEMEBRSHIP REFUND	54.00	41229
	Total For Check 41229				54.00	
Check 41230						
02-08-592926	CONTRACTING-SUMMER CONCERT CADILLAC GROOVE			JULY 8TH CONCERT	1,500.00	41230
	Total For Check 41230				1,500.00	
Check 41231						
02-32-552300	CONTRACT SVCS-CONTRACTUAL COMCAST CABLE			LOBBY TV CABLE	53.65	41231
	Total For Check 41231				53.65	
Check 41232						
02-10-540110	UTILITIES-ELECTRICTY COMED			ELECTRIC BILL FRO JACOBS G	28.71	41232
	Total For Check 41232				28.71	
Check 41233						
01-10-540110	UTILITIES-ELECTRICTY CONSTELLATION NEWENERGY, I			ELECTRIC BILL FOR ALL PARK	1,419.40	41233
02-10-540110	UTILITIES-ELECTRICTY CONSTELLATION NEWENERGY, I			ELECTRIC BILL FOR ALL PARK	650.91	41233
02-21-540110	UTILITIES-ELECTRICTY CONSTELLATION NEWENERGY, I			ELECTRIC BILL FOR ALL PARK	950.99	41233
02-22-540110	UTILITIES-ELECTRICTY CONSTELLATION NEWENERGY, I			ELECTRIC BILL FOR ALL PARK	399.90	41233
02-33-540110	UTILITIES-ELECTRICTY CONSTELLATION NEWENERGY, I			ELECTRIC BILL FOR ALL PARK	5,677.59	41233
15-10-540110	UTILITIES-ELECTRICTY CONSTELLATION NEWENERGY, I			ELECTRIC BILL FOR ALL PARK	242.03	41233
	Total For Check 41233				9,340.82	
Check 41234						
70-10-586114	EXP MISCELLANEOUS-PARKS GE COURTESY PLUMBING & SERVIC			FAUCET, TOILET, URINAL REP	9,688.57	41234
	Total For Check 41234				9,688.57	
Check 41235						
02-08-592926	CONTRACTING-SUMMER CONCERT DAVID PAIGE			AUGUST 19TH CONCERT	1,500.00	41235
	Total For Check 41235				1,500.00	
Check 41236						
02-08-592926	CONTRACTING-SUMMER CONCERT DON HEDEKER			JULY 22ND CONCERT	1,100.00	41236
	Total For Check 41236				1,100.00	
Check 41237						
02-08-592926	CONTRACTING-SUMMER CONCERT FORTUNATE SONS ENTERTAINME			JULY 15TH CONCERT	1,500.00	41237
	Total For Check 41237				1,500.00	
Check 41238						
02-08-592926	CONTRACTING-SUMMER CONCERT FRANK ROWLEY			JULY 17TH CONCERT	1,500.00	41238
	Total For Check 41238				1,500.00	
Check 41239						
01-20-520323	MATRL AND SUPP-MAINT. - MA GRAINGER			CABLE TIE SUPPLY	68.50	41239
	Total For Check 41239				68.50	
Check 41240						
01-10-520140	MATRL AND SUPP-OFFICE EXP HINCKLEY SPRINGS			WATER FOR PVCC	137.87	41240
	Total For Check 41240				137.87	
Check 41241						
01-10-554100	CONTRACTUAL SERVICES-AGREE LEAF			COPIER RENTAL	63.71	41241
02-10-554100	CONTRACTUAL SERVICES-AGREE LEAF			COPIER RENTAL	63.71	41241
	Total For Check 41241				127.42	
Check 41242						
35-10-552705	CNTRCT SVCS-ADA INCLUSION MAINE-NILES ASSN OF SP REC			INCLUSION SERVICES FOR MAR	2,320.12	41242
	Total For Check 41242				2,320.12	
Check 41243						
01-20-520400	MATRL-SUPP-SUPPLIES - TOOL MENARDS			SCREWDRIVER FOR MAINTENANC	11.60	41243
	Total For Check 41243				11.60	
Check 41244						
01-20-520325	MATRL-SUPP-MAINT. - MAT'LS NAPA			OIL FILTERS SCAG MOWER AND	58.85	41244
	Total For Check 41244				58.85	

GL Number	Invoice Line Desc	Vendor	PAID	Invoice Description	Amount	Check #
Check 41245						
01-10-540120	UTILITIES-HEATING FUEL	NICOR GAS		GAS DELIVERY FOR ALL PARKS	297.06	41245
02-10-540120	UTILITIES-HEATING FUEL	NICOR GAS		GAS DELIVERY FOR ALL PARKS	541.00	41245
02-25-420270	TIGER SHARKS REVENUES	NICOR GAS		GAS DELIVERY FOR ALL PARKS	262.02	41245
02-33-540120	UTILITIES-HEATING FUEL	NICOR GAS		GAS DELIVERY FOR ALL PARKS	435.16	41245
15-10-540120	UTILITIES-HEATING FUEL	NICOR GAS		GAS DELIVERY FOR ALL PARKS	110.54	41245
Total For Check 41245					1,645.78	
Check 41246						
02-08-592926	CONTRACTING-SUMMER CONCERT	OUTCAST JAZZ BAND, LLC		JUNE 24TH CONCERT	1,300.00	41246
Total For Check 41246					1,300.00	
Check 41247						
02-21-554100	CONTRACTUAL SERVICES-AGREE	PEPSI-COLA		PEPSI PRODUCTS FOR HARRER	798.74	41247
02-22-554100	CONTRACTUAL SERVICES-AGREE	PEPSI-COLA		PEPSI PRODUCTS FOR ORIOLE	798.74	41247
Total For Check 41247					1,597.48	
Check 41248						
01-10-551120	CONTRACT SVCS-LEGAL - EXTR	ROBBINS SCHWARTZ		PROFESSIONAL SERVICES REND	6,730.00	41248
Total For Check 41248					6,730.00	
Check 41249						
01-20-560200	EQUIPMENT-NEW EQUIP - MAIN	RUSO POWER EQUIPMENT		CORDLESS PRUNER SAW	179.99	41249
Total For Check 41249					179.99	
Check 41250						
02-08-592926	CONTRACTING-SUMMER CONCERT	SECOND HAND SOUL BAND, INC.		JUNE 10TH SUMMER CONCERT S	1,500.00	41250
Total For Check 41250					1,500.00	
Check 41251						
01-10-540120	UTILITIES-HEATING FUEL	SYMMETRY ENERGY SOLUTIONS		GAS BILL FOR ALL PARKS	617.36	41251
02-10-540120	UTILITIES-HEATING FUEL	SYMMETRY ENERGY SOLUTIONS		GAS BILL FOR ALL PARKS	268.82	41251
02-21-540120	UTILITIES-HEATING FUEL	SYMMETRY ENERGY SOLUTIONS		GAS BILL FOR ALL PARKS	2.00	41251
02-22-540120	UTILITIES-HEATING FUEL	SYMMETRY ENERGY SOLUTIONS		GAS BILL FOR ALL PARKS	116.29	41251
02-33-540120	UTILITIES-HEATING FUEL	SYMMETRY ENERGY SOLUTIONS		GAS BILL FOR ALL PARKS	899.73	41251
15-10-540120	UTILITIES-HEATING FUEL	SYMMETRY ENERGY SOLUTIONS		GAS BILL FOR ALL PARKS	96.87	41251
Total For Check 41251					2,001.07	
Check 41252						
01-20-554100	CONTRACTUAL SERVICES-AGREE	THE W-T GROUP, LLC		MG FACILITY ASSESSMENT	2,400.00	41252
70-10-586135	EXP MIS - BASKETBALL & TEN	THE W-T GROUP, LLC		COURT IMPROVEMENT PROJECT	1,227.00	41252
Total For Check 41252					3,627.00	
Check 41253						
01-10-540150	UTILITIES-TELEPHONE	VERIZON WIRELESS		CELL PHONES	275.59	41253
02-10-540150	UTILITIES-TELEPHONE	VERIZON WIRELESS		CELL PHONES	275.59	41253
02-33-540150	UTILITIES-TELEPHONE	VERIZON WIRELESS		CELL PHONES	283.94	41253
Total For Check 41253					835.12	
Check 41254						
01-10-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR MARCH	99.45	41254
01-20-520500	MATRL-SUPP-SUPPLIES - GAS	VILLAGE OF MORTON GROVE		MARCH 2025 FUEL BILL	973.07	41254
01-20-554100	CONTRACTUAL SERVICES-AGREE	VILLAGE OF MORTON GROVE		MARCH 2025 FUEL BILL	417.03	41254
02-10-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR MARCH	51.00	41254
02-21-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR MARCH	76.50	41254
02-22-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR MARCH	51.00	41254
02-33-540130	UTILITIES-WATER	VILLAGE OF MORTON GROVE		WATER SERVICES FOR MARCH	397.80	41254
Total For Check 41254					2,065.85	
Check 41255						
02-08-592926	CONTRACTING-SUMMER CONCERT	WILD DAISY		JUNE 17TH CONCERT BAND	1,350.00	41255
Total For Check 41255					1,350.00	
Check 41256						
02-33-570200	BUILDING & LANDSCAPE-BUILD	CROWN GYM MATS, INC		GYM MATS FOR PVCC	4,050.00	41256

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Check 41256					
		Total For Check 41256		4,050.00	
Check 41257					
02-31-440501	RENTALS-FIELDHOUSE RENTALS AIMA MATHEW		DEPOSIT REFUND	100.00	41257
		Total For Check 41257		100.00	
Check 41258					
02-32-513700	SALARIES & WAGES-GROUPX IN BODYMINDSPIRITFITNESS CORP MARCH GROUP EX CLASSES			900.00	41258
		Total For Check 41258		900.00	
Check 41259					
70-10-586314	EXP MISCELLANEOUS-PARKS DE BURRIS EQUIPMENT		BALLPARK 6 GROOMER	6,859.00	41259
		Total For Check 41259		6,859.00	
Check 41260					
01-10-554100	CONTRACTUAL SERVICES-AGREE CANON U.S.A, INC.		COPIER LEASE	61.33	41260
02-10-554100	CONTRACTUAL SERVICES-AGREE CANON U.S.A, INC.		COPIER LEASE	61.33	41260
		Total For Check 41260		122.66	
Check 41261					
02-32-554200	CONTRACT SVCS-AGREEMENTS - COMCAST CABLE		PVCC COMCAST BUISNESS CABL	650.22	41261
		Total For Check 41261		650.22	
Check 41262					
02-10-540110	UTILITIES-ELECTRICTY	COMED	PARKING LOT LITE	649.59	41262
02-33-540110	UTILITIES-ELECTRICTY	COMED	ELECTRIC BILL FOR 8830 OAK	102.53	41262
		Total For Check 41262		752.12	
Check 41263					
01-10-481810	MISCELLANEOUS REV-MISC. - ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	101.31	41263
01-10-520110	MATRL AND SUPP-OFFICE EXP ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	872.22	41263
01-10-520130	MATRL AND SUPP-OFFICE EXP ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	292.00	41263
01-10-551400	CONTRACTUAL SERVICES-BAMBO ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	1,386.21	41263
01-10-554100	CONTRACTUAL SERVICES-AGREE ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	212.90	41263
01-10-580100	EXP MISC.-HUMAN RESOURCE E ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	143.76	41263
01-10-581120	EXP MISC-COMM EXPENSE - ED ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	199.00	41263
01-10-581400	EXP MISCELLANEOUS-DUES & S ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	521.84	41263
01-10-589110	EXP MISC.-MARKETING SPECIA ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	610.00	41263
01-20-520321	MATRL AND SUPP-MAINT. - MA ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	432.00	41263
01-20-520400	MATRL-SUPP-SUPPLIES - TOOL ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	35.99	41263
01-20-570200	BUILDING & LANDSCAPE-BUILD ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	4,129.50	41263
01-20-581200	EXP MISC.-EDUCATIONAL SEMI ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	395.00	41263
02-01-593105	PROGRAM SUPPLIES-PICKLEBAL ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	87.56	41263
02-01-593131	PRGM SUPP-SOFTBALL - ADULT ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	36.06	41263
02-03-592412	CONTRACTING SERVICES- CAMP ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	1,226.09	41263
02-04-593514	PROGRAM SUPPLIES-DANCE - C ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	(809.77)	41263
02-05-593623	PROGRAM SUPPLIES-ADULT GEN ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	192.14	41263
02-06-593711	PROGRAM SUPPLIES-PRE SCHOO ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	231.38	41263
02-07-592819	CONTRACTING SERVICES-GAP ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	263.00	41263
02-07-593813	PROGRAM SUPPLIES-BIRTHDAY ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	216.82	41263
02-07-593825	PROGRAM SUPPLIES-BASE ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	50.81	41263
02-07-593826	PROGRAM SUPPLIES-KINDER OD ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	74.96	41263
02-08-593921	PRGM SUPP-MOTHER/DAUGHTER ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	327.45	41263
02-08-593938	PROGRAM SUPPLIES-EGGSTRAVA ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	274.22	41263
02-08-593943	PROGRAM SUPPLIES-HOT WHEEL ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	(19.98)	41263
02-10-520110	MATRL AND SUPP-OFFICE EXP ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	80.96	41263
02-10-554100	CONTRACTUAL SERVICES-AGREE ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	459.28	41263
02-22-560700	EQUIPMENT-NEW EQUIP - POOL ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	1,389.98	41263
02-32-520335	MATERIALS AND SUPPLIES-SUP ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	1,685.00	41263
02-32-560600	EQUIPMENT-NEW EQUIP - FITN ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	315.16	41263
02-35-521584	MATERIALS AND SUPPLIES-BAN ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	1,167.15	41263
02-35-554100	CONTRACTUAL SERVICES-AGREE ELAN FINANCIAL SERVICES		MARCH CREDIT CARD STATEMEN	585.99	41263

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Check 41263					
02-35-554405	CONTRACTUAL SERVICES-PUBLI	ELAN FINANCIAL SERVICES	MARCH CREDIT CARD STATEMEN	671.33	41263
		Total For Check 41263		17,837.32	
Check 41264					
02-07-592819	CONTRACTING SERVICES-GAP	FIRST STUDENT	INVOICE# 12041057 -3/28,3/	1,368.00	41264
		Total For Check 41264		1,368.00	
Check 41265					
01-20-520323	MATRL AND SUPP-MAINT. - MA	GRAINGER	COMBINATION PADLOCK FOR MO	18.59	41265
		Total For Check 41265		18.59	
Check 41266					
02-21-553100	CONTRACTUAL SERVICES-POOL	HALOGEN SUPPLY COMPANY, IN	CHEMICALS FOR HARRER AND O	4,528.94	41266
02-22-553100	CONTRACTUAL SERVICES-POOL	HALOGEN SUPPLY COMPANY, IN	CHEMICALS FOR HARRER AND O	12,619.20	41266
		Total For Check 41266		17,148.14	
Check 41267					
02-07-592815	CONTRACTING SERVICES-PIANO	JAMES ECKWALL	PIANO TUNING	140.00	41267
		Total For Check 41267		140.00	
Check 41268					
01-10-554100	CONTRACTUAL SERVICES-AGREE	LEAF	COPIER RENTALS	192.76	41268
02-10-554100	CONTRACTUAL SERVICES-AGREE	LEAF	COPIER RENTALS	192.76	41268
		Total For Check 41268		385.52	
Check 41269					
01-10-554100	CONTRACTUAL SERVICES-AGREE	LOW VOLTAGE WORKS, INC.	3 MONTHS OF WIRELESS MONIT	105.00	41269
		Total For Check 41269		105.00	
Check 41270					
01-20-520321	MATRL AND SUPP-MAINT. - MA	MENARDS	PAINT AND PAINT BRUSHES	143.54	41270
01-20-520323	MATRL AND SUPP-MAINT. - MA	MENARDS	PLATES AND SILVERWRE MAINT	87.26	41270
01-20-520400	MATRL-SUPP-SUPPLIES - TOOL	MENARDS	S HOOKS,AND SCREWS	71.60	41270
		Total For Check 41270		302.40	
Check 41271					
01-20-520321	MATRL AND SUPP-MAINT. - MA	NORTH SHORE FAUCETS	HREN FAUCET REPAIR	88.27	41271
		Total For Check 41271		88.27	
Check 41272					
01-20-520328	MATRL-SUPP-MAINT. -PLAYGRO	NUTOYS LEISURE PRODUCTS	HANDICAP SWING CHAINS FOR	1,918.90	41272
		Total For Check 41272		1,918.90	
Check 41273					
01-10-540150	UTILITIES-TELEPHONE	PEERLESS NETWORK, INC.	PHONE SERVICES	1,090.90	41273
02-10-540150	UTILITIES-TELEPHONE	PEERLESS NETWORK, INC.	PHONE SERVICES	1,090.90	41273
02-33-540150	UTILITIES-TELEPHONE	PEERLESS NETWORK, INC.	PHONE SERVICES	1,123.96	41273
		Total For Check 41273		3,305.76	
Check 41274					
02-10-581500	EXP MISCELLANEOUS-UNIFORMS	PROMO GEAR PLUS,LLC	STAFF APPAREL	493.67	41274
		Total For Check 41274		493.67	
Check 41275					
01-20-520325	MATRL-SUPP-MAINT. - MAT'LS	RUSSO POWER EQUIPMENT	ECHO HANDLE REPAIR SET	44.21	41275
		Total For Check 41275		44.21	
Check 41276					
15-10-554600	CONTRACTUAL SERVICES-PROF	SHERI COZZI	CLEANING FOR APRIL 2025	110.00	41276
		Total For Check 41276		110.00	
Check 41277					
70-10-586151	PALMA LANE RENOVATIONS - O	VILLAGE OF MORTON GROVE	BUILDING PERMIT	8,247.00	41277
		Total For Check 41277		8,247.00	
Check 41278					
02-07-592821	CONTRACTING SERVICES-PUPPY	WENDY DECARLO	DOG AND PUPPY TRAINING COU	1,061.20	41278
		Total For Check 41278		1,061.20	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
PAID					
Check 41279					
99-10-210955	PAYABLES-EMP FLEX SPENDING	JEFF WAIT	FLEX SPENDING CHECK 5	629.70	41279
	Total For Check 41279			629.70	
Check 41284					
01-10-520110	MATRL AND SUPP-OFFICE EXP	ACCURATE OFFICE SUPPLY CO.	OFFICE SUPPLIES	55.90	41284
	Total For Check 41284			55.90	
Check 41285					
02-22-570600	BLDG-LANDSCAPE-POOL -	BLDG ALARM DETECTION SYSTEMS, I	BATTERY REPLACEMENT ORIOLE	100.01	41285
	Total For Check 41285			100.01	
Check 41286					
02-03-592412	CONTRACTING SERVICES-	CAMP BRIAN WISMER ENTERTAINMENT	JUNIOR CAMP PERFORMANCE FI	197.50	41286
	Total For Check 41286			197.50	
Check 41287					
01-10-554100	CONTRACTUAL SERVICES-AGREE	CANON FINANCIAL SERVICES,	METER USAGE	249.01	41287
02-10-554100	CONTRACTUAL SERVICES-AGREE	CANON FINANCIAL SERVICES,	METER USAGE	249.01	41287
	Total For Check 41287			498.02	
Check 41288					
01-10-554100	CONTRACTUAL SERVICES-AGREE	CMFP DEPT MG-06A	QUARTERLY BILLING FOR VEHI	240.00	41288
02-21-554100	CONTRACTUAL SERVICES-AGREE	CMFP DEPT MG-06A	QUARTERLY BILLING FOR 6240	240.00	41288
02-22-554100	CONTRACTUAL SERVICES-AGREE	CMFP DEPT MG-06A	QUARTERLY BILLING FOR 9200	240.00	41288
02-33-554100	CONTRACTUAL SERVICES-AGREE	CMFP DEPT MG-06A	QUARTERLY BILLING FOR PVCC	240.00	41288
15-10-554600	CONTRACTUAL SERVICES-PROF	CMFP DEPT MG-06A	QUARTERLY BILLING FOR MUSE	240.00	41288
	Total For Check 41288			1,200.00	
Check 41289					
01-20-570300	BLDG-LANDSCAPE-GRASS-SEED-	CONSERV FS	FERTILIZER,SEED, MULCH AND	4,279.73	41289
01-20-570410	BLDG-LNDSCP-BLK DIRT-SAND-	CONSERV FS	FERTILIZER,SEED, MULCH AND	198.00	41289
	Total For Check 41289			4,477.73	
Check 41290					
01-20-570150	BLDG-LANDSCAPE-GENERAL	PAR CRESCENT ELECTRIC SUPPLY C	SUPPLIES FOR GARAGE LIGHTI	283.63	41290
	Total For Check 41290			283.63	
Check 41291					
01-20-570150	BLDG-LANDSCAPE-GENERAL	PAR FRIEL ELECTRIC	LIGHTING UPGRADE IN GARAGE	4,586.00	41291
	Total For Check 41291			4,586.00	
Check 41292					
15-10-520110	MATRL AND SUPP-OFFICE EXP	GARVEY'S OFFICE PRODUCTS	PAPER, BROOM AND LINT ROLL	107.47	41292
	Total For Check 41292			107.47	
Check 41293					
01-10-554100	CONTRACTUAL SERVICES-AGREE	LRS HOLDINGS, LLC	TRASH SERVICES FOR 9201 OR	359.30	41293
	Total For Check 41293			359.30	
Check 41294					
35-10-552700	CONTRACTUAL SERVICES-SRA C	MAINE-NILES ASSN OF SP REC	2ND QUARTER CONTRIBUTION	41,344.75	41294
35-10-552705	CNTRCT SVCS-ADA INCLUSION	MAINE-NILES ASSN OF SP REC	INCLUSION SERVICES FOR APR	483.24	41294
	Total For Check 41294			41,827.99	
Check 41295					
01-20-520321	MATRL AND SUPP-MAINT. -	MA MENARDS	DRILL BITS AND STEEL FOR M	339.18	41295
01-20-520323	MATRL AND SUPP-MAINT. -	MA MENARDS	BRAIDED POLY ROPE	23.94	41295
01-20-520400	MATRL-SUPP-SUPPLIES -	TOOL MENARDS	DRILL BITS AND STEEL FOR M	6.99	41295
01-20-570200	BUILDING & LANDSCAPE-BUILD	MENARDS	HEAVY DUTY TARP	27.73	41295
02-33-520321	MATRL AND SUPP-MAINT. -	MA MENARDS	SUPPLIES FOR PVCC	25.53	41295
02-33-560200	EQUIPMENT-NEW EQUIP -	MAIN MENARDS	SUPPLIES FOR PVCC	44.93	41295
	Total For Check 41295			468.30	
Check 41296					
01-20-520325	MATRL-SUPP-MAINT. -	MAT'LS NAPA	CREDIT AND INVOICE PLUS FN	4.00	41296
	Total For Check 41296			4.00	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Check 41297					
02-21-540120	UTILITIES-HEATING FUEL	NICOR GAS	GAS BILL FOR HARRER CONSES	176.25	41297
Total For Check 41297				176.25	
Check 41298					
01-20-520312	MATERIALS AND SUPPLIES-JAN	NORTH AMERICAN CORP OF ILL	CLEANING SUPPLIES FOR PVCC	545.72	41298
Total For Check 41298				545.72	
Check 41299					
30-10-532610	INSURANCE-PROPERTY	PARK DISTRICT RISK MANAGEM	PROPERTY/LIABILITY	2,583.38	41299
30-10-532611	INSURANCE LIABILITY	PARK DISTRICT RISK MANAGEM	PROPERTY/LIABILITY	1,670.24	41299
30-10-532615	INSURANCE-EMPLOYMENT PRACT	PARK DISTRICT RISK MANAGEM	PROPERTY/LIABILITY	(2.64)	41299
30-10-532620	INSURANCE-POLLUTION LIABIL	PARK DISTRICT RISK MANAGEM	PROPERTY/LIABILITY	3,512.69	41299
30-10-532630	INSURANCE-WORKERS COMP	PARK DISTRICT RISK MANAGEM	PROPERTY/LIABILITY	811.44	41299
Total For Check 41299				8,575.11	
Check 41300					
02-33-554100	CONTRACTUAL SERVICES-AGREE	VILLAGE OF MORTON GROVE	ELEVATOR SEMI-ANNUAL INSPE	55.00	41300
Total For Check 41300				55.00	
Check 41302					
01-10-554100	CONTRACTUAL SERVICES-AGREE	AIIS INTERNATIONAL	MICROSOFT EXCHANGE ONLINE	1,401.30	41302
02-10-554100	CONTRACTUAL SERVICES-AGREE	AIIS INTERNATIONAL	MICROSOFT EXCHANGE ONLINE	1,401.30	41302
Total For Check 41302				2,802.60	
Check 41303					
26-10-582520	EXP MISC.-HARRER POOL INTE	AMALGAMATED BANK OF CHICAG	SERIES 2020A GENRAL OBLIGA	242,800.00	41303
Total For Check 41303				242,800.00	
Check 41304					
70-10-586099	EXP MISC.-BOND INTEREST OR	AMALGAMATED BANK OF CHICAG	SERIES 2013 GENERAL OBLIGA	81,325.00	41304
Total For Check 41304				81,325.00	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund Totals:					
			Fund 01 CORPORATE	42,061.35	
			Fund 02 RECREATION	106,681.46	
			Fund 15 MUSEUM	917.39	
			Fund 26 BOND AND INTEREST	242,800.00	
			Fund 30 LIABILITY INSURANC	8,575.11	
			Fund 35 SPECIAL RECREATION	44,148.11	
			Fund 70 CAPITAL IMPROVEMEN	107,346.57	
			Fund 99 PAYROLL CLEARING F	629.70	
				<hr/>	
				553,159.69	

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2025 ACTIVITY THRU 04/30/25	2025 Amended Budget AMT CHANGE
Fund: 01 CORPORATE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
01-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	2,400,000.00	2,400,000.00	1,477,227.72	922,772.28
01-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	19,000.00	19,000.00	67,099.25	(48,099.25)
01-10-430100	INTEREST-INTEREST INCOME	361,316.00	361,316.00	111,943.12	249,372.88
01-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	590,000.00	590,000.00		590,000.00
01-10-481810	MISCELLANEOUS REV-MISC. - GENERAL	7,700.00	7,700.00	2,283.90	5,416.10
01-10-481850	MISCELLANEOUS REV- PVCC PARKING L	30,000.00	30,000.00	15,000.00	15,000.00
01-10-481851	MISCELLANEOUS REV- 6210 DEMPSTER			6,000.00	(6,000.00)
01-10-485500	MISCELLANEOUS REV-MNASR RENT	100,000.00	100,000.00	33,739.94	66,260.06
01-10-485600	MISC. REV-TREE, BENCH AND MISC DO			1,000.00	(1,000.00)
Totals for dept 10 - ADMINISTRATION		3,508,016.00	3,508,016.00	1,714,293.93	1,793,722.07
TOTAL ESTIMATED REVENUES		3,508,016.00	3,508,016.00	1,714,293.93	1,793,722.07
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
01-10-511100	SALARIES & WAGES-DIRECTOR	182,015.00	182,015.00	61,120.82	120,894.18
01-10-511200	SALARIES-SUPERINTENDENT OF HR & R	80,702.00	80,702.00	27,336.30	53,365.70
01-10-511300	SALARIES-SUPERINTENDENT OF FINANC	137,339.00	137,339.00	46,612.00	90,727.00
01-10-511900	SALARIES & WAGES-IT PROGRAMMER	83,083.00	83,083.00	27,823.50	55,259.50
01-10-512720	SALARIES & WAGES-FINANCE COORDINA	71,776.00	71,776.00	24,114.70	47,661.30
01-10-520100	MATRL AND SUPP-BANK SERVICE CHARG	1,500.00	1,500.00		1,500.00
01-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	1,500.00	1,500.00	1,785.99	(285.99)
01-10-520130	MATRL AND SUPP-OFFICE EXP - POSTA	2,318.00	2,318.00	588.31	1,729.69
01-10-520140	MATRL AND SUPP-OFFICE EXP - BOTTL	1,000.00	1,000.00	191.82	808.18
01-10-520160	MATRL AND SUPP-OFFICE EXP - PUBLI	200.00	200.00	76.60	123.40
01-10-530310	INSURANCE-INS - HEALTH & LIFE - D	305,185.00	305,185.00	82,821.77	222,363.23
01-10-540110	UTILITIES-ELECTRICTY	19,550.00	19,550.00	2,668.89	16,881.11
01-10-540120	UTILITIES-HEATING FUEL	11,500.00	11,500.00	4,504.68	6,995.32
01-10-540130	UTILITIES-WATER	2,300.00	2,300.00	318.75	1,981.25
01-10-540150	UTILITIES-TELEPHONE	25,300.00	25,300.00	5,202.28	20,097.72
01-10-551120	CONTRACT SVCS-LEGAL - EXTRA SERVI	57,000.00	57,000.00	10,503.47	46,496.53
01-10-551400	CONTRACTUAL SERVICES-BAMBOO PAYRO	15,000.00	15,000.00	3,203.16	11,796.84
01-10-552100	CNTRCT SVCS-BS&A SOFTWARE SERVICE	5,000.00	5,000.00		5,000.00
01-10-552200	CONTRACT SVCS-NETCOMM 2000 IT ASS	25,000.00	25,000.00		25,000.00
01-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	40,000.00	40,000.00	26,775.67	13,224.33

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2025 ACTIVITY THRU 04/30/25	2025 Amended Budget AMT CHANGE
Fund: 01 CORPORATE					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
01-10-560100	EQUIPMENT-NEW EQUIP - OFFICE	1,000.00	1,000.00		1,000.00
01-10-560800	EQUIPMENT-NEW EQUIP - COMPUTER -	10,000.00	10,000.00	49.99	9,950.01
01-10-560810	EQUIPMENT-NEW EQUIP - COMPUTER -	11,000.00	11,000.00	739.87	10,260.13
01-10-580100	EXP MISC.-HUMAN RESOURCE EXPENSES	5,000.00	5,000.00	582.53	4,417.47
01-10-580200	EXP MISC.-EXECUTIVE DIRECTOR SEMI	1,500.00	1,500.00		1,500.00
01-10-580201	EXP MISC.-RENEWAL OF STRATEGIC PL	1,000.00	1,000.00		1,000.00
01-10-581100	BUSINESS MEETINGS	100.00	100.00		100.00
01-10-581110	EXP MISCELLANEOUS-COMMISSIONERS E	3,000.00	3,000.00		3,000.00
01-10-581120	EXP MISC-COMM EXPENSE - EDUC SEMI	10,795.00	10,795.00	1,463.11	9,331.89
01-10-581200	EXP MISC.-EDUCATIONAL SEMINARS -	13,000.00	13,000.00	6,101.67	6,898.33
01-10-581250	EXP MISCELLANEOUS-BUSINESS MEALS	2,000.00	2,000.00	132.85	1,867.15
01-10-581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN	1,000.00	1,000.00	559.88	440.12
01-10-581400	EXP MISCELLANEOUS-DUES & SUBSCRIP	13,885.00	13,885.00	7,934.89	5,950.11
01-10-581500	EXP MISCELLANEOUS-UNIFORMS	1,000.00	1,000.00		1,000.00
01-10-581600	EXP MISC.-MORTON GROVE SPECIAL EV	1,000.00	1,000.00		1,000.00
01-10-589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN	1,000.00	1,000.00	666.50	333.50
01-10-589110	EXP MISC.-MARKETING SPECIAL EVENT	2,500.00	2,500.00	610.00	1,890.00
01-10-589200	EXP MISCELLANEOUS-EQUITY TRANSFER	1,400,000.00	1,400,000.00	1,400,000.00	
Totals for dept 10 - ADMINISTRATION		2,546,048.00	2,546,048.00	1,744,490.00	801,558.00
Dept 20 - PARKS MAINT					
01-20-511400	SALARIES-SUPERINTENDENT OF PARKS	104,109.00	104,109.00	34,891.20	69,217.80
01-20-512120	SALARIES & WAGES-PARKS FOREMAN	98,055.00	98,055.00	32,853.60	65,201.40
01-20-512130	SALARIES & WAGES - FULLTIME	414,604.00	414,604.00	124,119.00	290,485.00
01-20-512150	SALARIES & WAGES-FULLTIME - OT	20,000.00	20,000.00	2,000.71	17,999.29
01-20-513100	SALARIES & WAGES-SUMMER STAFF	20,000.00	20,000.00		20,000.00
01-20-520221	MATRL-SUPP-R & R - BLDG REPAIR SE	2,500.00	2,500.00	1,237.87	1,262.13
01-20-520225	MATRL-SUPP-R & R - VEHICLE REPAIR	10,000.00	10,000.00		10,000.00
01-20-520230	MATERIALS AND SUPPLIES-RENTAL MAC	2,500.00	2,500.00		2,500.00
01-20-520312	MATERIALS AND SUPPLIES-JANITOR SU	11,500.00	11,500.00	2,562.13	8,937.87
01-20-520318	MATRL AND SUPP-MAINT. - MAT'L'S -	2,000.00	2,000.00	9.98	1,990.02
01-20-520321	MATRL AND SUPP-MAINT. - MAT'L'S -	5,500.00	5,500.00	2,855.54	2,644.46
01-20-520323	MATRL AND SUPP-MAINT. - MAT'L'S -	8,000.00	8,000.00	942.15	7,057.85
01-20-520325	MATRL-SUPP-MAINT. - MAT'L'S - VEHI	16,000.00	16,000.00	1,190.82	14,809.18

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Fund: 01 CORPORATE					
APPROPRIATIONS					
Dept 20 - PARKS MAINT					
01-20-520327	MATRL- SUPP-MAINT. - BALL FIELDS	1,200.00	1,200.00	487.04	712.96
01-20-520328	MATRL-SUPP-MAINT. -PLAYGROUND MUL	9,000.00	9,000.00	1,918.90	7,081.10
01-20-520335	MATERIALS AND SUPPLIES-SUPPLIES -	2,000.00	2,000.00		2,000.00
01-20-520400	MATRL-SUPP-SUPPLIES - TOOLS & HAR	2,000.00	2,000.00	1,105.44	894.56
01-20-520500	MATRL-SUPP-SUPPLIES - GAS & OIL V	24,000.00	24,000.00	3,082.01	20,917.99
01-20-554100	CONTRACTUAL SERVICES-AGREEMENTS -	40,000.00	40,000.00	8,119.93	31,880.07
01-20-554300	CONTRACTUAL -LAWN & PARK MAINTENA	110,000.00	110,000.00	4,573.00	105,427.00
01-20-560200	EQUIPMENT-NEW EQUIP - MAINT	3,000.00	3,000.00	1,097.27	1,902.73
01-20-560300	EQUIPMENT-NEW EQUIP - BLDG	500.00	500.00	149.00	351.00
01-20-570150	BLDG-LANDSCAPE-GENERAL PARK IMPRO	17,000.00	17,000.00	4,869.63	12,130.37
01-20-570200	BUILDING & LANDSCAPE-BUILDING REP	3,000.00	3,000.00	4,377.51	(1,377.51)
01-20-570300	BLDG-LANDSCAPE-GRASS-SEED-SOD-FER	4,000.00	4,000.00	4,981.12	(981.12)
01-20-570400	BLDG-LANDSCAPE-TREES-SHRUBS-FLOWE	15,000.00	15,000.00	69.00	14,931.00
01-20-570410	BLDG-LNDSCP-BLK DIRT-SAND-FILL-BA	10,000.00	10,000.00	5,763.13	4,236.87
01-20-581200	EXP MISC.-EDUCATIONAL SEMINARS -	2,000.00	2,000.00	1,671.20	328.80
01-20-581500	EXP MISCELLANEOUS-UNIFORMS	4,000.00	4,000.00	138.13	3,861.87
01-20-581501	PRAIRIE VIEW ICE ARENA	500.00	500.00		500.00
Totals for dept 20 - PARKS MAINT		961,968.00	961,968.00	245,065.31	716,902.69
TOTAL APPROPRIATIONS		3,508,016.00	3,508,016.00	1,989,555.31	1,518,460.69
NET OF REVENUES/APPROPRIATIONS - FUND 01				(275,261.38)	275,261.38
BEGINNING FUND BALANCE		2,620,916.72	2,620,916.72	2,620,916.72	
ENDING FUND BALANCE		2,620,916.72	2,620,916.72	2,345,655.34	275,261.38
Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 01 - ATHLETICS					
02-01-490105	PROGRAM FEES REV-PICKLEBALL	17,980.00	17,980.00	5,114.00	12,866.00
02-01-490131	PRGM REV-SOFTBALL - ADULT LEAGUE	19,500.00	19,500.00	9,845.00	9,655.00
02-01-490141	PROGRAM FEES REV-SPORTS TOURNAMEN	3,320.00	3,320.00	450.00	2,870.00
02-01-490165	PROGRAM FEES REV-TENNIS LESSONS			290.00	(290.00)
02-01-490170	PRGM REV-YOUTH ATHLETIC CONTRACT	9,000.00	9,000.00	5,978.00	3,022.00
02-01-490176	PROGRAM FEES REV-ISKC KARATE	80,619.00	80,619.00	21,901.00	58,718.00
02-01-490179	PROGRAM FEES REV-TKDO	7,400.00	7,400.00	2,087.00	5,313.00
02-01-490182	PROGRAM FEES REV-AYSO SOCCER SETU	3,000.00	3,000.00		3,000.00
02-01-490193	PROGRAM REVENUE HOT SHOTS	110,000.00	110,000.00	45,337.94	64,662.06
02-01-490212	PROGRAM FEES REV-INDOOR COURT REN	28,000.00	28,000.00	10,950.00	17,050.00

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Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 01 - ATHLETICS					
02-01-490512	PROGRAM FEES -OUTDOOR FIELDS/COUR	58,000.00	58,000.00	1,063.00	56,937.00
Totals for dept 01 - ATHLETICS		336,819.00	336,819.00	103,015.94	233,803.06
Dept 03 - CAMPS					
02-03-490412	PROGRAM FEES REV-CAMP	300,000.00	300,000.00	60,199.50	239,800.50
02-03-490417	PROGRAM FEES REV-CAMP EXTENDED	16,000.00	16,000.00	5,239.00	10,761.00
02-03-490418	PRGM REV-RISE-N-SHINE (BEFORE CA	11,500.00	11,500.00	3,883.00	7,617.00
Totals for dept 03 - CAMPS		327,500.00	327,500.00	69,321.50	258,178.50
Dept 04 - DANCE					
02-04-490514	PROGRAM FEES REV-DANCE CLASSES	38,980.00	38,980.00	17,458.75	21,521.25
02-04-490520	PROGRAM FEES REV-DANCE - RECITAL	3,480.00	3,480.00	286.00	3,194.00
Totals for dept 04 - DANCE		42,460.00	42,460.00	17,744.75	24,715.25
Dept 05 - ARTS & CRAFTS					
02-05-490618	PROGRAM FEES REV-MUSIC	10,368.00	10,368.00	5,056.00	5,312.00
02-05-490622	PROGRAM FEES REV-LAUGUAGE CLASSES	896.00	896.00	672.00	224.00
02-05-490623	PROGRAM FEES REV-ADULT GENERAL IN	3,675.00	3,675.00	2,940.00	735.00
02-05-490624	PROGRAM FEES REV-YOUTH CONTRACTUA	21,474.00	21,474.00	3,105.00	18,369.00
Totals for dept 05 - ARTS & CRAFTS		36,413.00	36,413.00	11,773.00	24,640.00
Dept 06 - PRESCHOOL-INFANTS					
02-06-490711	PROGRAM FEES REV-PRE SCHOOL	110,532.00	110,532.00	60,334.82	50,197.18
02-06-490715	PROGRAM FEES REV-TODDLER VARIETY	3,856.00	3,856.00	1,031.50	2,824.50
02-06-490716	PROGRAM FEES REV-INDOOR PLAYGROUN	1,000.00	1,000.00	180.00	820.00
Totals for dept 06 - PRESCHOOL-INFANTS		115,388.00	115,388.00	61,546.32	53,841.68
Dept 07 - VARIED INTERESTS					
02-07-490813	PROGRAM FEES REV-BIRTHDAY PARTIES	16,866.00	16,866.00	3,298.00	13,568.00
02-07-490815	PROGRAM FEES REV-PIANO LESSONS	31,647.00	31,647.00	16,056.00	15,591.00
02-07-490818	PROGRAM FEES REV-STEM CLASSES	1,386.00	1,386.00	280.00	1,106.00
02-07-490819	PROGRAM FEES REV-GAP	19,760.00	19,760.00	5,131.10	14,628.90
02-07-490820	PROGRAM FEES REV-EARLY RELEASE	8,400.00	8,400.00	2,606.00	5,794.00
02-07-490821	PROGRAM FEES REV-PUPPY TRAINING	7,360.00	7,360.00	4,190.00	3,170.00
02-07-490823	PROGRAM FEES REV-B4	40,851.00	40,851.00	19,756.00	21,095.00
02-07-490825	PROGRAM FEES REV-BASE	195,260.00	195,260.00	75,976.00	119,284.00
02-07-490826	PROGRAM FEES REV-KINDER ODYSSEY D	92,430.00	92,430.00	33,945.00	58,485.00
02-07-490840	PROGRAM FEES REV-MAGIC	775.00	775.00		775.00
Totals for dept 07 - VARIED INTERESTS		414,735.00	414,735.00	161,238.10	253,496.90
Dept 08 - SPECIAL EVENTS					
02-08-490912	PROGRAM FEES REV-HALLOWEEN PARTY	1,440.00	1,440.00		1,440.00

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Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 08 - SPECIAL EVENTS					
02-08-490914	PROGRAM FEES REV-COLD BREWS	3,000.00	3,000.00		3,000.00
02-08-490917	PROGRAM FEES REV-SANTA COMES TO T	6,500.00	6,500.00		6,500.00
02-08-490919	PRGM REV-DADDY DAUGHTER DATE NIG	2,655.00	2,655.00	1,301.00	1,354.00
02-08-490921	PRGM REV-MOTHER/DAUGHTER EVENT	1,200.00	1,200.00	763.10	436.90
02-08-490922	PROGRAM FEES REV-GARARE SALES	1,380.00	1,380.00	300.00	1,080.00
02-08-490936	PROGRAM FEES REV-FAMILY CAMPOUTS	1,650.00	1,650.00	220.00	1,430.00
02-08-490938	PROGRAM FEES REV-EGGSTRAVAGANZA	1,400.00	1,400.00	1,323.00	77.00
02-08-490939	PROGRAM FEES REV-FAMILY FUN NIGHT	600.00	600.00	350.00	250.00
02-08-490943	PROGRAM FEES REV-FAMILY EVENTS	1,500.00	1,500.00	465.00	1,035.00
02-08-490946	PROGRAM FEES REV-HOLIDAY HOUSE VI	925.00	925.00		925.00
02-08-490947	PROGRAM FEES REV-ANIMAL EVENTS	660.00	660.00	280.00	380.00
02-08-490952	PROGRAM FEES-GINGERBREAD HOUSE WO	440.00	440.00	108.00	332.00
Totals for dept 08 - SPECIAL EVENTS		23,350.00	23,350.00	5,110.10	18,239.90
Dept 09 - SENIOR FITNESS					
02-09-490224	WELLNESS PROGRAMS	400.00	400.00	77.00	323.00
02-09-490231	PROGRAM FEES REV-PERSONAL TRAININ	9,000.00	9,000.00	4,323.00	4,677.00
02-09-490232	PROGRAM FEES REV-CONTRACTUAL FITN			18.00	(18.00)
Totals for dept 09 - SENIOR FITNESS		9,400.00	9,400.00	4,418.00	4,982.00
Dept 10 - ADMINISTRATION					
02-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	1,295,000.00	1,295,000.00	586,315.15	708,684.85
02-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	200,000.00	200,000.00		200,000.00
02-10-481810	MISCELLANEOUS REV-MISC. - GENERAL	28,719.00	28,719.00	4,250.00	24,469.00
02-10-481812	SALE OF SIGNS FOR PRIDE MONTH			174.00	(174.00)
02-10-481850	MISCELLANEOUS REV- REC TRAC CONTR			(988.38)	988.38
Totals for dept 10 - ADMINISTRATION		1,523,719.00	1,523,719.00	589,750.77	933,968.23
Dept 21 - HARRER POOL					
02-21-420210	FEES AND ADMISSIONS-POOL PASSES	101,000.00	101,000.00	78,520.40	22,479.60
02-21-420220	FEES AND ADMISSIN-POOL - DAILY RE	160,000.00	160,000.00		160,000.00
02-21-420230	FEES AND ADMISSIONS-LIMITED POOL	10,000.00	10,000.00	1,842.00	8,158.00
02-21-420250	FEES AND ADMISSIONS-POOL - SWIM L	6,500.00	6,500.00	1,050.00	5,450.00
02-21-420260	FEES AND ADMISSIONS-WATER EXERCIS	5,500.00	5,500.00	2,746.00	2,754.00
02-21-420280	FEES AND ADMISSIONS-POOL - RENTAL	11,000.00	11,000.00	2,011.50	8,988.50
Totals for dept 21 - HARRER POOL		294,000.00	294,000.00	86,169.90	207,830.10
Dept 22 - ORIOLE POOL					
02-22-420210	FEES AND ADMISSIONS-POOL PASSES	78,000.00	78,000.00		78,000.00

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Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 22 - ORIOLE POOL					
02-22-420220	FEES AND ADMISSIN-POOL - DAILY RE	59,000.00	59,000.00		59,000.00
02-22-420250	FEES AND ADMISSIONS-POOL - SWIM L	20,000.00	20,000.00	12,313.00	7,687.00
02-22-420280	FEES AND ADMISSIONS-POOL - RENTAL	11,000.00	11,000.00	7,451.00	3,549.00
02-22-490479	PROGRAM FEES REV-TIGER SHARKS	3,000.00	3,000.00	720.00	2,280.00
	Totals for dept 22 - ORIOLE POOL	171,000.00	171,000.00	20,484.00	150,516.00
Dept 24 - CONCESSIONS					
02-24-420242	FEES AND ADMISSIONS-CN - HARRER I	15,000.00	15,000.00		15,000.00
	Totals for dept 24 - CONCESSIONS	15,000.00	15,000.00		15,000.00
Dept 25 - TIGER SHARK SWIM TEAM					
02-25-420270	TIGER SHARKS REVENUES			(262.02)	262.02
	Totals for dept 25 - TIGER SHARK SWIM TEAM			(262.02)	262.02
Dept 31 - FIELD HOUSE AND PVCC RENTALS					
02-31-440200	RENTALS-RENTALS - PVCC ROOMS	9,000.00	9,000.00	509.00	8,491.00
02-31-440202	RENTALS-PVCC RENTALS - GYM	500.00	500.00		500.00
02-31-440501	RENTALS-FIELDHOUSE RENTALS - NATI	30,000.00	30,000.00	12,519.25	17,480.75
02-31-440505	RENTALS-FIELDHOUSE RENTALS - HARR	1,000.00	1,000.00	750.00	250.00
02-31-440506	RENTALS-ORIOLE PALM ROOM	5,000.00	5,000.00	1,187.50	3,812.50
	Totals for dept 31 - FIELD HOUSE AND PVCC RENTAL	45,500.00	45,500.00	14,965.75	30,534.25
Dept 32 - FITNESS CENTER					
02-32-420300	FEES AND ADMISSIONS-FITNESS CLASS	2,500.00	2,500.00	986.61	1,513.39
02-32-420305	FEES AND ADMISSIN-OPEN GYM - GUES	18,000.00	18,000.00	5,348.00	12,652.00
02-32-460110	MEMBERSHIPS-RB - FITNESS MEMBERSH	210,000.00	210,000.00	80,071.20	129,928.80
02-32-480530	MISCELLANEOUS REV-VENDING MACHINE	2,100.00	2,100.00	362.52	1,737.48
02-32-480570	MISCELLANEOUS REV-AQUA FITNESS RE	4,000.00	4,000.00		4,000.00
	Totals for dept 32 - FITNESS CENTER	236,600.00	236,600.00	86,768.33	149,831.67
Dept 35 - MARKETING					
02-35-450584	SPONSORSHIP	25,000.00	25,000.00	6,275.00	18,725.00
	Totals for dept 35 - MARKETING	25,000.00	25,000.00	6,275.00	18,725.00
	TOTAL ESTIMATED REVENUES	3,616,884.00	3,616,884.00	1,238,319.44	2,378,564.56
APPROPRIATIONS					
Dept 01 - ATHLETICS					
02-01-591105	INSTRUCTOR SALARIES-PICKLEBALL	8,100.00	8,100.00	773.23	7,326.77
02-01-591131	INSTR SAL-SOFTBALL - ADULT SOFTBA	2,328.00	2,328.00		2,328.00
02-01-591141	INSTRUCTOR SALARIES-SPORTS TOURNA	236.00	236.00		236.00
02-01-592131	CONTRACTING-SOFTBALL - ADULT SOFT	7,000.00	7,000.00		7,000.00
02-01-592141	CONTRACTING SERVICES-SPORTS TOURN	800.00	800.00		800.00
02-01-592170	CONTRACTING-YOUTH ATHLETIC CONTRA	6,300.00	6,300.00		6,300.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 01 - ATHLETICS					
02-01-592176	CONTRACTING SERVICES-ISKC KARATE	60,464.00	60,464.00	11,072.00	49,392.00
02-01-592179	CONTRACTING SERVICES-TKDO	5,180.00	5,180.00		5,180.00
02-01-592193	CONTRACTINGSERVICES-HOT SHOTS	77,000.00	77,000.00	2,937.55	74,062.45
02-01-593105	PROGRAM SUPPLIES-PICKLEBALL	500.00	500.00	87.56	412.44
02-01-593131	PRGM SUPP-SOFTBALL - ADULT SOFTBA	3,100.00	3,100.00	354.33	2,745.67
02-01-593141	PROGRAM SUPPLIES-SPORTS TOURNAMEN	375.00	375.00		375.00
02-01-593212	PROGRAM SUPPLIES - GYM RENTALS	1,000.00	1,000.00		1,000.00
02-01-593512	PROGRAM SUPPLIES-FIELD RENTAL	750.00	750.00		750.00
Totals for dept 01 - ATHLETICS		173,133.00	173,133.00	15,224.67	157,908.33
Dept 03 - CAMPS					
02-03-591412	INSTRUCTOR SALARIES-CAMP COUNSELO	99,000.00	99,000.00		99,000.00
02-03-591417	INSTRUCTOR SALARIES-CAMP SUPERVIS	41,000.00	41,000.00	54.70	40,945.30
02-03-592412	CONTRACTING SERVICES- CAMP	42,539.00	42,539.00	3,317.39	39,221.61
02-03-593412	PROGRAM SUPPLIES-CAMP	8,215.00	8,215.00		8,215.00
02-03-593417	PROGRAM SUPPLIES-CAMP - EXTENDED	600.00	600.00		600.00
02-03-593418	PRGM SUPP-RISE-N-SHINE (BEFORE CA	400.00	400.00		400.00
Totals for dept 03 - CAMPS		191,754.00	191,754.00	3,372.09	188,381.91
Dept 04 - DANCE					
02-04-591514	INSTRUCTOR SALARIES-DANCE - CREAT	14,196.00	14,196.00	4,234.86	9,961.14
02-04-591515	INSTRUCTOR SALARIES-DANCE - PLANN	3,690.00	3,690.00	1,498.08	2,191.92
02-04-591520	INSTRUCTOR SALARIES-DANCE - RECIT	310.00	310.00		310.00
02-04-592520	CONTRACTING SERVICES-DANCE - RECI	2,400.00	2,400.00		2,400.00
02-04-593514	PROGRAM SUPPLIES-DANCE - CREATIVE	4,600.00	4,600.00	(45.85)	4,645.85
02-04-593520	PROGRAM SUPPLIES-DANCE - RECITAL	375.00	375.00		375.00
Totals for dept 04 - DANCE		25,571.00	25,571.00	5,687.09	19,883.91
Dept 05 - ARTS & CRAFTS					
02-05-591618	INSTRUCTOR SALARIES-MUSIC	6,432.00	6,432.00	2,519.63	3,912.37
02-05-591623	INSTR SAL-ADULT GENERAL INTEREST	486.00	486.00	950.00	(464.00)
02-05-591624	INSTRUCTOR SALARIES-YOUTH CONTRAC	1,215.00	1,215.00	624.71	590.29
02-05-592622	CONTRACTING SERVICES-LANGUAGE CLA	627.00	627.00	312.00	315.00
02-05-592623	CONTRACTING-ADULT GENERAL INTERES	1,470.00	1,470.00	724.50	745.50
02-05-592624	CONTRACTING SERVICES-YOUTH CONTRA	12,532.00	12,532.00	2,508.00	10,024.00
02-05-593618	PROGRAM SUPPLIES-MUSIC	200.00	200.00		200.00
02-05-593623	PROGRAM SUPPLIES-ADULT GENERAL IN	400.00	400.00	385.58	14.42

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 05 - ARTS & CRAFTS					
02-05-593624	PROGRAM SUPPLIES-YOUTH CONTRACTUA	1,200.00	1,200.00	168.76	1,031.24
Totals for dept 05 - ARTS & CRAFTS		24,562.00	24,562.00	8,193.18	16,368.82
Dept 06 - PRESCHOOL-INFANTS					
02-06-591711	SALARIES-PRE SCHOOL TEACHERS	67,178.00	67,178.00	28,195.00	38,983.00
02-06-591713	SALARIES-PRE SCHOOL AIDES	40,599.00	40,599.00	17,546.40	23,052.60
02-06-591715	INSTRUCTOR SALARIES-TODDLER VARIE	216.00	216.00		216.00
02-06-592715	CONTRACTING SERVICES-TODDLER VARI	720.00	720.00	45.00	675.00
02-06-593711	PROGRAM SUPPLIES-PRE SCHOOL	2,460.00	2,460.00	420.33	2,039.67
02-06-593715	PROGRAM SUPPLIES-TODDLER VARIETY	500.00	500.00		500.00
02-06-593716	PROGRAM SUPPLIES-INDOOR PLAYGROUN	400.00	400.00		400.00
Totals for dept 06 - PRESCHOOL-INFANTS		112,073.00	112,073.00	46,206.73	65,866.27
Dept 07 - VARIED INTERESTS					
02-07-591813	INSTRUCTOR SALARIES-BIRTHDAY PART	1,952.00	1,952.00	420.49	1,531.51
02-07-591815	INSTRUCTOR SALARIES-PIANO LESSONS	21,195.00	21,195.00	6,543.31	14,651.69
02-07-591817	INSTRUCTOR SALARIES-GAP SUPERVISO			1,571.82	(1,571.82)
02-07-591819	INSTRUCTOR SALARIES-GAP	10,070.00	10,070.00	3,873.84	6,196.16
02-07-591820	INSTRUCTOR SALARIES-EARLY RELEASE	1,637.00	1,637.00		1,637.00
02-07-591823	INSTRUCTOR SALARIES-B4	23,760.00	23,760.00	3,178.29	20,581.71
02-07-591825	INSTRUCTOR SALARIES-BASE	90,000.00	90,000.00	30,220.68	59,779.32
02-07-591826	INSTRUCTOR SALARIES-KINDER ODY DI	56,625.00	56,625.00	21,992.82	34,632.18
02-07-591830	INSTRUCTOR SALARIES-BASE SITE SUP	26,460.00	26,460.00	9,598.26	16,861.74
02-07-592813	CONTRACTING SERVICES-BIRTHDAY PAR	6,000.00	6,000.00	939.00	5,061.00
02-07-592815	CONTRACTING SERVICES-PIANO LESSON	600.00	600.00	275.00	325.00
02-07-592818	CONTRACTING SERVICES-STEM CLASSES	970.00	970.00		970.00
02-07-592819	CONTRACTING SERVICES-GAP	4,735.00	4,735.00	3,565.70	1,169.30
02-07-592821	CONTRACTING SERVICES-PUPPY TRAINI	5,152.00	5,152.00	2,139.90	3,012.10
02-07-592840	CONTRACTING SERVICES-MAGIC	542.00	542.00		542.00
02-07-593813	PROGRAM SUPPLIES-BIRTHDAY PARTIES	2,430.00	2,430.00	287.35	2,142.65
02-07-593815	PROGRAM SUPPLIES-PIANO LESSONS	250.00	250.00		250.00
02-07-593819	PROGRAM SUPPLIES-GAP	950.00	950.00		950.00
02-07-593820	PROGRAM SUPPLIES-EARLY RELEASE	1,300.00	1,300.00		1,300.00
02-07-593823	PROGRAM SUPPLIES-B4	3,576.00	3,576.00	79.20	3,496.80
02-07-593825	PROGRAM SUPPLIES-BASE	13,400.00	13,400.00	5,187.19	8,212.81

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 07 - VARIED INTERESTS					
02-07-593826	PROGRAM SUPPLIES-KINDER ODY DIST	1,500.00	1,500.00	125.94	1,374.06
Totals for dept 07 - VARIED INTERESTS		273,104.00	273,104.00	89,998.79	183,105.21
Dept 08 - SPECIAL EVENTS					
02-08-592912	CONTRACTING SERVICES-HALLOWEEN PA	1,950.00	1,950.00		1,950.00
02-08-592914	CONTRACTING SERVICES-COLD BREWS	1,200.00	1,200.00		1,200.00
02-08-592917	CONTRACTING SERVICE-SANTA COMING	750.00	750.00		750.00
02-08-592919	CONTRACTING-DADDY DAUGHTER DATE N	300.00	300.00	300.00	
02-08-592921	PRINCESS TEA PARTY	900.00	900.00	289.00	611.00
02-08-592926	CONTRACTING-SUMMER CONCERT SERIES	15,000.00	15,000.00	11,650.00	3,350.00
02-08-592935	CONTRACTING SERVICES-MOVIES IN TH	1,040.00	1,040.00		1,040.00
02-08-592939	CONTRACTING SERVICES-FAMILY FUN N	700.00	700.00		700.00
02-08-592943	CONTRACTING SERVICES-HOT WHEELS C	650.00	650.00	329.00	321.00
02-08-592945	CONTRACTING SERVICES-BACK TO SCHO	5,000.00	5,000.00	1,257.50	3,742.50
02-08-592946	CONTRACTING SERVICES-HOLIDAY HOUS	775.00	775.00		775.00
02-08-592950	FREE EVENTS	3,000.00	3,000.00	531.50	2,468.50
02-08-593912	PROGRAM SUPPLIES-HALLOWEEN PARTY	1,300.00	1,300.00		1,300.00
02-08-593914	PROGRAM SUPPLIES-COLD BREWS	900.00	900.00		900.00
02-08-593917	PROGRAM SUPPLIES-SANTA COMING TO	5,750.00	5,750.00	28.26	5,721.74
02-08-593919	PRGM SUPP-DADDY/DAUGHTER DATE NIG	1,100.00	1,100.00	1,054.60	45.40
02-08-593921	PRGM SUPP-MOTHER/DAUGHTER TEA	300.00	300.00	327.45	(27.45)
02-08-593926	PROGRAM SUPPLIES-SUMMER CONCERT S	385.00	385.00		385.00
02-08-593936	PROGRAM SUPPLIES-FAMILY CAMPOUT	700.00	700.00		700.00
02-08-593938	PROGRAM SUPPLIES-EGGSTRAVAGANZA	750.00	750.00	393.11	356.89
02-08-593939	HOT COCO SUPPLIES	40.00	40.00	125.34	(85.34)
02-08-593943	PROGRAM SUPPLIES-HOT WHEELS CLASS	300.00	300.00	176.19	123.81
02-08-593945	PROGRAM SUPPLIES-BACK TO SCHOOL B	250.00	250.00		250.00
02-08-593946	PROGRAM SUPPLIESHOLIDAY HOUSE VIS	425.00	425.00		425.00
02-08-593947	PROGRAM SUPPLIES-STEMULATION	350.00	350.00		350.00
02-08-593950	PROGRAM SUPPLIES-FREE EVENTS	1,000.00	1,000.00		1,000.00
02-08-593952	GINGERBREAD HOUSE	300.00	300.00	113.22	186.78
Totals for dept 08 - SPECIAL EVENTS		45,115.00	45,115.00	16,575.17	28,539.83
Dept 09 - SENIOR FITNESS					
02-09-591224	SALARIES - WELLNESS PROGRAM	150.00	150.00		150.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 09 - SENIOR FITNESS					
02-09-591231	INSTRUCTOR SALARIES-PERSONAL TRAI	6,200.00	6,200.00	2,816.30	3,383.70
Totals for dept 09 - SENIOR FITNESS		6,350.00	6,350.00	2,816.30	3,533.70
Dept 10 - ADMINISTRATION					
02-10-511500	SALARIES-SUPERINTENDENT OF RECREA	100,436.00	100,436.00	33,906.70	66,529.30
02-10-511800	SALARIES & WAGES-COMMUNICATION MA	73,580.00	73,580.00	24,619.50	48,960.50
02-10-512300	SALARIES & WAGES-RECREATION SUPER	286,494.00	286,494.00	94,829.46	191,664.54
02-10-512710	SALARIES-GUEST SERVICES COORDINAT	61,247.00	61,247.00	20,588.30	40,658.70
02-10-513301	PT AQUATIC SUPERVISOR			127.40	(127.40)
02-10-520100	MATRL AND SUPP-BANK SERVICE CHARG	60,000.00	60,000.00	14,354.03	45,645.97
02-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	5,000.00	5,000.00	1,464.72	3,535.28
02-10-520130	MATRL AND SUPP-OFFICE EXP - POSTA	2,388.00	2,388.00		2,388.00
02-10-530310	INSURANCE-INS - HEALTH & LIFE - D	196,658.00	196,658.00	59,890.19	136,767.81
02-10-540110	UTILITIES-ELECTRICTY	18,400.00	18,400.00	2,645.75	15,754.25
02-10-540120	UTILITIES-HEATING FUEL	11,500.00	11,500.00	3,279.55	8,220.45
02-10-540130	UTILITIES-WATER	2,300.00	2,300.00	216.75	2,083.25
02-10-540150	UTILITIES-TELEPHONE	25,300.00	25,300.00	5,202.28	20,097.72
02-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	40,000.00	40,000.00	25,802.74	14,197.26
02-10-560100	EQUIPMENT-NEW EQUIP - OFFICE	1,000.00	1,000.00	11.99	988.01
02-10-560810	EQUIPMENT-NEW EQUIP - COMPUTER -	1,000.00	1,000.00		1,000.00
02-10-581200	EXP MISC.-EDUCATIONAL SEMINARS -	6,000.00	6,000.00	2,992.04	3,007.96
02-10-581210	EXP MISC-EDUCATIONAL COMPUTER TRA	500.00	500.00		500.00
02-10-581300	EXP MISC.-EMPLOYEE TRAVEL ALLOWAN	3,000.00	3,000.00	1,504.06	1,495.94
02-10-581310	EXP MISC-EMPLOYEE CPR TRAINING	50,000.00	50,000.00	100.29	49,899.71
02-10-581400	EXP MISCELLANEOUS-DUES & SUBSCRIP	500.00	500.00	3,159.90	(2,659.90)
02-10-581500	EXP MISCELLANEOUS-UNIFORMS	2,500.00	2,500.00	493.67	2,006.33
02-10-589105	EXP MISCELLANEOUS-EMPLOYEE RECOGN	1,000.00	1,000.00		1,000.00
02-10-589200	EXP MISCELLANEOUS-EQUITY TRANSFER	200,000.00	200,000.00	91,500.00	108,500.00
Totals for dept 10 - ADMINISTRATION		1,148,803.00	1,148,803.00	386,689.32	762,113.68
Dept 21 - HARRER POOL					
02-21-513302	SALARIES & WAGES-POOL - MANAGER R	47,700.00	47,700.00		47,700.00
02-21-513306	SALARIES & WAGES-POOL - GUARDS RE	183,300.00	183,300.00		183,300.00
02-21-513307	SALARIES & WAGES-POOL HEAD LIFE	18,100.00	18,100.00		18,100.00
02-21-513308	SALARIES & WAGES-POOL - CASHIERS	48,000.00	48,000.00		48,000.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 21 - HARRER POOL					
02-21-513310	SALARIES & WAGES-INCENTIVES	500.00	500.00	21.67	478.33
02-21-513314	SALARIES & WAGES-POOL - SWIM LESS	3,600.00	3,600.00		3,600.00
02-21-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	250.00	250.00	21.00	229.00
02-21-520260	MATRL AND SUPP-REPAIR EQUIP - MAI	7,500.00	7,500.00		7,500.00
02-21-520312	MATERIALS AND SUPPLIES-JANITOR SU	2,000.00	2,000.00		2,000.00
02-21-520313	MATRL AND SUPP-SUPPLIES - GUARD T	5,500.00	5,500.00	850.00	4,650.00
02-21-520314	MATRL AND SUPP-SUPPLIES - WATER E	300.00	300.00		300.00
02-21-520331	MATRL AND SUP-SUPPLIES - INSPECTI	1,500.00	1,500.00		1,500.00
02-21-520332	MATRL AND SUPP-LEARN TO SWIM EXPE	200.00	200.00		200.00
02-21-540110	UTILITIES-ELECTRICTY	25,300.00	25,300.00	2,375.53	22,924.47
02-21-540120	UTILITIES-HEATING FUEL	14,250.00	14,250.00	1,656.18	12,593.82
02-21-540130	UTILITIES-WATER	16,700.00	16,700.00	229.50	16,470.50
02-21-553100	CONTRACTUAL SERVICES-POOL - CHEMI	20,000.00	20,000.00	4,528.94	15,471.06
02-21-554100	CONTRACTUAL SERVICES-AGREEMENTS -	800.00	800.00	1,518.74	(718.74)
02-21-560700	EQUIPMENT-NEW EQUIP - POOL	6,000.00	6,000.00		6,000.00
02-21-570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	13,000.00	13,000.00	38.96	12,961.04
02-21-584100	EXP MISC.-POOL - GUARD SUITS & SU	5,500.00	5,500.00		5,500.00
02-21-584300	EXP MISCELLANEOUS-POOL - SPECIAL	2,000.00	2,000.00		2,000.00
02-21-584400	EXP MISCELLANEOUS-POOL - MISC EXP	1,500.00	1,500.00	29.80	1,470.20
Totals for dept 21 - HARRER POOL		423,500.00	423,500.00	11,270.32	412,229.68
Dept 22 - ORIOLE POOL					
02-22-513302	SALARIES & WAGES-POOL - MANAGER R	37,200.00	37,200.00	33.25	37,166.75
02-22-513306	SALARIES & WAGES-POOL - GUARDS RE	190,000.00	190,000.00		190,000.00
02-22-513307	SALARIES & WAGES-POOL HEAD LIFE	15,100.00	15,100.00		15,100.00
02-22-513308	SALARIES & WAGES-POOL - CASHIERS	33,000.00	33,000.00		33,000.00
02-22-513310	SALARIES & WAGES-INCENTIVES	500.00	500.00	79.00	421.00
02-22-513314	SALARIES & WAGES-POOL - SWIM LESS	6,000.00	6,000.00		6,000.00
02-22-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	300.00	300.00	21.01	278.99
02-22-520260	MATRL AND SUPP-REPAIR EQUIP - MAI	1,500.00	1,500.00	19.76	1,480.24
02-22-520312	MATERIALS AND SUPPLIES-JANITOR SU	2,000.00	2,000.00		2,000.00
02-22-520313	MATRL AND SUPP-SUPPLIES - GUARD T	5,000.00	5,000.00	425.00	4,575.00
02-22-520330	MATRL AND SUPP-SUPPLIES - FIRST A	500.00	500.00		500.00
02-22-520331	MATRL AND SUP-SUPPLIES - INSPECTI	1,500.00	1,500.00		1,500.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 22 - ORIOLE POOL					
02-22-520332	MATRL AND SUPP-LEARN TO SWIM EXPE			18.99	(18.99)
02-22-540110	UTILITIES-ELECTRICTY	16,700.00	16,700.00	819.90	15,880.10
02-22-540120	UTILITIES-HEATING FUEL	8,350.00	8,350.00	1,217.33	7,132.67
02-22-540130	UTILITIES-WATER	11,800.00	11,800.00	140.25	11,659.75
02-22-553100	CONTRACTUAL SERVICES-POOL - CHEMI	20,000.00	20,000.00	12,619.20	7,380.80
02-22-554100	CONTRACTUAL SERVICES-AGREEMENTS -	5,000.00	5,000.00	1,481.21	3,518.79
02-22-560700	EQUIPMENT-NEW EQUIP - POOL	5,000.00	5,000.00	2,038.98	2,961.02
02-22-570600	BLDG-LANDSCAPE-POOL - BLDG & REPA	7,500.00	7,500.00	100.01	7,399.99
02-22-584100	EXP MISC.-POOL - GUARD SUITS & SU	5,000.00	5,000.00	333.00	4,667.00
02-22-584300	EXP MISCELLANEOUS-POOL - SPECIAL	1,500.00	1,500.00		1,500.00
02-22-584400	EXP MISCELLANEOUS-POOL - MISC EXP	1,000.00	1,000.00		1,000.00
Totals for dept 22 - ORIOLE POOL		374,450.00	374,450.00	19,346.89	355,103.11
Dept 31 - FIELD HOUSE AND PVCC RENTALS					
02-31-513151	SALARIES-FIELDHOUSE RENTAL ATTEND	18,000.00	18,000.00	4,165.99	13,834.01
02-31-513155	BUILDING ATTENDANT	2,000.00	2,000.00	150.00	1,850.00
02-31-513520	SALARIES-CT DESK - ATTENDANTS PT	125,000.00	125,000.00	42,236.78	82,763.22
Totals for dept 31 - FIELD HOUSE AND PVCC RENTAL		145,000.00	145,000.00	46,552.77	98,447.23
Dept 32 - FITNESS CENTER					
02-32-513610	SALARIES & WAGES-FITNESS - FITNES	80,000.00	80,000.00	29,832.01	50,167.99
02-32-513700	SALARIES & WAGES-GROUPX INSTRUCTO	40,000.00	40,000.00	13,114.90	26,885.10
02-32-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	200.00	200.00		200.00
02-32-520210	MATERIALS AND SUPPLIES-EQUIPMENT	2,000.00	2,000.00	2,252.22	(252.22)
02-32-520211	MATRL AND SUPP-PREVENTATIVE MAINT	2,200.00	2,200.00		2,200.00
02-32-520335	MATERIALS AND SUPPLIES-SUPPLIES -	3,400.00	3,400.00	2,375.00	1,025.00
02-32-520360	MATRL AND SUPP-SUPPLIES - FITNESS	1,000.00	1,000.00		1,000.00
02-32-520370	MATRL AND SUPP-SUPPLIES - GROUPX	1,000.00	1,000.00	15.99	984.01
02-32-552300	CONTRACT SVCS-CONTRACTUAL SERVICE	9,600.00	9,600.00	751.20	8,848.80
02-32-554200	CONTRACT SVCS-AGREEMENTS - MARKET	4,000.00	4,000.00	2,507.93	1,492.07
02-32-560600	EQUIPMENT-NEW EQUIP - FITNESS CEN	20,000.00	20,000.00	2,046.75	17,953.25
02-32-581500	EXP MISCELLANEOUS-UNIFORMS	1,200.00	1,200.00		1,200.00
Totals for dept 32 - FITNESS CENTER		164,600.00	164,600.00	52,896.00	111,704.00
Dept 33 - MAINTENANCE (PVCC)					
02-33-512130	SALARIES & WAGES - FULLTIME	178,727.00	178,727.00	60,904.70	117,822.30
02-33-512150	SALARIES & WAGES-FULLTIME - OT	8,000.00	8,000.00	1,730.80	6,269.20

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2025 ACTIVITY THRU 04/30/25	2025 Amended Budget AMT CHANGE
Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 33 - MAINTENANCE (PVCC)					
02-33-513110	SALARIES-PART TIME MAINTENANCE PV	32,000.00	32,000.00	12,439.05	19,560.95
02-33-520227	MATRL AND SUPP-EQUIP MAINT SERVIC	1,500.00	1,500.00	94.99	1,405.01
02-33-520312	MATERIALS AND SUPPLIES-JANITOR SU	12,000.00	12,000.00	923.64	11,076.36
02-33-520319	MATRL AND SUPP-SUPPLIES - VANDALI	342.00	342.00		342.00
02-33-520321	MATRL AND SUPP-MAINT. - MATILS -	4,000.00	4,000.00	312.98	3,687.02
02-33-520323	MATRL AND SUPP-MAINT. - MAT'LS -	500.00	500.00		500.00
02-33-520327	MATRL- SUPP-MAINT. - BALL FIELDS	500.00	500.00		500.00
02-33-540110	UTILITIES-ELECTRICTY	74,350.00	74,350.00	10,875.16	63,474.84
02-33-540120	UTILITIES-HEATING FUEL	14,250.00	14,250.00	7,084.76	7,165.24
02-33-540130	UTILITIES-WATER	6,900.00	6,900.00	1,275.00	5,625.00
02-33-540150	UTILITIES-TELEPHONE	25,300.00	25,300.00	5,359.93	19,940.07
02-33-552300	CONTRACT SVCS-CONTRACTUAL SERVICE	15,000.00	15,000.00	1,486.45	13,513.55
02-33-554100	CONTRACTUAL SERVICES-AGREEMENTS -	12,000.00	12,000.00	21,314.43	(9,314.43)
02-33-560200	EQUIPMENT-NEW EQUIP - MAINT	2,000.00	2,000.00	349.35	1,650.65
02-33-570200	BUILDING & LANDSCAPE-BUILDING REP	22,000.00	22,000.00	4,050.00	17,950.00
Totals for dept 33 - MAINTENANCE (PVCC)		409,369.00	409,369.00	128,201.24	281,167.76
Dept 35 - MARKETING					
02-35-513584	SALARIES-BROCHURE PROOF READER			237.00	(237.00)
02-35-520130	MATRL AND SUPP-OFFICE EXP - POSTA	20,000.00	20,000.00	5,278.74	14,721.26
02-35-521584	MATERIALS AND SUPPLIES-BANNER MAT	3,500.00	3,500.00	1,945.85	1,554.15
02-35-554100	CONTRACTUAL SERVICES-AGREEMENTS -	11,000.00	11,000.00	2,641.78	8,358.22
02-35-554400	CONTRACT SVCS-AGREEMENTS - BROCHU	50,000.00	50,000.00	15,960.00	34,040.00
02-35-554405	CONTRACTUAL SERVICES-PUBLIC RELAT	15,000.00	15,000.00	2,856.51	12,143.49
Totals for dept 35 - MARKETING		99,500.00	99,500.00	28,919.88	70,580.12
TOTAL APPROPRIATIONS		3,616,884.00	3,616,884.00	861,950.44	2,754,933.56
NET OF REVENUES/APPROPRIATIONS - FUND 02				376,369.00	(376,369.00)
BEGINNING FUND BALANCE		822,686.90	822,686.90	822,686.90	
ENDING FUND BALANCE		822,686.90	822,686.90	1,199,055.90	(376,369.00)
Fund: 05 POLICE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
05-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	15,000.00	15,000.00		15,000.00
Totals for dept 10 - ADMINISTRATION		15,000.00	15,000.00		15,000.00
TOTAL ESTIMATED REVENUES		15,000.00	15,000.00		15,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
05-10-513810	SALARIES & WAGES-POLICE - PT TIME	15,000.00	15,000.00	4,457.62	10,542.38

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2025 ACTIVITY THRU 04/30/25	2025 Amended Budget AMT CHANGE
Fund: 05 POLICE					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
	Totals for dept 10 - ADMINISTRATION	15,000.00	15,000.00	4,457.62	10,542.38
	TOTAL APPROPRIATIONS	15,000.00	15,000.00	4,457.62	10,542.38
NET OF REVENUES/APPROPRIATIONS - FUND 05				(4,457.62)	4,457.62
	BEGINNING FUND BALANCE	3,903.73	3,903.73	3,903.73	
	ENDING FUND BALANCE	3,903.73	3,903.73	(553.89)	4,457.62
Fund: 15 MUSEUM					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
15-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	42,000.00	42,000.00		42,000.00
	Totals for dept 10 - ADMINISTRATION	42,000.00	42,000.00		42,000.00
	TOTAL ESTIMATED REVENUES	42,000.00	42,000.00		42,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
15-10-512905	SALARIES & WAGES-ASST. MUSEUM CUR	22,000.00	22,000.00	4,947.45	17,052.55
15-10-520110	MATRL AND SUPP-OFFICE EXP - SUPPL	1,000.00	1,000.00	107.47	892.53
15-10-520312	MATERIALS AND SUPPLIES-JANITOR SU	500.00	500.00		500.00
15-10-540110	UTILITIES-ELECTRICTY	3,450.00	3,450.00	535.16	2,914.84
15-10-540120	UTILITIES-HEATING FUEL	2,300.00	2,300.00	874.39	1,425.61
15-10-540130	UTILITIES-WATER	690.00	690.00	38.25	651.75
15-10-554100	CONTRACTUAL SERVICES-AGREEMENTS -	2,060.00	2,060.00	864.00	1,196.00
15-10-554600	CONTRACTUAL SERVICES-PROF SERV -	7,000.00	7,000.00	874.26	6,125.74
15-10-570200	BUILDING & LANDSCAPE-BUILDING REP	3,000.00	3,000.00	10.48	2,989.52
	Totals for dept 10 - ADMINISTRATION	42,000.00	42,000.00	8,251.46	33,748.54
	TOTAL APPROPRIATIONS	42,000.00	42,000.00	8,251.46	33,748.54
NET OF REVENUES/APPROPRIATIONS - FUND 15				(8,251.46)	8,251.46
	BEGINNING FUND BALANCE	14,513.89	14,513.89	14,513.89	
	ENDING FUND BALANCE	14,513.89	14,513.89	6,262.43	8,251.46
Fund: 20 I.M.R.F.					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
20-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	130,000.00	130,000.00	78,636.85	51,363.15
20-10-411200	TAX RECPT REV-REAL ESTATE TAXES-A	35,000.00	35,000.00		35,000.00
	Totals for dept 10 - ADMINISTRATION	165,000.00	165,000.00	78,636.85	86,363.15
	TOTAL ESTIMATED REVENUES	165,000.00	165,000.00	78,636.85	86,363.15
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
20-10-552400	EXP MISCELLANEOUS-IMRF EXPENSE	165,000.00	165,000.00	52,747.05	112,252.95
	Totals for dept 10 - ADMINISTRATION	165,000.00	165,000.00	52,747.05	112,252.95
	TOTAL APPROPRIATIONS	165,000.00	165,000.00	52,747.05	112,252.95
NET OF REVENUES/APPROPRIATIONS - FUND 20				25,889.80	(25,889.80)
	BEGINNING FUND BALANCE	102,500.51	102,500.51	102,500.51	
	ENDING FUND BALANCE	102,500.51	102,500.51	128,390.31	(25,889.80)
Fund: 22 F.I.C.A.					

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2025 ACTIVITY THRU 04/30/25	2025 Amended Budget AMT CHANGE
Fund: 22 F.I.C.A.					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
22-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	140,000.00	140,000.00	78,636.85	61,363.15
22-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	110,000.00	110,000.00		110,000.00
Totals for dept 10 - ADMINISTRATION		250,000.00	250,000.00	78,636.85	171,363.15
TOTAL ESTIMATED REVENUES		250,000.00	250,000.00	78,636.85	171,363.15
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
22-10-582500	EXP MISCELLANEOUS-F.I.C.A. EXPENS	250,000.00	250,000.00	63,704.73	186,295.27
Totals for dept 10 - ADMINISTRATION		250,000.00	250,000.00	63,704.73	186,295.27
TOTAL APPROPRIATIONS		250,000.00	250,000.00	63,704.73	186,295.27
NET OF REVENUES/APPROPRIATIONS - FUND 22				14,932.12	(14,932.12)
BEGINNING FUND BALANCE		94,124.29	94,124.29	94,124.29	
ENDING FUND BALANCE		94,124.29	94,124.29	109,056.41	(14,932.12)
Fund: 25 BOND & INTEREST					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
25-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	1,150,000.00	1,150,000.00	631,201.95	518,798.05
Totals for dept 10 - ADMINISTRATION		1,150,000.00	1,150,000.00	631,201.95	518,798.05
TOTAL ESTIMATED REVENUES		1,150,000.00	1,150,000.00	631,201.95	518,798.05
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
25-10-582510	EXP MISC.-LIMITED GO BOND PRINCIP	1,099,000.00	1,099,000.00		1,099,000.00
25-10-582520	EXP MISC.-LIMITED GO BOND INTERES	50,000.00	50,000.00		50,000.00
25-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	1,000.00	1,000.00		1,000.00
Totals for dept 10 - ADMINISTRATION		1,150,000.00	1,150,000.00		1,150,000.00
TOTAL APPROPRIATIONS		1,150,000.00	1,150,000.00		1,150,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 25				631,201.95	(631,201.95)
BEGINNING FUND BALANCE		166,648.13	166,648.13	166,648.13	
ENDING FUND BALANCE		166,648.13	166,648.13	797,850.08	(631,201.95)
Fund: 26 BOND AND INTEREST - HARRER POOL					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
26-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	800,000.00	800,000.00	600,000.00	200,000.00
Totals for dept 10 - ADMINISTRATION		800,000.00	800,000.00	600,000.00	200,000.00
TOTAL ESTIMATED REVENUES		800,000.00	800,000.00	600,000.00	200,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
26-10-582510	EXP MISC.-LIMITED GO BOND PRINCIP	290,000.00	290,000.00		290,000.00
26-10-582520	EXP MISC.-HARRER POOL INTEREST EX	509,000.00	509,000.00	242,800.00	266,200.00
26-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	1,000.00	1,000.00		1,000.00
Totals for dept 10 - ADMINISTRATION		800,000.00	800,000.00	242,800.00	557,200.00
TOTAL APPROPRIATIONS		800,000.00	800,000.00	242,800.00	557,200.00
NET OF REVENUES/APPROPRIATIONS - FUND 26				357,200.00	(357,200.00)
BEGINNING FUND BALANCE		361,077.91	361,077.91	361,077.91	

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2025 ACTIVITY THRU 04/30/25	2025 Amended Budget AMT CHANGE
Fund: 26 BOND AND INTEREST - HARRER POOL					
	ENDING FUND BALANCE	361,077.91	361,077.91	718,277.91	(357,200.00)
Fund: 30 LIABILITY INSURANCE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
30-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	155,000.00	155,000.00		155,000.00
	Totals for dept 10 - ADMINISTRATION	155,000.00	155,000.00		155,000.00
	TOTAL ESTIMATED REVENUES	155,000.00	155,000.00		155,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
30-10-532610	INSURANCE-PROPERTY	35,000.00	35,000.00	9,577.40	25,422.60
30-10-532611	INSURANCE LIABILITY	19,000.00	19,000.00	3,340.48	15,659.52
30-10-532615	INSURANCE-EMPLOYMENT PRACTICES	9,000.00	9,000.00	646.50	8,353.50
30-10-532620	INSURANCE-POLLUTION LIABILITY	2,000.00	2,000.00	7,025.38	(5,025.38)
30-10-532630	INSURANCE-WORKERS COMP	45,000.00	45,000.00	5,135.57	39,864.43
30-10-582620	EXP MISCELLANEOUS-UNEMPLOYMENT CO	3,000.00	3,000.00		3,000.00
30-10-582635	EXP MISCELLANEOUS-UST RECOVERY	37,000.00	37,000.00		37,000.00
30-10-582650	EXP MISC.-SAFTY TRAIN & SUBSCRIPT	5,000.00	5,000.00	379.62	4,620.38
	Totals for dept 10 - ADMINISTRATION	155,000.00	155,000.00	26,104.95	128,895.05
	TOTAL APPROPRIATIONS	155,000.00	155,000.00	26,104.95	128,895.05
NET OF REVENUES/APPROPRIATIONS - FUND 30				(26,104.95)	26,104.95
	BEGINNING FUND BALANCE	50,316.54	50,316.54	50,316.54	
	ENDING FUND BALANCE	50,316.54	50,316.54	24,211.59	26,104.95
Fund: 35 SPECIAL RECREATION					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
35-10-411100	TAX RECEIPTS REV-REAL ESTATE TAXE	410,000.00	410,000.00	227,393.01	182,606.99
35-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	100,000.00	100,000.00		100,000.00
	Totals for dept 10 - ADMINISTRATION	510,000.00	510,000.00	227,393.01	282,606.99
	TOTAL ESTIMATED REVENUES	510,000.00	510,000.00	227,393.01	282,606.99
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
35-10-552700	CONTRACTUAL SERVICES-SRA CONTRIBU	150,000.00	150,000.00	82,689.50	67,310.50
35-10-552705	CNTRCT SVCS-ADA INCLUSION PROGRAM	20,000.00	20,000.00	7,802.23	12,197.77
35-10-582705	EXP MISCELLANEOUS-ADA COMPLIANCE	340,000.00	340,000.00		340,000.00
	Totals for dept 10 - ADMINISTRATION	510,000.00	510,000.00	90,491.73	419,508.27
	TOTAL APPROPRIATIONS	510,000.00	510,000.00	90,491.73	419,508.27
NET OF REVENUES/APPROPRIATIONS - FUND 35				136,901.28	(136,901.28)
	BEGINNING FUND BALANCE	442,565.55	442,565.55	442,565.55	
	ENDING FUND BALANCE	442,565.55	442,565.55	579,466.83	(136,901.28)
Fund: 40 AUDIT					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
40-10-412100	TAX RECEIPTS REV-REPLACEMENT TAXE	23,000.00	23,000.00		23,000.00
	Totals for dept 10 - ADMINISTRATION	23,000.00	23,000.00		23,000.00

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2025 ACTIVITY THRU 04/30/25	2025 Amended Budget AMT CHANGE
Fund: 40 AUDIT					
ESTIMATED REVENUES					
TOTAL ESTIMATED REVENUES		23,000.00	23,000.00		23,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
40-10-582800	EXP MISCELLANEOUS-AUDIT EXPENSE	23,000.00	23,000.00	19,950.00	3,050.00
Totals for dept 10 - ADMINISTRATION		23,000.00	23,000.00	19,950.00	3,050.00
TOTAL APPROPRIATIONS		23,000.00	23,000.00	19,950.00	3,050.00
NET OF REVENUES/APPROPRIATIONS - FUND 40				(19,950.00)	19,950.00
BEGINNING FUND BALANCE		9,064.17	9,064.17	9,064.17	
ENDING FUND BALANCE		9,064.17	9,064.17	(10,885.83)	19,950.00
Fund: 70 CAPITAL IMPROVEMENTS					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
70-10-480410	MIS. REV-INCOME BOND PROCEEDS ROL	1,800,000.00	1,800,000.00		1,800,000.00
70-10-480422	MISCELLANEOUS REV-OSLAD GRANT PRO	795,000.00	795,000.00		795,000.00
70-10-480435	MIS REV-EQUITY TRANSFER IN SPECIA	324,000.00	324,000.00		324,000.00
70-10-480436	MIS REV - EQUITY TRANSFER BOARD A			891,500.00	(891,500.00)
Totals for dept 10 - ADMINISTRATION		2,919,000.00	2,919,000.00	891,500.00	2,027,500.00
TOTAL ESTIMATED REVENUES		2,919,000.00	2,919,000.00	891,500.00	2,027,500.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
70-10-586000	EXP MIS-BOND REGISTRAR & LEGAL CO	8,500.00	8,500.00		8,500.00
70-10-586098	EXP MISC.-BOND PRINCIPAL ORIOLE P	480,000.00	480,000.00		480,000.00
70-10-586099	EXP MISC.-BOND INTEREST ORIOLE PO	165,000.00	165,000.00	81,325.00	83,675.00
70-10-586100	EXP MISCELLANEOUS-PVCC GENERAL EX	100,000.00	100,000.00		100,000.00
70-10-586114	EXP MISCELLANEOUS-PARKS GENERAL E	30,000.00	30,000.00	9,688.57	20,311.43
70-10-586116	EXP MISC.- BALL FIELDS RENOVATION	20,000.00	20,000.00		20,000.00
70-10-586135	EXP MIS - BASKETBALL & TENNIS COU	500,000.00	500,000.00	4,258.25	495,741.75
70-10-586136	SHADE STRUCTURES FOR PARKS	20,000.00	20,000.00		20,000.00
70-10-586145	EXP MISCELLANEOUS-POOLS GENERAL E	20,000.00	20,000.00		20,000.00
70-10-586146	EXP MISC.-PLAYGROUND GENERAL EXPE	20,000.00	20,000.00		20,000.00
70-10-586149	OKETO PARK RENOVATION - OSLAD			3,411.24	(3,411.24)
70-10-586151	PALMA LANE RENOVATIONS - OSLAD	730,000.00	730,000.00	21,383.80	708,616.20
70-10-586152	NATIONAL PARK RENOVATIONS - OSLAD	700,000.00	700,000.00		700,000.00
70-10-586200	EXP MISC.-CORPORATE COMPUTER EXPE	14,500.00	14,500.00		14,500.00
70-10-586206	EXP MISCELLANEOUS-CORPORATE WEBSI	20,000.00	20,000.00		20,000.00
70-10-586314	EXP MISCELLANEOUS-PARKS DEPT VEHI	51,000.00	51,000.00	77,505.73	(26,505.73)
70-10-586450	EXP MISCELLANEOUS-CLUB FITNESS EQ	40,000.00	40,000.00		40,000.00
Totals for dept 10 - ADMINISTRATION		2,919,000.00	2,919,000.00	197,572.59	2,721,427.41
TOTAL APPROPRIATIONS		2,919,000.00	2,919,000.00	197,572.59	2,721,427.41

Calculations as of 04/30/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2025 ACTIVITY THRU 04/30/25	2025 Amended Budget AMT CHANGE
Fund: 70 CAPITAL IMPROVEMENTS					
NET OF REVENUES/APPROPRIATIONS - FUND 70				693,927.41	(693,927.41)
	BEGINNING FUND BALANCE	5,728,860.44	5,728,860.44	5,728,860.44	
	ENDING FUND BALANCE	5,728,860.44	5,728,860.44	6,422,787.85	(693,927.41)
ESTIMATED REVENUES - ALL FUNDS		13,153,900.00	13,153,900.00	5,459,982.03	(275,261.38)
APPROPRIATIONS - ALL FUNDS		13,153,900.00	13,153,900.00	3,557,585.88	275,261.38
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS				1,902,396.15	
BEGINNING FUND BALANCE - ALL FUNDS		10,417,178.78	10,417,178.78	10,417,178.78	
ENDING FUND BALANCE - ALL FUNDS		10,417,178.78	10,417,178.78	12,319,574.93	(1,902,396.15)

CARD SERVICE REPORT

MONTH: 4/1/2025

First American Bank

Ref. No.	DATE	Merchant	REASON	AMOUNT	BUDGET CODE
	Card Number	2235			
O'Brien	3/17/2025	GFOA	GFOA Membership	\$300.00	01-10-581400
O'Brien	3/18/2025	AATRIX	Software for filing ACA paperwork	\$16.99	01-10-554100
O'Brien	3/18/2025	Amazon	Guest Services Office Supplies	\$62.97	02-10-520110
O'Brien	3/19/2025	Amazon	Office Supplies	\$17.99	02-10-520110
O'Brien	3/20/2025	Web Solutions	Renew Website	\$205.85	01-10-581400
O'Brien	3/20/2025	American Notaries	Renew for Notary for Luisa Brown	\$179.91	01-10-554100
O'Brien	3/24/2025	Schwake Stone	Returned Item	\$64.32	01-10-481810
O'Brien	3/24/2025	Amazon	Returned Item	\$36.99	01-10-481810
O'Brien	3/26/2025	ILSOS Notary	Renew for Notary for Luisa Brown	\$16.00	01-10-554100
O'Brien	3/27/2025	Britten	Banners for both MGPD and Harrier Park	\$4,129.50	01-20-570200
O'Brien	3/27/2025	Amazon	Office Supplies	\$15.83	01-10-520110
O'Brien	3/31/2025	Bamboo	Timekeeping Processing System	\$1,386.21	01-10-551400
O'Brien	4/2/2025	Amazon	Router Edge Guide for Parks	\$35.99	01-20-520400
O'Brien	4/3/2025	Amazon	Office Supplies	\$36.86	01-10-520110
O'Brien	4/4/2025	Amazon	Office Supplies	\$12.86	01-10-520110
O'Brien	4/7/2025	USPS	Stamps for vendor mailings	\$292.00	01-10-520130
	Card Number	5253		\$6,810.27	
Braubach	3/12/2025	Amazon	Return of Supplies	-\$9.99	02-08-593943
Braubach	3/12/2025	Amazon	Return of Supplies	-\$9.99	02-08-593943
Braubach	3/11/2025	ASCAP License Fee	Annual Music License Fee	\$447.29	02-10-584100
Braubach	3/12/2025	Spotify	Monthly Subscription	\$11.99	02-10-584100
Braubach	3/17/2025	Amazon	Summer pool party supplies	\$43.54	02-07-593813
Braubach	3/18/2025	Amazon	Summer pool party supplies	\$39.48	02-07-593813
Braubach	3/18/2025	Amazon	Summer pool party supplies	\$50.14	02-07-593813
Braubach	3/31/2025	Amazon	Club Fitness Supplies	\$28.04	02-32-560600
Braubach	4/1/2025	Amazon	Club Fitness Supplies	\$24.02	02-32-560600
Braubach	4/1/2025	Amazon	Summer pool party supplies	\$29.98	02-07-593813
	Card Number	2269		\$654.50	
Gorczyca	3/11/2025	Jakacki Bag & Barrell	55 Gallon Drums	\$432.00	01-20-520321
Gorczyca	4/7/2025	Michael Lawrence	CPO Training for K. Brown	\$395.00	01-20-581200
	Card Number	3322		\$827.00	
Herrmann	4/8/2025	Zazzle Inc	Tax Refund on order 131-344446558-2570403	-\$3.29	02-35-554405
Herrmann	3/11/2025	Britten Inc	Signage Holder for Banner 144x36	\$1,167.15	02-35-521584
Herrmann	3/12/2025	Picmonkey	SM Image Monthly Subscription Fee	\$12.99	02-35-554100
Herrmann	3/19/2025	Canva	SM Reel Monthly Subscription Fee	\$15.00	02-35-554100
Herrmann	3/20/2025	4 Imprint	Oketo Park Rededication - Giveaway	\$639.71	02-35-554405
Herrmann	3/24/2025	Daily Herald	Online Monthly Subscription	\$14.00	02-35-554100

Herrmann	3/25/2025	John Wondrasek	Quarterly Maintenance	\$500.00	02-35-554100
Herrmann	3/28/2025	Britten Inc	Light Pole Hardware for 20 Light Pole Banners	\$610.00	01-10-589110
Herrmann	3/28/2025	Zazzle Inc	Name Plates for Kelly Russell and Lauren Ishii	\$34.58	02-35-554405
Herrmann	3/31/2025	Chicago Tribune	Online Monthly Subscription	\$44.00	02-35-554100
	Card Number			\$3,034.14	
Baumgartner	3/10/2025	3305	Paint n snack supplies	\$9.49	02-05-593623
Baumgartner	3/10/2025	Amazon	Paint n snack supplies	\$4.99	02-05-593623
Baumgartner	3/13/2025	Michaels	Paint n Snack supplies	\$64.44	02-05-593623
Baumgartner	3/14/2025	Dollar Tree	Paint n snack supplies	\$13.81	02-05-593623
Baumgartner	3/14/2025	Mariano's	Paint n snack supplies	\$71.43	02-05-593623
Baumgartner	3/20/2025	Amazon	Art class supplies	\$27.98	02-05-593623
Baumgartner	3/21/2025	Amazon	Eggstravaganza supplies	\$115.64	02-08-593938
Baumgartner	4/1/2025	Amazon	Eggstravaganza supplies	\$15.21	02-08-593938
Baumgartner	4/3/2025	Amazon	Kinder Odyssey Supplies	\$27.09	02-07-593826
Baumgartner	3/20/2025	Weissman	Dance costume returns	-\$281.72	02-04-593514
Baumgartner	3/20/2025	Weissman	Dance costume returns	-\$145.35	02-04-593514
Baumgartner	3/20/2025	Weissman	Dance costume returns	-\$382.70	02-04-593514
	Card Number			-\$459.69	
Manno		2275			
				\$0.00	
Jaffe	Card Number	7297			
Jaffe	4/1/2025	Amazon	Pickle Ball Racquet Ball Holder	\$73.57	02-01-593105
Jaffe	4/1/2025	Amazon	Insurance on Pickle Ball Racquet Ball Holder	\$13.99	02-01-593105
Jaffe	4/2/2025	Amazon	Easter Eggs & Dog Treats	\$65.12	02-08-593938
Jaffe	4/3/2025	Amazon	Metal Numbers	\$36.06	02-01-593131
				\$188.74	
Wait	Card Number	9077			
Wait	3/12/2025	IAPD	Boot Camp for Russell	\$99.00	01-10-581120
Wait	3/19/2025	Micheals	Frames for the Board Room	\$807.00	01-10-520110
Wait	3/24/2025	Zoom	Monthly subscription	\$15.99	01-10-581400
Wait	4/3/2025	M-NASR	Participant Recognition Night	\$100.00	01-10-581120
				\$1,021.99	
Lindahl	Card number	1294			
Lindahl	3/10/2025	Insect Lore	Caterpillars	\$112.96	02-06-593711
Lindahl	3/11/2025	Amazon	Princess Tea Party	\$49.17	02-08-593921
Lindahl	3/12/2025	Amazon	Princess Tea Party	\$31.97	02-08-593921
Lindahl	3/14/2025	Rock n Kids Inc	Contract company	\$90.00	02-06-592412
Lindahl	3/17/2025	Amazon	Princess Tea Party	\$6.99	02-08-593921
Lindahl	3/19/2025	Lake View Center (Des Plaines)	Camp Deposit	\$50.00	02-03-592412
Lindahl	3/20/2025	Amazon	Princess Tea Party	\$27.98	02-08-593921
Lindahl	3/24/2025	Amazon	Kinder Odyssey	\$40.68	02-07-593826
Lindahl	3/24/2025	Main Event	Camp Deposit	\$1,176.09	02-03-592412
Lindahl	3/25/2025	Amazon	Princess Tea Party	\$28.99	02-08-593921
Lindahl	3/26/2025	Amazon	Tot Egg Hunt	\$38.91	02-08-593938
Lindahl		Amazon	Credit	-\$5.99	

Lindahl	3/26/2025	Amazon	Tot Egg Hunt	\$5.99	02-08-593938
Lindahl		Amazon	Credit	-\$7.64	02-08-593938
Lindahl	3/28/2025	Amazon	Tot Egg Hunt	\$7.64	02-08-593938
Lindahl	3/28/2025	Amazon	Tot Egg Hunt	\$32.35	02-08-593938
Lindahl	3/31/2025	Amazon	Preschool	\$19.94	02-06-593711
Lindahl	3/31/2025	Amazon	Princess Tea Party	\$28.48	02-08-593921
Lindahl	4/1/2025	Amazon	Tot Egg Hunt	\$6.99	02-08-593938
Lindahl	4/3/2025	Amazon	Preschool supplies	\$8.48	02-06-593711
Lindahl	4/3/2025	Amazon	Princess Tea Party	\$4.99	02-08-593921
Lindahl	4/3/2025	Amazon	Kinder Odyssey	\$7.19	02-07-593826
Lindahl	4/4/2025	Marianos	Princess Tea Party food	\$148.88	02-08-593921
				\$1,911.04	
	Card Number	8341			
Shipko	3/11/2025	ERC Wiping	Wipes for Fitness Center	\$690.00	02-32-520335
Shipko	3/19/2025	Amazon	Small Equipment	\$263.10	02-32-560600
Shipko	3/24/2025	ERC Wiping	Wipes for Fitness Center	\$995.00	02-32-520335
Shipko				\$1,948.10	
	Card number	0332			
Khzakia	3/31/2025	Dunkin	March Birthdays	\$94.25	01-10-580100
Khzakia	3/31/2025	Great American Bagel	Mandatory Full Time Training	\$49.51	01-10-580100
				\$143.76	
	Card number	3354			
Carderas					
Carderas					
Carderas					
				\$0.00	
	Card number	1315			
Shorten	3/17/2025	Amazon	BASE Supplies	\$22.49	02-07-593825
Shorten	3/17/2025	Dairy Queen	Birthday Cakes	\$53.68	02-07-593813
Shorten	3/19/2025	Michaels	BASE Supplies	\$10.48	02-07-593825
Shorten	3/27/2025	Amazon	B4 Supplies	\$17.84	02-07-593825
Shorten	3/28/2025	Glenview School of Arts	School Day Off Field Trip	\$103.00	02-07-592819
Shorten	3/31/2025	River Rand Bowl	School Day Off Field Trip	\$160.00	02-07-592819
Shorten	4/8/2025	Amazon	Pool Supplies	\$1,389.98	02-22-560700
				\$1,757.47	
			Total:	\$17,837.32	

May 21, 2025

To the Finance Officer:

The payment of the above listed accounts has been approved by the Board of Park Commissioners at their regular scheduled board meeting and you are hereby authorized to pay the attached vendors from the appropriate funds.

President

Treasurer

Motions/New Business

**MORTON GROVE PARK DISTRICT
BOARD MOTIONS
May 21, 2025**

Administration and Finance Committee – Commissioner Liston, Chair

2025 Election Canvas Results #R-03-25 Approval: I move for the Board of Park Commissioners to adopt Resolution #R-03-25, accepting the election canvas results for the April 1, 2025 Consolidated General Election of two Morton Grove Park District Park Commissioners.

Appointment of a New Member to the Board: I move for the Board of Park Commissioners to approve Bill Polyak to fill the open seat on the Board of Park Commissioners.

Board Officer Appointment and Committee Assignments: I move for the Board of Park Commissioners to approve the nominated Board Officers and appoint committee members to serve until May 2026.

Closed Session Minutes Resolution #R-02-25: I move for the Board of Park Commissioners to approve Resolution #R-02-25 outlining in what manner to address written minutes and verbatim closed session recordings.

Community Survey Approval: I move for the Board of Park Commissioners to approve ETC Institute's proposal to conduct a survey of the community in the amount of \$14,500.

PVCC North Parking Lot Repaving Approval: I move for the Board of Park Commissioners to approve the quote from Obsidian Asphalt Paving in the amount not to exceed \$46,700.

Audit Review: I move for the Board of Park Commissioners to approve the Comprehensive Annual Financial Report and Management Letter for the fiscal year ending December 31, 2024.



Memorandum

To: Board of Park Commissioners
From: Jeffrey Wait, Executive Director
Date: May 21, 2025
Regarding: 2025 Election Canvas Results #R-03-25 Approval

Issue:

According to the Cook County Clerk's Office, the official results of the April 1, 2025 Consolidated General Election for Morton Grove Park District Park Commissioner have been canvassed and everything is in order.

Discussion:

The vote electing Paul Minx and Lisa Rathunde as Park Commissioners must be part of the Park District's permanent record by approving Resolution #R-03-25.

Recommendation:

For the Board of Park Commissioners to adopt Resolution #R-03-25, accepting the election canvas results for the April 1, 2025 Consolidated General Election of two Morton Grove Park District Park Commissioners.

Cook County Clerk's Office
Suburban Cook County Election Results
Official Certificate of Results

April 01, 2025 Consolidated Election

The Cook County Clerk, having completed a canvass of all votes cast for Cmsnr., Morton Grove Park District, 6yr., hereby certifies the following vote totals:

Candidates	Percentage	Votes
Paul Minx	49.65%	1,696
Lisa Rathunde	50.35%	1,720
Total:	100%	3,416

This election having been certified to me as 2 to be elected results in Paul Minx, Lisa Rathunde being elected.

Below is the abstract of votes by precinct.

Dated this April 22, 2025.



Monica Gordon, Cook County Clerk

Township - Cmsnr., Morton Grove Park District, 6yr.

Township	Registered Voters	Ballots Cast	Paul Minx	Lisa Rathunde	Total Votes
Maine	5,542	449	317	314	631
Niles	16,603	1,965	1,379	1,406	2,785
Suburban Cook County Total	22,145	2,414	1,696	1,720	3,416

Precinct - Cmsnr., Morton Grove Park District, 6yr.

Precinct	Registered Voters	Ballots Cast	Paul Minx	Lisa Rathunde	Total Votes
Maine 11	768	51	38	36	74
Maine 15	1,293	132	82	79	161
Maine 32	1,438	66	50	51	101
Maine 40	1,172	110	72	76	148
Maine 63	871	90	75	72	147
Niles 3	1,700	68	55	49	104
Niles 10	1,361	158	110	101	211
Niles 35	1,356	272	166	161	327
Niles 38	2,277	261	198	193	391
Niles 41	1,341	32	12	17	29
Niles 50	1,434	145	106	115	221

Election Results - Cook County Clerk's Office

Niles 53	1,690	256	188	201	389
Niles 54	725	133	98	113	211
Niles 57	1,476	235	171	171	342
Niles 58	1,476	131	89	86	175
Niles 59	1,767	274	186	199	385
Suburban Cook County Total	22,145	2,414	1,696	1,720	3,416

© 2025 - Cook County Clerk's Office

RESOLUTION #R-03-25
ACCEPTING THE CANVAS RESULTS AND PROCLAMATION FOR THE
APRIL 1, 2025 CONSOLIDATED ELECTION
FOR THE MORTON GROVE PARK DISTRICT

WHEREAS, in accordance with applicable law, the MORTON GROVE PARK DISTRICT (the "Park District") did cause to be submitted to the electors of the Park District, the election of two Commissioners for the Morton Grove Park District Board of Park Commissioners at the Consolidated Election held on April 1, 2025 (the "Election") for the following terms: two 6-year term positions; and

WHEREAS, the Election was called, the votes were cast, and the Cook County Clerk has canvassed the votes, all in accordance with applicable law; and

WHEREAS, the Cook County Clerk has declared and proclaimed the results of the Election as follows:

SECTION 1. The total number of votes cast at the April 1, 2025 Election and as shown by the computer tapes, precinct and poll lists were:

TOTAL VOTES CAST FOR PARK COMMISSIONERS FOR THE MORTON GROVE PARK DISTRICT
BOARD OF PARK COMMISSIONERS: 2,414

SECTION 2. The balloting for the office of Commissioner of the MORTON GROVE PARK DISTRICT BOARD OF PARK COMMISSIONERS for the 6-year term is as follows, with the vote set opposite the candidate's name as hereinafter indicated:

<u>NAME OF CANDIDATE</u>	<u>NUMBER OF VOTES RECEIVED</u>
Paul Minx	1,696
Lisa Rathunde	1,720

SECTION 3. The Cook County Clerk has declared that the following parties have been elected as Commissioner of the MORTON GROVE PARK DISTRICT BOARD OF PARK COMMISSIONERS to serve the terms set forth below:

<u>COMMISSIONER</u>	<u>TERM</u>
Paul Minx	6 years
Lisa Rathunde	6 years

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Park Commissioners of the MORTON GROVE PARK DISTRICT, Village of Morton Grove, Cook County, Illinois as follows:

1. The recitals set forth hereinabove shall be and are hereby incorporated in this Section 1 as if said recitals were fully set forth herein.

2. The Morton Grove Park District Board of Park Commissioners accepts the above results as presented by the Cook County Clerk and affirms that the following people have been duly elected to the office of Commissioner of the Morton Grove Park District Board of Park Commissioners: Paul Minx and Lisa Rathunde.
3. Any prior ordinance, resolution, policy, or order of the Morton Grove Park District in conflict with the provisions of this Resolution, shall be and hereby are, repealed to the extent of such conflict.
4. This Resolution be in full force and effect immediately and forthwith upon its adoption, all as required by law.

PASSED AND APPROVED THIS 21st day of MAY 2025.

AYES: NAYS: ABSENT:

Board President, John Liston

Board Secretary, Jeffrey Wait

Seal:



Memorandum

To: Board of Park Commissioners
From: Jeffrey Wait, Executive Director
Date: May 21, 2025
Regarding: Appointment of a New Member to the Board

Issue:

To approve, in an open session, a candidate to fill the vacancy on the Board of Park Commissioners.

Discussion:

After receiving his official resignation, the Board of Park Commissioners decided to fill the vacancy of Mazhar Khan from the candidate pool solicited to replace John Pietron. The board believed a suitable candidate from the previous pool would be appropriate since interviews were conducted only three months ago. Three candidates were selected for a second interview. After two rounds of interviews, the Board has selected Bill Polyak to fill the vacancy.

Recommendation:

For the Board of Park Commissioners to approve Bill Polyak to fill the open seat on the Board of Park Commissioners.

OATH OF OFFICE

I, PAUL MINX, DO SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES, AND THE CONSTITUTION OF THE STATE OF ILLINOIS, AND THAT I WILL FAITHFULLY DISCHARGE THE DUTIES OF THE OFFICE OF PARK DISTRICT COMMISSIONER ACCORDING TO THE BEST OF MY ABILITY.

Given this 21st day of May 2025

SEAL

Board Secretary, Jeffrey Wait

Commissioner, Paul Minx

OATH OF OFFICE

I, LISA RATHUNDE, DO SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES, AND THE CONSTITUTION OF THE STATE OF ILLINOIS, AND THAT I WILL FAITHFULLY DISCHARGE THE DUTIES OF THE OFFICE OF PARK DISTRICT COMMISSIONER ACCORDING TO THE BEST OF MY ABILITY.

Given this 21st day of May 2025

SEAL

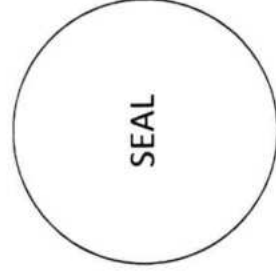
Board Secretary, Jeffrey Wait

Commissioner, Lisa Rathunde

OATH OF OFFICE

I, BILL POLYAK, DO SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES, AND THE CONSTITUTION OF THE STATE OF ILLINOIS, AND THAT I WILL FAITHFULLY DISCHARGE THE DUTIES OF THE OFFICE OF PARK DISTRICT COMMISSIONER ACCORDING TO THE BEST OF MY ABILITY.

Given this 21st day of May 2025



Board Secretary, Jeffrey Wait

Commissioner, Bill Polyak



**MORTON GROVE
PARK DISTRICT**

MEMORANDUM

To: Board of Park Commissioners
From: Jeffrey Wait, Executive Director
Date: May 21, 2025
Regarding: Board Officer Appointment and Committee Assignments

Issue:

Each year the Board of Park Commissioners elects Board Officers and assigns members to various committees.

Discussion:

The Board of Park Commissioners must elect a President, Vice President, Treasurer, Board Secretary and Recording Secretary to conduct meetings and review Park District business for the new fiscal year.

The Board also assigns personnel to the following Committees:

- Administration and Finance Committee
- Parks and Facilities Maintenance Committee
- Recreation and Facility Program Committee
- Representative to the MNASR Board of Directors
- Museum Council member
- Freedom of Information Officers (FOIA)
- Open Meeting Officers (OMA)
- Ethics Officers
- Americans with Disabilities Act Coordinator

Recommendation:

For the Board of Park Commissioners to approve the nominated Board Officers and appoint committee members to serve until May 2026.

MORTON GROVE PARK DISTRICT

2025-26

BOARD OFFICER APPOINTMENTS AND COMMITTEE ASSIGNMENTS

Board Officers:

President:	John Liston
Vice-President:	Lisa Rathunde
Treasurer:	Paul Minx
Board Secretary:	Jeffrey Wait
Recording Secretary:	Luisa Brown
Village Liaison:	Paul Minx

Administration & Finance Committee:	Paul Minx Marty O'Brien and Jeffrey Wait
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Parks and Facilities Maintenance Committee:	Bill Polyak Keith Gorczyca and Jeffrey Wait
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Recreation and Facility Program Committee:	Kelly Russell Sue Braubach and Jeffrey Wait
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M-NASR Board of Directors:	Jeffrey Wait Alternate: Marty O'Brien
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Museum Council:	Paul Minx Jeffrey Wait
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OMA and FOIA Officer:	Jeffrey Wait Alternate: Luisa Brown
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Ethics Officer:	Jeffrey Wait Alternate: Marty O'Brien
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Americans with Disabilities Act Coordinator:	Jeffrey Wait Alternate: Marty O'Brien
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Memorandum

To: Board of Park Commissioners
From: Jeffrey Wait, Executive Director
Date: May 21, 2025
Regarding: Review of Closed Session Minutes and Verbatim Recordings

Issue:

The Board conducted a semi-review of written minutes and verbatim recordings, and Resolution #R-02-25 outlines how the board wants to address them.

Discussion:

During a closed session at the April 16, 2025 meeting, staff and the Board reviewed written minutes and verbatim recordings of past closed sessions to determine which written minutes to release or hold and which verbatim recordings to maintain or destroy from 03/20/2023 to 10/16/2024.

Of the written minutes, it was determined that the following dates should be released and made available for public inspection.

- March 20, 2024
- June 19, 2024
- August 21, 2024
- October 16, 2024
- April 17, 2024
- July 17, 2024
- September 18, 2024

Of the verbatim recordings, it was determined that the following dates should be destroyed.

- March 15, 2023
- October 18, 2023
- April 19, 2023

The District's Corporate Counsel has reviewed and concurs with the above actions.

Park Board Action:

For the Board of Park Commissioners to approve Resolution #R-02-25 outlining in what manner to address written minutes and verbatim closed session recordings.

MORTON GROVE PARK DISTRICT

RESOLUTION #R-02-25

**A RESOLUTION AUTHORIZING
RELEASE OF CERTAIN CLOSED SESSION MINUTES
AND DESTRUCTION OF CERTAIN CLOSED SESSION AUDIO RECORDINGS**

WHEREAS, the Morton Grove Park District Board of Park Commissioners (the "Board") has met from time to time in closed session for purposes authorized by the Illinois Open Meetings Act, 5 ILCS 120/1 *et seq.* (the "Act"); and

WHEREAS, the Board kept written minutes and made verbatim audio recordings for all such closed sessions as required by the Act; and

WHEREAS, pursuant to the requirements of Section 2.06(d) of the Act (5 ILCS 120/2.06(d)), the Board has determined that the minutes of the meetings listed in Section 2 of this Resolution no longer require confidential treatment and should be made available for public inspection; and

WHEREAS, the Board has further determined that the need for confidentiality still exists as to all other closed meeting minutes not previously made available for public inspection; and

WHEREAS, Section 2.06(c) of the Act (5 ILCS 120/2.06(c)) permits the destruction of the verbatim audio (or audio and video) recordings of closed session meetings without notification to or the approval of a Records Commission or the State Archivist under the Local Records Act, not less than eighteen (18) months after completion of the recorded meeting, provided that prior to the destruction of any such recordings:

1. The Board has approved the destruction of each particular recording; and
2. The Board has approved the written minutes of the closed meeting; and

WHEREAS, at least eighteen (18) months have passed since completion of the closed session meetings listed in Section 4 of this Resolution, and the Board has approved the written minutes for each such meeting; and

WHEREAS, the Board may order the destruction of the verbatim recordings even if it does not authorize the release of the written minutes from the closed session meeting.

NOW THEREFORE BE IT RESOLVED by the Board of Park Commissioners of the Morton Grove Park District as follows:

SECTION 1: The foregoing recitals are incorporated by reference in this Resolution.

SECTION 2: The Board hereby finds and declares that the written minutes from the following closed session meetings no longer require confidential treatment and hereby authorizes and directs the Board Secretary to make said written minutes available for public inspection:

- March 20, 2024
- June 19, 2024
- August 21, 2024
- October 16, 2024
- April 17, 2024
- July 17, 2024
- September 18, 2024

SECTION 3: The Board hereby finds and declares that the need for confidentiality still exists as to all closed session minutes from all other meetings not previously made available for public inspection.

SECTION 4: The Board hereby authorizes and directs the Board Secretary to destroy all verbatim audio recordings for the following closed session meetings:

- March 15, 2023
- April 19, 2023
- October 18, 2023

SECTION 5: All resolutions or parts of resolutions in conflict with the provisions of this Resolution are hereby repealed.

SECTION 6: This Resolution shall be in full force and effective from and after its passage and approval.

ADOPTED this 21st day of May, 2025

AYES: _____

NAYS: _____

ABSENT/ABSTAIN: _____

Board President, John Liston

ATTEST:

Board Secretary, Jeffrey Wait



**MORTON GROVE
PARK DISTRICT**

Memorandum

To: Board of Park Commissioners
From: Jeffrey Wait, Executive Director
Date: May 21, 2025
Regarding: Community Survey Approval

Issue:

Conducting a community survey on a variety of topics would assist the District in determining priorities for the next five years.

Discussion:

Approximately every five years, the District conducts a community-wide survey to determine the community's thoughts, opinions, and desires for their park district.

This survey is a tool we can use to gather feedback regarding community needs, desires, or areas of improvement. We will use this information to expand or improve existing programs and help create strategies and workplans for future planning efforts. Additionally, we need to hear specifically about recreational facilities and programs, with the goal of providing well rounded services.

Staff reach out to member partners of MNASR to determine the vendor other districts have used to conduct community surveys. Only two vendors were identified. ETC Institute and vendor the District has used several times in the past.

Staff believes a change in vendor to conduct this research is appropriate for a couple of reasons.

- A new vendor can provide a fresh look at the community
- A new vendor has no perceived beliefs about the community

Within this survey, staff would also like to ask about expansion of the Prairie View Community Center and possible support for a referendum.

Park Board Action:

For the Board of Park Commissioners to approve ETC Institute's proposal to conduct a survey of the community in the amount of \$14,500.



February 04, 2025

Jeff Wait
Executive Director
847-965-0383
jwait@mgparks.com

Subject: Proposal to Conduct a Parks and Recreation Community Survey for the Morton Grove Park District

Dear Mr. Wait:

ETC Institute is pleased to submit a quote to conduct a survey for the Morton Grove Park District. If selected for this project, ETC Institute will provide the following services:

Task 1: Design the Survey and Prepare the Sampling Plan. Task 1 will include the following services:

- Working with District staff to develop the content of the survey. ETC Institute will meet by phone/video conference with the District to discuss the goals and objectives for the project. To facilitate the survey design process, ETC Institute will provide sample surveys created for similar projects. It is anticipated that 3-4 drafts of the survey will be prepared before the survey is approved by the District. The survey will be up to 6 pages in length.
- Participating in meetings by phone/video conference to develop the survey.
- Conducting a pilot test of the survey to ensure the questions are understood. Based on the results of the pilot test, ETC Institute will recommend changes (if needed) to the survey.
- Selecting a random sample of residents to be contacted for the survey. The sample will be address-based. The sample may also include all residential households in the community.

Deliverable Task 1. ETC Institute will provide a copy of approved survey instrument.

Task 2: Administer the Survey. Task 2 will include the following services:

- ETC Institute will administer the survey primarily by a combination of mail and online but also has a fully staffed call center to help facilitate taking the survey over the phone or to answer questions.
- ETC Institute will mail the survey and a cover letter (on District letterhead) to a sample of households in the community. Only one survey per household will be sent. Postage-paid envelopes will be provided by ETC Institute for each respondent. The District will provide a cover letter for the mailed survey. The cover letter will contain a link to an online version of the survey. Residents who receive the survey will have the option of returning the printed survey by mail or completing it online.

- ETC Institute will follow-up with residents who receive the mailed survey by sending texts, postcards, and a second mailing (if needed) to maximize participation in the survey. ETC Institute's fees including printing and mailing up to 4,000 surveys and 4,000 postcards. The goal will be to obtain completed surveys from 400 residents. A sample of 400 completed surveys will provide results that have a margin of error of $\pm 4.86\%$ at the 95% level of confidence at the District level.
- ETC Institute will promote awareness of the survey using social media ads on Facebook and Instagram to encourage participation.
- All respondents who complete the survey online will be required to provide their home address when they finish the survey. ETC Institute will match addresses from respondents who complete the survey online to the addresses that were selected for the random sample to ensure the participant is part of the random sample. If a respondent does not provide an address or the address is not part of the random sample, it will not be included.
- ETC Institute will monitor the distribution of the sample to ensure that the sample reasonably reflects the demographic composition of the community with regard to geographic dispersion, age, gender, race/ethnicity and other factors. ETC Institute will weight the data as needed if one or more demographic groups is over/underrepresented relative to recent Census estimates for the District's population.

Deliverable Task 2. ETC Institute will provide a copy of the overall results for each question on the survey.

Task 3: Analysis and Final Report. ETC Institute will submit a final report to the District. At a minimum, this report will include the following items:

- Formal report that includes an executive summary of the survey methodology and a description of major findings.
- Charts and graphs that show the overall results of each question on the survey.
- Benchmarking analysis showing how the District compares to other communities – if applicable.
- Priorities-Investment Rating or Importance-Satisfaction analysis that will identify the items that should receive the highest priority for investment from the District.
- Tabular data that shows the results for each question on the survey, including open ended questions.
- A copy of the survey instrument

Deliverable Task 3: ETC Institute will submit the survey findings report in an electronic format. ETC Institute will also provide the raw data in an Excel database, or other format as requested by the District.

Project Schedule

Listed below is ETC Institute's typical timeline for administering a community survey. Since the surveys will be administered entirely in-house, the completion date for the project is completely within our control. We are available to start at a date most convenient for the District.

- **Month 1**
Design survey instrument
Finalize sampling plan
- **Months 2-3**
Administer the survey
- **Month 4**
Draft Report Submitted for review
Prepare and Deliver the Final Report

Fee

The table below shows a breakdown of the fees for the services described in this proposal. The total cost for a sample size of 300 surveys would be \$13,500 and for 400 surveys it would be \$14,500.

Task	300 Surveys	400 Surveys
Margin of Error:	±5.62%	±4.86%
Design Survey & Prepare Sampling Plan	\$2,500.00	\$2,500.00
Administration of a 15–20-minute survey (up to 6 pages)	\$8,500.00	\$9,500.00
Formal Report <i>(includes executive summary, charts, benchmarking, Priority Investment Rating, GIS maps)</i>	\$2,500.00	\$2,500.00
TOTAL	\$13,500.00	\$14,500.00

Optional Services:

- On-site presentation of results: \$2,000
- Webinar presentation of results: \$500
- Translate the survey into additional languages: \$0.25 per word.

CLOSING: We appreciate your consideration of this proposal and look forward to your decision. If you have any questions, please do not hesitate to call me at (816) 582-0089.

Sincerely,

Derek Harvey

Derek Harvey
Project Manager
C: (816) 582-0089
Derek.Harvey@etcinstitute.com



MEMORANDUM

To: Board of Park Commissioners

From: Jeffrey Wait, Executive Director
Keith Gorczyca, Superintendent of Parks

Date: May 21, 2025

Regarding: Prairie View North Parking Lot Repaving Approval

Issue:

The north parking lot at Prairie View Park has declined and needs repaving.

Discussion:

The north lot at Prairie View Park has been failing in the last couple of years to the point where repaving is required. A site visit was conducted with WT Engineering and Obsidian Asphalt Paving, our contractor for the court renovation project. Obsidian was asked to provide a quote for repaving the lot. Two options were provided.

Option 1: Involves removing the existing asphalt, regrading the stone base for leveling and drainage, and repaving with 2.25" of binder and 1.75" of surface asphalt, costing \$27,500.

Option 2: Involves removing the existing asphalt and the existing stone base. Install 10" of new stone base, grade for leveling and drainage, and repaving with 2.25" of binder and 1.75" of surface asphalt, costing \$46,700.

At this point, WT Engineering and Obsidian don't know which option will be required. Option 2 is the worst-case scenario. After the existing asphalt is removed, Obsidian will conduct a proof roll on the existing stone base to determine how to proceed with repaving.

Park Board Action:

Based on the discussion above, staff recommends approving the quote from Obsidian Asphalt Paving in the amount not to exceed \$46,700.

QUOTATION



OBSIDIAN
ASPHALT PAVING, INC.

1850 W Roosevelt Rd
West Chicago, IL

CUSTOMER INFO

Morton Grove Park District

QUOTE #	DATE
2024	5/13/2025
CUSTOMER ID	VALID UNTIL
	6/12/2025

Prepared By: Mario Monroy
Job Name: Prairieview Park
Job Address: Morton Grove, IL

DESCRIPTION OF WORK			
Option 1 Remove 4" HMA Grade Existing Stone			
Remove 4" of HMA Grade existing stone for leveling and drainage. Pave with 2.25" Binder and 1.75" Surface Roll compact (\$11.75 / SY for HMA Removal) (\$28.57 / SY for 1.75" Surface Course, 2.25" Binder Course)			
Option 2 Full Depth Demo 14"			
Excavate / Remove 14" Furnish and install 10" stone base Grade for leveling and drainage Pave with 2.25" Binder and 1.75" Surface Roll compact (\$48 / SY IE: 1.75" Surface Course, 2.25" Binder Course, and 10" CA-6) (\$20.47 / SY for excavation and removal)			
<i>Undercuts as a result of unstable base not included in bid, any undercuts required will be charged at a rate of \$115 / Cubic Yard</i>			
ITEMIZED COSTS	QTY	UNIT PRICE	AMOUNT
Remove 4" HMA and pave	6138	SF	\$ 27,498.24
Full Depth Demo and put back	6138	SF	\$ 46,696.54
Thank you for your business!		SUBTOTAL	\$74,194.78
		OTHER	-
		TOTAL QUOTE	\$74,194.78

This quotation is not a contract or a bill. It is our estimate for the total price for the service and goods described above. The customer will be billed after indicating acceptance of this quote. Progressive billing with final payment due upon completion. Please email or mail the signed quote to the address listed above. Proposal must be signed within 30 days of acceptance. 10% deposit required upon acceptance

Customer Acceptance

X		
Signature	Printed Name	Date

OBSIDIAN
ASPHALT PAVING, INC.



Memorandum

To: Board of Park Commissioners
From: Marty O'Brien, Superintendent of Finance
Date: May21, 2025
Regarding: Audit Review

Issue:

Per Illinois State Statutes, the Morton Grove Park District must have a certified independent public accounting firm prepare a Comprehensive Annual Financial Report within six months after the end of the fiscal year.

Discussion:

The auditing firm of Lauterbach & Amen completed the 2024 audit for Morton Grove Park District. The procedures for the audit leading up to the presentation to the Board included analyzing internal controls, testing the balances to ensure that they were materially correct, and reviewing the audit report to be compliance with reporting standards created by the Governmental Accounting Standards Board (GASB

The audit resulted in the District receiving an unmodified opinion in the audit report, which is the highest opinion that can be provided. Other highlights for the audit include:

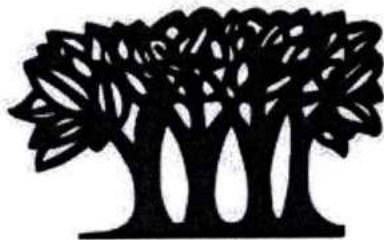
- 1) We recommend the Board review the Management Discussion and Analysis. This section provides a high-level overview of everything that happened within the fiscal year.
- 2) The District's total net position increased by \$1,356,582, or 7.3%. The rise in net position can be attributed to increases in program revenues, operating grants, and general revenues.
- 3) As of December 31, 2024, the District's combined fund balance of all governmental funds was \$10,420,491, a decrease of \$158,583 in comparison with the last fiscal period. This decrease is part of the District's policy of drawing down reserves.
- 4) The fund balances of the significant funds of the District are in good standing with the General Fund of \$2.6 million; Recreation \$823 thousand; capital projects \$6.1 million.
- 5) The notes to the financial statements provide information about investments, capital assets, as well as long-term debt.
- 6) The management letter provided by L&A did not include any new comments. Prior year recommendations were all implemented within the current year. Great job!
- 7) We truly appreciate the hard work put in throughout the year and during the audit process to make the audit smooth. Thank you!

Park Board Action:

For the Board of Park Commissioners to approve the Comprehensive Annual Financial Report for the fiscal year ending December 31, 2024.

**MORTON GROVE PARK DISTRICT,
ILLINOIS**

MANAGEMENT LETTER



**MORTON GROVE
PARK DISTRICT**

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

6834 Dempster Street
Morton Grove, IL 60053
Phone: 847.965.0225
Fax: 847.965.7484
www.mortongrovecparks.com



May 7, 2025

Members of the Board of Commissioners
Morton Grove Park District
Morton Grove, Illinois

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

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

The accompanying comments and recommendations are intended solely for the information and use of the Board, Finance Director and senior management of the Morton Grove Park District, Illinois.

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATIONS

1. CAPITAL ASSET THRESHOLD

Comment

Previously, we noted that the District had a capital asset threshold of \$5,000, which is low for a District the size of Morton Grove.

Recommendation

We recommended the District review and update the capital asset policy and that a more appropriate minimum threshold be established by category, ranging from \$2,500 to \$50,000, as the Board and Finance Director deem appropriate. The capital asset policy should also establish standard depreciation methods and useful lives to be applied to specific categories of assets. With respect to stewardship, the policy should address location of assets, tagging, physical access and security and frequency of periodic inventories.

Status

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

2. FUND NOT IN COMPLIANCE WITH FUND BALANCE POLICY

Comment

Previously, we noted the following fund with fund balance that was not in compliance with the Board approved fund balance policy:

Fund	Per FY2023 Budget	Fund Balance per ACFR	Amount Not In Compliance
Recreation Fund			
Minimum Policy			
Operating Expenditures	\$ 2,961,597		
x 25% per policy	25%		
Fund Balance Target	740,399	694,584	45,815

Recommendation

We recommended the District investigate the fund balance and adopt budgets to address these items not in compliance.

Status

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

PRIOR RECOMMENDATIONS - Continued

3. FUND OVER BUDGET

Comment

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

Fund	2023
Museum	\$ 207

Recommendation

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

Status

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

UPCOMING STANDARDS

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

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

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

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

MORTON GROVE PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



MORTON GROVE
PARK DISTRICT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

6834 Dempster Street
Morton Grove, IL 60053
Phone: 847.965.0225
Fax: 847.965.7484
www.mortongroveparks.com

**MORTON GROVE PARK DISTRICT, ILLINOIS
MORTON GROVE, ILLINOIS**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**For the Fiscal Year Ended
December 31, 2024**

**Prepared by:
Finance Department**

MORTON GROVE PARK DISTRICT, ILLINOIS

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MORTON GROVE PARK DISTRICT, ILLINOIS

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MORTON GROVE PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including:

Principal Officials

Organizational Chart

Letter of Transmittal

Certificate of Achievement for Excellence in Financial Reporting

MORTON GROVE PARK DISTRICT, ILLINOIS

Principal Officials

December 31, 2024

BOARD OF COMMISSIONERS

Mazhar Khan, President

John Pietron, Vice President

John Liston, Treasurer

Paul Minx, Commissioner

Lisa Rathunde, Commissioner

ADMINISTRATIVE

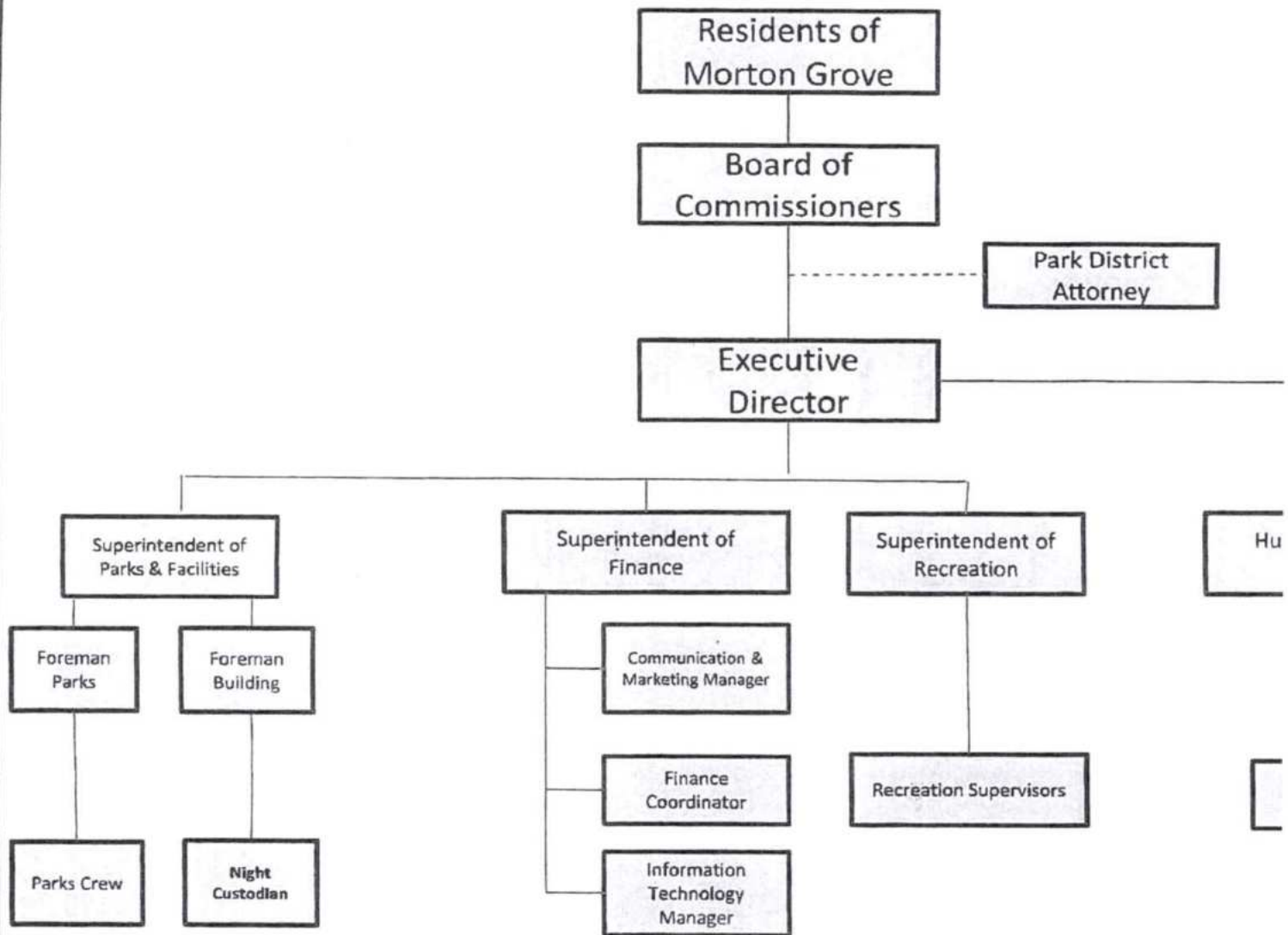
Jeffrey Wait, Executive Director

Keith Gorczyca, Superintendent of Parks and Facilities

Martin O'Brien, Superintendent of Finance

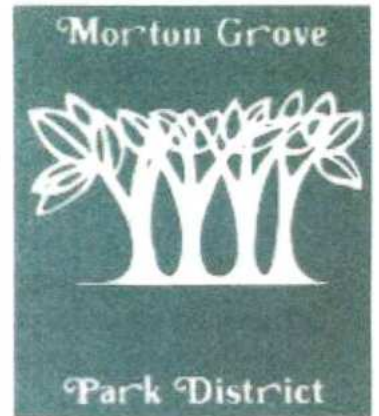
Susan Braubach, Superintendent of Recreation

Morton Grove Park District
Organizational Chart



Morton Grove Park District

6834 Dempster Street • Morton Grove, Illinois • 60053 847/965-1200



May 7, 2025

To the Village of Morton Grove Residents and the
Park Board of Commissioners of the Morton Grove Park District:

We are pleased to submit the Annual Comprehensive Financial Report of the Morton Grove Park District for the fiscal year ended December 31, 2024. The management of the Morton Grove Park District is responsible for the compilation and accuracy of the financial, investment and statistical information contained in this report. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the Morton Grove Park District.

The District's management has created a comprehensive internal control structure. These controls are designed to provide reasonable assurance regarding safekeeping of assets and the reliability of financial records. Because the cost of internal controls should not outweigh their benefits, the Morton Grove Park District's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Independent Audit

The Illinois Compiled State Statutes require that an annual audit be performed by an independent certified public accountant within six months of the close of each fiscal year. Lauterbach & Amen, LLP, Certified Public Accountants, reviewed the attached financial statements for the fiscal year ending December 31, 2024 and based on that review issued an unmodified ("clean") opinion. The auditor's report on the general-purpose financial statements is included in the financial section of this report.

Management Discussion and Analysis

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Morton Grove Park District Profile

The Morton Grove Park District is a separate independent unit of local government incorporated in 1951 to provide recreational services and opportunities to the residents of the community. The District is governed by an elected Board of Commissioners and operates under Illinois Statutes for Park Districts. The five members of the Board of Commissioners are elected at large for six-year terms. The board appoints the Executive Director as the chief administrative officer who oversees the day-to-day operations of the District. The District has 25 full-time and over 200 part-time employees who work for one of four departments: Parks Maintenance & Facilities, Recreation, Administration & Finance or Human Resources. Each of the departments are coordinated by a department head who reports directly to the Executive Director.

The District consists of 14 parks on 73.7 acres of land. The District controls all funds included in the annual report.

Services provided using these funds include recreation programs, park management, capital development, and general administration. The facilities operated by the District include the Prairie View Community Center, four fieldhouses, the Morton Grove Historical Museum, two outdoor swimming pools, ten outdoor tennis courts as well as an assortment of baseball diamonds, soccer fields, playgrounds and picnic areas. Funds are provided for these services by real estate taxes, user fees, bond sales, interest income and other sources.

The Morton Grove Park District is a separate reporting entity as defined by GASB Statement Number 14. The Board of Commissioners is a separate and distinct board that is not controlled by any other governmental unit. Also, the District does not have significant influence on or direct oversight responsibility for any other governmental unit that should be included in these financial statements.

The Maine-Niles Association for Special Recreation (a joint venture), the Village of Morton Grove and the Morton Grove Library do not meet the established criteria for inclusion as part of this reporting entity, and as a result are excluded from this report.

Major Initiatives

Current Year Projects:

The Capital Budget for the year ending 2024 identified major facilities and programs that needed to be either redeveloped or expanded to enhance the quality of recreation within the community. The 2024 Capital Projects budget sold bonds in the amount of \$1.1 million dollars to repair facilities and repay principal and interest on the Oriole Pool bond issue.

The park district completed several remodeling projects to the Prairie View Community Center including a new roof totaling approximately \$700,000. The old roof was installed in 2010 and was starting to leak in several places.

The park district received an OSLAD grant in the amount of \$700,000 to rehab the Palma Lane Park Playground. The park completed the design work, and we expect the project to be completed by the end of 2025. The grant will reimburse up to 50% of the total cost up to a maximum of \$398,000.

Other capital projects completed during the fiscal year involved the maintenance of the District's aging facilities and upgrades to our Fitness center.

Future Year Projects:

In 2025 the District plans to do a complete remodeling of National Park as part of the annual playground replacement schedule as stated above. The District received approval for a portion of the project to be funded by an OSLAD grant.

Department Focus

Recreation Programming:

To recognize and provide for the changing needs of the Community, the District seeks to constantly maintain and enhance its level of recreational programming. New programs for residents are consistently introduced and maintained if interest is created. Current activities are continually being expanded to meet the growing needs of the community such as Senior, Teen and Cultural Arts programming.

Budget Process

The Board of Commissioners is required to adopt an annual budget by no later than the close of the fiscal year. This annual budget serves as the foundation for the Morton Grove Park District financial planning and control. Annual budgets are prepared for the General, Recreation, Police, Museum, Retirement, Debt Service, Liability, Special Recreation, Audit and Capital Projects.

Economic Base Outlook

The Village of Morton Grove's principal growth took place during the late 50's and early 60's when the population increased from 7,427 to 25,332 residents. The Village primarily consists of residential land uses. Some industrial, office and commercial land uses are also located in the community. There is very little vacant land remaining in the district's service area. Approximately twenty percent (20%) of the Village's land area is Cook County Forest Preserve property.

Currently local governments are facing difficult choices of whether to reduce service levels or staffing as well as maintain adequate reserves. The Morton Grove Park District has re-evaluated every aspect of its operations for opportunities for new revenues and cost containment. Some of the positive cost containment results were due to staff changes, joint proposals in the procurement of goods and services, reductions in general operating expenses as a result of re-evaluating many budgeted items and cost-sharing through new intergovernmental agreements with neighboring communities.

Financial Policies

To protect the strong financial position of the Morton Grove Park District, ensure uninterrupted services, and stabilize annual tax levies, the Board of Commissioners follows the following policies:

- The General Fund total fund balance should always be in excess of 25% of the current year's appropriations.
- In the General Fund, when an expenditure occurs, the District considers restricted amounts to be spent first, followed by committed, assigned and finally unassigned.
- In all other funds, when an expenditure is incurred, the District considers unassigned amounts to be spent first, followed by assigned, committed and finally restricted.

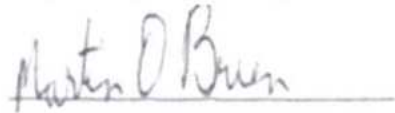
Awards & Acknowledgments

The Government Finance Officers Association of the United States awarded the Certificate of Achievement for Excellence in Financial Reporting to the Morton Grove Park District for its annual comprehensive financial report for the year ended December 31, 2023. This was the 24th consecutive year that the Morton Grove Park District has achieved this prestigious award. To be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the District. We would like to express our appreciation to all members of the park district who assisted and contributed to its preparation. We would also like to thank the members of the Park Board of Commissioners for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Martin O'Brien", is written over a horizontal line.

Martin O'Brien
Superintendent of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Morton Grove Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrell

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

May 7, 2025

Members of the Board of Commissioners
Morton Grove Park District
Morton Grove, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Morton Grove Park District (the District), Illinois, as of the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Morton Grove Park District, Illinois, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Morton Grove Park District, Illinois' basic financial statements. The other supplementary information and supplemental schedules 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 other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Morton Grove Park District, Illinois
May 7, 2025

Other Information

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

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Morton Grove Park District

Management's Discussion and Analysis

Introduction

The following Management's Discussion and Analysis (MD&A) of the Morton Grove Park District's (the District) financial performance provides an introduction to the financial statements of the increase for the year ending December 31, 2024 and the prior year ended December 31, 2023. Since the MD&A is designed to focus on current activities, resulting changes and current known facts, please read it in conjunction with the transmittal letter, the financial statements and the required supplementary information.

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 \$19,854,990. Of this amount, \$6,306,241 is unrestricted and available to meet ongoing and future obligations and \$1,655,616 is restricted for specific funds use.
- The District's total net position increased by \$1,356,582, or 7.3% for the year ended December 31, 2024 over the fiscal year ended December 31, 2023. The rise in net position can be attributed to increases in program revenues, operating grants, and general revenues.
- Property and replacement taxes collected, were \$5,774,364, compared to prior year of \$5,736,332 for an increase of \$38,032, or 0.7%. This increase was a result of an increase in the collection of property taxes as compared to the prior year.
- The District's recreational programming revenues for the year ended were \$2,472,042 or an increase of \$587,013 or 31.1% over the year ended December 31, 2023. This increase is primarily due to a higher grant revenue.
- As of December 31, 2024, the District's combined fund balance of all governmental funds was \$10,420,491, a decrease of \$158,583 in comparison with the last fiscal period. This decrease is part of the District's policy of drawing down reserves.
- The District's bonds payable reported a net decrease of \$232,450 was the result of paying down old debt, in the amount of \$1,322,765 and issuing new debt in the amount of \$1,090,315.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Morton Grove Park District basic financial statements. The information is organized into government-wide financial statements, fund financial statements, notes to the financial statements and required supplemental information. The District also includes in this report additional information to supplement the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Morton Grove Park District finances, in a manner similar to a private-sector business. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting which means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets/deferred outflows and liabilities/deferred inflows, including capital assets and long-term debt, are reported at the entity level. The Statement of Net Position and the Statement of Activities provide the basis for answering the question "Is the Park District better or worse off financially as a result of the year's activities?"

The *Statement of Net Position* presents information on all the Morton Grove Park District's assets, deferred outflows, liabilities, and deferred inflows with the difference between the two reported as net position. Over time, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Government-Wide Financial Statements - Continued

The *Statement of Activities* presents expenses of major programs and matches direct program revenues with each. To the extent that direct charges and grants do not cover a program's cost, it is paid from general taxes and other resources. The statement simplifies the user's analysis to determine what extent programs are self-supporting and/or subsidized by general revenues.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District 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, and therefore provide additional information that won't be found in the statement of net position or the statement of activities. 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.

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 the fund statements 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 the balance 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.

Reconciliation between Government-Wide and Fund Statements

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

- Capital asset and long-term debt are included on the government-wide statement but are not reported on the governmental fund statements.
- Capital outlay spending results in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Bond proceeds result in liabilities on the government-wide statements but are other financing sources on the governmental fund statements.

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.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents other supplementary information showing budgetary comparisons of non-major funds and information about infrastructure assets of the District.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At year-end, net position for the Morton Grove Park District was \$19,854,990. A condensed version of the Statement of Net Position is as follows:

Table 1
Governmental Activities
Statement of Net Position

	2024	2023
ASSETS		
Current and Other Assets	\$ 17,657,521	17,929,261
Capital Assets	27,807,548	26,914,413
TOTAL ASSETS:	45,465,069	44,843,674
DEFERRED OUTFLOWS		
Deferred Items - IMRF	460,006	698,880
TOTAL ASSETS AND DEFERRED OUTFLOWS:	45,925,075	45,542,554
LIABILITIES		
Current Liabilities	2,328,302	2,176,813
Non-Current Liabilities	16,844,894	17,596,308
TOTAL LIABILITIES:	19,173,196	19,773,121
DEFERRED INFLOWS		
Property Taxes	5,846,616	5,919,765
Leases	1,025,545	1,087,699.00
Deferred Items - IMRF	—	99,856
Deferred Items - RBP	24,728	22,188
TOTAL DEFERRED INFLOWS OF RESOURCES:	6,896,889	7,129,508
TOTAL LIABILITIES AND DEFERRED INFLOWS:	26,070,085	26,902,629
NET POSITION		
Net Investment in Capital Assets	11,893,133	12,060,338
Restricted	1,655,616	1,512,808
Unrestricted	6,306,241	5,066,779
TOTAL NET POSITION:	19,854,990	18,639,925

The governmental statement of activities for the fiscal year showed a total net position of \$19,854,990 reflects an increase of \$1,356,582. A summary of the changes in net position is as follows:

Table 2
Governmental Activities
Changes in Net Position

	2024	2023
REVENUES		
Recreational Program Revenues		
General Government	\$ 84,939	81,750
Recreation	2,024,042	1,885,029
Operating Grants/Contributions	448,000	—
General Revenues	6,315,432	6,152,500
TOTAL REVENUES:	8,872,413	8,119,279
EXPENSES		
Recreational Program Expense	4,364,041	1,746,919
General Expenses	2,515,550	4,136,551
Interest on Long Term Debt	636,240	641,819
TOTAL EXPENSES:	7,515,831	6,525,289
CHANGE IN NET POSITION	1,356,582	1,593,990
BEGINNING NET POSITION - AS PREVIOUSLY REPORTED	18,639,925	17,045,935
RESTATEMENT - CHANGE IN ACCOUNTING ESTIMATE	(141,517)	—
BEGINNING NET POSITION - AS RESTATED	18,498,408	17,045,935
ENDING NET POSITION	19,854,990	18,639,925

The total cost of all governmental activities in the year ended was \$7,515,831. Revenues to fund these activities consisted of \$2,108,981 from those who directly benefited from or contributed to the programs and \$6,315,432 financed through taxes, interest, proceeds from sale, and miscellaneous revenues.

The general financial condition of the Morton Grove Park District is solid with a high percentage of operating expenses being funded solely from current revenues. All governmental funds currently maintain surplus fund balances. During the past twenty years, the total District operating funds have had operating surpluses. Program revenues are up significantly due to COLA adjustments to recreational fees. In addition, property taxes are higher due to a large COLA related adjustment.

Revenues totaled \$8,872,413 in the fiscal year ended December 31, 2024. Property taxes produced 62.5% of total revenues compared to 66.8% in the prior year. Comparative data on revenues by functions is presented below:

Table 3
Governmental Activities
Revenues

Revenue by Function	2024	2023	Change	Percent of Total of 2024
General Revenues				
Property Taxes	\$ 5,540,847	5,421,208	119,639	62.5%
Replacement Taxes	233,517	315,124	(81,607)	2.6%
Interest	495,495	401,037	94,458	5.6%
Other	45,573	15,131	30,442	0.5%
Total General Revenues	6,315,432	6,152,500	162,932	71.2%
General Government Charges for Services	84,939	81,750	3,189	1.0%
Recreation Program Revenues				
Community Center	2,024,042	1,885,029	139,013	22.8%
Other Revenues	448,000	—	448,000	5.0%
Total Recreation Program Revenues	2,472,042	1,885,029	587,013	27.8%
Total Revenue	8,872,413	8,119,279	753,134	100.0%

Recreational programming revenue have increased as the effects of the pandemic continue to wind down. There was a large increase in interest income due to the federal reserve increasing returns on treasury bills. Expenses for the General Government and Recreation functions in the year ended totaled \$7,515,831. A summary of expenses is listed below:

Table 4
Governmental Activities
Expenses

Function	Amount	Percent
General Government	\$ 2,515,550	33.5%
Recreation	4,364,041	58.1%
Interest on Long-Term Debt	636,240	8.5%
Total Expenses	7,515,831	100.1%

Financial Analysis of the Government's Funds

Fund Balances for the General, Recreation, Capital Projects and Debt Service fund types continue to remain strong after the current year operations. Several years ago, the Board of Park Commissioners adopted a surplus retention policy with the objective to protect the Districts financial condition by maintaining an adequate surplus amount in each fund in case any emergencies or unforeseen conditions arise. To accomplish this, the District strives to maintain in each fund a balance as a specified percentage of the annual appropriation for each fund.

Fund Balances categorized by fund type over the preceding year are as follows:

Table 5
Governmental Activities
Fund Balances

Fund	2024			
	2024	2023	Change	Percent of Total
General	\$ 2,620,916	1,727,982	892,934	25.2%
Recreation	822,686	707,161	115,525	7.9%
Special Recreation	442,566	418,384	24,182	4.2%
Retirement	196,625	227,558	(30,933)	1.9%
Debt Service	166,648	147,726	18,922	1.6%
Capital Projects	6,089,938	7,281,959	(1,192,021)	58.4%
Nonmajor Governmental	81,112	68,304	12,808	0.8%
Total	10,420,491	10,579,074	(158,583)	100.0%

The fund balance in the General Fund increased by \$892,934 due to the District's policy to draw down reserves. The Recreation Fund's balance saw an increase of \$115,525 due to favorable market conditions. The fund balance in the Special Recreation Fund increased by \$24,182 as a result of the decision by the District to set aside funds for future ADA projects. The Retirement Fund's balance decreased \$30,933 as a result of an increase in the respective tax levies. The fund balance of the Debt Service Fund increased because of the cost-of-living adjustment to the allowable debt. The Capital Projects Fund decreased by \$1,192,021 due to increased capital project transfers inflows.

Capital Assets

The capital assets of the District are those assets used in the performance of general governmental and recreational functions. As of December 31, 2024, net capital assets amounted to \$27,807,548. This compares to capital assets of \$26,914,413 in the December 31, 2023 fiscal year. This amount represents the original cost or estimated historical cost value of the assets adjusted by depreciation of the assets since their acquisition.

For more detailed information on capital asset activity see Note 3 of this report.

Liabilities

As of December 31, 2024, total liabilities for the District were \$19,173,196 of which \$2,328,302 amount is current. This compares to the total liabilities of \$19,773,121 from 2023 of which \$2,176,813 was current liabilities.

Debt Administration

A useful indicator of the District's debt position is the ratio of general obligation bonded debt to the District's total assessed valuation and the amount of debt per capita.

On November 22, 2024, \$1,090,315 of general obligation limited tax bonds were sold. These bonds are payable on December 1, 2025. The interest rate per annum is 4.43%.

A comparison, including overlapping debt as of December 31, 2024, is as follows:

Table 6
Governmental Activities
Total Direct and Overlapping Debt

	Outstanding G.O. Bonded Debt	Percent of Debt to Assessed Valuation	Outstanding Debt Per Capita
G.O. Bonded Debt	\$ 17,744,129	1.655%	732.65
Overlapping Debt for All Government Units	93,204,321	8.692%	3,848.40
Total Direct and Overlapping	110,948,450	10.347%	4,581.05

Under current state statutes, the District's aggregate indebtedness cannot exceed the legal debt limit of 2.875% of the value of the taxable property within the District or \$30,828,988. As of December 31, 2024, the District's aggregate outstanding debt totaled \$15,745,315 is below the limit set by law.

Readers desiring more detailed information on long-term debt activity should go to Note 3 Long-Term Debt of the Notes to the Financial Statements.

Overall Financial Position / Results of Operations

The District's overall financial position as of December 31, 2024 remains solid. All District fund balances have surplus balances and most funds are very healthy. As noted above, total District bond debt is \$17,744,129. Of this amount, \$1,855,315 is scheduled for payment in December 2025. This debt reduction is funded through the annual tax levy. During the 2024 year, the funds with operating deficits were planned deficits to reduce fund balances. The excess revenues over expenditures in the operating funds improved the overall financial position of District moving forward into 2025. The District did an excellent job controlling expenses while still providing residents with excellent programs and safe facilities.

Economic Factors and the Budget

Morton Grove Park District serves the Village of Morton Grove and a small portion of the Village of Skokie, and it is located approximately 15 miles northwest of downtown Chicago. The District offers over 200 athletic and recreation programs for residents, and maintains four field houses, a historical museum, and a community center, among other facilities. Area residents have access to the broad and diverse Chicago MSA economy, and the district is located adjacent to the Eden's Expressway, providing access to the city of Chicago and Wisconsin. Within the Village of Morton Grove is a Metra Milwaukee North line stop, with daily commuter service to downtown Chicago.

We consider the district's per capita effective buying income (EBI) and median household EBI to remain strong, respectively. Equalized assessed valuation (AV) for the district increased in 2024 as the result of a cost-of-living adjustment by 3.4% from levy year 2023. Overall, we consider the District's tax base extremely strong on a per capita market value basis. The District's top 10 taxpayer concentration is very diverse in our view, with the top 10 taxpayers representing approximately 5.5% of all taxpayers.

With that in mind, the 2025 Budget was crafted to conserve resources where possible but allow the park district to maintain its facilities and continue to rebuild parks and playgrounds. We are also working to bring members back to both our fitness center as well as to increase attendance at our summer activities. So far, we are seeing promising signs, and we are excited about the future.

Significant / Unusual Transactions and Balances

The Morton Grove Park District contracts with Maine-Niles Association of Special Recreation (M-NASR) to provide professional help and programs to physically and mentally challenged individuals living within the district. The total payments to M-NASR were \$160,400 in 2024. The District also leases administrative office space to M-NASR at its Prairie View Community Center location at 6834 W. Dempster. The annual rent received from M-NASR is \$92,652.

The Morton Grove Park District works with First American Bank to invest cash on hand to maximize interest income. On December 31, 2023, \$8.9 million was invested in municipal bonds, agencies, and CD's

On November 12, 2020, the District secured \$11,895,000 in cash by issuing bonds at interest rates ranging from 4 to 5%. The money was used during the 2022 fiscal year for the reconstruction of Harrer Pool. The residents of Morton Grove approved a referendum to raise the property tax rate by .105% to cover the principal and interest.

Also, on November 20, 2024, the District secured \$1,090,000 in cash by issuing bonds at 4.4%. The money will be used for capital improvements to District facilities as well as payment of principal and interest on the Oriole Pool bond.

The District issued debt certificates in May 2013 in the amount of \$7,200,000 for the construction of the Oriole Pool Aquatic Center. The debt certificates stipulate required annual principal payments from December 1, 2018, through December 1, 2032. In addition, interest is due and payable on June 1 and December 1 at various rates between 2.0% and 4.0%.

General Fund

The General Fund is the general operating fund of the District. It is used to account for and report all financial resources not accounted for or reported in another fund. A detailed comparison of the General Fund for the fiscal year ended December 31, 2024 budget and actual results is presented in the Budgetary Comparison Schedule in the financial section of this report. A summary of the General Fund is presented below:

	Original	Final Budget	Actual	Actual Variance with Final
General Revenues				
Property Taxes	\$ 2,460,000	2,460,000	2,623,549	163,549
Replacement Tax	9,030	9,030	9,517	487
Charges for Services	96,272	96,272	84,939	(11,333)
Interest	271,416	271,416	277,871	6,455
Other	19,494	19,494	45,002	25,508
Total General Revenues	2,856,212	2,856,212	3,040,878	184,666
Operating Expenditures				
Salaries and Wages	1,174,157	1,120,757	1,111,502	(9,255)
Material and Supplies	97,744	90,744	86,702	(4,042)
Insurance	311,563	311,563	256,075	(55,488)
Utilities	58,300	58,300	42,293	(16,007)
Contractual Services	151,700	226,200	226,068	(132)
Equipment/Repair	56,985	64,085	52,757	(11,328)
Building and Landscape	28,000	44,300	44,040	(260)
Miscellaneous	17,763	16,163	12,407	(3,756)
Total General Expenditures	1,896,212	1,932,112	1,831,844	(100,268)

Actual revenues on a budgetary basis for year ended December 31, 2024 in the General Fund totaled \$3,040,878 or \$184,666 more than budgeted revenues, a 6.1% variation. The increase was attributed to a healthy increase in property tax collections and better than expected interest earned on investments.

The actual expenditures on a budgetary basis for year ended December 31, 2024 in the General Fund totaled \$1,831,844 or \$100,268 less than budgeted. The decrease was due to lower than expected insurance and utility costs as well as reduced equipment repairs.

Contacting District Management

This financial report is designed to provide a general overview of the District's finances. If you have any questions about this report or require additional information, please contact the administration offices at Morton Grove Park District, 6834 Dempster Street, Morton Grove, IL 60053 (847) 965-0225.

BASIC FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2024

See Following Page

MORTON GROVE PARK DISTRICT, ILLINOIS

Statement of Net Position December 31, 2024

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 10,329,649
Receivables - Net of Allowances	7,327,872
Total Current Assets	<u>17,657,521</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	3,316,386
Depreciable	37,606,127
Accumulated Depreciation	<u>(13,114,965)</u>
Total Noncurrent Assets	<u>27,807,548</u>
Total Assets	<u>45,465,069</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	423,732
Deferred Items - RBP	36,274
Total Deferred Outflows of Resources	<u>460,006</u>
Total Assets and Deferred Outflows of Resources	<u>45,925,075</u>

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

	<u>Governmental Activities</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 133,049
Accrued Payroll	91,614
Deposits Payable	1,000
Accrued Interest Payable	54,021
Retainage Payable	11,243
Other Payables	127,963
Current Portion of Long-Term Debt	1,909,412
Total Current Liabilities	<u>2,328,302</u>
Noncurrent Liabilities	
Compensated Absences Payable	128,028
Net Pension Liability - IMRF	740,814
Total OPEB Liability - RBP	87,238
General Obligation Bonds - Net	11,988,189
Debt Certificates Payable - Net	3,900,625
Total Noncurrent Liabilities	<u>16,844,894</u>
Total Liabilities	<u>19,173,196</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	5,846,616
Leases	1,025,545
Deferred Items - RBP	24,728
Total Deferred Inflows of Resources	<u>6,896,889</u>
Total Liabilities and Deferred Inflows of Resources	<u>26,070,085</u>
NET POSITION	
Net Investment in Capital Assets	11,893,133
Restricted	
Property Tax Levies	
Recreation	822,686
Special Recreation	442,566
Retirement	196,625
Audit	9,064
Liability Insurance	50,316
Paving and Lighting	3,315
Museum	14,514
Police Protection	3,903
Debt Service	112,627
Unrestricted	<u>6,306,241</u>
Total Net Position	<u>19,854,990</u>

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2024

	Program Revenues			Net (Expenses)/ Revenues
	Expenses	Charges for Services	Operating Grants/ Contributions	
Governmental Activities				
General Government	\$ 2,515,550	84,939	—	(2,430,611)
Recreation	4,364,041	2,024,042	448,000	(1,891,999)
Interest on Long-Term Debt	636,240	—	—	(636,240)
Total Governmental Activities	7,515,831	2,108,981	448,000	(4,958,850)

General Revenues

Taxes	
Property Taxes	5,540,847
Intergovernmental - Unrestricted	
Replacement Taxes	233,517
Interest	495,495
Miscellaneous	45,573
	<u>6,315,432</u>
Change in Net Position	<u>1,356,582</u>
Net Position - as Previously Reported	18,639,925
Restatement - Change in Accounting Estimates	<u>(141,517)</u>
Net Position - Beginning as Restated	<u>18,498,408</u>
Net Position - Ending	<u>19,854,990</u>

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

MORTON GROVE PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
December 31, 2024**

See Following Page

MORTON GROVE PARK DISTRICT, ILLINOIS**Balance Sheet - Governmental Funds****December 31, 2024**

		Special Revenue	
	General	Recreation	Special Recreation
ASSETS			
Cash and Investments	\$ 2,669,799	1,055,011	442,532
Receivables - Net of Allowances			
Taxes	2,583,220	1,310,087	440,034
Accounts	—	—	—
Accrued Interest	37,198	—	—
Leases	1,045,599	—	—
Total Assets	6,335,816	2,365,098	882,566
LIABILITIES			
Accounts Payable	61,863	57,241	—
Accrued Payroll	43,492	47,208	—
Deposits Payable	1,000	—	—
Retainage Payable	—	—	—
Other Payables	—	127,963	—
Total Liabilities	106,355	232,412	—
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	2,583,000	1,310,000	440,000
Leases	1,025,545	—	—
Total Deferred Inflows of Resources	3,608,545	1,310,000	440,000
Total Liabilities and Deferred Inflows of Resources	3,714,900	1,542,412	440,000
FUND BALANCES			
Restricted	—	822,686	442,566
Assigned	—	—	—
Unassigned	2,620,916	—	—
Total Fund Balances	2,620,916	822,686	442,566
Total Liabilities, Deferred Inflows of Resources and Fund Balances	6,335,816	2,365,098	882,566

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

Retirement	Debt Service	Capital Projects	Nonmajor	Totals
196,601	166,554	5,708,236	90,916	10,329,649
380,024	1,133,710	—	—	5,847,075
—	—	398,000	—	398,000
—	—	—	—	37,198
—	—	—	—	1,045,599
576,625	1,300,264	6,106,236	90,916	17,657,521
—	—	5,055	8,890	133,049
—	—	—	914	91,614
—	—	—	—	1,000
—	—	11,243	—	11,243
—	—	—	—	127,963
—	—	16,298	9,804	364,869
380,000	1,133,616	—	—	5,846,616
—	—	—	—	1,025,545
380,000	1,133,616	—	—	6,872,161
380,000	1,133,616	16,298	9,804	7,237,030
196,625	166,648	—	81,112	1,709,637
—	—	6,089,938	—	6,089,938
—	—	—	—	2,620,916
196,625	166,648	6,089,938	81,112	10,420,491
576,625	1,300,264	6,106,236	90,916	17,657,521

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

December 31, 2024

Total Governmental Fund Balances	\$ 10,420,491
 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.	27,807,548
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	423,732
Deferred Items - RBP	11,546
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(160,035)
Net Pension Liability - IMRF	(740,814)
Total OPEB Liability - RBP	(109,328)
General Obligation Bonds Payable - Net	(13,373,504)
Debt Certificates Payable - Net	(4,370,625)
Accrued Interest Payable	(54,021)
Net Position of Governmental Activities	<u>19,854,990</u>

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

MORTON GROVE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2024**

See Following Page

MORTON GROVE PARK DISTRICT, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended December 31, 2024

		Special Revenue	
	General	Recreation	Special Recreation
Revenues			
Taxes	\$ 2,623,549	1,041,238	404,582
Intergovernmental	9,517	50,000	—
Charges for Services	84,939	2,024,042	—
Interest	277,871	217,624	—
Miscellaneous	45,002	571	—
Total Revenues	3,040,878	3,333,475	404,582
Expenditures			
General Government	1,831,844	—	—
Recreation	—	3,109,450	160,400
Capital Outlay	—	—	—
Debt Service			
Principal Retirement	—	—	—
Interest and Fiscal Charges	—	—	—
Total Expenditures	1,831,844	3,109,450	160,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,209,034	224,025	244,182
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	—
Debt Issuance	—	—	—
Transfers In	—	—	—
Transfers Out	(316,100)	(108,500)	(220,000)
	(316,100)	(108,500)	(220,000)
Net Change in Fund Balances	892,934	115,525	24,182
Fund Balances - Beginning	1,727,982	707,161	418,384
Fund Balances - Ending	2,620,916	822,686	442,566

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

Retirement	Debt Service	Capital Projects	Nonmajor	Totals
350,209	1,121,269	—	—	5,540,847
—	—	448,000	174,000	681,517
—	—	—	—	2,108,981
—	—	—	—	495,495
—	—	—	—	45,573
350,209	1,121,269	448,000	174,000	8,872,413
381,142	—	—	132,953	2,345,939
—	—	—	28,239	3,298,089
—	—	1,959,087	—	1,959,087
—	1,042,765	735,000	—	1,777,765
—	59,582	684,849	—	744,431
381,142	1,102,347	3,378,936	161,192	10,125,311
(30,933)	18,922	(2,930,936)	12,808	(1,252,898)
—	—	4,000	—	4,000
—	—	1,090,315	—	1,090,315
—	—	644,600	—	644,600
—	—	—	—	(644,600)
—	—	1,738,915	—	1,094,315
(30,933)	18,922	(1,192,021)	12,808	(158,583)
227,558	147,726	7,281,959	68,304	10,579,074
196,625	166,648	6,089,938	81,112	10,420,491

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended December 31, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (158,583)
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Amounts reported for governmental activities in the Statement of Activities
are different because:

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

Capital Outlays	1,945,613
Depreciation Expense	(897,159)
Disposals - Cost	(661,738)
Disposals - Accumulated Depreciation	506,419

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

Change in Deferred Items - IMRF	(129,936)
Change in Deferred Items - RBP	(11,622)

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

Change in Compensated Absences	(18,518)
Change in Net Pension Liability - IMRF	(31,015)
Change in Total OPEB Liability - RBP	17,480
Issuance of Debt	(1,090,315)
Retirement of Debt	1,777,765
Amortization of Discount on Debt Issuance	(3,789)
Amortization of Premium on Debt Issuance	109,676

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

2,304

Changes in Net Position of Governmental Activities

1,356,582

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Morton Grove Park District (the District) of Illinois was incorporated in 1951. The District operates under the board-manager form of government, providing recreation and other services to the residents of Morton Grove, which include: recreation programs, park management, capital development, and general administration.

REPORTING ENTITY

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

BASIS OF PRESENTATION

Government-Wide Statements

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (culture and recreation, etc.). The functions are supported by general government revenues (property taxes and replacement taxes, certain intergovernmental revenues, interest, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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.

The net costs (by function) are normally covered by general revenue (property and personal property replacement taxes, charges for services, interest income, etc.). The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds, which is recorded as a transfer.

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements

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

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

A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

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

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

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

Governmental Funds

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

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Governmental Funds - Continued

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains eight special revenue funds. The Recreation Fund, a major fund, is used to account for the operations of the recreation programs. Financing is provided primarily from an annual property tax levy, and from fees charged for programs and activities. The basis of budgeting for the Recreation Fund is the same as Generally Accepted Accounting Principals. The Special Recreation Fund, also a major fund, is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Maine Niles Association of Special Recreation to provide special recreation programs for the physically and mentally challenged. The Retirement Fund, a major fund, is used to account for the District's participation in the Illinois Municipal Retirement Fund and contributions to employee social security benefits. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to the fund on behalf of its employees.

Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Debt Service Fund is treated as a major fund.

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds. The Capital Projects Fund is also treated as a major fund.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus - Continued

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

Basis of Accounting

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

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

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

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

Cash and Investments

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

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Interfund Receivables, Payables and Activity

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

Receivables

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

Capital Assets

Capital assets purchased or acquired with an original cost of more than \$1,000, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

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

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

Buildings	45 Years
Improvements	10 - 20 Years
Machinery and Equipment	5 - 15 Years
Vehicles	5 - 10 Years

Deferred Outflows/Inflows of Resources

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Compensated Absences

The District's policy allows full time and part time employees to earn varying amounts of sick and vacation pay for each year employed. Full time employees accrue vacation on a monthly basis. Employees are eligible to accrue vacation based on their length of service with the District. Unused vacation may not be carried over to future years. Upon separation of employment any unused and accrued vacation or paid time off is paid out to the employee based on number of months worked per year.. Full time employees shall accrue one (1) day of sick leave for each calendar month of District employment completed. Accumulated sick leave for any full time employee shall not exceed 120 days, except that additional sick leave may be granted by the Board. Upon resignation or termination an employee will not be paid for any unused sick time.

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

Long-Term Obligations

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

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

Net Position

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

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

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

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Use of Estimates

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The Board of Commissioners follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Director submits to the Board of Commissioners a proposed operating budget for the upcoming fiscal year commencing January 1.
- The operating budget includes proposed expenditures and the means for financing.
- The District's budgetary operations are governed by the appropriation law detailed in the Illinois Park District Code and administered by the Finance Manager.
- Notice is given and public meetings are conducted to obtain taxpayer comments.
- The Board of Commissioners may add to, subtract from, or change appropriations, but may not change the form of the budget.
- Prior to the end of the first quarter of each fiscal year, the budget is legally enacted through the passage of the annual combined budget and appropriation ordinance.
- Budget for the General, Special Revenue, Debt Service, and Capital Projects funds, except the Paving and Lighting Fund, are legally adopted on a basis consistent with GAAP.
- Expenditures may not legally exceed appropriations at the fund level. Any expenditure in excess of the legally adopted appropriation must be approved by the District Board of Commissioners through a supplemental appropriation.
- After the first six months of the fiscal year, the District may by two-thirds vote amend the initially approved appropriation ordinance.
- Unused appropriations lapse at the end of the fiscal year. Expenditures legally may not exceed the total of appropriations and beginning fund balance at the fund level.
- Management can make transfers between individual expenditure categories of a fund, however, Board of Commissioners approval is required in order for management to make transfers between individual funds.
- The level control is at the individual fund level.

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

Deposits. At year-end, the carrying amount of the District's deposits totaled \$8,190,860 and the bank balances totaled \$8,427,631.

Investments. The District has the following investment fair values and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S Treasury Securities	\$ 795,249	419,773	375,476	—	—
Corporate Bonds	1,343,540	1,043,781	299,759	—	—
Totals	2,138,789	1,463,554	675,235	—	—

The District has the following recurring fair value measurements as of the fiscal year ended December 31, 2024:

- U.S. Treasury Securities of \$795,249 are valued using quoted market prices (Level 1 inputs)
- Corporate Bonds of \$1,343,540 are valued using a matrix pricing model (Level 2 input)

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy limits interest rate risk by investing funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity, and yield.

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District limits its exposure to credit risk by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. At year-end, the corporate bonds are not rated.

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

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral held by a third party in the District's name. At year-end, the entire bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

The amount of collateral provided shall not be less than 110 percent of the fair market value of the net amount of District funds on deposit at each financial institution. At year-end \$20,276 of the bank balance of the deposits was not covered by federal depository or equivalent insurance.

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

PROPERTY TAXES

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments on or about March 1, and September 1. The County collects such taxes and remits them periodically.

INTERFUND TRANSFERS

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Capital Projects	General	\$ 316,100
Capital Projects	Special Recreation	220,000
Capital Projects	Recreation	108,500
		<u>644,600</u>

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LEASES RECEIVABLE

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

Lease	Start Date	End Date	Payments	Interest Rate
MNASR Lease 2021	June 22, 2021	June 22, 2041	\$6,088 per Month	1.76%

During the fiscal year, the District has recognized \$62,154 of lease revenue.

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

Fiscal Year	Principal	Interest
2025	\$ 55,107	17,949
2026	56,084	16,972
2027	57,078	15,978
2028	58,091	14,965
2029	59,121	13,935
2030 - 2034	311,706	53,574
2035 - 2039	340,340	24,940
2040 - 2044	108,072	1,511
	<u>1,045,599</u>	<u>159,824</u>

MORTON GROVE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****CAPITAL ASSETS****Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 3,131,161	—	—	3,131,161
Construction in Progress	210,770	1,000,871	1,026,416	185,225
	<u>3,341,931</u>	<u>1,000,871</u>	<u>1,026,416</u>	<u>3,316,386</u>
Depreciable Capital Assets				
Buildings	15,898,199	1,685,821	464,074	17,119,946
Improvements	18,084,301	125,422	24,991	18,184,732
Machinery and Equipment	1,766,543	74,587	138,425	1,702,705
Vehicles	547,664	85,328	34,248	598,744
	<u>36,296,707</u>	<u>1,971,158</u>	<u>661,738</u>	<u>37,606,127</u>
Less Accumulated Depreciation				
Buildings	6,521,671	341,314	323,301	6,539,684
Improvements	4,553,310	450,590	22,514	4,981,386
Machinery and Equipment	1,202,441	82,573	126,515	1,158,499
Vehicles	446,803	22,682	34,089	435,396
	<u>12,724,225</u>	<u>897,159</u>	<u>506,419</u>	<u>13,114,965</u>
Total Net Depreciable Capital Assets	<u>23,572,482</u>	<u>1,073,999</u>	<u>155,319</u>	<u>24,491,162</u>
Total Net Capital Assets	<u>26,914,413</u>	<u>2,074,870</u>	<u>1,181,735</u>	<u>27,807,548</u>

Depreciation expense of \$897,159 was charged to the recreation function.

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

General Obligation Bonds

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

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$10,950,000 General Obligation Park Bonds (ARS) of 2020A due in installments of \$265,000 to \$750,000 through December 1, 2045 plus interest at 4.00% to 5.00%.	\$ 10,685,000	—	280,000	10,405,000
\$1,042,765 General Obligation Limited Tax Park Bonds of 2023 due in one annual installment of \$1,042,765 on December 1, 2024 plus interest at 5.50%.	1,042,765	—	1,042,765	—
\$1,090,315 General Obligation Limited Tax Park Bonds of 2024 due in one annual installment of \$1,090,315 on December 1, 2025 plus interest at 4.43%.	—	1,090,315	—	1,090,315
	11,727,765	1,090,315	1,322,765	11,495,315

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Certificates

The District issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$7,200,000 General Obligation Limited Tax Debt Certificates of 2013 due in annual installments of \$400,000 to \$610,000 through December 1, 2032 plus interest at 2.00% to 4.00%.	\$ 4,705,000	—	455,000	4,250,000

Long-Term Liability Activity

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

Type of Debt	Beginning Balances as Restated	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 141,517	18,518	—	160,035	32,007
Net Pension Liability - IMRF	709,799	31,015	—	740,814	—
Total OPEB Liability - RBP	126,808	—	17,480	109,328	22,090
General Obligation Bonds	11,727,765	1,090,315	1,322,765	11,495,315	1,385,315
Plus: Unamortized Premium	1,967,627	—	89,438	1,878,189	—
Debt Certificates	4,705,000	—	455,000	4,250,000	470,000
Plus: Unamortized Premium	168,655	—	20,238	148,417	—
Less: Unamortized Discount	(31,581)	—	(3,789)	(27,792)	—
	19,515,590	1,139,848	1,901,132	18,754,306	1,909,412

For the governmental activities, the compensated absences, net pension liability - IMRF and the total OPEB liability - RBP are liquidated by the General Fund. Payments on the general obligation bonds are made by the Debt Service Fund and Capital Projects Fund. Payments on the debt certificates are made by the Capital Projects Fund.

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

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

Fiscal Year	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2025	\$ 1,385,315	572,202	470,000	162,650
2026	310,000	470,850	485,000	146,200
2027	325,000	455,350	500,000	126,800
2028	340,000	439,100	500,000	106,800
2029	355,000	422,100	540,000	91,800
2030	375,000	404,350	560,000	70,200
2031	395,000	385,600	585,000	47,800
2032	410,000	365,850	610,000	24,400
2033	435,000	345,350	—	—
2034	455,000	323,600	—	—
2035	475,000	300,850	—	—
2036	500,000	277,100	—	—
2037	525,000	252,100	—	—
2038	555,000	225,850	—	—
2039	580,000	198,100	—	—
2040	610,000	169,100	—	—
2041	640,000	138,600	—	—
2042	665,000	113,000	—	—
2043	690,000	86,400	—	—
2044	720,000	58,800	—	—
2045	750,000	30,000	—	—
Totals	11,495,315	6,034,252	4,250,000	776,650

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin

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

Assessed Valuation - 2023	<u>\$ 1,072,312,640</u>
Legal Debt Limit - 2.875% of Assessed Value	30,828,988
Amount of Debt Applicable to Limit	<u>5,340,315</u>
Legal Debt Margin	<u>25,488,673</u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	6,165,798
Amount of Debt Applicable to Debt Limit	<u>1,090,315</u>
Non-Referendum Legal Debt Margin	<u>5,075,483</u>

FUND BALANCE CLASSIFICATIONS

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

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

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

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

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

Minimum Fund Balance Policy. The District's policy manual states that each fund should have a fund balance that is no less than 25% of the budgeted expenditures.

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

	General	Special Revenue			Debt Service	Capital Projects	Nonmajor	Totals
		Recreation	Special Recreation	Retirement				
Fund Balances								
Restricted								
Property Tax Levies								
Recreation	\$	822,686	—	—	—	—	—	822,686
Special Recreation		—	442,566	—	—	—	—	442,566
Retirement		—	—	196,625	—	—	—	196,625
Audit		—	—	—	—	—	9,064	9,064
Liability Insurance		—	—	—	—	—	50,316	50,316
Paving and Lighting		—	—	—	—	—	3,315	3,315
Museum		—	—	—	—	—	14,514	14,514
Police Protection		—	—	—	—	—	3,903	3,903
Debt Service		—	—	—	166,648	—	—	166,648
		822,686	442,566	196,625	166,648	—	81,112	1,709,637
Assigned								
Capital Projects		—	—	—	—	6,089,938	—	6,089,938
Unassigned		2,620,916	—	—	—	—	—	2,620,916
Total Fund Balances		2,620,916	822,686	442,566	196,625	6,089,938	81,112	10,420,491

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following at year-end:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 27,807,548
Plus: Unspent Bond Proceeds	1,846,012
Less Capital Related Debt:	
General Obligation Park Bonds of 2020A	(10,405,000)
General Obligation Park Bonds of 2024	(1,090,315)
General Obligation Limited Tax Debt Certificates of 2013	(4,250,000)
Unamortized Premium	(2,026,606)
Unamortized Discount	27,792
Capital Related Accounts Payable	(5,055)
Capital Related Retainage Payable	(11,243)
Net Investment in Capital Assets	<u>11,893,133</u>

REPORTING UNITS AFFECTED BY ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

Change in Accounting Estimate. The District implemented the provisions of GASB Statement 101, *Compensated Absences*, in the financial statements of the current fiscal year. The District provides two forms of employee leave (vacation and sick), but has previously only accrued vacation leave. Sick leave is earned each month and carries over not to exceed 120 days at the end of the fiscal year. Because unused sick leave is not paid upon termination, however, the District did not accrue a liability in previous years. Under Statement 101, accumulated sick leave meets the first two criteria (attributable to past service and accumulates). The District therefore examined its past experience with accumulated sick leave and estimated the amount of accumulated leave that was more likely than not to be used by employees. This estimate is now to be reported as a liability in the government-wide financial statements. The portion of this liability that existed at the beginning of the current year (or the earliest year presented in comparative statements) is recognized as a decrease in beginning net position resulting from adoption of a new accounting standard.

	Governmental
	<u>Activities</u>
Beginning Net Position - as Previously Reported	\$ 18,639,925
Change in Accounting Estimate	
GASB 101 - Compensated Absences	<u>(141,517)</u>
Beginning Net Position - as Restated	<u>18,498,408</u>

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1984, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

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

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

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

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2023 and the statement of revenues and expenses for the period ending December 31, 2023. The District's portion of the overall equity of the pool is 1.030% or \$419,246.

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.

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) Health Program

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

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

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

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2023 and the statement of revenues and expenses for the period ending December 31, 2023.

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

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

Unemployment Insurance

The District is subject to the State of Illinois Unemployment Compensation Act and has elected the reimbursing employer option for providing unemployment insurance benefits for eligible former employees. The District reimburses the State for claims paid by the State.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan are held in trust on behalf of the employees. Accordingly, the assets are not reported in these financial statements.

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Grants

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

CONTINGENT LIABILITIES

Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

JOINT VENTURE

Maine Niles Association of Special Recreation (MNASR)

The District is a member of MNASR, which was organized by six area park districts and one Village in order to provide special recreation programs to physically and mentally challenged individuals and to share the expenses of such programs on a cooperative basis. The District contributed \$142,606 to MNSRA during the current fiscal year. The MNASR's Board of Directors consists of one representative from each participating District. The Board of Directors is the governing body of MNASR and is responsible for establishing all major policies and changes therein and for approving all budget, capital outlay, programming, and master plans. The audited financial statements of MNASR are available at 6834 West Dempster, Morton Grove, IL 60053.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date). IMRF provides two tiers of pension benefits. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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

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

Plan Membership. As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	55
Inactive Plan Members Entitled to but not yet Receiving Benefits	51
Active Plan Members	<u>32</u>
Total	<u><u>138</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2024, the District's contribution was 8.36% of covered payroll.

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

Discount Rate

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 2,180,033	740,814	(433,511)

NOTE 4 - OTHER INFORMATION - Continued

MORTON GROVE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements
December 31, 2024****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 13,244,514	12,534,715	709,799
Changes for the Year:			
Service Cost	161,856	—	161,856
Interest on the Total Pension Liability	943,838	—	943,838
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	222,288	—	222,288
Changes of Assumptions	—	—	—
Contributions - Employer	—	154,399	(154,399)
Contributions - Employees	—	83,109	(83,109)
Net Investment Income	—	1,208,305	(1,208,305)
Benefit Payments, Including Refunds of Employee Contributions	(613,980)	(613,980)	—
Other (Net Transfer)	—	(148,846)	148,846
Net Changes	714,002	682,987	31,015
Balances at December 31, 2024	13,958,516	13,217,702	740,814

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended December 31, 2024, the District recognized pension expense of \$315,350. At December 31, 2024, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 98,589	—	98,589
Change in Assumptions	—	—	—
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	325,143	—	325,143
Total Deferred Amounts Related to IMRF	423,732	—	423,732

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 256,519
2026	383,785
2027	(152,855)
2028	(63,717)
2029	—
Thereafter	—
Total	423,732

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. The District offers medical, prescription drug, dental and vision coverage to retirees. Retirees pay the full cost of the premium. Coverage ends at age 65 for disabled employees or once retirees are eligible for Medicare.

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

Inactive Plan Members Currently Receiving Benefits	1
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>24</u>
Total	<u>25</u>

Total OPEB Liability

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

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.89% to 9.85%
Discount Rate	3.81%
Healthcare Cost Trend Rates	Medical 6.00% graded to 4.50% over 15 years, Prescription drug 10.00% graded to 4.50% over 16 years
Retirees' Share of Benefit-Related Costs	N/A

The discount rate was based on the General Obligation Municipal Bond Rate as of September 30, 2024.

Mortality rates were based on the Pub-2010 General Healthy Retiree Headcount-Weighted Below-Medium Income Mortality Tables adjusted by 108% for males and 106.4% for females projected generationally using Scale MP-2020

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2023	<u>\$ 126,808</u>
Changes for the Year:	
Service Cost	6,874
Interest on the Total OPEB Liability	5,020
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(8,266)
Changes of Assumptions or Other Inputs	982
Benefit Payments	(22,090)
Other Changes	—
Net Changes	<u>(17,480)</u>
Balance at December 31, 2024	<u>109,328</u>

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

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

	1% Decrease (2.81%)	Current Discount Rate (3.81%)	1% Increase (4.81%)
Total OPEB Liability	\$ 112,047	109,328	106,586

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

	1 % Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 104,281	109,328	115,005

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

For the year ended December 31, 2024, the District recognized OPEB expense of \$16,232. At December 31, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 27,942	(12,926)	15,016
Change in Assumptions	8,332	(11,802)	(3,470)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Pension Expense to be Recognized in Future Periods	36,274	(24,728)	11,546
Contributions Made Subsequent to the Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	36,274	(24,728)	11,546

MORTON GROVE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

Fiscal Year	Outflows/ (Inflows) of Resources
2025	\$ 4,342
2026	4,493
2027	3,483
2028	97
2029	264
Thereafter	<u>(1,133)</u>
Total	<u><u>11,546</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Notes to the Required Supplementary Information

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

MORTON GROVE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
4/30/16	\$ 217,278	\$ 289,977	\$ 72,699	\$ 1,240,171	23.38%
4/30/17	240,245	240,245	—	1,303,554	18.43%
4/30/18	222,997	222,997	—	1,350,553	16.51%
12/31/18 *	153,646	153,646	—	909,146	16.90%
12/31/19	208,459	208,459	—	1,366,942	15.25%
12/31/20	218,753	218,753	—	1,327,378	16.48%
12/31/21	217,204	217,204	—	1,403,126	15.48%
12/31/22	201,746	200,849	(897)	1,554,282	12.92%
12/31/23	161,666	161,666	—	1,742,091	9.28%
12/31/24	154,399	154,399	—	1,846,877	8.36%

Notes to the Required Supplementary Information:

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

*For the eight months ending December 31, 2018.

MORTON GROVE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

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

December 31, 2024

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	\$ 149,205	146,399	139,433
Interest	734,517	761,780	789,166
Differences Between Expected and Actual Experience	(113,803)	(93,919)	44,351
Change of Assumptions	—	(51,772)	(312,135)
Benefit Payments, Including Refunds of Member Contributions	(356,259)	(449,875)	(446,750)
Net Change in Total Pension Liability	413,660	312,613	214,065
Total Pension Liability - Beginning	9,949,600	10,363,260	10,675,873
Total Pension Liability - Ending	10,363,260	10,675,873	10,889,938
Plan Fiduciary Net Position			
Contributions - Employer	\$ 289,977	240,245	219,393
Contributions - Members	65,487	58,660	58,661
Net Investment Income	40,348	563,655	1,462,709
Benefit Payments, Including Refunds of Member Contributions	(356,259)	(449,875)	(446,750)
Other (Net Transfer)	26,460	49,526	(162,915)
Net Change in Plan Fiduciary Net Position	66,013	462,211	1,131,098
Plan Net Position - Beginning	8,070,083	8,136,096	8,598,307
Plan Net Position - Ending	8,136,096	8,598,307	9,729,405
Employer's Net Pension Liability/(Asset)	\$ 2,227,164	2,077,566	1,160,533
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.51%	80.54%	89.34%
Covered Payroll	\$ 1,240,171	1,303,554	1,303,586
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	179.59%	159.38%	89.03%

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

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
136,116	141,178	140,828	127,423	146,236	154,271	161,856
802,793	820,980	840,671	867,208	904,075	923,758	943,838
(133,246)	(193,066)	(26,994)	83,025	(194,836)	(200,880)	222,288
309,291	—	(45,676)	—	—	(5,330)	—
(508,191)	(486,848)	(507,803)	(564,392)	(592,707)	(583,308)	(613,980)
606,763	282,244	401,026	513,264	262,768	288,511	714,002
10,889,938	11,496,701	11,778,945	12,179,971	12,693,235	12,956,003	13,244,514
11,496,701	11,778,945	12,179,971	12,693,235	12,956,003	13,244,514	13,958,516
224,859	208,459	218,753	217,204	200,849	161,666	154,399
59,874	61,558	59,732	63,141	70,028	79,140	83,109
(512,587)	1,715,327	1,506,729	1,990,856	(1,704,816)	1,271,980	1,208,305
(508,191)	(486,848)	(507,803)	(564,392)	(592,707)	(583,308)	(613,980)
187,241	(43,992)	92,193	42,630	(196,390)	74,125	(148,846)
(548,804)	1,454,504	1,369,604	1,749,439	(2,223,036)	1,003,603	682,987
9,729,405	9,180,601	10,635,105	12,004,709	13,754,148	11,531,112	12,534,715
9,180,601	10,635,105	12,004,709	13,754,148	11,531,112	12,534,715	13,217,702
2,316,100	1,143,840	175,262	(1,060,913)	1,424,891	709,799	740,814
79.85%	90.29%	98.56%	108.36%	89.00%	94.64%	94.69%
1,330,527	1,366,942	1,327,378	1,403,126	1,554,282	1,742,091	1,846,877
905.32%	83.68%	13.20%	(75.61%)	91.68%	40.74%	40.11%

MORTON GROVE PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2024

	<u>12/31/2018</u>
Total OPEB Liability	
Service Cost	\$ 5,839
Interest	3,654
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	(2,666)
Benefit Payments	(5,362)
Other Changes	—
Net Change in Total OPEB Liability	<u>1,465</u>
Total OPEB Liability - Beginning	<u>97,220</u>
Total OPEB Liability - Ending	<u><u>98,685</u></u>
Covered-Employee Payroll	\$ 954,704
Total OPEB Liability as a Percentage of Covered-Employee Payroll	

Notes:

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

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

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

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
5,578	5,529	6,569	6,817	5,570	6,874
4,238	2,647	3,076	2,962	5,054	5,020
—	—	(4,130)	17,316	(3,342)	(8,266)
(371)	(8,177)	1,793	(13,426)	8,837	982
(5,738)	(6,911)	(14,446)	(16,921)	(18,718)	(22,090)
(4,975)	49,292	—	—	—	—
(1,268)	42,380	(7,138)	(3,252)	(2,599)	(17,480)
98,685	97,417	139,797	132,659	129,407	126,808
97,417	139,797	132,659	129,407	126,808	109,328
954,704	981,987	960,428	1,116,097	1,249,575	1,328,957
10.20%	14.24%	13.81%	11.59%	10.15%	8.23%

MORTON GROVE PARK DISTRICT, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,460,000	2,460,000	2,623,549
Intergovernmental			
Replacement Taxes	9,030	9,030	9,517
Charges for Services	96,272	96,272	84,939
Interest	271,416	271,416	277,871
Miscellaneous	19,494	19,494	45,002
Total Revenues	2,856,212	2,856,212	3,040,878
Expenditures			
General Government			
Administrative	1,095,690	1,108,790	1,010,606
Park Maintenance	800,522	823,322	821,238
Total Expenditures	1,896,212	1,932,112	1,831,844
Excess (Deficiency) of Revenues Over (Under) Expenditures	960,000	924,100	1,209,034
Other Financing (Uses)			
Transfer Out	(960,000)	(224,100)	(316,100)
Net Change In Fund Balance	—	700,000	892,934
Fund Balance - Beginning			1,727,982
Fund Balance - Ending			2,620,916

MORTON GROVE PARK DISTRICT

Recreation - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,322,000	1,281,000	1,041,238
Intergovernmental	—	41,000	50,000
Charges for Services	1,931,384	1,931,384	2,024,042
Interest	—	—	217,624
Miscellaneous	—	—	571
Total Revenues	3,253,384	3,253,384	3,333,475
Expenditures			
Recreation	3,253,384	3,253,384	3,109,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	224,025
Other Financing (Uses)			
Transfers Out	—	—	(108,500)
Net Change in Fund Balance	—	—	115,525
Fund Balance - Beginning			707,161
Fund Balance - Ending			822,686

MORTON GROVE PARK DISTRICT, ILLINOIS**Special Recreation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 396,000	396,000	404,582
Expenditures			
Recreation			
Contributions to MNARS	150,000	150,000	142,606
Inclusion - Programming	20,000	20,000	12,844
Miscellaneous	226,000	226,000	4,950
Total Expenditures	396,000	396,000	160,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	244,182
Other Financing (Uses)			
Transfers Out	—	—	(220,000)
Net Change in Fund Balance	—	—	24,182
Fund Balance - Beginning			418,384
Fund Balance - Ending			442,566

MORTON GROVE PARK DISTRICT, ILLINOIS

Retirement - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 425,000	425,000	280,209
Intergovernmental			
Replacement Taxes	—	—	70,000
Total Revenues	425,000	425,000	350,209
Expenditures			
General Government			
District Contributions - IMRF	175,000	175,000	151,606
District Contributions - FICA	250,000	250,000	229,536
Total Expenditures	425,000	425,000	381,142
Net Change in Fund Balance	—	—	(30,933)
Fund Balance - Beginning			227,558
Fund Balance - Ending			196,625

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Recreation

The Recreation Fund is used to account for the operations of the recreation programs. Financing is provided primarily from an annual property tax levy, and from fees charged for programs and activities. The basis of budgeting for the Recreation Fund is the same as Generally Accepted Accounting Principals.

Special Recreation

The Special Recreation Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Maine Niles Association of Special Recreation to provide special recreation programs for the physically and mentally challenged.

Retirement

The Retirement Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund and contributions to employee social security benefits. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to the fund on behalf of its employees.

Audit

The Audit Fund is used to account for the revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the District.

Liability Insurance

The Liability Insurance Fund is used to account for the operation of the District's insurance and risk management activities. Financing is provided from an annual property tax levy.

INDIVIDUAL FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS - Continued

Paving and Lighting

The Paving and Lighting Fund is used to account for the revenues derived from a specific annual property tax levy and expenditures of these monies for paving and lighting improvements through the District.

Museum

The Museum Fund is used to account for the revenue and expenditures of the Museum. An annual tax levy in conjunction with program revenue is used to finance the fund.

Police Protection

The Police Protection Fund is used to account for the revenues derived from a specific annual property tax levy and expenditures of these monies for police service for the parts.

DEBT SERVICE FUND

The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

MORTON GROVE PARK DISTRICT, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Budget		Actual
	Original	Final	
General Government			
Administrative			
Salaries and Wages			
Administrative Manager	\$ 178,376	175,876	173,564
Human Resource Generalist	83,740	69,740	69,328
Superintendent of Finance	129,585	129,585	127,595
IT Programmer	81,421	81,421	77,464
Secretary	111	5,111	5,000
Finance Coordinator	62,602	62,902	62,875
Material and Supplies			
Commodities Purchases	9,044	9,444	6,448
Bank Charges	500	1,100	1,022
Insurance			
Health Insurance Premiums	311,563	311,563	256,075
Utilities			
Electricity	19,200	19,200	17,316
Heating Fuel	12,000	12,000	6,895
Water	1,800	1,800	1,594
Telephone	25,300	25,300	16,488
Contractual Services			
Legal Services	43,200	53,700	57,706
Consulting Services	14,500	14,500	14,119
Technical Assistance	20,000	23,000	21,173
Maintenance Agreement	35,000	39,000	37,209
Equipment/Repair			
Office	1,000	1,000	204
Computer - Hardware	10,000	10,000	9,663
Computer - Software	4,000	7,200	7,161
Commissioners	11,100	12,100	6,630
Employee Travel	2,500	3,100	1,772
Dues and Subscriptions	13,885	13,885	13,881
Uniforms	1,000	1,000	789
Human Resources	5,000	5,000	4,656
Strategic Planning Costs	2,000	2,100	1,047
Employee Recognition	500	900	879
Morton Grove Special Events	3,000	3,500	1,875

MORTON GROVE PARK DISTRICT, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended December 31, 2024**

	Budget		Actual
	Original	Final	
General Government - Continued			
Administrative - Continued			
Miscellaneous			
Educational	\$ 13,763	13,763	10,178
Total Administrative	1,095,690	1,108,790	1,010,606
Park Maintenance			
Salaries and Wages			
Park Manager	101,984	97,184	97,112
Maintenance	516,338	484,638	484,274
Summer Staff	20,000	14,300	14,290
Material and Supplies			
Equipment Repair	6,500	2,700	2,611
Materials and Supplies	73,700	69,500	68,730
Motor Vehicle Expenditures	8,000	8,000	7,891
Contractual Services			
Maintenance Agreement	39,000	96,000	95,861
Equipment/Repair			
Maintenance	2,500	3,700	3,651
Buildings	500	600	549
Building and Landscape			
General Park Improvements	14,000	17,400	17,202
Landscaping	14,000	26,900	26,838
Miscellaneous			
Educational Services	2,500	1,900	1,862
Uniforms	1,000	400	367
Prairie View Ice Arena	500	100	—
Total Park Maintenance	800,522	823,322	821,238
Total Expenditures	1,896,212	1,932,112	1,831,844

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

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 1,322,000	1,281,000	1,041,238
Intergovernmental			
Replacement Taxes	—	41,000	50,000
Charges for Services			
Administration	26,944	26,944	23,520
Pools			
Token Sales	171,000	171,000	181,908
Daily Receipts	215,000	215,000	200,635
Swim Lessons	32,000	32,000	24,914
Rentals	35,500	35,500	19,556
Other	18,500	18,500	18,592
	472,000	472,000	445,605
Recreation Programs	1,175,840	1,175,840	1,266,992
Community Center			
Rentals	45,000	45,000	48,195
Membership Fees	195,000	195,000	215,562
Guest Fees	13,100	13,100	22,168
Other	3,500	3,500	2,000
	256,600	256,600	287,925
Total Charges for Services	1,931,384	1,931,384	2,024,042
Interest	—	—	217,624
Miscellaneous	—	—	571
Total Revenues	3,253,384	3,253,384	3,333,475

MORTON GROVE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Recreation			
Administration			
Salaries and Wages	\$ 515,158	487,658	486,526
Bank Charges	51,760	51,060	51,020
Commodities Purchases	6,000	3,900	3,835
Office Equipment Repairs and Rental	40,000	40,000	38,334
Health and Accident Insurance	201,015	171,015	149,078
Electricity	19,200	17,200	14,691
Fuel and Heating	10,800	8,800	6,507
Telephone	25,300	25,300	16,488
Water	1,800	1,800	1,133
Public Relations	—	10,000	9,907
Office Equipment	2,700	1,200	863
Staff Travel and Seminars	6,048	60,148	60,403
Dues and Subscriptions	500	2,600	2,550
Uniforms	2,191	2,191	2,169
Special Events	500	100	12
Employee Recognition	1,000	1,000	387
	883,972	883,972	843,903
Recreation Programs			
Program Expenditures	778,668	778,668	745,839
Pools			
Salaries and Wages	542,700	525,100	523,265
Technical Assistance	1,000	1,000	—
Lifeguard Suits	9,900	10,200	9,735
Chemicals	35,000	37,000	36,942
Utilities	106,800	105,000	80,314
Maintenance of Pool and Buildings	15,500	45,200	45,143
New Equipment and Maintenance	30,500	21,900	21,761
Special Events	4,000	3,000	2,659
Commodities	31,650	28,650	24,852
	777,050	777,050	744,671

MORTON GROVE PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Recreation - Continued			
Community Center			
Salaries and Wages	\$ 479,594	467,494	464,792
Printing - Marketing	33,000	32,200	20,982
Office and Fitness Center Equipment	6,000	2,200	2,108
Utilities and Telephone	127,300	124,000	104,203
Contractual Service	109,000	113,400	111,301
Maintenance Equipment	10,600	16,700	16,005
Building Repairs and Improvements	27,500	35,500	34,935
Supplies	19,500	21,000	19,541
Uniforms	1,200	1,200	1,170
	813,694	813,694	775,037
Total Expenditures	3,253,384	3,253,384	3,109,450

MORTON GROVE PARK DISTRICT, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,100,000	1,100,000	1,121,269
Expenditures			
Debt Service			
Principal Retirement	1,059,000	1,043,000	1,042,765
Interest and Fiscal Charges	41,000	62,000	59,582
Total Expenditures	1,100,000	1,105,000	1,102,347
Net Change in Fund Balance	—	(5,000)	18,922
Fund Balance - Beginning			147,726
Fund Balance - Ending			166,648

MORTON GROVE PARK DISTRICT, ILLINOIS**Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 607,500	607,500	448,000
Expenditures			
Capital Outlay	1,325,000	2,028,700	1,959,087
Debt Service			
Principal Retirement	735,000	735,000	735,000
Interest and Fiscal Charges	713,500	704,800	684,849
Total Expenditures	2,773,500	3,468,500	3,378,936
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(2,166,000)	(2,861,000)	(2,930,936)
Other Financing Sources			
Disposal of Capital Assets	—	—	4,000
Debt Issuance	1,140,000	1,140,000	1,090,315
Transfers In	1,026,000	1,026,000	644,600
	2,166,000	2,166,000	1,738,915
Net Change in Fund Balance	—	(695,000)	(1,192,021)
Fund Balance - Beginning			7,281,959
Fund Balance - Ending			6,089,938

MORTON GROVE PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds - Special Revenue Funds

Combining Balance Sheet

December 31, 2024

	Audit	Liability Insurance	Paving and Lighting	Museum	Police Protection	Totals
ASSETS						
Cash and Investments	\$ 9,064	58,639	3,315	15,616	4,282	90,916
LIABILITIES						
Accounts Payable	—	8,323	—	567	—	8,890
Accrued Payroll	—	—	—	535	379	914
Total Liabilities	—	8,323	—	1,102	379	9,804
FUND BALANCES						
Restricted	9,064	50,316	3,315	14,514	3,903	81,112
Total Liabilities and Fund Balances	9,064	58,639	3,315	15,616	4,282	90,916

MORTON GROVE PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds - Special Revenue Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances****For the Fiscal Year Ended December 31, 2024**

	Audit	Liability Insurance	Paving and Lighting	Museum	Police Protection	Totals
Revenues						
Intergovernmental	\$ 22,000	110,000	—	33,000	9,000	174,000
Expenditures						
General Government	21,300	101,943	—	—	9,710	132,953
Recreation	—	—	—	28,239	—	28,239
Total Expenditures	21,300	101,943	—	28,239	9,710	161,192
Net Change in Fund Balances	700	8,057	—	4,761	(710)	12,808
Fund Balances - Beginning	8,364	42,259	3,315	9,753	4,613	68,304
Fund Balances - Ending	9,064	50,316	3,315	14,514	3,903	81,112

MORTON GROVE PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Replacement Taxes	\$ 22,500	22,500	22,000
Expenditures			
General Government			
Audit	22,500	22,500	21,300
Net Change in Fund Balance	—	—	700
Fund Balance - Beginning			8,364
Fund Balance - Ending			9,064

MORTON GROVE PARK DISTRICT, ILLINOIS

Liability Insurance - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Replacement Taxes	\$ 148,500	148,500	110,000
Expenditures			
General Government			
Liability Insurance	99,000	95,900	60,901
Workmen's Compensation	36,500	39,600	39,213
Safety Training and Subscriptions	13,000	13,000	1,829
Total Expenditures	148,500	148,500	101,943
Net Change in Fund Balance	—	—	8,057
Fund Balance - Beginning			42,259
Fund Balance - Ending			50,316

MORTON GROVE PARK DISTRICT, ILLINOIS

Museum - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Replacement Taxes	\$ 42,000	42,000	33,000
Expenditures			
Recreation			
Salaries and Wages	22,000	22,000	16,250
Utilities	6,360	6,360	4,839
Contractual Services	7,940	7,940	4,404
Building and Landscape	3,000	3,000	1,829
Miscellaneous	2,700	2,700	917
Total Expenditures	42,000	42,000	28,239
Net Change in Fund Balance	—	—	4,761
Fund Balance - Beginning			9,753
Fund Balance - Ending			14,514

MORTON GROVE PARK DISTRICT, ILLINOIS

Police Protection - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Replacement Taxes	\$ 10,000	10,000	9,000
Expenditures			
General Government			
Salaries and Wages	10,000	10,000	9,710
Net Change in Fund Balance	—	—	(710)
Fund Balance - Beginning			4,613
Fund Balance - Ending			3,903

MORTON GROVE PARK DISTRICT, ILLINOIS

**Consolidated Year-End Financial Report
For the Fiscal Year Ended December 31, 2024**

CSFA #	Program Name	State	Federal	Other	Total
420-00-1758	Site Improvements	\$ 50,000	—	—	50,000
422-11-0970	Open Space Land Acquisition & Development	398,000	—	—	398,000
	Totals	448,000	—	—	448,000

SUPPLEMENTAL SCHEDULES

MORTON GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Park Bonds (Alternate Revenue Source) of 2020A

December 31, 2024

Date of Issue	November 24, 2020
Date of Maturity	December 1, 2045
Authorized Issue	\$10,950,000
Interest Rates	4.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2025	\$ 295,000	485,600	780,600	2025	242,800	2025	242,800
2026	310,000	470,850	780,850	2026	235,425	2026	235,425
2027	325,000	455,350	780,350	2027	227,675	2027	227,675
2028	340,000	439,100	779,100	2028	219,550	2028	219,550
2029	355,000	422,100	777,100	2029	211,050	2029	211,050
2030	375,000	404,350	779,350	2030	202,175	2030	202,175
2031	395,000	385,600	780,600	2031	192,800	2031	192,800
2032	410,000	365,850	775,850	2032	182,925	2032	182,925
2033	435,000	345,350	780,350	2033	172,675	2033	172,675
2034	455,000	323,600	778,600	2034	161,800	2034	161,800
2035	475,000	300,850	775,850	2035	150,425	2035	150,425
2036	500,000	277,100	777,100	2036	138,550	2036	138,550
2037	525,000	252,100	777,100	2037	126,050	2037	126,050
2038	555,000	225,850	780,850	2038	112,925	2038	112,925
2039	580,000	198,100	778,100	2039	99,050	2039	99,050
2040	610,000	169,100	779,100	2040	84,550	2040	84,550
2041	640,000	138,600	778,600	2041	69,300	2041	69,300
2042	665,000	113,000	778,000	2042	56,500	2042	56,500
2043	690,000	86,400	776,400	2043	43,200	2043	43,200
2044	720,000	58,800	778,800	2044	29,400	2044	29,400
2045	750,000	30,000	780,000	2045	15,000	2045	15,000
	<u>10,405,000</u>	<u>5,947,650</u>	<u>16,352,650</u>		<u>2,973,825</u>		<u>2,973,825</u>

MORTON GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2024

December 31, 2024

Date of Issue	November 22, 2024
Date of Maturity	December 1, 2025
Authorized Issue	\$1,090,315
Interest Rate	4.43%
Interest Date	December 1
Principal Maturity Date	December 1
Payable at	First American Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal			
Year	Principal	Interest	Totals
2025	\$ 1,090,315	43,301	1,133,616

MORTON GROVE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Debt Certificates of 2013

December 31, 2024

Date of Issue	April 4, 2013
Date of Maturity	December 1, 2032
Authorized Issue	\$7,200,000
Interest Rates	2.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 1	Amount	Dec. 1	Amount
2025	\$ 470,000	162,650	632,650	2025	81,325	2025	81,325
2026	485,000	146,200	631,200	2026	73,100	2026	73,100
2027	500,000	126,800	626,800	2027	63,400	2027	63,400
2028	500,000	106,800	606,800	2028	53,400	2028	53,400
2029	540,000	91,800	631,800	2029	45,900	2029	45,900
2030	560,000	70,200	630,200	2030	35,100	2030	35,100
2031	585,000	47,800	632,800	2031	23,900	2031	23,900
2032	610,000	24,400	634,400	2032	12,200	2032	12,200
	<u>4,250,000</u>	<u>776,650</u>	<u>5,026,650</u>		<u>388,325</u>		<u>388,325</u>

STATISTICAL SECTION (Unaudited)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

MORTON GROVE PARK DISTRICT, ILLINOIS

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

See Following Page

MORTON GROVE PARK DISTRICT, ILLINOIS

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

	2016	2017	2018
Governmental Activities			
Net Investment in Capital Assets	\$ 13,130,485	12,904,827	12,470,496
Restricted	1,214,064	1,901,672	2,099,945
Unrestricted	577,577	304,014	358,757
Total Governmental Activities Net Position	14,922,126	15,110,513	14,929,198

Data Source: Audited Financial Statements

*Accrual Basis of Accounting

** For the Eight Months Ended December 31, 2018

2018**	2019	2020	2021	2022	2023	2024
12,711,851	12,673,461	11,918,008	12,130,463	11,927,718	12,060,338	11,893,133
1,345,026	1,297,895	1,373,130	1,546,199	1,270,419	1,512,808	1,655,616
185,250	510,313	1,318,191	2,637,300	3,844,702	5,066,779	6,306,241
14,242,127	14,481,669	14,609,329	16,313,962	17,042,839	18,639,925	19,854,990

MORTON GROVE PARK DISTRICT, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2016	2017	2018
Expenses			
Governmental Activities			
General Government	\$ 1,960,021	1,703,451	1,784,026
Recreation	3,292,792	3,381,602	3,598,659
Interest on Long-Term Debt	245,813	245,039	243,618
Total Expenses	5,498,626	5,330,092	5,626,303
Program Revenues			
Governmental Activities			
Charges for Services			
General Government	58,651	64,855	80,225
Recreation	1,633,789	1,729,642	1,748,400
Operating Grants/Contributions	75,000	—	—
Total Program Revenues	1,767,440	1,794,497	1,828,625
Total Primary Government Net Revenues (Expenses)	(3,731,186)	(3,535,595)	(3,797,678)
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property Taxes	3,195,647	3,472,442	3,372,807
Intergovernmental			
Replacement Taxes	117,200	185,000	150,791
Interest	46,430	44,753	64,109
Miscellaneous	4,703	21,787	28,656
Total Governmental Activities	3,363,980	3,723,982	3,616,363
Changes in Net Position			
Governmental Activities	(367,206)	188,387	(181,315)

Data Source: Audited Financial Statements

*Accrual Basis of Accounting

** For the Eight Months Ended December 31, 2018

2018**	2019	2020	2021	2022	2023	2024
1,269,679	1,920,792	1,347,523	1,276,947	2,169,787	1,746,919	2,515,550
2,124,868	3,024,812	2,507,483	2,600,169	3,840,349	4,136,551	4,364,041
173,804	241,872	534,903	672,363	624,366	641,819	636,240
3,568,351	5,187,476	4,389,909	4,549,479	6,634,502	6,525,289	7,515,831
47,310	81,163	79,240	82,047	85,053	81,750	84,939
1,064,834	1,461,664	444,123	833,024	1,529,769	1,885,029	2,024,042
—	16,254	111,850	111,850	44,330	—	448,000
1,112,144	1,559,081	635,213	1,026,921	1,659,152	1,966,779	2,556,981
(2,456,207)	(3,628,395)	(3,754,696)	(3,522,558)	(4,975,350)	(4,558,510)	(4,958,850)
1,633,295	3,510,592	3,629,964	4,815,210	5,133,508	5,421,208	5,540,847
91,054	195,812	175,005	307,224	621,610	315,124	233,517
45,845	134,653	55,096	27,328	(73,642)	401,037	495,495
96,162	26,880	22,291	77,429	22,751	15,131	45,573
1,866,356	3,867,937	3,882,356	5,227,191	5,704,227	6,152,500	6,315,432
(589,851)	239,542	127,660	1,704,633	728,877	1,593,990	1,356,582

MORTON GROVE PARK DISTRICT, ILLINOIS

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

	2016	2017	2018
General Fund			
Nonspendable	\$ —	—	1,217
Unassigned	298,137	461,262	432,314
Total General Fund	298,137	461,262	433,531
All Other Governmental Funds			
Nonspendable			
Special Revenue	1,290	1,290	1,290
Assigned			
Capital Project	5,513,601	4,162,328	4,660,863
Restricted			
Special Revenue	852,759	1,556,025	1,725,268
Debt Service	467,191	451,158	479,530
Total All Other Governmental Funds	6,834,841	6,170,801	6,866,951
Total Governmental Funds	7,132,978	6,632,063	7,300,482

Data Source: Audited Financial Statements

*Modified Accrual Basis of Accounting

**For the Eight Months Ended December 31, 2018

2018**	2019	2020	2021	2022	2023	2024
—	—	—	—	—	—	—
189,506	419,926	408,532	670,357	924,040	1,727,982	2,620,916
189,506	419,926	408,532	670,357	924,040	1,727,982	2,620,916
—	—	—	—	—	—	—
4,778,367	4,819,819	16,430,754	7,240,574	7,285,946	7,281,959	6,089,938
1,345,026	1,296,177	1,373,130	1,546,199	1,210,720	1,421,407	1,542,989
1,583	21,721	43,230	52,710	118,229	147,726	166,648
6,124,976	6,137,717	17,847,114	8,839,483	8,614,895	8,851,092	7,799,575
6,314,482	6,557,643	18,255,646	9,509,840	9,538,935	10,579,074	10,420,491

MORTON GROVE PARK DISTRICT, ILLINOIS

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

	2016	2017	2018
Revenues			
Taxes	\$ 3,312,847	3,657,442	3,523,598
Intergovernmental	79,703	21,787	28,656
Charges for Services	1,692,440	1,794,497	1,828,625
Interest	46,430	44,753	64,109
Miscellaneous	—	—	—
Total Revenues	5,131,420	5,518,479	5,444,988
Expenditures			
General Government	1,784,110	1,741,036	1,856,500
Recreation	2,436,514	2,500,271	2,508,428
Capital Outlay	485,747	638,223	173,915
Debt Service			
Principal	750,000	878,000	886,000
Interest and Fiscal Charges	260,825	261,864	260,726
Total Expenditures	5,717,196	6,019,394	5,685,569
Excess (Deficiency) of Revenues Over (Under) Expenditures	(585,776)	(500,915)	(240,581)
Other Financing Sources (Uses)			
Debt Issuance	1,764,000	—	909,000
Disposal of Capital Assets	—	—	—
Transfers In	—	786,000	—
Transfers Out	—	(786,000)	—
	1,764,000	—	909,000
Net Change in Fund Balances	1,178,224	(500,915)	668,419
Debt Service as a Percentage of Noncapital Expenditures	19.03%	21.15%	20.79%

Data Source: Audited Financial Statements

*Modified Accrual Basis of Accounting

** For the Eight Months Ended December 31, 2018

2018**	2019	2020	2021	2022	2023	2024
1,724,349	3,706,404	3,629,964	4,815,210	5,133,508	5,421,208	5,540,847
96,162	43,134	286,855	419,074	665,940	315,124	681,517
1,112,144	1,542,827	523,363	915,071	1,614,822	1,966,779	2,108,981
45,845	134,653	55,096	27,328	(73,642)	401,037	495,495
—	—	22,291	77,429	22,751	15,131	45,573
2,978,500	5,427,018	4,517,569	6,254,112	7,363,379	8,119,279	8,872,413
1,297,569	1,890,604	1,889,100	1,948,231	2,059,606	2,143,379	2,345,939
1,692,811	2,287,437	1,465,666	1,884,162	2,749,859	3,085,016	3,298,089
321,647	368,253	1,733,062	10,015,536	1,382,251	434,703	1,959,087
1,309,000	1,320,550	1,356,900	1,360,000	1,422,233	1,715,993	1,777,765
264,023	263,913	538,579	784,222	731,328	749,911	744,431
4,885,050	6,130,757	6,983,307	15,992,151	8,345,277	8,129,002	10,125,311
(1,906,550)	(703,739)	(2,465,738)	(9,738,039)	(981,898)	(9,723)	(1,252,898)
920,550	946,900	11,895,000	992,233	1,010,993	1,042,765	1,090,315
—	—	2,268,741	—	—	4,001	4,000
125,000	134,565	120,000	881,920	1,526,000	800,000	644,600
(125,000)	(134,565)	(120,000)	(881,920)	(1,526,000)	(800,000)	(644,600)
920,550	946,900	14,163,741	992,233	1,010,993	1,046,766	1,094,315
(986,000)	243,161	11,698,003	(8,745,806)	29,095	1,037,043	(158,583)
34.07%	27.56%	15.09%	35.73%	30.83%	31.79%	30.83%

MORTON GROVE PARK DISTRICT, ILLINOIS

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

Fiscal Year	Tax Levy Year	Taxable Real Property		Percentage of Equalized Assessed Value to Estimated Actual Value (1)	Total Direct Tax Rate
		Equalized Assessed Value	Estimated Actual Value		
2015	2014	\$ 691,208,517	\$ 2,073,625,551	33.3	0.462
2016	2015	680,147,457	2,040,442,371	33.3	0.499
2017	2016	795,120,937	2,385,362,811	33.3	0.429
2018	2017	798,444,263	2,395,332,789	33.3	0.444
2019	2018	782,299,371	2,346,898,113	33.3	0.462
2020	2019	920,082,308	2,760,246,924	33.3	0.405
2021	2020	933,619,672	2,800,859,016	33.3	0.536
2022	2021	858,863,131	2,576,589,393	33.3	0.591
2023	2022	1,041,365,777	3,124,097,331	33.3	0.512
2024	2023	1,072,312,640	3,216,937,920	33.3	0.527

Data Source: DuPage County Clerk

(1) Assessed value is set by the County Assessor on an annual basis. The assessment level is then adjusted by the state with a County Multiplier based on the factor needed to bring the average prior years' level up to 33-1/3% of market value. Every three years there is a tri-annual assessment when all property is assessed.

MORTON GROVE PARK DISTRICT, ILLINOIS

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

See Following Page

MORTON GROVE PARK DISTRICT, ILLINOIS

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

Name of Taxing Entity/Tax Levy Year	2014	2015	2016
Direct Rate			
Corporate	0.139	0.149	0.128
I.M.R.F.	0.042	0.044	0.027
Social Security	0.028	0.030	0.015
Auditing	0.002	0.002	0.002
Liability Insurance	0.020	0.021	0.012
Recreation	0.076	0.074	0.093
Handicapped Fund	0.039	0.040	0.034
Limited Bonds	0.116	0.139	0.119
Total Direct Rates	0.462	0.499	0.429
Overlapping Rates			
School District No. 63	3.811	4.040	3.492
School District No. 67	5.926	3.552	2.957
School District No. 69	3.121	3.248	2.863
School District No. 68	4.344	6.169	5.696
School District No. 70	3.427	4.283	3.797
School District No. 71	2.057	2.117	1.923
High School District No. 207	2.739	2.901	2.507
High School District No. 219	3.650	3.891	3.460
Village of Morton Grove	1.504	1.504	1.287
Village of Morton Grove - Library Fund	0.458	0.475	0.419
Village of Skokie	0.748	0.760	0.651
Village of Skokie - Library Fund	0.614	0.630	0.545
Cook County	0.568	0.552	0.533
Remaining Taxing Agencies	0.978	1.069	0.954
Total Overlapping Rates	33.945	35.191	31.084
Total with District	34.407	35.690	31.513

Data Source: Cook County Clerk's office

2017	2018	2019	2020	2021	2022	2023
0.132	0.156	0.146	0.232	0.337	0.252	0.253
0.027	0.023	0.029	0.017	0.022	0.010	0.013
0.015	0.024	0.024	0.017	0.013	0.010	0.013
0.002	0.000	0.000	0.000	0.000	0.000	0.000
0.013	0.008	0.000	0.000	0.000	0.000	0.000
0.093	0.084	0.062	0.121	0.057	0.101	0.100
0.040	0.040	0.035	0.040	0.040	0.033	0.039
0.122	0.127	0.110	0.111	0.122	0.106	0.108
0.444	0.462	0.405	0.536	0.591	0.512	0.527
3.556	3.763	3.245	3.388	3.770	3.177	3.211
2.962	3.110	2.766	2.746	3.000	2.743	2.782
2.827	2.966	2.735	2.743	2.957	2.772	2.762
5.806	6.010	5.310	5.492	5.903	5.117	4.819
3.838	3.958	3.409	3.410	3.820	3.267	3.340
1.947	2.016	1.803	1.794	2.001	1.854	1.896
2.529	2.652	2.553	2.639	2.901	2.459	2.524
3.409	3.347	3.017	3.029	3.350	3.025	3.069
1.331	1.385	1.179	1.161	1.292	1.090	1.116
0.421	0.430	0.377	0.371	0.404	0.350	0.351
0.639	0.652	0.573	0.562	0.605	0.501	0.486
0.557	0.569	0.499	0.489	0.527	0.443	0.430
0.496	0.489	0.454	0.453	0.446	0.431	0.386
0.974	0.921	0.846	0.801	0.927	0.862	0.867
31.292	32.268	28.766	29.078	31.903	28.091	28.039
31.736	32.730	29.171	29.614	32.494	28.603	28.566

MORTON GROVE PARK DISTRICT, ILLINOIS

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

Taxpayer	Tax Levy Year 2024			Tax Levy Year 2015		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Schwinge Family Ltd	\$ 14,232,861	1	1.33%	\$ 11,247,373	2	1.65%
Fluid Handling LLC	12,633,426	2	1.18%			
Sawmill Residential LLC	12,130,165	3	1.13%			
Fareva Morton Grove	11,814,760	4	1.10%			
CMK 9000 Waukegan LLC	11,511,646	5	1.07%	8,617,665	4	1.27%
CRP Holdings CLP	11,125,324	6	1.04%	14,084,820	1	2.07%
CRE North Grove CP	11,071,435	7	1.03%			
Public Storage	10,822,165	8	1.01%	5,468,640	9	0.80%
MG Property Holdings	10,367,298	9	0.97%			
Menards	9,564,877	10	0.89%	7,271,883	5	1.07%
Tower Real Estate				9,407,063	3	1.38%
Bell & Gossett				7,121,101	6	1.05%
Avon Products				7,097,511	7	1.04%
John Crane, Inc.				6,029,821	8	0.89%
Kraft				5,031,679	10	0.74%
	<u>115,273,957</u>		<u>10.75%</u>	<u>81,377,556</u>		<u>11.96%</u>

Data Source: Cook County Tax Extension Office

MORTON GROVE PARK DISTRICT, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Tax Levy Year (1)	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2015	2014	\$ 3,196,035	\$ 1,634,340	51.14%	\$ 1,486,878	\$ 3,121,218	97.66%
2016	2015	3,392,343	1,649,905	48.64%	1,703,827	3,353,732	98.86%
2017	2016	3,419,571	1,768,614	51.72%	1,575,084	3,343,698	97.78%
2018*	2017	3,544,339	1,797,828	50.72%	1,633,294	3,431,122	96.81%
2019	2018	3,609,287	3,500,284	96.98%	10,307	3,510,591	97.27%
2020	2019	3,728,269	3,621,754	97.14%	—	3,621,754	97.14%
2021	2020	5,007,510	4,815,211	96.16%	—	4,815,211	96.16%
2022	2021	5,073,475	5,073,475	100.00%	—	5,073,475	100.00%
2023	2022	5,329,993	5,218,810	97.91%	—	5,218,810	97.91%
2024	2023	5,646,860	5,470,852	96.88%	—	5,470,852	96.88%

Data Source: Office of County Clerk

(1) Represents Year of Tax Levy

* 2018 includes installments from FY2018 and for the eight months ending December 31, 2018.

MORTON GROVE PARK DISTRICT, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Governmental Activities		Total Primary Government	Ratio of Total Outstanding Debt to Equalized Assessed Valuation (1)	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds	Debt Certificates				
2016	\$ 1,764,000	\$ 7,463,181	\$ 9,227,181	0.45%	1.20%	\$ 389.73
2017	886,000	7,446,731	8,332,731	0.35%	1.06%	351.25
2018	909,000	7,430,281	8,339,281	0.35%	1.12%	357.66
2018*	920,550	7,019,320	7,939,870	0.33%	0.92%	340.53
2019	946,900	6,602,871	7,549,771	0.32%	0.86%	326.87
2020	14,130,940	6,176,422	20,307,362	0.74%	2.35%	899.43
2021	14,088,736	5,744,972	19,833,708	0.71%	2.16%	882.71
2022	14,018,058	5,298,523	19,316,581	0.75%	1.86%	764.44
2023	13,695,392	4,842,074	18,537,466	0.59%	1.69%	760.64
2024	13,373,504	4,370,625	17,744,129	0.55%	1.53%	732.65

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

Data Source: District Records

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

(2) See the Schedule of Demographic and Economic Statistics for equalized assessed valuation of property, personal income, and population data.

* For the Eight Months Ended December 31, 2018

MORTON GROVE PARK DISTRICT, ILLINOIS

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

December 31, 2024 (Unaudited)

Fiscal Year	Gross General Obligations Bonds	Less Debt Amount Available	Net General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2016	\$ 1,764,000	\$ 361,305	\$ 1,402,695	0.07%	\$ 59.25
2017	886,000	345,647	540,353	0.02%	22.78
2018	909,000	374,677	534,323	0.02%	22.92
2018*	920,550	—	920,550	0.04%	39.48
2019	946,900	1,718	945,182	0.03%	40.92
2020	14,130,940	—	14,130,940	0.50%	625.87
2021	14,088,736	—	14,088,736	0.55%	627.03
2022	14,018,058	59,699	13,958,359	0.54%	552.39
2023	13,695,392	91,401	13,603,991	0.44%	558.20
2024	13,373,504	112,627	13,260,877	0.41%	547.54

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

Data Source: United States Department of Commerce, Census Bureau

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

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

* For the Eight Months Ended December 31, 2018

MORTON GROVE PARK DISTRICT, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt December 31, 2024 (Unaudited)

Governmental Unit	Gross Debt	Percentage to Debt Applicable District (1) (2)	District's Share of Debt
Morton Grove Park District	\$ 17,744,129	100.00%	\$ 17,744,129
Cook County (3)	2,783,732,000	0.55%	15,338,363
Cook County Forest Preserve District	87,430,000	0.55%	481,739
Metropolitan Water Reclamation District	2,560,342,000	0.56%	14,363,519
Morton Grove Niles Water Commission	25,000,000	39.31%	9,827,500
Village of Skokie	203,918,475	0.17%	342,583
Village of Morton Grove	21,318,230	97.31%	20,743,917
School District #63	45,730,000	15.29%	6,991,202
School District #67	6,365,000	69.27%	4,408,908
School District #68	49,924,273	0.55%	273,585
School District #69	40,715,000	13.91%	5,663,049
School District #70	1,099,997	100.00%	1,099,997
High School District #207	151,240,000	3.52%	5,323,648
High School District #219	40,195,000	15.84%	6,366,084
Community College #535	54,930,000	3.61%	1,980,227
Total Overlapping Debt	6,071,939,975		93,204,321
Total Direct and Overlapping Debt	6,089,684,104		110,948,450

Data Sources:

Cook County Clerk's Office

(1) Overlapping debt percentages based on 2023 EAV, the most recent available.

(2) Percentages are calculated by comparing the equalized assessed value (EAV) of the overlapping entity that falls within the boundaries of the District to its total EAV.

(3) Other major local government tax rates for 2024 are not yet available.

MORTON GROVE PARK DISTRICT, ILLINOIS

Legal Debt Margin - Last Ten Fiscal Years

December 31, 2024 (Unaudited)

See Following Page

MORTON GROVE PARK DISTRICT, ILLINOIS

Legal Debt Margin - Last Ten Fiscal Years

December 31, 2024 (Unaudited)

Fiscal Year Tax Levy Year	2016 2015	2017 2016	2018 2017	2018* 2017
Equalized Assessed Valuation	\$ 680,147,457	795,120,937	798,444,263	798,444,263
Bonded Debt Limit - 2.875% of Assessed Value	19,554,239	22,859,727	22,955,273	22,955,273
Total Net Debt Applicable to Limit	8,964,000	8,086,000	8,109,000	7,720,550
Legal Debt Margin	10,590,239	14,773,727	14,846,273	15,234,723
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	45.84%	35.37%	35.33%	33.63%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	3,910,848	4,571,945	4,591,055	4,591,055
Amount of Debt Applicable to Limit	—	—	909,000	920,550
Legal Debt Margin	3,910,848	4,571,945	3,682,055	3,670,505
Percentage of Legal Debt Margin to Bonded Debt Limit	0.00%	0.00%	19.80%	20.05%

Data Source: Audited Financial Statements

* For the Eight Months Ended December 31, 2018

2019 2018	2020 2019	2021 2020	2022 2021	2023 2022	2024 2023
782,299,371	920,082,308	933,619,672	858,863,131	1,041,365,777	1,072,312,640
22,491,107	26,452,366	26,841,566	24,692,315	29,939,266	30,828,988
7,346,900	17,885,000	6,567,233	6,155,993	5,747,765	5,340,315
15,144,207	8,567,366	20,274,333	18,536,322	24,191,501	25,488,673
32.67%	67.61%	24.47%	24.93%	19.20%	17.32%
4,498,221	5,290,473	5,368,313	4,938,463	5,987,853	6,165,798
946,900	945,000	992,233	1,010,993	1,042,765	1,090,315
3,551,321	4,345,473	4,376,080	3,927,470	4,945,088	5,075,483
21.05%	17.86%	18.48%	20.47%	17.41%	17.68%

MORTON GROVE PARK DISTRICT, ILLINOIS

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

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2016	23,676	\$ 769,282,930	\$ 35,442	5.2%
2017	23,723	785,108,129	37,205	5.9%
2018	23,316	741,830,470	31,816	5.0%
2018*	23,316	864,627,228	37,083	4.1%
2019	23,097	876,369,471	37,943	3.9%
2020	22,578	863,596,830	37,390	10.4%
2021	22,469	919,498,887	40,923	5.3%
2022	25,269	1,036,130,076	41,004	4.3%
2023	24,371	1,094,891,546	44,926	4.8%
2024	24,219	1,158,104,142	47,818	5.1%

Data Sources:

U.S Bureau of Censure
Department of Labor
Village of Morton Grove Records

* For the Eight Months Ended December 31, 2018

MORTON GROVE PARK DISTRICT, ILLINOIS

Principal Employers - Current Fiscal Year and Ten Fiscal Years Ago December 31, 2024 (Unaudited)

Employer	2024			2015		
	Employees	Rank	% of Total District Population	Employees	Rank	% of Total District Population
Xylem	475	1	1.96%	650	2	2.77%
John Crane, Inc.	460	2	1.90%	700	1	2.98%
Amazon	300	3	1.24%			
Fareva	300	4	1.24%			
Lake Shore Recycling	225	5	0.93%			
Bunzl Retail (Schwartz)	200	6	0.83%	347	3	1.48%
Quantum Group	200	7	0.83%	170	6	0.72%
Integrated Merchandising	154	8	0.64%	150	8	0.64%
Illinois Bone & Joint	150	9	0.62%			
Menad's	150	10	0.62%			
Shore Koeig Training Center				205	4	0.87%
MG Pharmaceutical				190	5	0.81%
TSI Accessory Group				165	7	0.70%
Catering by Michael's				120	9	0.51%
Lifeway Foods Inc.				100	10	0.43%
Totals	<u>2,614</u>		<u>10.81%</u>	<u>2,797</u>		<u>11.91%</u>

Data Sources: Village of Morton Grove and Illinois Manufacturers Directory and Illinois Business Directory

MORTON GROVE PARK DISTRICT, ILLINOIS

Park Facilities Locations and Full-Time Employees - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Park	Address	Acres	Number of Full Time Employees						
			2016	2017	2018	2018*	2019	2020	2021
Arum Park	Church and National	0.26	—	—	—	—	—	—	—
Austin Park	8336 Memora	5.00	—	—	—	—	—	—	—
Frank Hren Park	9600 Oak Park Avenue	8.00	—	—	—	—	—	—	—
Harrer Park	6200 Dempster	22.00	—	—	—	—	—	—	—
Mansfield Park	5830 Church	3.50	—	—	—	—	—	—	—
National Park	9325 Marion	7.00	—	—	—	—	—	—	—
Oketo Park	8950 Okato	3.10	—	—	—	—	—	—	—
Oriole Park	9200 Oriole	3.05	—	—	—	—	—	—	—
Overhill Park	9345 Overhill	0.52	—	—	—	—	—	—	—
Palma Lane Park	Palma Land and Nashville	2.00	—	—	—	—	—	—	—
Pioneer Park	Caplulina and Georgiana	0.26	—	—	—	—	—	—	—
Prairie Park	6834 Dempster	16.00	23.00	23.00	23.00	23.00	23.00	24.00	24.00
Shermer Park	9500 Shermer	2.00	—	—	—	—	—	—	—
Jacobs Park	Albert and Natchez	0.50	—	—	—	—	—	—	—

Data Source: District Records

* For the Eight Months Ended December 31, 2018

MORTON GROVE PARK DISTRICT, ILLINOIS

District Information - Last Ten Fiscal Years
December 31, 2024 (Unaudited)

See Following Page

MORTON GROVE PARK DISTRICT, ILLINOIS

District Information - Last Ten Fiscal Years December 31, 2024 (Unaudited)

	2016	2017	2018
Population	23,678	23,723	23,316
Area of Square Miles	5.2	5.2	5.2
Parks and Facilities			
Parks			
Number	14	14	14
Acres	73.7	73.7	73.7
Facilities			
Administrative Building	1	1	1
Baseball Fields	8	8	8
Basketball Courts	10	10	10
Concessions	2	2	2
Field Houses	7	7	7
Fitness Club	1	1	1
Football Fields	1	1	1
Gymnasium	1	1	1
Kids Center	1	1	1
Maintenance Building	2	2	2
Museum	1	1	1
Picnic Area Table (No Grills)	14	14	14
Playground Equipment	14	14	14
Racquetball Courts	1	1	1
Roller Hockey	1	1	1
Room Rental	6	6	6
Sand Volleyball	4	4	4
Soccer Fields	3	3	3
Swimming Pools	3	3	3
Softball Fields	2	2	2
Tennis Courts	10	10	10
Virgin Prairie	2	2	2

Data Source: District Records

* For the Eight Months Ended December 31, 2018

2018*	2019	2020	2021	2022	2023	2024
23,316	23,097	22,578	22,469	25,269	24,371	24,219
5.2	5.2	5.2	5.2	5.2	5.2	5.2
14	14	14	14	14	14	14
73.7	73.7	73.7	73.7	73.7	73.7	73.7
1	1	1	1	1	1	1
8	8	8	8	8	8	8
10	10	10	10	10	10	10
2	2	2	2	2	2	2
7	7	7	7	7	7	7
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
2	2	2	2	2	2	2
1	1	1	1	1	1	1
14	14	14	14	14	14	14
14	14	14	14	14	14	14
1	1	1	1	1	1	1
1	1	1	1	1	1	1
6	6	6	6	6	6	6
4	4	4	4	4	4	4
3	3	3	3	3	3	3
3	3	3	3	3	3	3
2	2	2	2	2	2	2
10	10	10	10	10	10	10
2	2	2	2	2	2	2

Board Updates & Information

Morton Grove Park District

UPDATE & INFORMATION

May 21, 2025

1 RECREATION AND PROGRAMMING REPORT – SUE BRAUBACH

General/Special Events

- As of May 14th, we have sold 1,211 pool memberships.
- Fall programs continue to be planned and staff need to finish no later than May 16th.
- In June we will be hosting a Sing along at our first movie in the park scheduled for June 13th. This event is part of the Morton Grove Has Pride initiative, celebrating our LGBTQIA2S+ community. There will also be a display your pride house decorating contest the week of June 16th.
- Tessa and two of her managers became Ellis Instructor certified last weekend.
- After meeting with staff and reviewing survey comments we have revised school year birthday party offerings for 2025-26 school year.

Upcoming events

○ May 17 th	Clean Up the Parks	10:00 am	TBD
○ May 17 th	Annual Dance Recital	10:00 am	Maine East H.S.
○ May 24 th	Opening Day at Harrer	10:00 am	Harrer Pool
○ May 31 st	Opening Day at Oriole	10:00 am	Oriole Aquatic Center
○ June 10 th	Swing into Summer	5:00 pm	Harrer Park
○ June 13 th	Movie in the Park -Sing along	6:30 pm	Harrer Park
○ June 14 th	Paws in the Park	10:00 am	Prairie View Park

Fitness – Matt Shipko

- Three-month summer fitness special for \$89 started May 1st and goes through August 1st. It is great for college students home on break.
- New Tag Fitness Kettlebells arrived at Club Fitness for members to use and train with. These replaced the older kettlebells.
- There is a new fitness class starting June 3rd called CroreFit Strong. This will be instructed by the newly hired Group Ex instructor and Personal Trainer Rachel. So far it has seven participants signed up.

Athletics – Collin Jaffe

- Six teams registered for the May 10th Pickleball tournament; each team was guaranteed at least three games. Winning teams were awarded gift cards and some new pickleballs
- Most contracted classes are at the midway point of the session. New summer sessions start the second week of June
- Men's 16-inch softball starts this Tuesday, May 13th. We have nine teams registered.
- Friday 14-inch co-ed is not running, we only had two teams signed up. We will be offering a Fall league

- New session of beginners pickleball starts this Wednesday. We opened a second class due to the amount of interest. We have 10 people registered thus far.

Cultural Arts/Dance/Adult/Sponsorships – Claire Baumgartner

- The annual dance recital, “A Night at the Movies” will be held on Saturday, May 17th at Maine East High School auditorium featuring our dancers and the Morton Grove Singers.
- The Morton Grove Singers round out their season with a performance at the Dance Recital. The Singers will resume in September.
- A new session of Dog and Puppy Training classes began on April 24th with 12 enrolled in Dog Training and 10 enrolled in Puppy Training.
- A new class, Painting with the Greats, began on April 23rd with five participants.
- A new session of Social Square Dancing will begin on May 19th. As of May 8th, there are seven registered.
- Piano and voice students will participate in recitals at the Morton Grove Public Library on May 14th and May 27th.
- Children’s Dental World signed on as a sponsor of the Preschool Graduation.
- State Farm Mae Trongkamsataya, Lavitt Animal Hospital, and Amazon Fresh will attend as sponsors our Swing into Summer event on June 11th.

Camps/Pre-School/Kinder Odyssey – Sarah Lindahl

- Summer Camp is filling up fast.
- Teen times and Junior Camp are almost at capacity.
- Staff training is starting May 12th. We also have CPR classes running.
- Preschool is over for the school year. Teachers have started to clean up the classrooms.
- Ms. Fran the two-year-old teacher will be retiring. She has been here for 15 years, and we hope she will enjoy retirement.
- I will be searching for a two-year-old teacher by the end of May.
- 2025-2026- Acorns- four. Sprouts- 12 Great Oaks Austin AM- 8 PM-2 Oketo 14 with waitlist three.
- Kinder Odyssey will be enjoying the last 10 days of school with themed days.

Aquatics/Gap/B4 School/BASE – Tessa Shorten

- Aquatics Staff training began this week with General Orientation. We have hired 10 pool managers, five head guards, 83 lifeguards and 42 cashier/attendants for the summer season.
- Weekend pool rentals/splash parties continue to be popular and are beginning to sell out for the summer.
- PT Aquatics Coordinator Boon Carreon has been working hard to help Tessa prepare all the training materials for our new lifeguard academy that begins on May 15th.
- On opening days, 2025 pool pass holders will enjoy early access to the pools at 10:00 am. Pools will open to the general public at 11:00 am.
- B.A.S.E. and B4 school programs are winding down for the year. The last day of school for District 70 is May 29th and the last day for District 67 is June 5th

2 FINANCE DEPARTMENT REPORT - MARTY O'BRIEN

- The Finance Department received a preliminary draft of the 2024 financial statements from Lauterbach and Amen, our external auditors. We started to analyze the financial data and add narratives to explain any variances that occurred through the audit year.
- I reviewed the cook county ethics web site to ensure that all members of the MGPD completed their economic statement. Any member who did not complete the statement was informed to visit the web site or call Cook County.
- The park district received several more property tax appeals from property owners in Morton Grove. Based on our analysis, we feel that it would be beneficial for the park district to intervene in any reduction in assessments since they will our affect tax collections for the next three years.
- The district keeps a complete list of its assets in a database supplied by Lauterbach & Amen. I started reviewing the Morton Grove Park District's fixed and movable assets to ensure its accuracy and plan future expenditures.

Marketing – Kathy Herrmann

- Summer signage for pools has been printed and installed.
- Early Summer event signage at Harrer and PVCC is up, signage at Austin Park to be complete by May 20th. Fieldhouse summer signage to go up by May 20th.
- School newsletter going out to district, 63, 69, 70 on Monday, May 19th for district to post on school website.
- Morton Grove has Pride banners to go up by May 28th.
- PVCC Master Plan -Neighborhood Meetings- > postcards delivered to post office May 12th, residents should receive postcards by May 18th, additional e-blasts going out in May 20th and May 29th with mention of the two meeting dates.
- Fall Activity Guide content goes to marketing May 19th, with the first marketing proof to rec staff June 26th.
- Social Media posts are scheduled daily.
- Summer events postings on all local media sites are complete.

Information Technology – Emmanuel Cardenas

- Setting up the employee login tablets for the pools, adding a failover Wi-Fi access point.
- Installed the pool computers & cashier equipment both are updated and running.
- Replacing our wireless microphone setup for public events.
- Shutting down servers (DC & NVR) temporarily for routine maintenance

3 HUMAN RESOURCES & RISK MANAGEMENT – MICHELLE KHZAKIA

- Onboarding and Training: We have successfully onboarded all our summer seasonal staff. Two orientation sessions were held on May 12th and 13th, with engaging ice breakers to help team members connect and feel welcomed. A virtual make-up orientation will be hosted for staff who were still in school and unable to attend.
- Recruitment and Hiring: Summer hiring has officially wrapped up.
- Guest Services and Rentals: Guest Services is staying busy with summer program registrations and an increase in summer rentals.

- Safety and Preparedness: We conduct monthly safety meetings year-round. During the summer season, our Aquatics and Camp Supervisors also attend these meetings to ensure a smooth summer.
- HRIS and Finance: All new employees have been entered into our HRIS system, BambooHR. Finance is currently working on updating the payroll side to ensure accuracy for the upcoming pay periods.

4 PARKS AND MAINTENANCE REPORT – KEITH GORCZYCA

- Palma Lane Park renovation project started. Kids Around the World removed the old playground equipment. It will be refurbished and installed in a third world country. Hacienda started with demolition, removals and site prep. Excavation for the playground equipment was finished and installation underway.
- The Court Project Phase II is underway. A pre-construction meeting was held with WT Engineering and Obsidian Paving. Work started on the Oriole courts and parking lot improvements. Demolition and removals completed, new concrete curb installed and under drain installation underway.
- A design meeting was held with Upland Design for the National Park Project.
- Harrer Pool prep underway. All the pools were power washed, locker room plumbing installed, locker room cleaning completed, pool plumbing lines cleared and anti-freeze removed, new window clings installed, lap pool was filled, heating and water balancing underway.
- Oriole Pool prep underway. Locker room plumbing installed and new window clings installed.
- The island landscape bed across from the entrance at PVCC was renovated. New plant material and a stone focal piece were added.
- All the athletic turf throughout the district was aerated.
- Hren soccer goal mouths were repaired with topsoil and seed.
- A memorial bench was installed at Austin Park.
- A new concession counter was installed at the Harrer Pavilion. The bathrooms were painted, and the floors were epoxyed.
- New LED lights were installed in the North garage.
- Supported the Recreation Department during the Eggstravaganza event.
- Two Parks staff attended a chain saw safety program conducted by PDRMA.
- The Parks Department took delivery of the new Bannerman for grooming ballfields.
- The parks Department took delivery of a new shipping container for storage purposes.
- Pavilions opened and plumbing turned on for the season.
- Newly renovated signs were installed at Harrer, Oketo, Shermer, Arnum and Palma Lane.
- Routine maintenance items this month included: snow and ice removal, equipment repairs, facility cleaning, trash pickup, park and playground inspections and repairs, facility inspections, vehicle inspections, fire extinguisher inspections, and numerous work order requests.