



BOARD PACKET

1000 W. Central Road Mount Prospect, Illinois 60056

June 19, 2024

Board of Park Commissioners

President Steve Kurka

Vice President Tim Doherty

Secretary Bill Starr

Treasurer Mike Murphy

Commissioner Mary Masnica

Commissioner Ray Massie

Commissioner Joe Tuczak



**MT. PROSPECT PARK DISTRICT
BOARD OF PARK COMMISSIONERS
REGULAR MEETING SCHEDULE 2024**

Held in the Central Community Center Boardroom
1000 W. Central Road Mount Prospect, Illinois
6:30 PM

JANUARY 17, 2024
FEBRUARY 14, 2024
MARCH 20, 2024
APRIL 17, 2024
MAY 15, 2024
JUNE 19, 2024
JULY 17, 2024
AUGUST 21, 2024
SEPTEMBER 18, 2024
OCTOBER 16, 2024
NOVEMBER 20, 2024
DECEMBER 18, 2024



TABLE OF CONTENTS

Regular Board Meeting June 19, 2024

- I. CALL TO ORDER**
- II. APPROVAL OF AGENDA**
- III. APPROVAL OF CONSENT AGENDA**
- IV. PUBLIC COMMENT**
- V. ADOPTION ITEMS**
- VI. APPROVAL ITEMS**
- VII. NEW BUSINESS**
- VIII. UNFINISHED BUSINESS**
- IX. ADJOURNMENT SINE DIE**
- X. ADJOURNMENT OF ANNUAL MEETING**
- XI. RECONVENE REGULAR MEETING**
- XII. FINANCIAL ADVISOR'S REPORT**
- XIII. EXECUTIVE DIRECTOR REPORT**
- XIV. PUBLIC COMMENT**
- XV. COMMENTS / MATTERS FROM COMMISSIONERS**
- XVI. ADJOURNMENT**



REGULAR BOARD MEETING

1000 W. CENTRAL ROAD
MOUNT PROSPECT, ILLINOIS 60056

TO: MT. PROSPECT PARK DISTRICT
BOARD OF COMMISSIONERS
PRESS
PUBLIC

FROM: STEVE KURKA, BOARD PRESIDENT

DATE: June 14, 2024

RE: REGULAR PARK BOARD MEETING
June 19, 2024 at 6:30 pm Central Time

Join Zoom Meeting

<https://us02web.zoom.us/j/89364861292?pwd=N1ltUkZBQTA4OHBobWU1WHpmYTI5QT09>

Meeting ID: 893 6486 1292

Passcode: 408463

Phone: +1 312 626 6799 US (Chicago) Join Zoom Meeting

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

CHANGES OR ADDITIONS TO REGULAR MEETING AGENDA

APPROVAL OF AGENDA

APPROVAL OF CONSENT AGENDA

All items identified may be considered routine by the Board of Commissioners and be enacted by one motion. There will be no separate discussion of these items unless a Commissioner so requests, in which event the item will be removed from the Consent Agenda and approved under its normal sequence on the regular meeting agenda.

- Approval Of Minutes: Regular Board Meeting May 15, 2024
- Ratification of Accounts Payable, May 2024 Checks and EFTs in the amount of \$915,690.16
- Ratification of Payroll, May 2024 Checks and Direct Deposits in the amount of \$386,745.38
- Appointment of NWSRA member district representatives for the period beginning June 20, 2024 through June 30, 2025. Jim Jarog to serve as the Mt. Prospect Park District's Primary Representative and for George Giese to serve as an Alternate Representative to the NWSRA Board.
- Appointment of MRMA member district representatives beginning July 1, 2024 and to remain in place until further changes are required. Jim Jarog to serve as the Mt. Prospect Park District's Primary Representative and for George Giese and Mary Kiaupa to serve as Alternate Representatives to the MRMA Board during the agency's runout period.

APPROVAL OF MINUTES

*REGULAR BOARD MEETING: May 15, 2024

***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**

RATIFICATION OF ACCOUNTS PAYABLE

*May 2024

***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**

RATIFICATION OF PAYROLL

*May 2024

***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**

PUBLIC COMMENT

ADOPTION ITEMS

- A. Resolution No. 851 Honoring Victor "Vic" M. Rose

APPROVAL ITEMS

- A. 2024 Appointment of NWSRA Member District Representatives
***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**
- B. 2024 Appointment of MRMA Member District Representatives
***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**
- C. Approval of the Annual Comprehensive Financial Report - FY 2023
- D. Approval of the Auditor Engagement for Fiscal Years 2024-2025-2026
- E. Approval of the 2024 Owen Park Playground Improvements

NEW BUSINESS

- A. Introduction of Mike Azzaretto as the New Director of Recreation for the Mt. Prospect Park District

UNFINISHED BUSINESS

- A. Public Engagement Process Update from Beyond Your Base Consultants

ADJOURNMENT SINE DIE

A. ANNUAL MEETING OF THE MT. PROSPECT PARK DISTRICT BOARD OF COMMISSIONERS

- Call to Order
- Roll Call
- Appointment of Temporary Chairperson
- Election of Officers: President & Vice-President
- Appointment of Secretary & Treasurer

ADJOURNMENT OF ANNUAL MEETING

RECONVENE REGULAR MEETING

FINANCIAL ADVISOR'S REPORT

EXECUTIVE REPORT

PUBLIC COMMENT

COMMENTS/MATTERS FROM COMMISSIONERS

ADJOURNMENT



CONSENT AGENDA

June 19, 2024

Statement by the Chair:

All items identified on the consent agenda may be considered routine by the Board of Commissioners and may be enacted by one motion.

There will be no separate discussion of these items unless a commissioner so requests, in which event the item will be removed from the Consent Agenda and remain for consideration under their normal sequence on the regular meeting agenda.

THIS MONTH'S CONSENT AGENDA APPROVAL ITEMS ARE AS FOLLOWS:

- Approval Of Minutes: Regular Board Meeting, May 15, 2024
- Ratification Of Accounts Payable for May 2024 in the amount of \$915,690.16
- Ratification Of Payroll for May 2024 in the amount of \$386,745.38
- Appointment of NWSRA member district representatives for the period beginning June 20, 2024 through June 30, 2025. Jim Jarog to serve as the Mt. Prospect Park District's Primary Representative and for George Giese to serve as an Alternate Representative to the NWSRA Board.
- Appointment of MRMA member district representatives beginning July 1, 2024 and to remain in place until further changes are required. Jim Jarog to serve as the Mt. Prospect Park District's Primary Representative and for George Giese and Mary Kiaupa to serve as Alternate Representatives to the MRMA Board during the agency's runout period.

SUGGESTED MOTION (Requested by Chair)

-Motion: "I move to approve the Consent Agenda as presented"

-Second

-Roll Call vote (Call the Roll on the pending motion)

Unapproved
**Mt. Prospect Park District
Regular Board Meeting
May 15, 2024**

A Regular Board Meeting of the Mt. Prospect Park District, Cook County, Illinois, was held on Wednesday, May 15, 2024 at the Central Community Center Facility of the Mt. Prospect Park District.

President Kurka called the meeting to order at 6:30 p.m.

The President appointed Commissioner Masnica to serve as secretary pro tem at the meeting in Commissioner Starr's absence.

Commissioner Masnica called the Roll for the Board

The following Commissioners were present upon the roll:

Present: President Kurka, Commissioners Massie, Murphy, Masnica, Tuczak

Remote: None

Absent: Commissioner Starr, Commissioner Doherty

The following individuals were also in attendance (present or remote) at the meeting:

Administrative Staff/Recreation Staff: Jim Jarog, Executive Director, Alicia Brzezinski, Executive Assistant, Ruth Yueill, Director of Community Relations and Marketing, George Giese, Director of Administration, Matt Dziubinski, Director of Parks & Planning, Nick Troy, Director of Recreation, Jon Zgoda, IT Professional/ Remote Meeting Moderator, Jeff Langguth, Director of Golf Operations. Mike Azzaretto, Recreation Division Manager, Mary Kiaupa, Director of Human Resources and Risk Management, Maddy Moon, Community Relations & Marketing Coordinator

Professionals: Tom Hoffman, District Attorney, Lee Howard, CPA, GAI

Visitors: Greg Zimmerman, Ann Zimmerman, Richard Pena, Alex Riegler

PLEDGE OF ALLEGIANCE

CHANGES OR ADDITIONS TO REGULAR MEETING AGENDA

None

APPROVAL OF AGENDA

President Kurka asked for a motion to approve the Regular Meeting Agenda as written. The motion was made by Commissioner Murphy and seconded by Commissioner Massie. A voice vote was taken; all were in favor and none opposed. Commissioner Starr, Commissioner Doherty were absent.

APPROVAL OF CONSENT AGENDA

President Kurka asked for a motion to approve the Consent Agenda as presented.

Regular Board Minutes

5-15-24

Commissioner Massie made the motion to approve the Consent Agenda as presented, seconded by Commissioner Murphy.

Commissioner Masnica called the Roll

Aye: President Kurka, Commissioners Massie, Murphy, Masnica, Tuczak

Nay: None

Absent: Commissioner Starr, Commissioner Doherty

Motion Passed

PUBLIC COMMENT

None

STAFF RECOGNITION

- Recognition of Ann Zimmerman, Friendship Park Conservatory & Art Studio Manager For Thirteen Years of Dedicated Service With The Mt. Prospect Park District

President Kurka recognized Ann Zimmerman, Friendship Park Conservatory & Art Studio Manager for her thirteen years of dedicated service to the District.

Ann joined the Mt. Prospect Park District in January 2012 after a long corporate career.

By sharpening her pencil and relying on what she knows best, Ann was able to:

- Streamline Studio Purchasing
- Reprice the Art Studio Party Packages to increase revenue while remaining marketable
- Create an Art Studio inventory tracking system that leveraged technology and efficiency
- Added new programming in both visual and performing arts that resulted in both increased revenue and participation while keeping expenses at a minimum.
- Streamline recital costume orders by utilizing fewer vendors thereby increasing volume discounts wherever possible
- Generate over \$100,000 in revenue for the Art Studio in 2023

Ann's success at the Studio led to an opportunity to manage Friendship Park Conservatory from May 2021 to May 2024. During this time, Ann:

- Increased rentals annually and revenue by 46% over 2019
- Grew Outdoor Adventure Camp offerings therefore substantially increasing enrollment
- Successfully streamlined the annual plant sale into a two-day format while maintaining profitability
- Furnished the new FPC Gathering Suite to optimize its rental opportunities

President Kurka, the Mt. Prospect Park District Leadership team and Park Board of Commissioners thanked Ann for her years of service and wished her well in this next chapter of your life.

ADOPTION ITEMS

- A. ORDINANCE No. 850 Authorizing the Sale of Surplus Property from the Mt. Prospect Park District

The District is required to create an Ordinance any time there is a sale of surplus.

Typically, this is done once a year shortly after Capital is approved. However, another sale was needed a bit sooner. The last sale of surplus was in September of 2023.

Matt Dziubinski, Director of Parks and Planning went through a few of the items listed such as two vehicles, chairs that are no longer used at CCC and a backup 40x60 tent which the District wishes to donate to the Mount Prospect Lions Club.

Matt then opened the floor for questions or comments.

Commissioner Massie commented that the Lions Club greatly appreciates the donation of the 40x60 tent.

There was no further discussion from the Board.

Commissioner Murphy read the recommended motion to adopt Ordinance #850 and was seconded by Commissioner Massie.

Commissioner Masnica called the Roll

Aye: President Kurka, Commissioners Massie, Murphy, Masnica, Tuczak

Nay: None

Absent: Commissioner Starr, Commissioner Doherty

Motion Passed

APPROVAL ITEMS

- A. Authorization to Serve Alcoholic Beverages NWSRA Golf Outing (Revised Date August 22nd)

***APPROVED BY CONSENT AGENDA**

- B. Approval of the Rec Plex Studio 201 Flooring Project

***APPROVED BY CONSENT AGENDA**

- C. Approval of the 2024 Roof Rehabilitation Program - Central Community Center Facility

Director of Parks & Planning Matt Dziubinski gave a quick summary as to why both roofing projects were bid together and why there's two separate recommendations, rather than one.

In 2021, a roof assessment was conducted at the Central Community Center (CCC) to identify the roof's condition and remaining life expectancy. Another assessment was done in May of 2023 to account for budgetary changes and any other project scope that may be needed to be included.

Regular Board Minutes

5-15-24

During that same roof assessment, one at the Walter Cook Maintenance Facility was done as well due to ongoing roof leaks in the main garage area.

It was then identified that both projects were a necessity and were then listed on the 2024 Annual Capital Improvement Plan which was approved last November 2023.

Knowing that we had two proposed projects in 2024, the District felt it would be best to combine them with the ability to approve them independently.

The project scope includes complete removal and disposal of the existing gravel surface and the existing roofing membrane and insulation. The roof will be brought down to the roofing deck (sheet metal) and the deck will be inspected for any damage or deteriorating areas. Any areas in question would be brought forward for recommendation to Park District staff. Areas would be replaced based on the unit pricing provided in the attached bid form.

If approved, the project would begin in mid August and be substantially completed by late September of this year.

A public bid opening was held on Friday, May 3rd, 2024, with 7 contractors submitting bids for the roofing scope at CCC. The apparent low bidder for this work as presented is DCG Roofing Solutions, Inc. DCG Roofing has previously performed work for the Park District at our Rec Plex facility in 2012 as the contractor which performed the second phase of the roof replacement . References were checked and all were positive. DCG Roofing Solutions is a local contractor that is reputable and capable of performing the described work.

There were no questions or comments from the Board.

Commissioner Massie read the recommended motion to approve the 2024 Roof Rehabilitation Program at the Central Community Center Facility and was seconded by Commissioner Murphy.

Commissioner Masnica called the Roll

Aye: President Kurka, Commissioners Massie, Murphy, Masnica, Tuczak

Nay: None

Absent: Commissioner Starr, Commissioner Doherty

Motion Passed

D. Approval of the 2024 Roof Rehabilitation Program - Walter Cook Maintenance Facility

Director of Parks & Planning Matt Dziubinski informed the Board that in 2022, a roof assessment was done at the Walter Cook Maintenance Facility (WCMF). The roofing system above the main service area is a modified bitumen (MBR) system and is in need of attention. The facility also has a standing seam (metal) and thermoplastic polyolefin (TPO) system. These areas of the facility are in good condition with an estimated 10-15 years remaining and do not require attention at this time.

The WCMF roof was previously identified as a need and listed on the District's FY24' annual Capital Improvement Plan. The proposed roofing system will include, at minimum, a 20 year manufacturer warranty.

Regular Board Minutes

5-15-24

The project scope includes complete removal and disposal of 25,500 sqft of the existing roofing membrane and 1,800 sq ft of wet insulation. Staff is also proposing to replace all 20 skylights due to age and moisture concerns.

A roof recovery system would be installed including a new roofing membrane, flashings and the installation of 20 new skylights with hardware.

The project would begin in August and would be completed by early September of this year. Park District operations and construction can run concurrently.

A public bid opening occurred on Friday, May 3rd, 2024 with 7 contractors submitting bids for the roofing scope at WCMF. The apparent low bidder for this work as presented is G.E Riddiford Company, Inc. Staff contacted references and all were positive. They are a local contractor that is reputable and capable of performing the work.

The floor was opened up for questions from the Board.

Question from Commissioner Massie: Will that have the same warranty as the roof at CCC?
Answer from Matt Dziubinski: It will be 20 years vs 25 years because it is not a full tear off which means there is a difference in the system. They are still both APP modified, but because it's an overlay and not a full tear off then there's a 5 year difference.

Comments from Commissioner Tuczak: Based on the pictures, you can tell that the replacement is needed at both facilities. The pictures are 2-3 years old, so there's been further deterioration that might not be reflected in them.

Response from Matt Dziubinski: There has been maintenance done at both facilities, but there's only so much you can do once deterioration begins.

Commissioner Massie read the recommended motion to approve the 2024 Roof Rehabilitation Program at the Walter Cook Maintenance Facility and was seconded by Commissioner Murphy.

Commissioner Masnica called the Roll

Aye: President Kurka, Commissioners Massie, Murphy, Masnica, Tuczak

Nay: None

Absent: Commissioner Starr, Commissioner Doherty

Motion Passed

FINANCIAL ADVISOR'S REPORT

Lee Howard, Financial Advisor and CPA for the District shared his April Financial report with our Board: The report touched on the following areas: Capital Projects Update, Brentwood Proceeds, Golf Report, Pools Report, Recplex Facility Report, Rec Programs, Childcare Programs, Central Programs and Central Facility Report.

Lee Howard then opened the floor for questions/comments.

Question from Commissioner Massie: What is the interest rate on the Brentwood Proceeds?

Regular Board Minutes

5-15-24

Answer from Lee Howard: The interest rate is 5% on our larger investments.

There was no further discussion.

EXECUTIVE REPORT

Executive Director Jarog shared his Director's report with the Board which included updates on the following information: Public Engagement Initiative Update, Board of Commissioners/Annual Meeting, Annual Financial Audit for Fiscal Year 2023 and the next Board Meeting date and time of Wednesday, June 19, 2024 - 6:30 pm at Central Community Center.

The floor was then opened for questions and comments from the Board; there were none.

PUBLIC COMMENT

None

COMMENTS/MATTERS FROM COMMISSIONERS

Comment(s) from President Kurka: The Plant Presale sale was spectacular. The quality of plants were outstanding. The food, raffles and pricing of the plants were great as well.

Question from Commissioner Tuczak - Due to the age of the wave pool, have there been any steps or enhancements that had to be completed to prepare for this season?

Answer from Jim Jarog: Every year is different. This year, staff had welding performed on cracked areas of the stainless steel gutters.

Response from Matt Dziubinski: The pool filter was repaired over the winter, a handful of laterals were replaced in the filter box as well as lifeguard chair work. We're hoping we can get 2 more seasons of operation from the wave pool.

Question from President Kurka: What is our approximate start up cost for Big Surf?

Answer from Matt Dziubinski: I will put together some numbers for utilities and labor hours and provide them to you.

There was no further discussion.

ADJOURNMENT

Commissioner Murphy made the motion to adjourn the Regular Meeting and seconded by Commissioner Masnica.

A voice vote was taken, all were in favor with none opposed.

The meeting was officially adjourned at 7:20 pm.

Respectfully submitted,

William J. Starr, Secretary

ACCOUNTS PAYABLE/PAYROLL DISBURSEMENT
May-24

ACCOUNTS PAYABLE

Suggested Motion: I move to ratify May Accounts Payable Checks and EFT's in the amount of \$ 915,690.16 as listed on the Check Register.

<u>CHECK DATE</u>			<u>CHECK #'S</u>	
5/1-5/5/2024	\$	92,707.20	202807-202844	Checks
5/6-5/12/2024	\$	207,249.61	202845-202881	Checks
5/13-5/19/2024	\$	246,030.26	202882-202932	Checks
5/20-5/31/2024	\$	369,703.09	202933-203006	Checks
TOTAL AP	\$	<u>915,690.16</u>	Checks and EFT's	

PAYROLL

Suggested Motion: I move to ratify May Payroll Checks and Direct Deposits in the amount of \$ 386,745.38 as listed on this report.

<u>CHECK DATE</u>			<u>CHECK #'S</u>	
5/10/2024	\$	179,929.77	57102-57371	DD Notification
	\$	4,573.54	1038479442- 1038479456;1038479460 57372-57377	Checks <i>Taxes, Transfers & Garnishments</i>
5/24/2024	\$	193,231.37	57378-57710	DD Notification
	\$	9,010.70	1038647854- 1038647886 57711-57716	Checks <i>Taxes, Transfers & Garnishments</i>
TOTAL P/R	\$	<u>386,745.38</u>	Checks and Direct Deposits	

****Paper check numbers will not be sequential between check runs; account managed by payroll service provider.**

**Mt. Prospect Park District
Payroll Summary**

Pay Period Ending 5/5/2024
Check Date 5/10/2024

	# Hours	# Employees	Gross Pay	Avg Hrs/Emp	Avg Hrly Rate
Total	10,157.00	286	255,119.02	36	25
	Full Time	63			

Pay Period Ending 5/19/2024
Check Date 5/24/2024

	# Hours	# Employees	Gross Pay	Avg Hrs/Emp	Avg Hrly Rate
Total	11,215.00	365	276,611.32	31	25
	Full Time	63			

MEMORANDUM



To: Board of Park Commissioners
From: Jim Jarog, Executive Director
Date: June 19th, 2024
Re: Resolution No. 851 Honoring Victor “Vic” M. Rose

Summary and Background:

Victor M. Rose, past President of the Park Board of Commissioners and long-time friend of the Mt. Prospect Park District, passed away June 4, 2024 at the age of 82. Vic loved everything about coaching and his involvement in Mount Prospect youth athletics. His long coaching career began at the young age of 14, with his first opportunity to coach baseball. Vic was a coach, manager, umpire, groundskeeper and mentor. He was involved with little league baseball, midget football, pony league baseball and several other school and park district programs.

At 20, Vic became the youngest park district Board President in the United States. He served on the Mount Prospect Park District Board of Commissioners from 1976 until 1987 before stepping down in 1987. Even after his Board departure, Vic continued to give back to the community he loved until the time of his passing. In total, Vic was involved in Mt. Prospect baseball for over 50 years and received a volunteer award in 2023 for his years of service.

Coach Rose was an integral part of the Patriots Travel Baseball and House Baseball programs. He held numerous roles including, but not limited to, president, coach, equipment manager, and advisor. Vic was instrumental in assisting staff with operations and procedures at the drop of a hat to ensure the community were obtaining the highest quality product possible. Vic was very proud of the “Buddy Ball” program he created with a local doctor. The program made it possible for children with disabilities to play baseball with the help of friends.

Several generations of Mount Prospect boys and girls grew up with “Coach Rose.” They remember his dedication to youth athletics and his love of the game. The Mt. Prospect Park District honors his memory and thanks him for his generous gifts of time and talent.

Attachments:

Resolution No. 851

Recommendation:

MOVE TO ADOPT RESOLUTION NO. 851, HONORING VICTOR M. ROSE FOR HIS FIFTY PLUS YEARS OF DEDICATED SERVICE TO THE MT. PROSPECT PARK DISTRICT WITH SPECIAL RECOGNITION FOR HIS COMMITMENT TO THE YOUTH BASEBALL PROGRAM

RESOLUTION NO. 851

HONORING

VICTOR “VIC” M. ROSE

IN RECOGNITION FOR 50 PLUS YEARS OF DEDICATED SERVICE TO
THE MT. PROSPECT PARK DISTRICT

Whereas, Victor “Vic” M. Rose served as Commissioner for the Mt. Prospect Park District from January of 1976 through December of 1987, serving as the President of the Park Board beginning July of 1978 through 1987;

Whereas, during Victor Rose’s term of office, numerous park developments took place, among them the development of the Majewski Softball Complex, the purchase and development of Einstein Park, the development of the Melas Park Athletic Complex, the development of a 3-mile bike path system on the ComEd highlines area, the purchase of the Dempster Development Center, which would become the future home of the Rec Plex Athletic Complex, construction of the Big Surf Wave Pool, the purchase and development of Busse Park, as well as the development of Devonshire, Westbrook, Sunrise and Sunset playgrounds;

Whereas, Coach Rose was an integral part of the Patriots Travel Baseball and House Baseball programs and held numerous roles including, but not limited to, president, coach, equipment manager, and advisor. Vic was instrumental in assisting staff with operations and procedures in an effort to ensure the community were obtaining the highest quality product possible. Vic was also responsible for the creation of the “Buddy Ball” program which made it possible for children with disabilities to play baseball with the help of friends;

Therefore, be it resolved that Victor M. Rose merits this public acknowledgement for his dedicated performance of duty. As an expression of gratitude for his fifty plus years of public service as an advocate for the Mt. Prospect Baseball Association, the Major field at the Meadows Park will be named in memory of Victor “Vic” M. Rose, to permanently memorialize his dedication to the Mt. Prospect Park District’s baseball program. The Mt. Prospect Park District wishes to formally acknowledge Vic as we sign this document as a permanent record to honor his efforts on behalf of the Park District’s residents. The Secretary of the Board of Commissioners for the Mt. Prospect Park District is hereby directed to move that this resolution becomes an official part of the minutes of this meeting; and that a signed and sealed resolution become part of the District’s permanent record. This resolution offers the thanks and gratitude of the District’s Board of Commissioners, staff and patrons of the Mt. Prospect Park District.

DATED this 19th day of June, 2024.

MT. PROSPECT PARK DISTRICT

[SEAL]

By: _____
Board President

ATTEST:

By: _____
Board Secretary

MEMORANDUM



To: Board of Commissioners
From: Jim Jarog, Executive Director
Date: June 19, 2024
Re: 2024 Appointment of NWSRA Member District Representatives
C: George Giese, Director of Administration

SUMMARY & BACKGROUND:

As a participating member with the Northwest Special Recreation Association (NWSRA), the Mt Prospect Park District is required to annually appoint a District representative to the NWSRA Board to attend Board meetings and represent our District.

The following are the suggested appointments to represent the Mt. Prospect Park District to NWSRA for the period beginning June 20, 2024 through June 30, 2025:

Jim Jarog, Executive Director, to continue as the Mt. Prospect Park District's Primary Representative to NWSRA. If Jim is unable to attend a scheduled Board Meeting George Giese, Director of Administration, will attend as an Alternate Representative for the Mt. Prospect Park District in Jim's absence.

DOCUMENTS ATTACHED

None

RECOMMENDATION:

I Move To Approve The Appointment Of Jim Jarog, Executive Director, To Serve As The Mt. Prospect Park District's Primary Representative To The Nwsra Board And George Giese, Director Of Administration, To Serve As An Alternate Representative To The Nwsra Board, For The Period Beginning June 20, 2024, Through June 30, 2025.

MEMORANDUM



To: Board of Commissioners
From: Jim Jarog, Executive Director
Date: June 19, 2024
Re: 2024 Appointment of MRMA Member District Representatives
C: George Giese, Director of Administration
Mary Kiaupa, Director of HR and Risk Management

SUMMARY & BACKGROUND:

The Metro Risk Management Agency's by-laws require the Mt. Prospect Park District Board to appoint a Delegate and an Alternate to represent on behalf of the Mt. Prospect Park District to the Metro Risk Management Agency (MRMA).

The following are the suggested appointments to represent our District to MRMA:

Jim Jarog to continue as the Mt. Prospect Park District's Primary Representative to MRMA. George Giese, Director of Administration and Mary Kiaupa, Director of HR and Risk Management will attend meetings as Alternate Representatives for the Mt. Prospect Park District as requested by the Executive Director.

DOCUMENTS ATTACHED

None

RECOMMENDATION:

I Move To Approve The Appointment Of Jim Jarog, Executive Director, To Serve As The Mt. Prospect Park District's Primary Representative To The Board Of Directors Of The Metro Risk Management Agency And For George Giese, Director Of Administration And Mary Kiaupa, Director Of Hr And Risk Management To Serve As The District's Alternate Representatives As Requested By The Executive Director.

MEMORANDUM



To: Board of Park Commissioners
From: George Giese, Director of Administration
CC: Jim Jarog, Executive Director
Lee Howard, CPA, Governmental Accounting, Inc.
Date: June 19th, 2024
Re: Approval Item - Annual Comprehensive Financial Report - FY 2023

Summary and Background:

The Park District's auditors (Illinois NFP Audit & Tax, LLP) completed their Fiscal Year 2023 audit, culminating in the District's Annual Comprehensive Financial Report. FY 2023 was the third audit conducted by Illinois NFP Audit & Tax, LLP in a three year agreement covering Fiscal Years 2021, 2022 and 2023. Abdullah Khan, CPA, Partner, will review the Annual Comprehensive Financial Report with the Board of Commissioners at the June meeting.

Upon acceptance of the report by the Board, required documentation will be filed with Cook County, and both the Annual Comprehensive Financial Report and the Annual Treasurer's Report for FY 2023 will be posted on the Park District's website.

Budget Impact:

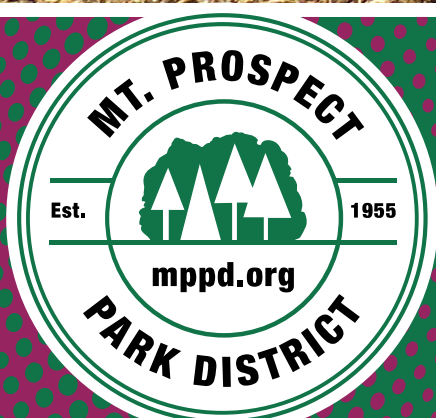
Budgeted Expense for the Annual Audit:
Year-End 2021: \$18,500
Year-End 2022: \$18,750
Year-End 2023: \$19,000

Documents Attached:

FY 2023 Annual Comprehensive Financial Report

Recommendation:

MOVE TO APPROVE THE FISCAL YEAR 2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT AS PRESENTED.



MT. PROSPECT PARK DISTRICT
Mount Prospect, Illinois

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended December 31, 2023



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

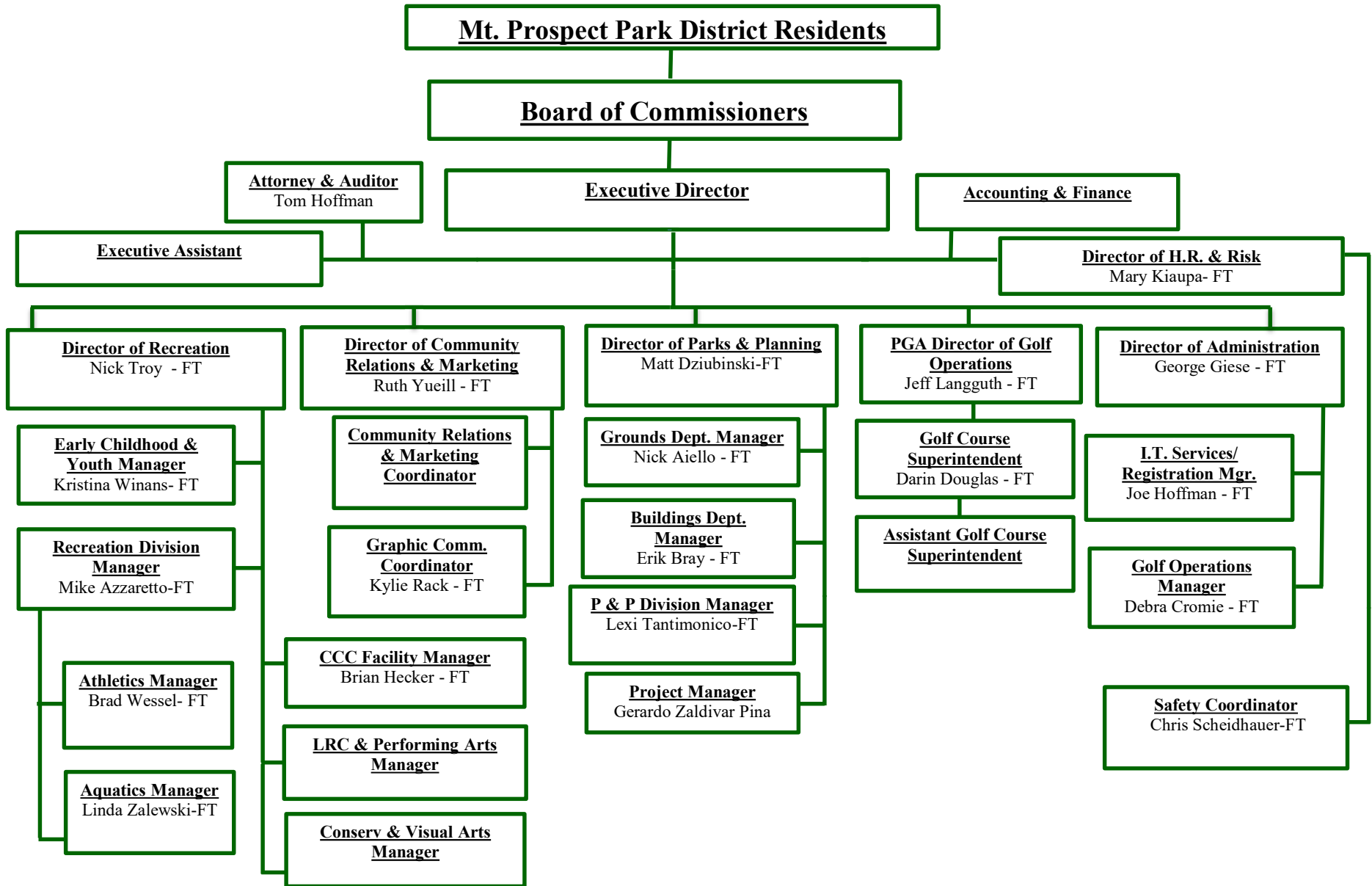
**Mount Prospect Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO



**Mt. Prospect Park District
Principal Officials
December 31, 2023**

Board of Commissioners

Steve Kurka, President
Timothy Doherty, Vice President
William Starr, Secretary
Michael Murphy, Treasurer
Mary Masnica, Commissioner
Raymond Massie, Commissioner
Joe Tuczak, Commissioner

Administrative Staff

Jim Jarog, Executive Director
George Giese, Director of Administration
Nick Troy, Director of Recreation
Jeff Langguth, PGA Director of Golf Operations
Ruth Yueill, Director of Community Relations & Marketing
Matt Dziubinski, Superintendent of Parks & Planning
Mary Kiaupa, H.R. and Risk Manager
Thomas G. Hoffman, Attorney at Law
Lee J. Howard, CPA, Financial Advisor



May 17, 2024

Board of Park Commissioners
Mt. Prospect Park District
1000 W. Central Avenue
Mt. Prospect, IL 60056

Honorable Commissioners and Residents of Mt. Prospect:

The Annual Comprehensive Financial Report of the Mt. Prospect Park District for the fiscal year ending December 31, 2023, is hereby submitted as mandated by state statutes. The report was prepared by the District Executive Director, Financial Advisor and Treasurer, working with the District's auditor. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Mt. Prospect Park District, based upon a comprehensive framework of internal controls established for this purpose. Since the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe the data presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of the Mt. Prospect as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included.

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

HISTORY AND LOCAL ECONOMY

The District is located approximately 20 miles northwest of the downtown Chicago business district and directly northwest of O'Hare International Airport. The Village of Mount Prospect constitutes most of the district, but parts of the City of Des Plaines and the villages of Elk Grove and Arlington Heights are also included. Residents have access to a wide variety of employment opportunities, both locally and through the Chicago metropolitan statistical area (MSA) through highway and commuter train.

The following is a list of the approximate percentages of certain community's 2021 Equalized Assessed Valuation which are also located within the District: Village of Mt. Prospect, 68%; the City of Des Plaines, 16%; Elk Grove Village, 6%; and the Village of Arlington Heights, 2%. Between the tax years, 2019 through 2022 (latest) the District's equalized assessed valuation has increased by 12.4% due to the net increase in market values over this period. Tax extensions have increased annually within tax cap limits (C.P.I.)

Mt. Prospect's 2022 median family income, \$100,526 is 128% of the Cook County wide figure \$78,304 (source US Census Bureau). This contributes to the District's strong community demand for facilities and programs.

MAJOR INITIATIVES/HAPPENINGS

District management, with the advice and support of the Park Board, responded to rising interest rates by accelerating capital funding plans and issuing long term bonds in 2022, to capture lower long term rates. A further result of this process was S&P Global Ratings raised it's rating to 'AA+' from 'AA' on the District's outstanding general obligation debt and certificates.

Capital spending remained consistent with \$2.6 million in 2022 and \$2.3 million for 2023. The District continued to implement its 5-year capital improvement plan (CIP) during the year, including scheduled upkeep and repair to existing facilities, in addition to starting new projects and improvements in the construction process. In 2023 the Park Staff, following the directives of the Board of Commissioners and Executive Director, have been involved in a variety of projects which reflect the initiatives found in the District's (CIP). Some of the significant completed projects include Emerson Park Playground (see report cover), Friendship Park Conservatory (phase 1) - pathways, pickleball courts, outdoor shelter, and acquisition of land adjacent to the Conservatory.

Program fees, facility admissions, product sales and rental revenues have continued to rebound from the pandemic. These facility and program revenues and expenses are reflected in the Recreation Fund. The Recreation fund reported a positive surplus in operations of \$1,467,894 for 2023.

FUTURE INITIATIVES/FUTURE DIRECTION

The District shall use the current financial position as a basis in assessing the long-term financial implications of current and proposed policies, programs, services and capital improvements. The financial planning process includes analysis of financial trends and an assessment of problems or opportunities facing the District and actions needed to address these issues.

The District annually updates its comprehensive capital projects plans.

The District continues to vigorously encourage community involvement in future capital plans and developments. Projects will be added as funding becomes available in the priority as determined by the community through its Park Board of Commissioners.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

The Park District's records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Records for the Park Districts proprietary activities are maintained on the accrual basis. In developing and maintaining the Park District's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the Park District's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control has been established at the individual fund and department level. The fund is the level at which management cannot over expend without the approval of the governing body.

Financial reports produced showing budget and actual expenditures by departmental responsibility and line item are distributed monthly to District departmental and divisional management, commissioners and others upon request. Departmental projections also provide advance information for and about required adjustments to operating expenditures to maintain fund balance within planned numeric outcomes. Non-tax revenue is critical to the District's operations accounting for over 40% of all revenues. All significant non-tax revenue categories are graphed monthly for compliance with the budget plan. These three year revenue analysis graphs are used to monitor trends. Expenditures are managed according to revenue trends.

Individual revenue and expenditure line items are reviewed monthly and analyzed for budgetary goal compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures (items over \$5,000 and having a useful life of one or more years) are monitored and controlled by project.

The Reporting Entity and its Services

This report includes all of the funds, account groups and activities controlled by the District.

The District participates in the Illinois Municipal Retirement Fund, Metro Risk Management Association and the Northwest Special Recreation Association. Those organizations are separate governmental units because 1) they are organized entities, (2) have governmental character and (3) are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

The Mt. Prospect Park District provides recreation programs, park and facility management, capital development and general administration.

The District owns 302 acres and leases 193 acres. Facilities operated by the District during 2023 include: three swimming pools including, an outdoor wave pool constructed in 1984, one outdoor pool constructed in 2002 and one indoor pool; an 18-hole golf course and clubhouse located on 115 acres; three recreation centers and a Conservatory. There are 38 park sites totaling over 202 acres with playgrounds, baseball and softball diamonds, football, soccer and basketball fields. There are two outdoor ice-skating rinks and over 16 outdoor tennis courts.

A full schedule of recreation programs is provided by the District, including classes and activities in aerobics, swimming, music, dance, visual arts, and various sports. Recreational activities are available for all ages. The District is a member of the award-winning Northwest Special Recreation Association (NWSRA), which provides recreation services to physically or mentally challenged people. Approximately 300 programs are provided yearly.

General Government Functions

The reporting period covered by these financial statements encompasses twelve months. Funds are provided for services by taxes, user fees, issuance of bonds, interest income, cash-in-lieu of land, grants, donations and miscellaneous sources.

Property taxes are a major source of income for general operations. The 5.80% increase in taxes extended by the county for tax year 2022 was due to the 7% increase in CPI (limited or capped to 5%) plus new growth.

Equalized assessed valuation for 2022 was \$2,186,488,184 and 2021 was \$1,833,646,800 which represents a 19.2% increase. The tax year 2022 was a reassessment year.

Collections for the 2021 tax year were 97.80% of the extended levy. Allocation of the 2022 and 2021 property tax levy are as follows (amounts for each \$100 of equalized assessed value).

Purpose	2022	2021
General Fund	0.1186	0.1342
Special Revenue Funds	0.2627	0.2946
General Obligation Debt	<u>0.1657</u>	<u>0.1882</u>
Total Tax Rate	<u>0.5470</u>	<u>0.6170</u>

Debt Administration Total long-term bonded debt decreased from \$22,733,345 in 2022 by \$2,456,295 (net of additions) to a balance of \$20,277,050 on December 31, 2023. The decrease was due to scheduled maturities.

All general obligation bond and debt certificate payments are made from the Debt Service Fund. There are six outstanding bond issues on December 31, 2023 totaling \$19,852,050 in principal, and one debt certificate totaling \$425,000.

Capital Assets As of December 31, 2023 capital assets, net of accumulated depreciation, of the Park District amounted to \$32,580,881. The capitalized asset purchases during 2023 totaled \$2,607,907.

Financial Policies All of the financial policies contribute to a transparent and accountable agency with oversight on board, management, and taxpayer levels.

Independent Audit The District's financial statements have been audited by Illinois NFP Audit & Tax, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements are free from material misstatement. The auditor concluded based upon their audit that there was a reasonable basis for rendering an unmodified opinion that the district's financial statements for the fiscal year ended December 31, 2023, are fairly presented in conformity with GAAP. The auditor's report is presented in the financial section of this report.

OTHER INFORMATION

Certificate of Achievement The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. It is believed that the current report conforms to program requirements and will be submitted to GFOA for evaluation.

Acknowledgments The financial report was compiled through the efforts of the Finance staff. Appreciation is expressed to the District's administrative and recreation staff whose support and involvement is essential to the preparation of this annual report.

We would like to thank the members of the Board of Commissioners for their leadership and support in the financial operation of the District in a responsible and progressive manner.

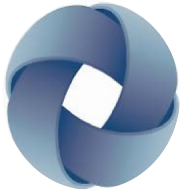
Respectfully submitted,



Lee J. Howard, CPA
Financial Advisor



Michael Murphy
Treasurer



Illinois NFP Audit & Tax, LLP

Certified Public Accountants

Independent Auditors' Report

To the Board of Commissioners
Mt. Prospect Park District
Mt. Prospect, Illinois

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mt. Prospect Park District, as of December 31, 2023, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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 Mt. Prospect Park District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary schedules, and certain pension and post-employment benefit disclosures be presented to supplement the basic financial statements. Such information, although not 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 Mt. Prospect Park District basic financial statements. The combining and individual fund financial statements and schedules for non-major funds, and other non-required supplemental schedules as listed in the table of contents, 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 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 combining and individual fund financial statements schedules for non-major funds and other non-required supplemental schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2024, on our consideration of Mt. Prospect Park District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mt. Prospect Park District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mt. Prospect Park District's internal control over financial reporting and compliance.

IL NFP Audit & Tax, LLP

Chicago, Illinois
May 17, 2024

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS
DECEMBER 31, 2023**

The Mount Prospect Park District (the District) discussion and analysis offers readers of the District's financial statements an overview of the financial activities for the year ended December 31, 2023. Please read it in conjunction with the District's transmittal letter, which begins on page vii of this report, and the financial statements which begin on page 12.

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 \$32,825,904 (net position). Total net position increased by \$3,628,925 from \$29,196,979 to \$32,825,904 over the course of the year. Depreciation was \$2,226,728.

As of the close of the current fiscal year, the governmental funds of the Mount Prospect Park District reported combined ending fund balances of \$21,095,286 an increase of \$695,792 from the beginning fund balances, mainly due to an increase of fee and charge revenues of \$1,029,877 for programs and facilities.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,762,560. The funds balance increased to 106% of total general fund expenditures during the year. This balance is available for spending at the discretion of the District.

Property taxes levied and extended (latest) for the tax year 2022 were \$11,960,090 compared to the prior year of \$11,304,201 for a 5.8% increase.

The total net bonded debt of the Mount Prospect Park District decreased by \$2,456,295 or 10.8 percent during the current year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 12 - 13) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements begin on page 14. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the Districts most significant funds.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Government-wide Financial Statements

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

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

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

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

The government-wide financial statements are presented on pages 12 - 13 of this report.

Fund Financial Statements

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

The District has two kinds of funds:

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

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the Governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the basic financial statements for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the District's adopted annual appropriated budget. Final Budget and Appropriations are original and unrevised.

The basic governmental fund financial statements are presented on pages 14 - 17 of this report.

Proprietary funds are reported in the fund financial statements and generally report services for which the District charges a fee. There are two kinds of proprietary funds. These are enterprise funds and internal service funds. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. Internal service funds provide services to customers within the District's organization, because the District's internal service fund primarily serves governmental functions, it is included within the governmental activities of the government-wide financial statements.

Proprietary fund statements provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statements but with more detail for major enterprise funds. Individual fund information for the internal service fund is found in combining statements in a later section of this report. Internal service funds are an accounting device used to accumulate and allocate costs internally within the District. The District uses an internal service fund to account for capital projects completed by District personnel. The basic proprietary fund financial statements are presented on pages 18 - 20 of this report.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 21 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its employees. Supplementary information starts on page 49 of this report. Major funds are reported in the basic financial statements as discussed. Combining and individual fund statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 62.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time, as a useful indicator of a government's financial position. In the case of the Park District, assets/deferred outflows exceeded liabilities/deferred inflows by \$32,825,904.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

The following table reflects the condensed Statement of net position:

Statement of Net Position		
Governmental Activities		
	December 31, 2023	December 31, 2022
Assets		
Current and other assets	\$ 34,744,987	\$ 36,233,424
Capital assets	<u>32,199,702</u>	<u>32,199,702</u>
Total assets	<u>66,944,689</u>	<u>68,433,126</u>
Deferred Outflows	<u>3,934,323</u>	<u>1,090,912</u>
Total Assets/Deferred Outflows	<u>70,879,012</u>	<u>69,524,038</u>
Long-Term Debt	24,581,584	23,674,389
Other Liabilities	<u>1,181,961</u>	<u>678,274</u>
Total Liabilities	<u>25,763,545</u>	<u>24,352,663</u>
Deferred Inflows	<u>12,289,563</u>	<u>15,974,396</u>
Total Liabilities/Deferred Inflows	<u>38,053,108</u>	<u>40,327,059</u>
Net position		
Investment in capital assets	16,297,867	15,234,833
Restricted	3,258,747	3,391,638
Unrestricted	<u>13,269,290</u>	<u>10,570,508</u>
Total net position	<u>\$ 32,825,904</u>	<u>\$ 29,196,979</u>

For more information see the Statement of Net Position (page 12).

A large portion of the District's net position, \$16,297,867, reflects its investment in capital assets (for example, land, construction, machinery and equipment), less any related debt used to acquire those assets that is still outstanding, plus any unexpended bond proceeds. The Park District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$3,285,747 of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's unrestricted net position amounts to \$13,269,290.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a near-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$21,095,286. Of this year-end total approximately \$2,762,560 is unassigned and undesignated, indicating availability for continuing the District's operations. Assigned fund balances include: \$6,868,291 in the recreation fund assigned for general recreation and \$3,835,144 in the capital projects fund assigned for capital expenditures. Restricted fund balances comprise of \$4,240,703 for capital projects, \$764,186 for debt service, \$843,338 for Special Recreation (ADA projects), and \$1,651,223 in the non-major special revenue funds. These amounts are subject to external enforceable legal restrictions such as those related to property tax levies. Amounts considered to be non-spendable total \$129,841.

The General Fund is the chief operating fund of the Mount Prospect Park District. At December 31, 2023, unassigned fund balance was \$2,762,560 and non-spendable fund balance was \$33,366. The non-spendable portion of the fund balance represents prepaid expenditures. The total fund balance of the General Fund was \$2,795,5926. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 106 percent of total General Fund expenditures.

The General Fund accounts for the District's general, parks & equipment maintenance functions. Property taxes are annually the major source of income (83% in 2023) for the general fund. The District received a 5.8% increase in taxes extended by the county for tax year 2022. The increase was primarily from the CPI, limited or "capped" to 5% plus permitted increases to accommodate new growth in the District. The beginning fund balance of \$2,222,186 increased by \$573,740 to \$2,795,926. Expenditures increased from previous levels in 2022 by \$229,139 to \$2,641,952 reflecting the bring back of part-time and seasonal staff.

The Recreation Fund accounts for the District's recreational facilities and programs and is funded by the receipt of both property taxes and user fees. In 2023, the funds fee and charge revenues increased by \$1,029,877, while total fund expenditures increased by \$1,061,926. In all, the fund reported a positive surplus in operations for the 2023 year of \$1,467,894.

The Special Recreation Fund balance as of December 31, 2023 was \$843,338, a decrease of \$389,652 from the prior year. The amount accumulated is restricted and being spent down to fund ADA capital improvements. The District has prepared a study indicating parks and facilities which are in need of handicapped accessibility projects, and plans to follow these guidelines. The projects are included in scheduled repairs and improvements, when possible, for economies of construction.

The Debt Service Fund accounts for all activity related to the scheduled payments of long-term debt principal, interest and other related costs. The Debt Service Fund reported a net surplus from fund operations of \$880.

The Capital Projects Fund decreased its balance by \$1,217,959 to \$8,075,847 which represents the excess of project expenditures over grants, donations and investment income received in connection with project funding for 2023. Fund balance will be used for capital improvement plan (CIP) projects.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Proprietary Fund

The Mount Prospect Park District's proprietary fund statements provide the same type of information found in the government-wide statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2023 Budget year, the District did not revise the annual operating budget.

The general fund is reported as a major fund, and accounts for general government and park operations of the District.

Revenues in the general fund were \$3,215,692 which were \$348,257 or (12%) more than budgeted. Investment Income represented \$159,657 of this favorable variance.

Expenditures were \$2,641,952 which were \$225,483 or (8%) less than budgeted. The District closely monitors expenditure trends during the year including the monthly forecasting of annual outcomes, to utilize resources efficiently.

The resulting net budget variance (and net surplus) was a favorable \$573,740.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets, net of accumulated depreciation for governmental activities as of December 31, 2022 and 2023 was \$32,199,702 and \$32,580,881 respectively. The overall change was a result of an increase in accumulated depreciation of \$2,226,728 and cost additions/deletions in capital assets of \$2,607,907. Additional information on the Park District's capital assets can be found in Note 6 to the financial statements of this report.

Capital Assets (Net of Depreciation)

December 31, 2023

	Governmental Activities
Land	\$ 9,044,942
Land improvements	13,131,752
Buildings	7,894,861
Machinery and equipment	2,338,769
Vehicles	170,557
Capital assets, net	\$ 32,580,881

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT’S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Debt Administration

As of December 31, 2023, the Park District has general obligation bond issues outstanding of \$20,277,050 as compared to \$22,733,345 the previous year, a decrease of 10.8 percent. The fund surplus of the Debt Service Fund amounted to \$764,186 as of December 31, 2023.

	Governmental Activities
General obligation bonds	\$ 3,452,050
General obligation bonds Alternative revenue source	16,400,000
Debt certificates	425,000
Total	\$ 20,277,050

State statutes limit the amount of general obligation debt a non-home rule government entity may issue to 2.875 percent of its total assessed valuation. The current debt limitation for the Mount Prospect is \$62,861,535. Additional information on the District’s long-term debt can be found in Note 7 to the financial statements of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The community of the Mount Prospect Park District area is an economically healthy community. The residents have an above average wealth profile; U.S. Census Bureau reports median family income was 118% of U.S. median. The local economy has enhanced employment opportunities as evidenced by the unemployment rate of 3.6 percent for Mount Prospect in April 2024; this is below the state average of 4.8 percent. The budget for the next calendar year is balanced without the use of reserves for operations. The result has been the continued stabilization of District finances. The 2024 budget provides for a stable plan of operations.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District’s finances, comply with finance related laws and regulations, and demonstrate the District’s commitment to public accountability. If you have any questions about this report or would like to request additional information please contact Lee J. Howard, CPA, Financial Advisor, Mount Prospect Park District, 1000 West Central Road, Mount Prospect, IL 60056.

**Mt. Prospect Park District
Statement of Net Position
December 31, 2023**

	Governmental Activities
Assets	
Cash and Investments	\$ 22,058,254
Property Taxes Receivable, Net of Allowances for Uncollectibles	12,158,321
Other Receivables	17,392
Prepaid Expenses	124,014
Inventory	5,827
Capital Assets	
Capital Assets Not Being Depreciated	9,044,942
Other Capital Assets, Net of Depreciation	23,535,939
Total Capital Assets	32,580,881
Total Assets	66,944,689
Deferred Outflows	
Deferred Items - IMRF	3,895,786
Deferred Items - OPEB	38,537
Total Deferred Outflows	3,934,323
Total Assets and Deferred Outflows	70,879,012
Liabilities	
Accounts Payable	503,677
Accrued Payroll	234,888
Accrued Interest Payable	130,494
Unearned Program Revenue	312,902
Long-term Liabilities	
Due Within One Year	
Bonds and Debt Certificate Payable	4,682,050
Total OPEB Liability	63,231
Compensated Absences	58,684
Due in More than One Year	
Bonds and Debt Certificate Payable, Net of Premium and Discount	15,841,667
Total OPEB Liability	252,927
Net Pension Liability - IMRF	3,683,025
Total Liabilities	25,763,545
Deferred Inflows	
Deferred Property Taxes	12,158,321
Deferred Items - OPEB	131,242
Total Deferred Inflows	12,289,563
Total Liabilities and Deferred Inflows	38,053,108
Net Position	
Net Investment in Capital Assets	16,297,867
Restricted for:	
Culture and Recreation	2,103,036
Debt Service	764,186
Retirement	391,525
Unrestricted	13,269,290
Total Net Position	\$ 32,825,904

See Accompanying Notes to the Financial Statements

**Mt. Prospect Park District
Statement of Activities
For the Year Ended December 31, 2023**

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary Government				
Governmental Activities				
General Government	\$ 3,688,333	\$ 99,288	\$ 0	\$ (3,589,045)
Culture and Recreation	11,826,026	7,010,915	144,589	(4,670,522)
Interest on Long-Term Debt	754,998	0	0	(754,998)
Total Governmental Activities	<u>16,269,357</u>	<u>7,110,203</u>	<u>144,589</u>	<u>(9,014,565)</u>
Total Primary Government	<u>\$ 16,269,357</u>	<u>\$ 7,110,203</u>	<u>\$ 144,589</u>	<u>(9,014,565)</u>
General Revenues				
Taxes				
Property Taxes				11,375,841
Intergovernmental - Replacement Taxes				477,459
Investment Income				647,408
Miscellaneous				142,782
Total General Revenues				<u>12,643,490</u>
Change in Net Position				3,628,925
Net Position,				
Beginning of Year				<u>29,196,979</u>
End of Year				<u>\$ 32,825,904</u>

See Accompanying Notes to the Financial Statements

**Mt. Prospect Park District
Balance Sheet
Governmental Funds
December 31, 2023**

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Other Governmental Funds	Total
Assets							
Cash and Investments	\$ 2,882,726	\$ 7,507,442	\$ 843,338	\$ 764,186	\$ 8,269,986	\$ 1,721,087	\$ 21,988,765
Property Taxes Receivable, Net of Allowances for Uncollectibles	2,786,282	1,811,250	754,326	3,622,778	0	3,183,685	12,158,321
Other Receivables	0	17,392	0	0	0	0	17,392
Prepaid Items	33,366	72,676	0	0	0	17,972	124,014
Inventory	0	5,827	0	0	0	0	5,827
Total Assets	5,702,374	9,414,587	1,597,664	4,386,964	8,269,986	4,922,744	34,294,319
Total Deferred Outflows	0	0	0	0	0	0	0
Total Assets and Deferred Outflows	5,702,374	9,414,587	1,597,664	4,386,964	8,269,986	4,922,744	34,294,319
Liabilities							
Accounts Payable	62,246	214,068	0	0	194,139	24,832	495,285
Accrued Payroll	57,920	129,573	0	0	0	45,032	232,525
Unearned Program Revenue	0	312,902	0	0	0	0	312,902
Total Liabilities	120,166	656,543	0	0	194,139	69,864	1,040,712
Deferred Inflows							
Deferred Property Taxes	2,786,282	1,811,250	754,326	3,622,778	0	3,183,685	12,158,321
Total Deferred Inflows	2,786,282	1,811,250	754,326	3,622,778	0	3,183,685	12,158,321
Fund Balance							
Nonspendable	33,366	78,503	0	0	0	17,972	129,841
Restricted	0	0	843,338	764,186	4,240,703	1,651,223	7,499,450
Assigned	0	6,868,291	0	0	3,835,144	0	10,703,435
Unassigned	2,762,560	0	0	0	0	0	2,762,560
Total Fund Balance	2,795,926	6,946,794	843,338	764,186	8,075,847	1,669,195	21,095,286
Total Liabilities, Deferred Inflows and Fund Balance	\$ 5,702,374	\$ 9,414,587	\$ 1,597,664	\$ 4,386,964	\$ 8,269,986	\$ 4,922,744	\$ 34,294,319

See Accompanying Notes to the Financial Statements

Mt. Prospect Park District
Reconciliation of Fund Balances of the Governmental Funds to the Governmental Activities
in the Statement of Net Position
December 31, 2023

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position:

Amounts reported in the Statement of Net Position are different because:

Fund Balance - Balance Sheet of Governmental Funds	\$ 21,095,286
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	32,580,881
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:	
Deferred items related to changes in pension assumptions and differences between expected and actual pension plan experience:	
Deferred Outflows - IMRF	3,895,786
Deferred Outflows - OPEB	38,537
Net Pension Liability - IMRF	(3,683,025)
Total OPEB Liability	(316,158)
Long-term liabilities, including bonds and debt certificate payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued Interest	(130,494)
Bonds and Debt Certificate Payable	(20,277,050)
Unamortized Premium on General Obligation Bonds	(405,219)
Unamortized Discount on General Obligation Bonds	158,552
Compensated Absences	(58,684)
Deferred items related to difference between projected and actual earnings on pension plan investments and difference between expected and actual pension plan experience:	
Deferred Inflows - OPEB	(131,242)
The net position of the internal service funds are included in the governmental activities in the statement of net position.	58,734
Net Position of Governmental Activities	\$ 32,825,904

Mt. Prospect Park District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2023

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Other Governmental Funds	Total
Revenues							
Property Taxes	\$ 2,677,180	\$ 1,609,689	\$ 703,786	\$ 3,445,223	\$ 0	\$ 2,939,963	\$ 11,375,841
Replacement Taxes	158,282	319,177	0	0	0	0	477,459
Fees and Admissions	0	5,910,247	0	0	0	57,257	5,967,504
Sales	0	90,827	0	0	0	29,087	119,914
Rentals	99,288	818,652	0	0	0	104,845	1,022,785
Investment Income	161,157	0	0	14,393	471,858	0	647,408
Grants and Donations	0	23,139	0	0	121,450	0	144,589
Miscellaneous	119,785	10,427	0	0	12,570	0	142,782
Total Revenues	3,215,692	8,782,158	703,786	3,459,616	605,878	3,131,152	19,898,282
Expenditures							
Current							
General Government	2,641,952	0	0	0	30,700	458,999	3,131,651
Recreation	0	7,314,264	1,093,438	0	0	2,216,685	10,624,387
Debt Service							
Principal	0	0	0	4,657,075	0	0	4,657,075
Interest and Fiscal Charges	0	0	0	733,811	0	0	733,811
Capital Outlay	0	0	0	0	2,061,767	194,579	2,256,346
Total Expenditures	2,641,952	7,314,264	1,093,438	5,390,886	2,092,467	2,870,263	21,403,270
Excess (Deficiency) of							
Revenues over Expenditures	573,740	1,467,894	(389,652)	(1,931,270)	(1,486,589)	260,889	(1,504,988)
Other Financing Sources							
Issuance of Debt	0	0	0	1,932,150	268,630	0	2,200,780
Total Other Financing Sources	0	0	0	1,932,150	268,630	0	2,200,780
Net Change in Fund Balance	573,740	1,467,894	(389,652)	880	(1,217,959)	260,889	695,792
Fund Balance,							
Beginning of Year	2,222,186	5,478,900	1,232,990	763,306	9,293,806	1,408,306	20,399,494
End of Year	\$ 2,795,926	\$ 6,946,794	\$ 843,338	\$ 764,186	\$ 8,075,847	\$ 1,669,195	\$ 21,095,286

See Accompanying Notes to the Financial Statements

Mt. Prospect Park District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of the Governmental Funds to the Governmental Activities in the Statement of Activities
For the Year Ended December 31, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 695,792
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlays	2,607,907
Depreciation expense	(2,226,728)
Governmental funds report debt payments as expenditures and debt issuances as revenue. However, in the statement of activities, debt payments and debt issuances are not reported as expenditures and revenue, respectively.	
Proceeds from the Issuance of Bonds Payable	(2,200,780)
Proceeds from the Issuance of Premium	0
Proceeds from the Issuance of Discount	0
Principal Payments of Bonds and Debt Certificate Payable	4,657,075
The issuance of long-term debt in the current and prior years resulted in: Deferred Refunding, Discount and Premium that were reported as current financial resources in the governmental funds. However, these amounts have been amortized in the government-wide statements:	
Amortization of Premium	27,844
Amortization of Discount	(9,147)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in the following deferred items related to pension investment experience, changes in pension assumptions, and difference between expected and actual pension plan experience:	
Deferred Outflows - IMRF	2,844,275
Deferred Outflows - OPEB	(864)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in Accrued Interest Payable	(21,187)
Change in Compensated Absences	(20,973)
Change in Net Pension Liability - IMRF	(6,990,106)
Change in Total OPEB Liability	(17,589)
Change in the following deferred items related to difference between expected and actual pension plan experience:	
Deferred Inflows - IMRF	4,281,961
Deferred Inflows - OPEB	25,815
The change in net position of certain activities of internal service is included in the governmental activities in the statement of net position.	
	(24,370)
Change in Net Position of Governmental Activities	\$ 3,628,925

Mt. Prospect Park District
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

5. Jointly Governed Organization

The District is a member of the Northwest Special Recreation Association. The District pays annual contributions to this organization for services it provides for disabled and handicapped members of the District. During the year ended December 31, 2023, the District paid \$363,308 to the Northwest Special Recreation Association.

6. Capital Assets and Finance Leases

Capital Assets

Capital asset activity for the year ended December 31, 2023, consisted of the following:

	Balance December 31, 2022	Additions	Retirements	Reclassifications	Balance December 31, 2023
<u>Governmental Activities</u>					
Assets Not Subject to Depreciation					
Land	\$ 9,013,842	\$ 31,100	\$ 0	\$ 0	\$ 9,044,942
Construction in Progress	34,150	0	0	(34,150)	0
Assets Subject to Depreciation					
Buildings	36,642,757	255,991	0	0	36,898,748
Improvements	20,342,053	1,795,833	(463,831)	34,150	21,708,205
Machinery and Equipment	8,795,874	492,183	0	0	9,288,057
Vehicles	719,342	32,800	0	0	752,142
Subtotal	<u>75,548,018</u>	<u>2,607,907</u>	<u>(463,831)</u>	<u>0</u>	<u>77,692,094</u>
Less - Accumulated Depreciation					
Buildings	(28,151,850)	(852,037)	0	0	(29,003,887)
Improvements	(8,156,527)	(883,757)	463,831	0	(8,576,453)
Machinery and Equipment	(6,527,285)	(422,003)	0	0	(6,949,288)
Vehicles	(512,654)	(68,931)	0	0	(581,585)
Subtotal	<u>(43,348,316)</u>	<u>(2,226,728)</u>	<u>463,831</u>	<u>0</u>	<u>(45,111,213)</u>
Net Capital Assets	<u>\$ 32,199,702</u>	<u>\$ 381,179</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 32,580,881</u>

Depreciation expense was charged to the functions/programs of the primary government as follows:

<u>Governmental Activities</u> - General Government	\$ 556,682
<u>Governmental Activities</u> - Culture and Recreation	1,670,046

Finance Leases

Leases that span more than twelve months that are material in nature to the financial statements, and that do not transfer ownership are recognized as a right-of-use asset and finance lease liability. The right-of-use assets are measured at an amount equal to the present value of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-of-use assets are amortized on a straight-line basis over the life of the related lease. Finance leases that transfer ownership that are material in nature to the financial statements are recognized as capital assets at cost and a related lease liability. As of December 31, 2023, the District reports no finance leases.

Mt. Prospect Park District
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

7. Long-term Liabilities

The District enters into debt transactions to finance additions of machinery and equipment and major construction, improvements or land acquisitions. The following debt commitments exist as of December 31, 2023:

	Balance December 31, 2022	Additions	Retirements	Balance December 31, 2023	Amount Due Within One Year	Debt Retired By Fund
General Obligation Bonds						
Series 2014A (ARS)	\$ 7,260,000	\$ 0	\$ (115,000)	\$ 7,145,000	\$ 500,000	Debt Service
Series 2017B (ARS)	565,000	0	(565,000)	0	0	Debt Service
Series 2019C (ARS)	1,550,000	0	(510,000)	1,040,000	515,000	Debt Service
Series 2021A	2,773,365	0	(2,773,365)	0	0	Debt Service
Series 2022A (ARS)	8,215,000	0	0	8,215,000	115,000	Debt Service
Series 2022B	1,525,130	0	(273,860)	1,251,270	1,251,270	Debt Service
Series 2022C*	319,850	0	(319,850)	0	0	Debt Service
Series 2023A	0	1,888,370	0	1,888,370	1,888,370	Debt Service
Series 2023B*	0	312,410	0	312,410	312,410	Debt Service
Debt Certificates						
Series 2014B	525,000	0	(100,000)	425,000	100,000	Debt Service
	<u>\$ 22,733,345</u>	<u>\$ 2,200,780</u>	<u>\$ (4,657,075)</u>	<u>\$ 20,277,050</u>	<u>\$ 4,682,050</u>	
Premium on Bond Payable	<u>\$ 433,063</u>	<u>\$ 0</u>	<u>\$ (27,844)</u>	<u>\$ 405,219</u>		N/A
Discount on Bond Payable	<u>\$ (167,699)</u>	<u>\$ 0</u>	<u>\$ 9,147</u>	<u>\$ (158,552)</u>		N/A

* - Direct placement obligations

General Obligation Bonds

General Obligation Park Bonds (Alternate Revenue Source), Series 2014A - Originally issued for \$8,000,000 in 2014 provides for annual installments ranging from \$140,000 to \$905,000 through November 1, 2034. Interest is payable semiannually on May 1 and November 1 at rates from 2% to 4%.

General Obligation Park Refunding Bonds (Alternate Revenue Source), Series 2019C - Originally issued for \$3,060,000 in 2019 provides for annual installments ranging from \$500,000 to \$525,000 through November 1, 2025. Interest is payable semiannually on May 1 and November 1 at rates from 1.27% to 1.50%.

General Obligation Park Bonds (Alternate Revenue Source), Series 2022A - Originally issued for \$8,215,000 in 2022 provides for annual installments ranging from \$115,000 to \$785,000 through November 1, 2041. Interest is payable semiannually on May 1 and November 1 at 3.00% to 5.00%.

General Obligation Limited Tax Park Bonds, Series 2022B - Originally issued for \$1,525,130 in 2022 provides for annual installments ranging from \$273,860 to \$1,251,270 through December 15, 2024. Interest is payable semiannually on June 15 and December 15 at 3.460%.

Mt. Prospect Park District
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023

7. Long-term Liabilities (Continued)

General Obligation Bonds (Continued)

General Obligation Limited Tax Park Bonds, Series 2023A - Originally issued for \$1,888,370 in 2023 provides for one annual installment of \$1,888,370 through December 15, 2024. Interest is payable on December 15 at 4.740%.

General Obligation Bonds - Direct Placement

Taxable General Obligation Limited Tax Park Bonds, Series 2023B - Originally issued for \$312,410 in 2023 provides for an annual installment of \$312,410 on December 15, 2024. Interest is payable annually on December 15 at 5.420%.

Debt Certificates

Debt Certificate, Series 2014B - Debt certificates originally issued for \$1,000,000 in 2014 provide for annual payments through November 1, 2027. Interest is payable annually on November 1 at 4.00%.

The District's future minimum debt payments are as follows:

Fiscal Year(s)	General Obligation Bonds		General Obligation Bonds - Direct Placement Obligations	
	Principal	Interest	Principal	Interest
December 31, 2024	\$ 4,269,640	\$ 755,572	\$ 312,410	\$ 20,272
December 31, 2025	1,030,000	575,700	0	0
December 31, 2026	905,000	551,412	0	0
December 31, 2027	905,000	519,738	0	0
December 31, 2028	1,010,000	486,932	0	0
December 31, 2029 - 2033	5,580,000	1,782,220	0	0
December 31, 2034 - 2038	3,575,000	842,976	0	0
December 31, 2039 - 2041	2,265,000	183,600	0	0
	<u>\$ 19,539,640</u>	<u>\$ 5,698,150</u>	<u>\$ 312,410</u>	<u>\$ 20,272</u>
Fiscal Year(s)	Debt Certificates		Total Debt Service Requirements	
	Principal	Interest	Principal	Interest
December 31, 2024	\$ 100,000	\$ 17,000	\$ 4,682,050	\$ 792,844
December 31, 2025	105,000	13,000	1,135,000	588,700
December 31, 2026	110,000	8,800	1,015,000	560,212
December 31, 2027	110,000	4,400	1,015,000	524,138
December 31, 2028	0	0	1,010,000	486,932
December 31, 2029 - 2033	0	0	5,580,000	1,782,220
December 31, 2034 - 2038	0	0	3,575,000	842,976
December 31, 2039 - 2041	0	0	2,265,000	183,600
	<u>\$ 425,000</u>	<u>\$ 43,200</u>	<u>\$ 20,277,050</u>	<u>\$ 5,761,622</u>

**Mt. Prospect Park District
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2023**

7. Long-term Liabilities (Continued)

Prior Year Debt Defeasance

In prior years, the District has defeased notes issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the District's government-wide financial statements. As of December 31, 2023, the amount of defeased debt outstanding amounted to \$0.

Alternate Revenue Source Bonds - Pledged Revenue

The District's alternate revenue source bonds (2014A, 2017B, 2019C and 2022A) are secured by (i) proceeds received by the District from time to time from the issuance of its general obligation bonds or notes to the fullest extent permitted by law, including Section 6-4 of the Park Code and Section 15.01 of the Debt Reform Act and (ii) such other funds of the District as may be lawfully available and annually appropriated for such payment. The amount of the pledges remaining as of December 31, 2023, and a comparison of the pledged revenues collected and the related principal and interest expenditure for fiscal year 2023 is as follows:

<u>Debt Issue</u>	<u>Pledged Revenue Source</u>	<u>Pledge Remaining</u>	<u>Commitment End Date</u>
Series 2014A	General Fund Revenues	\$ 8,670,188	11/01/2034
Series 2017B	General Fund Revenues	0	11/01/2023
Series 2019C	General Fund Revenues	1,063,166	11/01/2025
Series 2022A	General Fund Revenues	12,214,338	11/01/2041

<u>Debt Issue</u>	<u>Pledged Revenue Source</u>	<u>Pledged Revenue</u>	<u>Principal and Interest Paid</u>	<u>Estimated % of Revenue Pledged</u>
Series 2014A	General Fund Revenues	\$ 3,215,692	\$ 381,931	12%
Series 2017B	General Fund Revenues	2,833,761	576,244	20%
Series 2019C	General Fund Revenues	2,257,517	532,431	24%
Series 2022A	General Fund Revenues	1,725,086	326,631	19%

Other long-term liabilities activity is as follows:

	<u>Balance December 31 2022</u>	<u>Additions and Other Changes</u>	<u>Retirements</u>	<u>Balance December 31 2023</u>	<u>Amount Due Within One Year</u>	<u>Debt Retired By Fund</u>
Other Long-term Liabilities*						
Compensated Absences	\$ 37,711	\$ 58,684	\$ (37,711)	\$ 58,684	\$ 58,684	General/Recreation
Net Pension Liability - IMRF	(3,307,081)	8,791,309	(1,801,203)	3,683,025	0	General/Recreation
Total OPEB Liability	<u>298,569</u>	<u>31,032</u>	<u>(13,443)</u>	<u>316,158</u>	<u>63,231</u>	General/Recreation
	<u>\$ (2,970,801)</u>	<u>\$ 8,881,025</u>	<u>\$ (1,852,357)</u>	<u>\$ 4,057,867</u>	<u>\$ 121,915</u>	

* - These liabilities have historically been retired by the General and Recreation funds.

**Mt. Prospect Park District
Other Post-Employment Benefits Disclosures
For the Year Ended December 31, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Changes in Total OPEB Liability and Related Ratios
Last 10 Plan Years (When Available)

Measurement Date December 31,	2018	2019	2020	2021	2022	2023
Total OPEB liability						
Service cost	\$ 13,407	\$ 12,402	\$ 11,631	\$ 14,385	\$ 16,568	\$ 11,016
Interest on the OPEB Liability	13,996	14,601	13,488	6,945	8,050	12,579
Changes of benefit terms	0	0	0	0	0	0
Difference between expected and actual experience of the OPEB Liability	0	0	(112,447)	0	(25,066)	0
Changes of assumptions	(7,746)	9,072	50,833	(9,173)	(54,819)	7,437
Benefit payments, including refunds of employee contributions	(33,108)	(30,505)	(14,319)	(20,501)	(7,894)	(13,443)
Other Changes	(3,987)	(1,602)	0	0	0	0
Implicit Benefit Payments	0	0	0	0	0	0
Net change in total OPEB liability	(17,438)	3,968	(50,814)	(8,344)	(63,161)	17,589
Total OPEB liability— beginning	<u>434,358</u>	<u>416,920</u>	<u>420,888</u>	<u>370,074</u>	<u>361,730</u>	<u>298,569</u>
Total OPEB liability – ending	<u>\$ 416,920</u>	<u>\$ 420,888</u>	<u>\$ 370,074</u>	<u>\$ 361,730</u>	<u>\$ 298,569</u>	<u>\$ 316,158</u>
Plan fiduciary net position						
Plan fiduciary net position - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Plan fiduciary net position - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total OPEB liability / (asset)	<u>\$ 416,920</u>	<u>\$ 420,888</u>	<u>\$ 370,074</u>	<u>\$ 361,730</u>	<u>\$ 298,569</u>	<u>\$ 316,158</u>
Plan fiduciary net position as a percent of the OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee Valuation Payroll ("CVP")	\$ 3,136,988	\$ 4,370,100	\$ 3,412,187	\$ 3,549,853	\$ 3,336,012	\$ 3,470,450
Total OPEB liability as a % of CVP	13.29%	9.63%	10.85%	10.19%	8.95%	9.11%

Notes to the Multiyear Schedule of Changes in Employer’s Total OPEB Liability:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There are no assets accumulated in a trust that meet the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

**Mt. Prospect Park District
IMRF Pension Disclosures
For the Year Ended December 31, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Contributions
Last 10 Fiscal Years (When Available)

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
12/31/2014	\$ 451,399	\$ 488,859	\$ (37,460)	\$ 3,783,728	12.92%
12/31/2015	732,350	732,350	0	3,982,329	18.39%
12/31/2016	826,884	826,884	0	4,356,607	18.98%
12/31/2017	794,191	794,191	0	4,382,951	18.12%
12/31/2018	752,138	752,138	0	4,297,932	17.50%
12/31/2019	685,669	685,669	0	4,370,100	15.69%
12/31/2020	702,726	702,726	0	3,865,822	18.18%
12/31/2021	680,219	680,219	0	3,856,744	17.64%
12/31/2022	810,700	810,700	0	4,335,294	18.70%
12/31/2023	693,617	693,617	0	4,667,676	14.86%

Notes to the Multiyear Schedule of Contributions:

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of 7.25% annually and projected salary increases assumption of 2.85% to 13.75% plus 2.25% for inflation compounded annually.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Mt. Prospect Park District
IMRF Pension Disclosures (Continued)
For the Year Ended December 31, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

Measurement Date December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Plan Years (When Available)									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Total pension liability ("TPL")										
Service cost	\$ 484,373	\$ 415,266	\$ 433,014	\$ 470,526	\$ 425,706	\$ 433,672	\$ 456,126	\$ 342,684	\$ 364,607	
Interest on the TPL	1,812,836	1,898,502	1,981,967	2,097,208	2,099,047	2,176,290	2,286,757	2,337,158	2,433,281	
Changes of benefit terms	0	0	0	0	0	0	0	0	0	
Difference between expected and actual experience of the TPL	(757,770)	5,148	343,218	(393,536)	4,517	301,826	(246,053)	386,807	627,314	
Changes of assumptions	766,319	33,148	(69,529)	(817,122)	848,882	0	(169,767)	0	0	
Benefit payments, including refunds of employee contributions	(1,047,805)	(1,207,108)	(1,215,329)	(1,267,750)	(1,352,540)	(1,350,723)	(1,447,942)	(1,702,362)	(1,801,203)	
Net change in total pension liability	1,257,953	1,144,956	1,473,341	89,326	2,025,612	1,561,065	879,121	1,364,287	1,623,999	
Total pension liability – beginning	<u>24,485,129</u>	<u>25,743,082</u>	<u>26,888,038</u>	<u>28,361,379</u>	<u>28,450,705</u>	<u>30,476,317</u>	<u>32,037,382</u>	<u>32,916,503</u>	<u>34,280,790</u>	
Total pension liability – ending	<u>\$ 25,743,082</u>	<u>\$ 26,888,038</u>	<u>\$ 28,361,379</u>	<u>\$ 28,450,705</u>	<u>\$ 30,476,317</u>	<u>\$ 32,037,382</u>	<u>\$ 32,916,503</u>	<u>\$ 34,280,790</u>	<u>\$ 35,904,789</u>	
Plan fiduciary net position										
Contributions – employer	\$ 488,859	\$ 732,350	\$ 826,884	\$ 811,921	\$ 752,138	\$ 685,669	\$ 702,727	\$ 680,219	\$ 810,700	
Contributions – employee	182,774	179,705	196,048	197,233	194,333	197,153	187,126	175,762	196,618	
Net investment income	1,259,789	108,214	1,483,673	3,995,076	(1,354,832)	4,608,053	4,058,567	5,488,089	(4,766,660)	
Benefit payments, including refunds of employee contributions	(1,047,805)	(1,207,108)	(1,215,329)	(1,267,750)	(1,352,540)	(1,350,723)	(1,447,942)	(1,702,362)	(1,801,203)	
Other (net transfer)	66,308	(189,305)	36,446	(429,380)	495,974	97,755	367,717	56,014	194,438	
Net change in plan fiduciary net position	949,925	(376,144)	1,327,722	3,307,100	(1,264,927)	4,237,907	3,868,195	4,697,722	(5,366,107)	
Plan fiduciary net position - Beginning	<u>20,840,371</u>	<u>21,790,296</u>	<u>21,414,152</u>	<u>22,741,874</u>	<u>26,048,974</u>	<u>24,784,047</u>	<u>29,021,954</u>	<u>32,890,149</u>	<u>37,587,871</u>	
Plan fiduciary net position - Ending	<u>\$ 21,790,296</u>	<u>\$ 21,414,152</u>	<u>\$ 22,741,874</u>	<u>\$ 26,048,974</u>	<u>\$ 24,784,047</u>	<u>\$ 29,021,954</u>	<u>\$ 32,890,149</u>	<u>\$ 37,587,871</u>	<u>\$ 32,221,764</u>	
Net pension liability / (asset)	<u>\$ 3,952,786</u>	<u>\$ 5,473,886</u>	<u>\$ 5,619,505</u>	<u>\$ 2,401,731</u>	<u>\$ 5,692,270</u>	<u>\$ 3,015,428</u>	<u>\$ 26,354</u>	<u>\$ (3,307,081)</u>	<u>\$ 3,683,025</u>	
Plan fiduciary net position as a percent of the TPL	84.65%	79.64%	80.19%	91.56%	81.32%	90.59%	99.92%	109.65%	89.74%	
Covered Valuation Payroll ("CVP")	\$ 3,666,562	\$ 3,982,329	\$ 4,356,607	\$ 4,382,951	\$ 4,297,932	\$ 4,370,100	\$ 3,865,822	\$ 3,856,744	\$ 4,335,294	
Net pension liability as a % of CVP	107.81%	137.45%	128.99%	54.80%	132.44%	69.00%	0.68%	-85.75%	84.95%	

Notes to the Multiyear Schedule of Changes in Employer's Net Pension Liability:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Mt. Prospect Park District
General Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final</u>	<u>Original/Final</u>		<u>Over (Under)</u>
	<u>Appropriation</u>	<u>Budget</u>		<u>Budget</u>
Revenues				
Property Taxes		\$ 2,531,841	\$ 2,677,180	\$ 145,339
Replacement Taxes		126,250	158,282	32,032
Rentals		68,451	99,288	30,837
Investment Income		1,500	161,157	159,657
Miscellaneous		139,393	119,785	(19,608)
Total Revenues		<u>2,867,435</u>	<u>3,215,692</u>	<u>348,257</u>
Expenditures				
Current				
General Government				
Personnel Services	\$ 1,646,112	1,496,468	1,399,086	97,382
Employee Fringe Benefits	531,604	483,276	433,140	50,136
Contractual Services	491,368	450,480	399,152	51,328
Commodities	216,323	201,761	180,424	21,337
Utilities	258,995	235,450	230,150	5,300
Total Expenditures	<u>\$ 3,144,402</u>	<u>2,867,435</u>	<u>2,641,952</u>	<u>225,483</u>
Net Change in Fund Balance		<u>\$ 0</u>	573,740	<u>\$ 573,740</u>
Fund Balance,				
Beginning of Year			<u>2,222,186</u>	
End of Year			<u>\$ 2,795,926</u>	

**Mt. Prospect Park District
Recreation Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under) Budget</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		
Revenues				
Property Taxes		\$ 1,659,379	\$ 1,609,689	\$ (49,690)
Replacement Taxes		378,750	319,177	(59,573)
Fees and Admissions		5,085,477	5,910,247	824,770
Sales		63,097	90,827	27,730
Rentals		712,820	818,652	105,832
Grants and Donations		21,000	23,139	2,139
Miscellaneous		0	10,427	10,427
Total Revenues		<u>7,920,523</u>	<u>8,782,158</u>	<u>861,635</u>
Expenditures				
Current				
Recreation				
Personnel Services	\$ 4,987,800	4,534,369	4,078,293	456,076
Employee Fringe Benefits	1,013,945	921,767	770,786	150,981
Contractual Services	939,643	854,220	932,029	(77,809)
Commodities	1,059,367	963,059	913,316	49,743
Utilities	700,042	636,402	611,728	24,674
Other	4,862	4,420	8,112	(3,692)
Total Expenditures	<u>\$ 8,705,659</u>	<u>7,914,237</u>	<u>7,314,264</u>	<u>599,973</u>
Net Change in Fund Balance		<u>\$ 6,286</u>	1,467,894	<u>\$ 1,461,608</u>
Fund Balance,				
Beginning of Year			<u>5,478,900</u>	
End of Year			<u>\$ 6,946,794</u>	

**Mt. Prospect Park District
Special Recreation Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under) Budget</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		
Revenues				
Property Taxes		\$ 758,441	\$ 703,786	\$ (54,655)
Total Revenues		<u>758,441</u>	<u>703,786</u>	<u>(54,655)</u>
Expenditures				
Current				
Recreation				
Payments to NWSRA	\$ 508,288	462,080	363,308	98,772
Accessibility Improvements	1,399,200	1,272,000	730,130	541,870
Total Expenditures	<u>\$ 1,907,488</u>	<u>1,734,080</u>	<u>1,093,438</u>	<u>640,642</u>
Net Change in Fund Balance		<u>\$ (975,639)</u>	<u>(389,652)</u>	<u>\$ 585,987</u>
Fund Balance,				
Beginning of Year			<u>1,232,990</u>	
End of Year			<u>\$ 843,338</u>	

Mt. Prospect Park District
Notes to Required Supplementary Information
For the Year Ended December 31, 2023

Budgets are adopted on a basis consistent with generally accepted accounting principles. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

**Mt. Prospect Park District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		<u>Over (Under) Budget</u>
General Government				
Personnel Services				
Full-time salaries	\$ 1,599,937	\$ 1,454,491	\$ 1,367,617	\$ 86,874
Part-time salaries	46,175	41,977	31,469	10,508
Total Personnel Services	<u>1,646,112</u>	<u>1,496,468</u>	<u>1,399,086</u>	<u>97,382</u>
Total Employee Fringe Benefits	<u>531,604</u>	<u>483,276</u>	<u>433,140</u>	<u>50,136</u>
Contractual Services				
Auditing services	25,872	23,520	21,710	1,810
Legal services	53,798	48,907	42,379	6,528
Financial services	105,074	95,522	91,611	3,911
Public relations	5,071	4,610	5,207	(597)
Public notices	6,595	5,995	5,811	184
Promotional service	5,720	5,200	2,481	2,719
Brochure	5,225	4,750	0	4,750
Membership dues	6,065	5,514	4,963	551
Postage and freight	7,095	6,450	6,450	0
Travel, meetings and conference	4,763	4,330	1,493	2,837
Training seminars	10,230	9,300	8,735	565
Service contracts	7,700	7,000	6,981	19
Repairs & maintenance - services	167,545	154,760	130,657	24,103
Laundry and cleaning service	638	580	200	380
Security system	5,240	6,100	1,865	4,235
Computer service fee	68,131	61,937	64,104	(2,167)
457 plan services	6,606	6,005	4,505	1,500
Total Contractual Services	<u>491,368</u>	<u>450,480</u>	<u>399,152</u>	<u>51,328</u>
Commodities				
Books and publications	660	600	0	600
Office supplies	16,859	15,326	14,393	933
Janitorial supplies	4,980	4,300	2,103	2,197
Clothing supplies	15,345	13,950	13,320	630
Horticultural supplies	9,680	8,800	8,114	686
Vehicle fuels	61,600	56,000	56,069	(69)
Oils, lubricants and cleaners	7,150	6,500	1,643	4,857
Small tools	3,080	2,800	2,016	784
Repairs & maintenance - material	54,680	54,300	55,065	(765)
Fertilizer and ground chemicals	32,164	29,240	20,067	9,173
Other commodities	7,925	7,945	5,534	2,411
Equipment rental	2,200	2,000	2,100	(100)
Total Commodities	<u>216,323</u>	<u>201,761</u>	<u>180,424</u>	<u>21,337</u>

**Mt. Prospect Park District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under) Budget</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		
General Government (Continued)				
Utilities				
Telephone	\$ 64,075	\$ 58,250	\$ 49,840	\$ 8,410
Electricity	100,870	91,700	90,013	1,687
Gas	34,375	31,250	26,987	4,263
Water	45,925	41,750	50,982	(9,232)
Refuse/scavenger	13,750	12,500	12,328	172
Total Utilities	<u>258,995</u>	<u>235,450</u>	<u>230,150</u>	<u>5,300</u>
Total Expenditures	<u>\$ 3,144,402</u>	<u>\$ 2,867,435</u>	<u>\$ 2,641,952</u>	<u>\$ 225,483</u>

**Mt. Prospect Park District
Recreation Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		<u>Over (Under) Budget</u>
Recreation				
Personnel Services				
Full-time salaries	\$ 2,478,404	\$ 2,253,100	\$ 2,014,124	\$ 238,976
Part-time salaries	2,509,396	2,281,269	2,064,169	217,100
Total Personnel Services	<u>4,987,800</u>	<u>4,534,369</u>	<u>4,078,293</u>	<u>456,076</u>
Total Employee Fringe Benefits	<u>1,013,945</u>	<u>921,767</u>	<u>770,786</u>	<u>150,981</u>
Contractual Services				
Financial services	66,905	60,823	58,333	2,490
Public relations	23,740	21,582	18,967	2,615
Promotional service	14,410	13,100	10,655	2,445
Classified advertising	22,288	20,262	18,803	1,459
Instructors/program service	534,936	486,306	636,880	(150,574)
Brochure	28,116	25,560	4,434	21,126
Membership dues	14,963	13,602	11,786	1,816
Postage and freight	5,995	5,450	5,450	0
Travel, meetings and conference	16,962	15,420	6,565	8,855
Training seminars	8,961	8,145	4,777	3,368
Service contracts	14,016	12,742	12,367	375
Gas cart expense	3,850	3,500	4,306	(806)
Repairs & maintenance - services	140,501	127,728	116,245	11,483
Laundry and cleaning service	440	400	200	200
Computer programming	4,180	3,800	3,800	0
Security system	39,380	35,800	18,461	17,339
Total Contractual Services	<u>939,643</u>	<u>854,220</u>	<u>932,029</u>	<u>(77,809)</u>
Commodities				
Supplies and equipment				
Office supplies	28,600	26,000	24,248	1,752
Janitorial supplies	56,742	47,400	35,627	11,773
Clothing supplies	3,652	3,320	3,191	129
Horticultural supplies	25,300	23,000	23,000	0
Medical and lab supplies	1,980	1,800	1,364	436
Recreation supplies	62,617	61,109	54,960	6,149
Program supplies	404,812	370,641	361,228	9,413
Total supplies and equipment	<u>583,703</u>	<u>533,270</u>	<u>503,618</u>	<u>29,652</u>
Cost of sales				
Beverage	3,410	3,100	2,500	600
Merchandise	46,794	42,539	62,126	(19,587)
Total cost of sales	<u>50,204</u>	<u>45,639</u>	<u>64,626</u>	<u>(18,987)</u>

**Mt. Prospect Park District
Recreation Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final</u> <u>Appropriation</u>	<u>Original/Final</u> <u>Budget</u>		<u>Over (Under)</u> <u>Budget</u>
Recreation (Continued)				
Commodities (Continued)				
Repairs and maintenance				
Chemicals - pools	\$ 45,100	\$ 41,000	\$ 28,355	\$ 12,645
Vehicle fuels	41,745	37,950	38,182	(232)
Oils, lubricants and cleaners	2,420	2,200	1,707	493
Maintenance materials	146,356	133,050	107,997	25,053
Fertilizer and ground chemicals	103,400	94,000	93,808	192
Golf equipment repairs	16,225	14,750	14,913	(163)
Total repairs and maintenance	<u>355,246</u>	<u>322,950</u>	<u>284,962</u>	<u>37,988</u>
Miscellaneous				
Tournament expenses	16,500	15,000	20,442	(5,442)
Minor equipment	52,339	44,950	39,114	5,836
Other commodities	550	500	554	(54)
Equipment rental	825	750	0	750
Total miscellaneous	<u>70,214</u>	<u>61,200</u>	<u>60,110</u>	<u>1,090</u>
Total Commodities	<u>1,059,367</u>	<u>963,059</u>	<u>913,316</u>	<u>49,743</u>
Utilities				
Telephone	74,668	67,880	61,911	5,969
Electricity	407,880	370,800	364,227	6,573
Gas	91,025	82,750	84,597	(1,847)
Water	93,555	85,050	74,010	11,040
Refuse/scavenger	32,914	29,922	26,983	2,939
Total Utilities	<u>700,042</u>	<u>636,402</u>	<u>611,728</u>	<u>24,674</u>
Other				
Sales tax	4,862	4,420	8,112	(3,692)
Total Other	<u>4,862</u>	<u>4,420</u>	<u>8,112</u>	<u>(3,692)</u>
Total Expenditures	<u>\$ 8,705,659</u>	<u>\$ 7,914,237</u>	<u>\$ 7,314,264</u>	<u>\$ 599,973</u>

**Mt. Prospect Park District
Debt Service Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final</u> <u>Appropriation</u>	<u>Original/Final</u> <u>Budget</u>		<u>Over (Under)</u> <u>Budget</u>
Revenues				
Property Taxes		\$ 3,622,778	\$ 3,445,223	\$ (177,555)
Investment Income		14,393	14,393	0
Total Revenues		<u>3,637,171</u>	<u>3,459,616</u>	<u>(177,555)</u>
Expenditures				
Debt Service				
Principal	\$ 5,122,062	4,656,420	4,657,075	(655)
Interest and Fiscal Charges	816,288	742,080	733,811	8,269
Total Expenditures	<u>\$ 5,938,350</u>	<u>5,398,500</u>	<u>5,390,886</u>	<u>7,614</u>
Deficiency of Revenues over Expenditures		(1,761,329)	(1,931,270)	(169,941)
Other Financing Sources				
Issuance of Debt		1,938,237	1,932,150	(6,087)
Total Other Financing Sources		<u>1,938,237</u>	<u>1,932,150</u>	<u>(6,087)</u>
Net Change in Fund Balance		<u>\$ 176,908</u>	880	<u>\$ (176,028)</u>
Fund Balance,				
Beginning of Year			<u>763,306</u>	
End of Year			<u>\$ 764,186</u>	

**Mt. Prospect Park District
Capital Projects Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final</u> <u>Appropriation</u>	<u>Original/Final</u> <u>Budget</u>		<u>Over (Under)</u> <u>Budget</u>
Revenues				
Investment Income		\$ 144,000	\$ 471,858	\$ 327,858
Grants and Donations		1,651,250	121,450	(1,529,800)
Miscellaneous		20,000	12,570	(7,430)
Total Revenues		<u>1,815,250</u>	<u>605,878</u>	<u>(1,209,372)</u>
Expenditures				
Current				
General Government				
Issuance Cost	\$ 30,700	30,700	30,700	0
Capital Outlay				
Park improvements	6,571,086	6,571,086	1,546,599	5,024,487
Equipment	1,609,605	1,609,605	254,874	1,354,731
Buildings	2,856,550	2,856,550	260,294	2,596,256
Total Expenditures	<u>\$ 11,067,941</u>	<u>11,067,941</u>	<u>2,092,467</u>	<u>8,975,474</u>
Excess (Deficiency) of Revenues over Expenditures		(9,252,691)	(1,486,589)	7,766,102
Other Financing Sources				
Issuance of Debt		268,630	268,630	0
Total Other Financing Sources		<u>268,630</u>	<u>268,630</u>	<u>0</u>
Net Change in Fund Balance		<u>\$ (8,984,061)</u>	<u>(1,217,959)</u>	<u>\$ 7,766,102</u>
Fund Balance,				
Beginning of Year			<u>9,293,806</u>	
End of Year			<u>\$ 8,075,847</u>	

Mt. Prospect Park District
Combining Fund Statement - Non-major Funds
Combining Balance Sheet
December 31, 2023

Special Revenue Funds

	IMRF	Social Security	Liability Insurance	Paving and Lighting	Conservatory	Total
Assets						
Cash and Investments	\$ 39,068	\$ 368,785	\$ 501,913	\$ 191,363	\$ 619,958	\$ 1,721,087
Property Taxes Receivable, Net of Allowances for Uncollectibles	572,730	513,014	1,132,750	106,791	858,400	3,183,685
Prepaid Items	0	0	4,001	0	13,971	17,972
Total Assets	611,798	881,799	1,638,664	298,154	1,492,329	4,922,744
Total Deferred Outflows	0	0	0	0	0	0
Total Assets and Deferred Outflows	611,798	881,799	1,638,664	298,154	1,492,329	4,922,744
Liabilities						
Accounts Payable	0	0	1,947	11,626	11,259	24,832
Accrued Payroll	0	16,328	7,342	0	21,362	45,032
Total Liabilities	0	16,328	9,289	11,626	32,621	69,864
Deferred Inflows						
Deferred Property Taxes	572,730	513,014	1,132,750	106,791	858,400	3,183,685
Total Deferred Inflows	572,730	513,014	1,132,750	106,791	858,400	3,183,685
Fund Balance						
Nonspendable	0	0	4,001	0	13,971	17,972
Restricted	39,068	352,457	492,624	179,737	587,337	1,651,223
Total Fund Balance	39,068	352,457	496,625	179,737	601,308	1,669,195
Total Liabilities, Deferred Inflows and Fund Balance	\$ 611,798	\$ 881,799	\$ 1,638,664	\$ 298,154	\$ 1,492,329	\$ 4,922,744

Mt. Prospect Park District
Combining Fund Statement - Non-major Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2023

	Special Revenue Funds					
	IMRF	Social Security	Liability Insurance	Paving and Lighting	Conservatory	Total
Revenues						
Property Taxes	\$ 731,388	\$ 479,024	\$ 816,223	\$ 87,973	\$ 825,355	\$ 2,939,963
Fees and Admissions	0	0	0	0	57,257	57,257
Sales	0	0	0	0	29,087	29,087
Rentals	0	0	0	0	104,845	104,845
Total Revenues	731,388	479,024	816,223	87,973	1,016,544	3,131,152
Expenditures						
Current						
General Government	173,404	117,403	168,192	0	0	458,999
Recreation	520,213	352,209	504,575	0	839,688	2,216,685
Capital Outlay	0	0	0	141,831	52,748	194,579
Total Expenditures	693,617	469,612	672,767	141,831	892,436	2,870,263
Net Change in Fund Balances	37,771	9,412	143,456	(53,858)	124,108	260,889
Fund Balance,						
Beginning of Year	1,297	343,045	353,169	233,595	477,200	1,408,306
End of Year	\$ 39,068	\$ 352,457	\$ 496,625	\$ 179,737	\$ 601,308	\$ 1,669,195

Mt. Prospect Park District
IMRF Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under) Budget</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		
Revenues				
Property Taxes		\$ 768,586	\$ 731,388	\$ (37,198)
Total Revenues		<u>768,586</u>	<u>731,388</u>	<u>(37,198)</u>
Expenditures				
Current				
General Government				
Retirement Contributions	\$ 211,361	192,146	173,404	18,742
Recreation				
Retirement Contributions	634,084	576,440	520,213	56,227
Total Expenditures	<u>\$ 845,445</u>	<u>768,586</u>	<u>693,617</u>	<u>74,969</u>
Net Change in Fund Balance		<u>\$ 0</u>	37,771	<u>\$ 37,771</u>
Fund Balance,				
Beginning of Year			<u>1,297</u>	
End of Year			<u>\$ 39,068</u>	

**Mt. Prospect Park District
Social Security Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under) Budget</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		
Revenues				
Property Taxes		\$ 503,928	\$ 479,024	\$ (24,904)
Total Revenues		<u>503,928</u>	<u>479,024</u>	<u>(24,904)</u>
Expenditures				
Current				
General Government				
Retirement Contributions	\$ 138,580	125,982	117,403	8,579
Recreation				
Retirement Contributions	415,741	377,946	352,209	25,737
Total Expenditures	<u>\$ 554,321</u>	<u>503,928</u>	<u>469,612</u>	<u>34,316</u>
Net Change in Fund Balance		<u>\$ 0</u>	9,412	<u>\$ 9,412</u>
Fund Balance,				
Beginning of Year			<u>343,045</u>	
End of Year			<u>\$ 352,457</u>	

**Mt. Prospect Park District
Liability Insurance Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under) Budget</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		
Revenues				
Property Taxes		\$ 857,733	\$ 816,223	\$ (41,510)
Total Revenues		<u>857,733</u>	<u>816,223</u>	<u>(41,510)</u>
Expenditures				
Current				
General Government				
Personnel Services	\$ 40,514	36,831	36,266	565
Employee Fringe Benefits	13,897	12,634	10,572	2,062
Contractual Services	15,090	13,718	12,088	1,630
Insurance Premiums	166,375	151,250	109,266	41,984
Recreation				
Personnel Services	121,543	110,494	108,798	1,696
Employee Fringe Benefits	41,692	37,901	31,715	6,186
Contractual Services	45,270	41,155	36,264	4,891
Insurance Premiums	499,125	453,750	327,798	125,952
Total Expenditures	<u>\$ 943,506</u>	<u>857,733</u>	<u>672,767</u>	<u>184,966</u>
Net Change in Fund Balance		<u>\$ 0</u>	143,456	<u>\$ 143,456</u>
Fund Balance,				
Beginning of Year			<u>353,169</u>	
End of Year			<u>\$ 496,625</u>	

**Mt. Prospect Park District
Paving and Lighting Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under) Budget</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		
Revenues				
Property Taxes		\$ 106,464	\$ 87,973	\$ (18,491)
Total Revenues		<u>106,464</u>	<u>87,973</u>	<u>(18,491)</u>
Expenditures				
Capital Outlay				
Park Improvements	\$ 251,977	229,070	141,831	87,239
Total Expenditures	<u>\$ 251,977</u>	<u>229,070</u>	<u>141,831</u>	<u>87,239</u>
Net Change in Fund Balance		<u>\$ (122,606)</u>	<u>(53,858)</u>	<u>\$ 68,748</u>
Fund Balance,				
Beginning of Year			<u>233,595</u>	
End of Year			<u>\$ 179,737</u>	

**Mt. Prospect Park District
 Conservatory Fund
 Budgetary Comparison Schedule
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final</u>	<u>Original/Final</u>		<u>Over (Under)</u>
	<u>Appropriation</u>	<u>Budget</u>		<u>Budget</u>
Revenues				
Property Taxes		\$ 867,363	\$ 825,355	\$ (42,008)
Fees and Admissions		40,770	57,257	16,487
Sales		16,000	29,087	13,087
Rentals		88,500	104,845	16,345
Total Revenues		<u>1,012,633</u>	<u>1,016,544</u>	<u>3,911</u>
Expenditures				
Current				
Recreation				
Personnel Services	\$ 676,364	624,502	538,926	85,576
Employee Fringe Benefits	176,575	160,522	132,644	27,878
Contractual Services	74,945	68,131	38,079	30,052
Commodities	106,659	96,962	68,329	28,633
Utilities	68,354	62,140	57,299	4,841
Other	0	0	4,411	(4,411)
Capital Outlay	121,000	110,000	52,748	57,252
Total Expenditures	<u>\$ 1,223,897</u>	<u>1,122,257</u>	<u>892,436</u>	<u>229,821</u>
Net Change in Fund Balance		<u>\$ (109,624)</u>	124,108	<u>\$ 233,732</u>
Fund Balance,				
Beginning of Year			<u>477,200</u>	
End of Year			<u>\$ 601,308</u>	

**Mt. Prospect Park District
Conservatory Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		<u>Over (Under) Budget</u>
Recreation				
Personnel Services				
Full-time salaries	\$ 481,747	\$ 447,577	\$ 406,017	\$ 41,560
Part-time salaries	194,617	176,925	132,909	44,016
Total Personnel Services	<u>676,364</u>	<u>624,502</u>	<u>538,926</u>	<u>85,576</u>
Total Employee Fringe Benefits	<u>176,575</u>	<u>160,522</u>	<u>132,644</u>	<u>27,878</u>
Contractual Services				
Legal services	14,087	12,806	11,097	1,709
Financial services	18,775	17,068	16,369	699
Promotional service	3,891	3,537	2,997	540
Brochure	7,480	6,800	0	6,800
Travel, meetings and conference	275	250	0	250
Training seminars	2,277	2,070	516	1,554
Service contracts	825	750	750	0
Repairs & maintenance - services	21,505	19,550	5,801	13,749
Security system	5,830	5,300	549	4,751
Total Contractual Services	<u>74,945</u>	<u>68,131</u>	<u>38,079</u>	<u>30,052</u>
Commodities				
Supplies and equipment				
Office supplies	1,405	1,277	1,182	95
Janitorial supplies	9,845	8,950	5,165	3,785
Horticultural supplies	30,168	27,425	22,917	4,508
Recreation supplies	1,650	1,500	1,189	311
Program supplies	22,671	20,610	10,650	9,960
Total supplies and equipment	<u>65,739</u>	<u>59,762</u>	<u>41,103</u>	<u>18,659</u>
Cost of sales				
Beverage	9,515	8,650	8,933	(283)
Total cost of sales	<u>9,515</u>	<u>8,650</u>	<u>8,933</u>	<u>(283)</u>
Repairs and maintenance				
Vehicle fuels	9,075	8,250	8,260	(10)
Maintenance materials	18,480	16,800	8,457	8,343
Fertilizer and ground chemicals	3,300	3,000	1,081	1,919
Total repairs and maintenance	<u>30,855</u>	<u>28,050</u>	<u>17,798</u>	<u>10,252</u>
Miscellaneous				
Minor equipment	550	500	495	5
Total miscellaneous	<u>550</u>	<u>500</u>	<u>495</u>	<u>5</u>
Total Commodities	<u>106,659</u>	<u>96,962</u>	<u>68,329</u>	<u>28,633</u>

**Mt. Prospect Park District
 Conservatory Fund
 Budgetary Comparison Schedule
 Schedule of Expenditures (Continued)
 For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Over (Under) Budget</u>
	<u>Final Appropriation</u>	<u>Original/Final Budget</u>		
Recreation (Continued)				
Utilities				
Telephone	\$ 12,100	\$ 11,000	\$ 10,191	\$ 809
Electricity	24,750	22,500	20,765	1,735
Gas	18,150	16,500	14,950	1,550
Water	6,160	5,600	5,089	511
Refuse/scavenger	7,194	6,540	6,304	236
Total Utilities	<u>68,354</u>	<u>62,140</u>	<u>57,299</u>	<u>4,841</u>
Other				
Sales tax	0	0	4,411	(4,411)
Total Other	<u>0</u>	<u>0</u>	<u>4,411</u>	<u>(4,411)</u>
Total Recreation	<u>1,102,897</u>	<u>1,012,257</u>	<u>839,688</u>	<u>172,569</u>
Capital Outlay				
Buildings and Land	121,000	110,000	52,748	57,252
Total Capital Outlay	<u>121,000</u>	<u>110,000</u>	<u>52,748</u>	<u>57,252</u>
Total Expenditures	<u>\$ 1,223,897</u>	<u>\$ 1,122,257</u>	<u>\$ 892,436</u>	<u>\$ 229,821</u>

**Mt. Prospect Park District
Internal Service Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenses, and Changes in Net Position
For the Year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Final</u>	<u>Original/Final</u>		<u>Over (Under)</u>
	<u>Appropriation</u>	<u>Budget</u>		<u>Budget</u>
Revenues				
Capital Project Billings		\$ 100,000	\$ 100,000	\$ 0
Total Revenues		<u>100,000</u>	<u>100,000</u>	<u>0</u>
Operating Expenses				
Current				
Recreation				
Personnel Services	\$ 76,586	60,000	50,327	9,673
Employee Fringe Benefits	0	0	3,842	(3,842)
Contractual Services	19,800	18,000	18,684	(684)
Commodities	67,100	61,000	51,517	9,483
Total Operating Expenses	<u>\$ 163,486</u>	<u>139,000</u>	<u>124,370</u>	<u>14,630</u>
Changes in Net Position		<u>\$ (39,000)</u>	<u>(24,370)</u>	<u>\$ 14,630</u>
Net Position,				
Beginning of Year			<u>83,104</u>	
End of Year			<u>\$ 58,734</u>	

MEMORANDUM



To: Board of Park Commissioners
From: George Giese, Director of Administration
CC: Jim Jarog, Executive Director
Lee Howard, CPA, Governmental Accounting, Inc.
Date: June 19th, 2024
Re: Auditor Engagement for Fiscal Years 2024-2025-2026

Summary and Background:

The Park District's existing three year engagement with Illinois NFP Audit & Tax, LLP ends with the completion of the Fiscal Year 2023 audit. In 2021, the Park District contacted six firms for proposals to provide auditing services, with Illinois NFP Audit & Tax, LLP being the selected firm.

In order to secure auditing services for Fiscal Years 2024, 2025 and 2026, a new engagement has been proposed. The costs per year are as follows:

FY 2024: \$23,250
FY 2025: \$23,750
FY 2026: \$24,250

Note: Per the engagement letter, fees for the 2025 and 2026 Fiscal Years would be adjusted if the Park District pursues, and the public ultimately approves, of any potential referendum that would impact the scope of services. The Park District is still working through the public engagement process regarding the 2024 Proposal and will consider any future fee adjustments, if required, at the appropriate time.

ATTACHMENTS:

- Illinois NFP Audit and Tax, LLP engagement letter

RECOMMENDED MOTION:

Move to Accept the engagement of Illinois NFP Audit and Tax, LLP for auditing services for the fiscal years 2024, 2025 and 2026, per the terms as listed in the letter.



Illinois NFP Audit and Tax, LLP

Certified Public Accountants
200 S. Wacker Drive, #3100
Chicago, Illinois 60606
Phone: (312) 998 - 5500
Fax: (312) 262 - 2857

May 17, 2024

Mt. Prospect Park District
Attn: Jim Jarog, Executive Director
1000 West Central Road
Mount Prospect, Illinois 60056

To the Board of Directors and Management,

We are pleased to confirm our understanding of the services we are to provide Mt. Prospect Park District for the years ended December 31, 2024, December 31, 2025 and December 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities when applicable, the aggregate discretely presented component units when applicable, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Mt. Prospect Park District as of and for the years ended December 31, 2024, December 31, 2025 and December 31, 2026. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Mt. Prospect Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Mt. Prospect Park District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Pension Disclosures
- 3) Other Post-Employment Benefits (OPEB) Disclosures

Audit Scope and Objectives (Continued)

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

- 1) Combining schedules for non-major funds
- 2) Individual schedules of revenues, expenditures and changes in fund balance for non-major funds

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

- 1) Statistical Information
- 2) When applicable, information included in the Introductory Section of the financial statements which includes the Letter of Transmittal

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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

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

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

Audit Procedures - Internal Control

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

We have identified the following significant risks of material misstatement as part of our audit planning (1) fraud risk (2) economic, accounting risk and other developmental risks (3) complex transactions risk and (4) non-routine transactions.

Audit Procedures - Compliance

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

Other Services

We will also assist in preparing the financial statements of Mt. Prospect Park District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

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

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

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

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Responsibilities of Management for the Financial Statements (Continued)

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate and provide any documents selected by us for testing. The audit documentation for this engagement is the property of Illinois NFP Audit & Tax, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to applicable regulators or their designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Illinois NFP Audit & Tax, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to applicable regulators or their designee. The regulators or their designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Abdullah Khan, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on a mutually agreed-upon date.

Our fees for the preparation of Mt. Prospect Park District's financial audit and AFR for the years ending December 31, 2024, December 31, 2025 and December 31, 2026 will be \$23,250, \$23,750 and \$24,250, respectively. The 2025 and 2026 fees will be adjusted with an updated engagement letter if the ~\$46.2 million referendum passes. Our invoices are payable in 30 days. The audit fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If in the rare case that significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

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

Risk Issues

Because of the importance of oral and written representations to an effective engagement, Mt. Prospect Park District releases Illinois NFP Audit and Tax, LLP and its current, former or future partners, principals, employees and personnel from any and all claims, liabilities, costs and expenses attributable to a misrepresentation by Mt. Prospect Park District management. Further, Illinois NFP Audit and Tax, LLP and its current, former or future partners, principals, employees and personnel shall not be liable to Mt. Prospect Park District, whether a claim be in tort, contract or otherwise, including Illinois NFP Audit and Tax, LLP's own negligence, for any amount in excess of the total professional fees paid by Mt. Prospect Park District under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Illinois NFP Audit and Tax, LLP relating to such services. In addition, in no event shall Illinois NFP Audit and Tax, LLP and its current, former or future partners, principals, employees and personnel be liable for any consequential, indirect, lost profits, punitive or similar damages relating to Illinois NFP Audit and Tax, LLP's services provided under this engagement letter. In addition, Mt. Prospect Park District agrees to indemnify, defend, and hold harmless Illinois NFP Audit and Tax, LLP and its current, former or future partners, principals, employees and personnel from any and all claims, liabilities, costs and expenses, including attorney fees, relating to Illinois NFP Audit and Tax, LLP's services under this engagement letter arising from or relating to Mt. Prospect Park District' misrepresentations or false or incomplete information provided to us during the engagement, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Illinois NFP Audit and Tax, LLP relating to such services. In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, Mt. Prospect Park District and Illinois NFP Audit and Tax, LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement. Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown. No action, regardless of form, arising out of the services under this agreement may be brought by either party more than two years after the act, event or service that is the subject of such action, without any delay in the running of this period based on the time of discovery of the claim.

We appreciate the opportunity to be of service to Mt. Prospect Park District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very Truly Yours,

IL NFP Audit & Tax, LLP

Illinois NFP Audit and Tax, LLP

Response: This letter correctly sets forth the understanding of Mt. Prospect Park District.

Officer signature: _____

Title: _____

Date: _____

Report on the Firm's System of Quality Control

April 19, 2023

To the Partners of IL NFP Audit and Tax LLP and the Peer Review Alliance Report Acceptance Committee.

We have reviewed the system of quality control for the accounting and auditing practice of IL NFP Audit and Tax LLP (the firm) in effect for the year ended November 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of IL NFP Audit and Tax LLP in effect for the year ended November 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. IL NFP Audit and Tax LLP has received a peer review rating of *pass*.

Olsen Thielen & Co., LTD.

Olsen Thielen & Co., Ltd.

MEMORANDUM



To: Board of Park Commissioners
From: Matt Dziubinski; Director of Parks & Planning
C: Jim Jarog; Executive Director
Date: 06/19/2024
Re: Approval of the 2024 Owen Park Playground Improvements

SUMMARY & BACKGROUND:

The Owen Park playground equipment was installed in 1999 and is in need of replacement. The rubber coating on the decks has deteriorated, powder coating is peeling, and the equipment requires additional attention to keep it safe.

Staff reached out to Kids Around The World (KATW), an organization that partners with schools, parks, and churches, to bring the gift of outdoor recreation to kids in impoverished regions in the world. The group is interested in removing the existing playground equipment at Owen Park to be refurbished and installed in another part of the world. Since 1994, KATW has built 1185 playgrounds around the world.

On April 10, 2024, staff held a community open house meeting and received valuable input on improvements to the playground area at Owen Park. Staff presented two playground options at the meeting and asked the community to vote on an option, colors, and other site amenities. For those that were unable to attend, the concept plan along with renderings were posted on our website. Staff felt that it was necessary to hold a second meeting on April 24, 2024, to refine the overall vision and final design of the playground, including the additional amenities needed.

The proposed improvements include the following associated work:

- 1) New playground equipment for both 2-5 and 5-12 age groups
- 2) A park shelter with additional picnic tables
- 3) Improvements to the existing walkway areas including removal of brick pavers
- 4) Re-alignment of the the perimeter walkway to the south of the existing playground
- 5) Adding an additional basketball hoop and updating the existing two basketball hoops
- 6) Landscaping improvements along Busse Ave. and Owen St.
- 7) New engineered wood fiber surfacing and drainage

Additional improvements that will be done by in-house staff include sealcoating the existing basketball court and re-stripping, added game court play, replacement of the split rail fence, and replacement of the park sign.

A public bid opening occurred on Wednesday, June 5, 2024 with 4 contractors submitting a bid for the project. The bid summary is listed below:

Company / Contractor	Bid Bond	Owen Park Playground Improvements Base Bid	Alternate 1- Split Rail Fence Construction	Alternate 2- Basketball Equipment Installation	Alternate 3-Porta Potty Screen Construction	Alternate 4-Landscaping	Owen Park 2024 Playground Improvements Bid Total (Base Bid & All Alternates)
Hacienda	X	\$194,700.00	\$10,380.00	\$2,500.00	\$36,000.00	\$19,385.00	\$262,965.00
Innovation	X	\$236,159.40	\$9,840.00	\$8,400.00	\$37,832.00	\$27,780.00	\$320,011.40
Boller Construction	X	\$369,173.00	\$11,830.00	\$10,463.00	\$35,061.00	\$21,747.00	\$448,274.00
Playground Safe	X	\$186,550.00	\$11,132.00	\$4,100.00	\$31,000.00	\$7,240.00	\$240,022.00

The apparent low bidder for the project is Playground Safe LLC. Playground Safe LLC is a local contractor and is capable of providing a quality service. Staff recommends moving forward with playground improvements as presented. If approved, the project will be completed by September, 2024.

BUDGET IMPACT & FUNDING:

Professional Services	\$ 5,000
Site Furnishings	\$ 22,875
Shade Structure	\$ 21,000
Base Bid	\$ 186,550
Alternates (2,4)	\$ 11,340
Bid Recommendation	\$ 197,890
Playground Equipment	\$113,648.71
Budgeted Capital Funds	\$ 300,000
Additional Capital Funds Available (repurposed)	\$ 65,000

DOCUMENTS ATTACHED:

- 1) Rendered Concept Plan - Dated 4/2024
- 2) Layout Plan Sheet LS-101 - Dated 5/21/2024
- 3) Playground Safe LLC Bid Form - Dated 6/5/2024
- 4) Little Tikes Commercial Proposal - Dated 6/12/2024

RECOMMENDATION:

MOVE TO ACCEPT THE BASE BID INCLUDING ALTERNATES # 2 AND # 4 FOR THE OWEN PARK 2024 PLAYGROUND IMPROVEMENTS FOR A TOTAL PROJECT COST OF \$197,890 AS SUBMITTED BY PLAYGROUND SAFE LLC.

MOVE TO ACCEPT THE PROPOSAL FOR THE PURCHASE AND DELIVERY OF THE PLAYGROUND EQUIPMENT IN THE AMOUNT OF \$113,648.71 FROM PLAYPOWER LT FARMINGTON, INC. THROUGH SOURCEWELL PURCHASING CO-OP CONTRACT #50498.



Legend

- 1** CONCRETE PLAZA WITH PARK SHELTER & PICNIC TABLES
- 2** MAIN PLAYGROUND (5-12)
- 3** MAIN PLAYGROUND (2-5)
- 4** INDEPENDENT PLAY
- 5** SPINNER
- 6** SWINGS
- 7** EWF SAFETY SURFACE
- 8** NEW CONCRETE PLAZA
- 9** CURB PLANTERS
- 10** CONCRETE CAMPUS BENCHES (VARIOUS SIZES)
- 11** LITTER CAN (TYP)
- 12** NEW BENCH (TYP)
- 13** NEW SPLIT RAIL FENCE
- 14** EXISTING TREE TO REMAIN (TYP)
- 15** EXISTING SIGN TO BE REPLACED BY OWNER

Owen Park Playground Development Plan

April 2024

Prepared for:
Mt. Prospect
Park District



Mount Prospect, IL

Prepared by: Design Perspectives, Inc.
Design Perspectives INC.
Grounded in Creativity

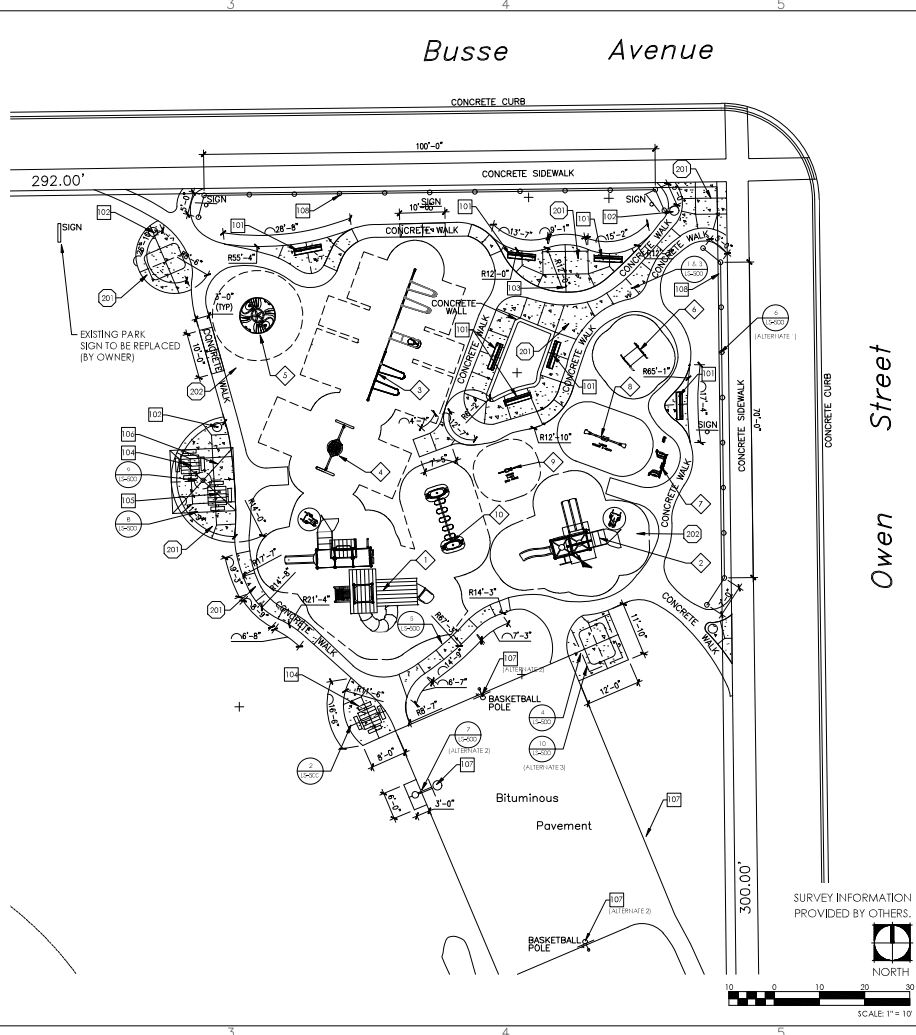




100 SITE FURNISHINGS SCHEDULE	
SYMBOL	DESCRIPTION
101	BENCH (INSTALL ONLY)
102	LITTER CAN (INSTALL ONLY)
103	EXISTING BIKE RACK
104	PICNIC TABLE (INSTALL ONLY)
105	ADA PICNIC TABLE (INSTALL ONLY)
106	ICON SHELTER MODEL: 14' SQ SR MP WITH TAG SINGLE CENTER POST (INSTALL ONLY)
107	BASKETBALL EQUIPMENT (INSTALL ONLY)
108	SPLIT RAIL (2 RAIL) FENCE

200 PAVING FINISH SCHEDULE				
SYMBOL	DESCRIPTION	COLOR	FINISH	THICKNESS
201	CONCRETE PAVING	NATURAL	MEDIUM BROOM	6"
202	ENGINEERED WOOD FIBER	NATURAL	-	12"

300 PLAYGROUND EQUIPMENT SCHEDULE	
SYMBOL	DESCRIPTION
1	PLAY STRUCTURE (5-12 YEAR OLD) COMPANY: LITTLE TREES COMMERCIAL
2	PLAY STRUCTURE (3-5 YEAR OLD) COMPANY: LITTLE TREES COMMERCIAL
3	SWINGS COMPANY: LITTLE TREES COMMERCIAL
4	SWINGS COMPANY: LITTLE TREES COMMERCIAL
5	SPINNER COMPANY: LITTLE TREES COMMERCIAL
6	INDEPENDENT PLAY: GARDEN CRAWL TUNNEL COMPANY: LITTLE TREES COMMERCIAL
7	INDEPENDENT PLAY: TOT BUILDERS TRUCK COMPANY: LITTLE TREES COMMERCIAL
8	SALVAGED SEE SAW COMPANY: LANDSCAPE STRUCTURES
9	SALVAGED SPRING RIDER COMPANY: LANDSCAPE STRUCTURES
10	INDEPENDENT PLAY: CLIMBER COMPANY: LITTLE TREES COMMERCIAL




**MT. PROSPECT
PARK DISTRICT**
2024 PLAYGROUND
IMPROVEMENTS

OWEN PARK
100 South Owen Street
Mt. Prospect, IL 60056



1167 Hobson Mill Drive
Naperville, Illinois 60540
Telephone: (630) 604-0776
www.designperspectives.net

REV.	COMMENT	DATE

SEAL:



DATE: 5/21/2024
FOR NO. 24-4-2892
DRAWN BY: MS&TS
CHECKED BY: TS

DRAWING TITLE:
LAYOUT PLAN

ISSUED FOR BIDDING

SHEET NO.:
LS-101

SCALE: 1" = 10'

© DESIGN PERSPECTIVES INC. ALL RIGHTS RESERVED

BID FORM

TO: Mt. Prospect Park District, 1000 W. Central Rd., Mount Prospect, Illinois 60056

The undersigned bidder has carefully examined the plans and specifications for the Owen Park 2024 Playground Improvements and having carefully examined the site and completely familiarized him/herself with local conditions affecting the cost of the work: hereby states that he/she will provide all necessary labor, equipment, tools, machinery, apparatus and all other means of construction, do all the work and furnish all materials, called for by said plans and specification and drawings: and will accept as full and complete payment therefore.

Proposal of PLAYGROUND SAFE LLC, hereinafter called "BIDDER", (a)/ (an) (corporation, partnership, individual)

Doing business as PLAYGROUND SAFE LLC to the Mt. Prospect Park District, hereinafter called the "Owner".

The Bidder, in response to your advertisement for bids of the Owen Park 2024 Playground Improvements, examined the Specifications and other documents, hereby proposes to furnish and deliver all materials and supplies in accordance with the Contract Documents, within the time set forth there in and at the prices stated below. These prices are to cover all expenses including delivery to Mt. Prospect, Illinois.

Bidder acknowledges receipt of the following Addenda(s), which is a part of the Contract Documents:

Receipt of Addenda: The receipt of the following addenda is hereby acknowledged:

Addendum No. 1 Dated 5/30/24

Addendum No. _____ Dated _____

Addendum No. _____ Dated _____

Bidder agrees to commence work upon execution of the contract and to be complete with the work by September 9, 2024.

Bidder agrees to perform all of the work described in the Specifications. Accompanying bid is a 10 % Bid Bond (in the form of a Bid Bond, Certified Check or Cashier's Check) in the amount of (\$ 24,002.20), the same being subject to forfeiture in the event of default by the undersigned.

In submitting this bid, it is understood that the right is reserved by the Owner to reject any and all bids and it is agreed that this bid may not be withdrawn during the period of days provided in the Contract Documents.

The Bidder hereby certifies:

- A. That this bid is genuine and is not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation.
- B. That he/she has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid.
- C. That he/she has not solicited or induced any person, firm, or corporation to refrain from bidding.

D. That he/she has not sought by collusion or otherwise to obtain for him any advantage over any other bidder or over the "Owner".

E. That he/she is in compliance with the Criminal Code Act of 1961, Article E-11, Public Contracts, and Public Act 85-1295.

F. That all materials, methods and workmanship shall conform to the General Conditions and Performance Specifications.

G. BID:

Having examined the Place of the Work and all matters referred to in the Instructions to Bidders and the Contract Documents for the above mentioned project, we, the undersigned, hereby offer to enter into a contract to perform the Work for Friendship Park Conservatory & Grounds- Exterior Renovations

(Amount shall be shown in both words and figures. In case of discrepancy, the amount shown in words shall govern.)

Base Bid:

A. MOBILIZATION & PROJECT START UP

1. Project & site mobilization including construction staking, construction fencing (chain link) surrounding the playground construction area, dumpsters, port-a-potty, as-built drawing and bond costs.

For Completing Mobilization & Project Start Up Item 1 Lump Sum \$14,600.00

B. DEMOLITION

1. Demolish existing concrete flatwork and all associated materials and haul off site.

For Completing Demolition Item 1 Lump Sum \$10,300.00

C. GRADING

1. Strip and stockpile all topsoil encountered during grading operations. Topsoil will be used to fulfill the requirements of this project.

2. Perform all grading and excavation to obtain subgrade for pavements, play areas, footings and other grading requirements as shown or noted on Plan and in accordance with the specifications. **All costs for hauling in and/or soil including material costs from the park site are to be included in the lump sum cost.**

3. Re-spread clean stockpiled topsoil 6" thick minimum over all prepared subgrades and disturbed areas. Re-spread topsoil shall be fine graded and considered landscape ready.

4. Furnish & Install All Erosion Control Measures including concrete wash-out stations.

For Completing Grading Items 1- 4 Lump Sum \$20,025.00

<u>Item Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Price</u>	<u>Subtotal</u>
-------------------------	-----------------	-------------	--------------	-----------------

D. DRAINAGE

1.	6" Solid PVC Drain Pipe	30	LF	<u>35.00</u>	<u>\$1,050.00</u>
2.	6" Perf. PVC Drain Pipe With Cleanouts, Tees, Etc.	85	LF	<u>45.00</u>	<u>\$3,825.00</u>
3.	Flared End Section	1	EA	<u>250.00</u>	<u>\$250.00</u>

E. PAVING

1.	Type 201 5" Concrete (Includes Playground Thickened Edge)	2,000	SF	<u>17.00</u>	<u>\$34,000.00</u>
2.	Concrete Shelter Footing	1	EA	<u>1,250.00</u>	<u>\$1,250.00</u>

F. PLAYGROUND CONSTRUCTION

1.	<u>Install Only</u> Play Equipment by Little Tike Commercial/ Re-Install Existing/Salvaged Play Equipment by Landscape Structures (Purchased by Owner)	1	LS	<u>57,500.00</u>	<u>\$57,500.00</u>
----	---	---	----	------------------	--------------------

- a. 5-12-year-old Play Piece
- b. 2-5-year-old Play Piece
- c. Swings
- d. Swings
- e. Independent Play-Garden Crawl Tunnel
- f. Independent Play-Tot Builders Truck
- g. Salvaged See Saw
- h. Salvaged Spring Rider
- i. Independent Play-Climber
- j. Signs

2.	Type 203 EWF Fiber Safety Surfacing with Filter Fabric	300	CY	<u>58.00</u>	<u>\$17,400.00</u>
----	---	-----	----	--------------	--------------------

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Price</u>	<u>Subtotal</u>
-------------	--------------------	-----------------	-------------	--------------	-----------------

G. SITE FURNISHINGS

1.	<u>Install Only</u> 6' Bench	7	EA	<u>450.00</u>	<u>\$3,150.00</u>
2.	<u>Install Only</u> Litter Can	4	EA	<u>325.00</u>	<u>\$1,300.00</u>
3.	<u>Re-Install Only</u> Bike Rack	1	EA	<u>500.00</u>	<u>\$500.00</u>
4.	<u>Install Only</u> Picnic Table	2	EA	<u>1,200.00</u>	<u>\$2,400.00</u>

5.	Install Only ADA Picnic Table	1	EA	<u>1,200.00</u>	<u>\$1,200.00</u>
6.	Install Only SQR-14STGMR 14' SQ Metal Park Shelter Tongue & Groove Ceiling (ICON)	1	EA	<u>12,800.00</u>	<u>\$12,800.00</u>
7.	Furnish & Install Wood Port-A-Potty Screen 8'-0" x 8'-0" x 10'-0"	1	EA	<u>5,000.00</u>	<u>\$5,000.00</u>

**OWEN PARK PLAYGROUND IMPROVEMENTS
– BASE BID TOTAL**

\$ 186,550.00

ALTERNATE BID PROPOSALS

The following alternate describes labor or materials which shall be provided in a like manner as those specified and/or indicated on the drawings. The Owner reserves the right to accept or reject any alternate as a change to the base bid. For each alternate, state the amount to be added to or deducted from the base bid should the Owner decide to proceed with the portion of the work identified as alternates.

ALTERNATE BID NO. 1: SPLIT RAIL FENCE CONSTRUCTION

<u>Item Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Price</u>	<u>Subtotal</u>
1. Demolish Existing Split Rail Fence and Haul Off Site				
For Completing Demolition Item 1			Lump Sum	<u>\$2,300.00</u>
2. Furnish & Install Two Rail Split Rail Fence	192	LF	<u>46.00</u>	<u>\$8,832.00</u>
TOTAL FOR ALTERNATE BID NO. 1 – SPLIT RAIL FENCE CONSTRUCTION (ITEMS 1 & 2)			\$	<u>11,132.00</u>

ALTERNATE BID NO. 2: BASKETBALL EQUIPMENT INSTALLATION

<u>Item Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Price</u>	<u>Subtotal</u>
1. Install owner supplied post and backboard with Concrete Flatwork & Footing. Post height and setback to be field verified by the owner prior to installation. Install owner supplied equipment.				

Equipment to include:

Model # 1523P-13-29-44-33

- a. Steel Backboard - #13 36"H x 54"W Fan Backboard with Orange Target & Perimeter - #29
- b. Rim - #44 Heavy Duty Double Rim for Chain Net with Universal Mount Plate
- c. Nets - #33 Chain Net
- d. Gooseneck Single Post - #1523P - Gloss Black

For Completing Basketball Equipment Installation Item 1 Lump Sum \$3,500.00

- 2. Remove existing backboard and rim on two (2) basketball posts to the north and south of court. Install owner supplied equipment.

Equipment to include:

Model # 13-29-44-33

- e. Steel Backboard - #13 36"H x 54"W Fan Backboard with Orange Target & Perimeter - #29
- f. Rim - #44 Heavy Duty Double Rim for Chain Net with Universal Mount Plate
- g. Nets - #33 Chain Net

For Completing Basketball Equipment Installation Item 2 Lump Sum \$600.00

TOTAL FOR ALTERNATE BID NO. 2 – BASKETBALL EQUIPMENT INSTALLATION (ITEMS 1 & 2) \$ **4,100.00**

ALTERNATE BID NO. 3: PORT-A-POTTY SCREEN CONSTRUCTION

Item Description	Quantity	Unit	Price	Subtotal
1. Furnish & Install Port-A-Potty Metal Screen Model: PPQ9M-P4 Color: Black (ICON)	1	EA	<u>36,000.00</u>	<u>\$36,000.00</u>
2. Deduct Furnish & Install Wood Port-A-Potty Screen 8'-0" x 8'-0" x 10'-0"	1	EA	<u>(5,000.00)</u>	<u>(5,000.00)</u>

TOTAL FOR ALTERNATE BID NO. 3 - PORT-A-POTTY SCREEN CONSTRUCTION (ITEMS 1 & 2) \$ 31,000.00

ALTERNATE BID NO. 4: LANDSCAPING

Item Description	Quantity	Unit	Price	Subtotal
1. Furnish & Install Dwarf Blue Wild Indigo	163	EA	<u>11.00</u>	<u>\$1,793.00</u>
2. Furnish & Install Blue Wonder Catmint	152	EA	<u>9.00</u>	<u>\$1,368.00</u>

3.	Furnish & Install Prairie Dropseed	69	EA	<u>11.00</u>	<u>\$759.00</u>
4.	Furnish & Install IDOT Class 1 Lawn Mixture & Blanket	3,500	SF	<u>1.00</u>	<u>\$3,500.00</u>

TOTAL FOR ALTERNATE BID NO. 4-LANDSCAPING (ITEMS 1-4)

\$ 7,240.00

BID RECAPITULATION:

1. OWEN PARK PLAYGROUND IMPROVEMENTS – BASE BID	\$ <u>186,550.00</u>
2. OWEN PARK PLAYGROUND IMPROVEMENTS - ALTERNATE BID NO. 1 – SPLIT RAIL FENCE CONSTRUCTION	\$ <u>11,132.00</u>
3. OWEN PARK PLAYGROUND IMPROVEMENTS - ALTERNATE BID NO. 2 - BASKETBALL EQUIPMENT INSTALLATION	\$ <u>4,100.00</u>
4. OWEN PARK PLAYGROUND IMPROVEMENTS - ALTERNATE BID NO. 3 - PORT-A-POTTY SCREEN CONSTRUCTION	\$ <u>31,000.00</u>
5. OWEN PARK PLAYGROUND IMPROVEMENTS - ALTERNATE BID NO. 4 – LANDSCAPING	\$ <u>7,240.00</u>
6. OWEN PARK PLAYGROUND IMPROVEMENTS (BASE BID & ALL ALTERNATES – TOTAL OF ITEMS 1-5)	\$ <u>240,022.00</u>

UNIT PRICES:

State the amount (unit price) which shall include all expenses, including overhead and profit, which shall be used to make adjustments to the Contract Sum should additional work or less work be required. The unit prices shall be the same for additional, deducted or omitted units of work. Unit prices shall be established by the Bidder in accordance with Section "Unit Prices".

Undercut – Remove, Haul Off-Site and Dispose of Unsatisfactory Material, non- CCDD.

\$ 70.00 /CY

Supply and Install 3" Rock

\$ 70.00 /CY

Concrete Sidewalk – Furnish and Install, Including Stone Base.

\$ 16.00 /SF

6" Perforated PVC Underdrain – Furnish and Install.

\$ 45.00 /LF

Greenspace Restoration – Seed and blanket.

\$ 6.00 /SY

PRE BID MEETING

This bidder did _____ did not X attend the pre-bid meeting.

H. Bid Security: The undersigned furnishes herewith, as required in Item No. 7 BID SECURITY in the Mt. Prospect Park District GENERAL INSTRUCTIONS TO BIDDERS, a bid security in the amount of 10% of the amount bid in the form.

Six thousand five hundred twenty-nine and 25/100

I. Bonds: Included in the Base Bid is the amount of _____ Dollars (\$ 6,529.25), for providing Performance Bond and Labor and Material Bond per the Requirements of Item No. 8 PERFORMANCE: LABOR AND MATERIAL PAYMENT BONDS in the Mt. Prospect Park District GENERAL INSTRUCTIONS TO BIDDERS by:

EMC - EMPLOYERS MUTUAL CASUALTY COMPANY

(name of bonding company)

PLAYGROUND SAFE LLC

(Owner)

(Contractor)

800 W CENTRAL RD SUITE #128

(Address)

(Address)

MOUNT PROSPECT, IL 60056

(City/State/Zip)

(City/State/Zip)

847-366-0493

(Phone)

(Phone)

BY: _____

BY: 

(Sign)

(Sign)

ANDREW CHARLETON

(Print Name)

(Print Name)

JUNE 5TH, 2024

(Date)

(Date)

PREVAILING WAGE



PlayPower LT Farmington, Inc.
 878 E. US Hwy 60
 Monett, MO 65708
 1-800-325-8828

QUOTE: R0309242098

Project: R0309_45411391545_01

Bill To:

Matt Dziubinski
 Mount Prospect Park District
 1645 Carboy Road
 Mount Prospect, IL 60056
 847-956-6773 Ext. 460 (phone)

Project Name & Location:

Attn: Owen Park

Prepared by:

Parkreation
 27 E Palatine Rd.
 Prospect Heights, IL 60070 USA
 (847) 419-7744 (phone)
 (847) 419-7747 (fax)
 lani@parkreation.com

Ship To Address:

Matt Dziubinski
 Mount Prospect Park District
 1645 Carboy Road
 Mount Prospect, IL 60056
 847-956-6773 Ext. 460 (phone)

End User:

Matt Dziubinski
 Mount Prospect Park District
 1645 Carboy Road
 Mount Prospect, IL 60056
 847-956-6773 Ext. 460 (phone)

Quote Number: R0309242098
 Quote Date: 6/12/2024
 Valid For: 30 Days From Quote Date

PlayArea_1

Product line: Traditional Play
 Age group: 2-12

Global defaults

Belt Swing Seat Color	Blue
Inclusive Seat Clr	BLUE
MaxPlay TM Swing Clr	COBALT
TB TRAFFIC LIGHT PAINT	METALLIC GRAY
TB TRUCK PAINT MAIN	COBALT
TB TRUCK PAINT Wheel	SAND
TB TRUCK PLASTIC	COBALT
Tot Swing Seat Color	Blue
Us/Csa Labels For Swings	

Components

Part Number	Description	Qty	Weight	Volume
200200417	SWING FRAME ADD-ON F/INCL SEAT MAXPLAY	1	140.00	9.23
200202202	MAXPLAY 8' STANDARD BEAM	1	220.00	11.50
200202204	MAXPLAY 8' ADD-ON STANDARD BEAM	1	140.00	9.30
200202835	ASSY BELT SEAT F/8' SWING W/CHAIN	2	18.00	0.50
200202836	ASSY TOT SEAT F/8' SWING W/CHAIN	2	21.00	1.00
200203433	INCLUSIVE SWING SEAT W/CHAINS 8'	1	45.00	20.10
912358	INCLUSIVE 3-POINT HARNESS W/HDWR	1	0.00	0.00
LT0881ING	TOT BUILDERS TRUCK	1	270.00	128.00

LT0886ING TOT BUILDERS TRAFFIC LIGHT 1 54.00 8.00

PlayArea_3

Product line: KidBuilders

Age group: 5-12

Global defaults

Aluminum Steering Wheel	SAND
Cylinder Color Large	COBALT
Cylinder Color Medium	BROWNSTONE
Cylinder Color Small	BEIGE
KB Accent Color	SAND
KB CLAMP	COBALT
KB Overhead Color	COBALT
KB Pnl/Crwl Tunnel Clr	BLUE
KB Slide/Float Stone Clr	BROWNSTONE
KB Vinyl color	Brown
KB/Jeep Ground Cover	Buried
Kid Builder Post Color	COBALT
Laminated Panel	COBALT-SAND-COBALT

Components

Part Number	Description	Qty	Weight	Volume
200006980	SLIDE WAVE KB 1220 MM/48" KB	1	122.00	43.03
200007097	PANEL ADJUSTABLE COUNTER KB	2	46.00	6.56
200008193	TOOL BOX KID BUILDERS #2, S.S. (MM)	1	3.00	0.36
200013795	KB 10' GALV POST WITH CAP	2	52.00	2.60
200013798	KB 136" GALV POST WITH CAP	2	59.00	3.00
200013810	KB 148" GALV POST WITH CAP	5	64.00	3.20
200013813	KB 4165/164" GALV POST WITH CAP	2	71.00	3.60
200013924	LOOP ASSY SAFETY KB	3	43.00	7.04
200016532	PANEL COUNTER F/STORE FRONT KB (STEEL)	1	59.00	13.07
200073078	LOOP CHALLENGE LADDER KB	1	103.00	33.11
200092591	STEPPING STONES F/KB	1	42.00	6.80
200111730	KBP WOVEN WIRE PANEL DKMT	1	49.00	6.15
200114727	KBP SAFETY RAIL W/WHEEL MOUNT DKMT(2001	1	51.00	4.00
200131018	KB 172" GALV POST WITH CAP	1	75.00	3.70
200131019	KB 180" GALV POST WITH CAP	2	78.00	3.90
200200187	KB DK/DK PLATE 8"/205MM (FACES)	2	15.00	0.40
200200402	STEPS DK/DK 815MM W/SFTY RAILS KB SMLHL	1	264.00	27.30
200200506	PANEL REACH GEAR F/KB	1	55.00	1.50
200200530	KIT MAINTENANCE KB W/PAINT W/O LIST	1	10.00	0.00
200202420	KB SILO CLIMBER 2400(96")	1	200.00	90.00
200202503	KB DECK SQUARE SMALL HOLE 11GA	3	116.00	9.86
200202562	KB TRANS STAT 1220 SFTY RL 11GA	1	378.00	30.58
200202810	KB NU-EDGE BEAM ROOF SINGLE	1	150.00	30.00
200203319	KB CYLINDER CLIMBER 64" W/WIRE ENCL	1	175.00	12.00
200203400	POST PLUS 248" W/CAP F/KB	2	145.00	1.50
200203415	NU-EDGE-X TOWER F/KB	1	3,500.0	800.00
			0	
200203450	KB CULVERT CLIMBER 48"	1	320.00	0.00
200203458	KB TRAIL CLIMBER 56"	1	150.00	0.00
200203467	KB DBL WALL CLIMBER 64"	1	350.00	28.77
200203575	ASSY RAIL MT.ALUM.STEER.WHL.	1	3.00	1.30

PlayArea_4

Product line: KidBuilders
Age group: 2-5

Global defaults

Aluminum Steering Wheel	SAND
CLIMBER COLOR	METALLIC GRAY
KB Accent Color	SAND
KB CLAMP	COBALT
KB NUEDGE ROOF	COBALT
KB Slide/Float Stone Clr	BROWNSTONE
KB Vinyl color	Brown
KB/Jeep Ground Cover	Buried
Kid Builder Post Color	COBALT

Components

Part Number	Description	Qty	Weight	Volume
100001134	KB DK/DK PLATE 203 MM/8"	1	16.00	0.22
200006976	SLIDE DBL.WD. 1220 MM/48" KB	1	164.00	70.02
200013801	KB 176" GALV POST WITH CAP	4	77.00	3.80
200013813	KB 4165/164" GALV POST WITH CAP	2	71.00	3.60
200200164	KB 1422MM SGL. WAVE SLIDE	1	130.00	54.00
200202398	KB RECYCLED TREEHOUSE WINDOW PANEL	1	105.00	9.00
200202454	KB RECYCLED TREEHOUSE SNAKE POLE 64"	1	141.00	20.00
200202483	KB DECK SQUARE LARGE HOLE 11GA	2	116.00	9.86
200202562	KB TRANS STAT 1220 SFTY RL 11GA	1	378.00	30.58
200203435	KB ALEX'S LEMONADE STAND PANEL	1	100.00	5.00
200203572	ASSY POST MT.ALUM.STEER.WHL.	1	3.00	1.30
200203613	KB TANDEM NET CLIMB SGL CLIMBER COLOR: COBALT	1	150.00	3.50
200203656	KB NU-EDGE STEEL BEAM ROOF	1	300.00	45.00

PlayArea_6

Product line: Traditional Play
Age group: 5-12

Global defaults

Rev Spin Body	COBALT
Rev Spin Handle	BROWNSTONE

Components

Part Number	Description	Qty	Weight	Volume
200203413	REVOLUTION INCLUSIVE SPINNER	1	1,000.00	400.00

PlayArea_8

Product line: Traditional Play
Age group: 5-12

Global defaults

BASKET SEAT ROPE CLR	BEIGE
SWING GROUND COVER	Buried

6/12/2024

SWING LEG
SWING TOPRAIL

COBALT
COBALT

Components

Part Number	Description	Qty	Weight	Volume
LT0939	5" MULTI-USER ARCH SWING	1	201.00	108.00

PlayArea_9

Product line: Traditional Play
Age group: 2-5

Global defaults

TB GARDEN CRAWL PAINT BLUE
TB GARDEN CRAWL PLASTIC BEIGE

Components

Part Number	Description	Qty	Weight	Volume
LT0883ING	TOT BUILDERS GARDEN CRAWL	1	254.00	50.00

RiskSign_Included

Product line: Park Service
Age group:

Global defaults

RISK MGNT SIGN CLR

Components

Part Number	Description	Qty	Weight	Volume
787Z	RISK MANAGEMENT SIGN - ENGLISH	1	0.00	10.00

Additional Items

Part Number	Description	Qty	Weight	Volume
200111492	LABEL, IDENTIFICATION STAMPED W/RIVETS	3	0.00	0.00
200111492	LABEL, IDENTIFICATION STAMPED W/RIVETS	3	0.00	0.00
200111492	LABEL, IDENTIFICATION STAMPED W/RIVETS	1	0.00	0.00
200111492	LABEL, IDENTIFICATION STAMPED W/RIVETS	1	0.00	0.00
200111492	LABEL, IDENTIFICATION STAMPED W/RIVETS	1	0.00	0.00
200111492	LABEL, IDENTIFICATION STAMPED W/RIVETS	1	0.00	0.00
200305597	14' LARGE CRATE (ASSY DOMESTIC)	5	385.00	0.00
925601	LABEL P/C (2 TO 5 YRS) PPLT	1	1.00	0.00
925603	LABEL P/C (5 TO 12 YRS) PPLT	3	1.00	0.00
925603	LABEL P/C (5 TO 12 YRS) PPLT	1	1.00	0.00
925960	THUMB DRIVE 2GB - PPLT	1	0.00	0.00
INSTALL BOOK	INSTALL BOOK FOR PP ORDERS	1	0.00	0.00

Totals:

Equipment Weight: 14,289.00 lbs
Equipment Volume: 2,279.36 ft³
Equipment List: \$149,026.00

Sourcewell # 50498 Discount	- \$37,256.50
Amount:	
Products Subtotal:	\$111,769.50
Freight:	\$1,879.21 Code: Needed
Grand Total:	\$113,648.71

Make Purchase Orders Out To:
 PlayPower LT Farmington, Inc.
Remit Purchase Orders To:
 PlayPower LT Farmington, Inc.
 Attention: Sales Administration
 878 E US Hwy 60
 Monett, Missouri, USA 65708
 1-800-325-8828

Make Checks Payable To:
 PlayPower LT Farmington, Inc.
Remit Checks To:
 PlayPower LT Farmington
 PO Box 734155
 Dallas, TX 75373-4155

NOTE:

- * Applicable sales taxes will be confirmed once order and any tax certificates are received
- † Denotes drop ship item.
- Unloading, storage, installation, surfacing and site work are not included unless specifically noted on quotation.
- Not responsible for filter cloth, irrigation rerouting, grass damage, or checking for underground utilities.
- If installation is quoted, it is assumed that the site has been prepared and that any grade slope in any direction does not exceed 2%. In the event that unexpected soil conditions, such as subsurface rock, are encountered during installation, additional costs to the customer will be applicable.
- The acceptance signature below serves as authorization to order the items quoted and indicates acceptance of the prices listed. All terms are subject to credit approval.

COMMENTS:

This Quote shall not become a binding contract until signed and delivered by both Customer and PlayPower LT Farmington Inc ("PPLT"). Sales Representative is not authorized to sign this Quote on behalf of PPLT or Customer, and signed Quotes cannot be accepted from Sales Representative. To submit this offer, please sign below and forward a complete signed copy of this Quote directly to "PPLT Sales Administration" via fax (417)354-2273 or email outdoordes@LTCPS.com. Upon acceptance, PPLT will return a fully-signed copy of the Quote to Customer (with copy to Sales Representative) via fax or e mail.

THIS QUOTE IS LIMITED TO AND GOVERNED BY THE TERMS CONTAINED HEREIN. PPLT objects to any other terms proposed by Customer, in writing or otherwise, as material alterations, and all such proposed terms shall be void. Customer authorizes PPLT to ship the Equipment and agrees to pay PPLT the total amount specified. Shipping terms are FOB the place of shipment via common carrier designated by PPLT. Payment terms are Net-30 days from invoice date with approved credit and all charges are due and payable in full at PO Box 734155, Dallas, TX 75373-4155, unless notified otherwise by PPLT in writing. Customer agrees to pay all additional service charges for past due invoices. Customer must provide proper tax exemption certificates to PPLT, and shall promptly pay and discharge all otherwise applicable taxes, license fees, levies and other impositions on the Equipment at its own expense.

CUSTOMER HEREBY SUBMITS ITS OFFER TO PURCHASE THE EQUIPMENT ACCORDING TO THE TERMS STATED IN THIS QUOTE AND SUBJECT TO FINAL APPROVAL BY PPLT.

Submitted By	Printed Name and Title	Date
--------------	------------------------	------

THE FOREGOING QUOTE AND OFFER ARE HEREBY APPROVED AND ACCEPTED BY PLAYPOWER LT FARMINGTON INC.

By: _____

Date: _____

ADDITIONAL TERMS & CONDITIONS OF SALE

1. Use & Maintenance. Customer agrees to regularly inspect and maintain the Equipment, and to provide, inspect and maintain appropriate safety surfacing under and around the Equipment, in accordance with PPLT's product literature and the most current Consumer Product Safety Commission Handbook for Public Playground Safety.

2. Default, Remedies & Delinquency Charges. Customer's failure to pay any invoice when due, or its failure to otherwise comply with the terms of this Quote, shall constitute a default under all unsatisfied invoices ("Event of Default"). Upon an Event of Default, PPLT shall have all remedies available to it at law or equity, including, without limitation, all remedies afforded a secured creditor under the Uniform Commercial Code. Customer agrees to assist and cooperate with PPLT to accomplish its filing and enforcement of mechanic's or other liens with respect to the Equipment or its location or its repossession of the Equipment, and Customer expressly waives all rights to possess the Equipment after an Event of Default. All remedies are cumulative and not alternative, and no exercise by PPLT of a remedy will prohibit or waive the exercise of any other remedy. Customer shall pay all reasonable attorneys' fees plus any costs of collection incurred by PPLT in enforcing its rights hereunder. Subject to any limitations under law, Customer shall pay to PPLT as liquidated damages, and not as a penalty, an amount equal to 1.5% per month of any payment that is delinquent in such month and is not received by PPLT within ten (10) days after the date on which due.

3. Limitation of Warranty/ Indemnity. PPLT MAKES NO EQUIPMENT WARRANTIES EXCEPT FOR THOSE STANDARD WARRANTIES ISSUED WITH THE EQUIPMENT, WHICH ARE INCORPORATED HEREIN BY THIS REFERENCE. PPLT SPECIFICALLY DISCLAIMS ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AND ANY LIABILITY FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES. CUSTOMER AGREES TO DEFEND, INDEMNIFY AND SAVE PPLT HARMLESS FROM ALL CLAIMS OF ANY KIND FOR DAMAGES OF ANY KIND ARISING OUT OF CUSTOMER'S ALTERATION OF THE EQUIPMENT, ITS FAILURE TO MAINTAIN THE EQUIPMENT, ITS FAILURE TO PROPERLY SUPERVISE EQUIPMENT USE, OR ITS FAILURE TO PROVIDE AND MAINTAIN APPROPRIATE TYPES AND DEPTHS OF SAFETY SURFACING BENEATH AND AROUND THE EQUIPMENT IN ACCORDANCE WITH PPLT'S INSTALLATION AND OWNER'S MANUALS AND THE MOST CURRENT CONSUMER PRODUCT SAFETY COMMISSION HANDBOOK FOR PUBLIC PLAYGROUND SAFETY.

4. Restrictions. Until all amounts due hereunder are paid in full, Customer shall not: (i) permit the Equipment to be levied upon or attached under any legal process; (ii) transfer title to the Equipment or any of Customer's rights therein; or (iii) remove or permit the removal of the Equipment to any location not specified in this Quote.

5. Purchase Money Security Interest. Customer hereby grants, pledges and assigns to PPLT, and PPLT hereby reserves a purchase money security interest in, the Equipment in order to secure the payment and performance in full of all of Customer's obligations hereunder. Customer agrees that PPLT may file one or more financing statements, in order to allow it to perfect, acquire and maintain a superior security interest in the Equipment.

6. Choice of Law and Jurisdiction. All agreements between Customer and PPLT shall be interpreted, and the parties' obligations shall be governed, by the laws of the State of Missouri without reference to its choice of law provisions. Customer hereby consents to the personal jurisdiction of the state and federal courts located in the city and county of St. Louis, Missouri.

7. Title; Risk of Loss; Insurance. PPLT Retains full title to all Equipment until full payment is received by PPLT. Customer assumes all risk of loss or destruction of or damage to the Equipment by reason of theft, fire, water, or any other cause, and the occurrence of any such casualty shall not relieve the Customer from its obligations hereunder and under any invoices. Until all amounts due hereunder are paid in full, Customer shall insure the Equipment against all such losses and casualties.

8. Waiver; Invalidity. PPLT may waive a default hereunder, or under any invoice or other agreement between Customer and PPLT, or cure such a default at Customer's expense, but shall have no obligation to do either. No waiver shall be deemed to have taken place unless it is in writing, signed by PPLT. Any one waiver shall not constitute a waiver of other defaults or the same kind of default at another time, or a forfeiture of any rights provided to PPLT hereunder or under any invoice. The invalidity of any portion of this Quote shall not affect the force and effect of the remaining valid portions hereof.

9. Entire Agreement; Amendment; Binding Nature. This fully-executed Quote, as supplemented by Change Orders and invoices containing exact amounts of estimates provided herein, constitutes the complete and exclusive agreement between the parties. A Change Order is a written instrument signed by the Customer and PPLT stating their agreement as to any amendment in the terms of this Quote. Customer acknowledges that Change Orders may result in delays and additional costs. The parties agree that all Change Orders shall include appropriate adjustments in price and time frames relating to any requested amendments. Upon full execution, this Quote shall be binding upon and inure to the benefit of the parties and their successors and assigns.

10. Counterparts; Electronic Transmission. This Quote, any invoice, and any other agreement between the parties, may be executed in counterparts, each of which shall constitute an original. The facsimile or other electronic transmission of any signed original document, and retransmission of any signed facsimile or other electronic transmission, shall be the same

as the transmission of an original. At the request of either party, the parties will confirm facsimile or other electronically transmitted signatures by signing an original document.

MEMORANDUM



To: Board of Park Commissioners
From: Jim Jarog, Executive Director
C: Mike Azzaretto, Director of Recreation
Date: June 19th, 2024
Re: Introduction of Mike Azzaretto, Director of Recreation

Summary and Background:

I would like to formally welcome Mike Azzaretto as the new Director of Recreation for the Mt. Prospect Park District. Mike's first official day as Director was Monday, June 17th. Mike holds a degree in Recreation, Sport and Tourism from the University of Illinois, which he completed in three years with High Honors. Mike began his pursuit of a Masters of Business Administration degree with Indiana Tech University which unfortunately was postponed due to pandemic related circumstances. Mike intends to resume his Masters Degree studies sometime in the near future. Additionally, Mike holds numerous certifications and awards in the field of Parks and Recreation and possesses over ten years of progressive management experience.

Since Mike joined our team at Mt. Prospect Park District back in 2019, he has displayed the unique ability to maintain his composure when faced with significant challenges and conflicts during day-to-day operations. Mike has also been the driving force behind several fitness area improvements and was part of the team that created the widely popular Mt. Melas event. Additionally, he has brought forth many new programming opportunities in the Recreation Division which are now available to our public. These efforts have helped to significantly increase our District's revenue in multiple programming areas.

I look forward to working with Mike as our new Director of Recreation. I am confident that he will do a great job as the leader of the Recreation Division for the Mt. Prospect Park District.

Please welcome Mike Azzaretto as our new Director of Recreation for the Mt. Prospect Park District.

MEMORANDUM



To: Board of Park Commissioners
From: George Giese, Director of Administration
C: Jim Jarog, Executive Director
Date: June 19th, 2024
Re: Public Engagement Process Update from Beyond Your Base Consultants

Summary and Background:

Over the last few months, Beyond Your Base has helped to guide the Mt. Prospect Park District through a public engagement process. These efforts led to the formation of a Citizen Task Force of residents and community stakeholders to help answer two questions:

1. What funding proposal should be shared and tested Districtwide to determine the community's support of a possible bond referendum to address capital improvements?
2. After reviewing public opinion research and other feedback from the community, what funding proposal should appear on the November 2024 ballot, if any?

Throughout the month of May, residents across the Park District provided input on the 2024 Proposal in a host of ways - including direct messages to our shared Proposal email address, attendance at two community information meetings hosted at Lions Recreation Center, as well as participation in resident survey and polling endeavors. Staff greatly appreciates the willingness of our residents to share their honest feedback on the Proposal.

Paul Hanley's team at Beyond Your Base has compiled all feedback received, and is with us tonight to update the Park Board on these efforts. This follows a final meeting of the Citizen Task Force on June 11th where this data was shared and discussed in detail. At the conclusion of the meeting, the Citizen Task Force provided their recommendation to the Executive Director.

Recommendation:

None at this time - for review and Discussion only



2024 Mail/Online Survey Results

Mount Prospect Park District

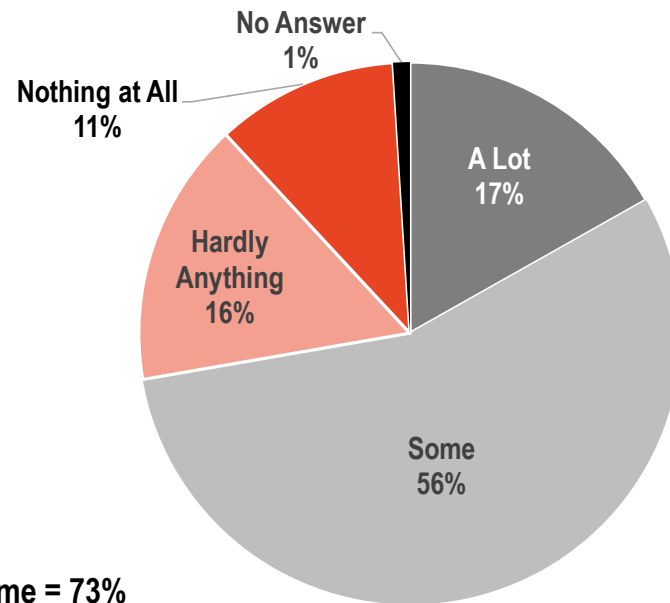
Summary of Approach

- Survey mailed to 18,815 registered voter households within Mt. Prospect Park District on May 2, 2024.
- A total of 15 questions, including two open-ended questions.
- Expected 8%-17% response rate.
- 2,120 replied prior to preparation of the crosstabs being run on June 5, 2024, representing a response rate of 11.3%.
- 72% of the completed surveys were mailed back and 28% completed online (via the QR code link).
- 96% of those mailing the survey back were identified to have a likely voter in the home. And for the respondents who participated online, 91% self-reported that they were very likely to participate in the November 2024 election.
- The mail questionnaire used for this research is not a scientific poll, but a tool for collecting public input and understanding the general tone of the public's receptiveness to the issue presented. The overall summaries and conclusions drawn in this report are therefore not presented as predictors of an issue's likely success or failure at the polls. They are only presented to aid the Park District with another means for collecting community input and initial reaction to the funding proposal.



Level of Awareness of Funding Proposal

Before receiving the enclosed information, how much had you read, seen, or heard about Mt. Prospect Park District's funding proposal to address park and recreation facility improvements?



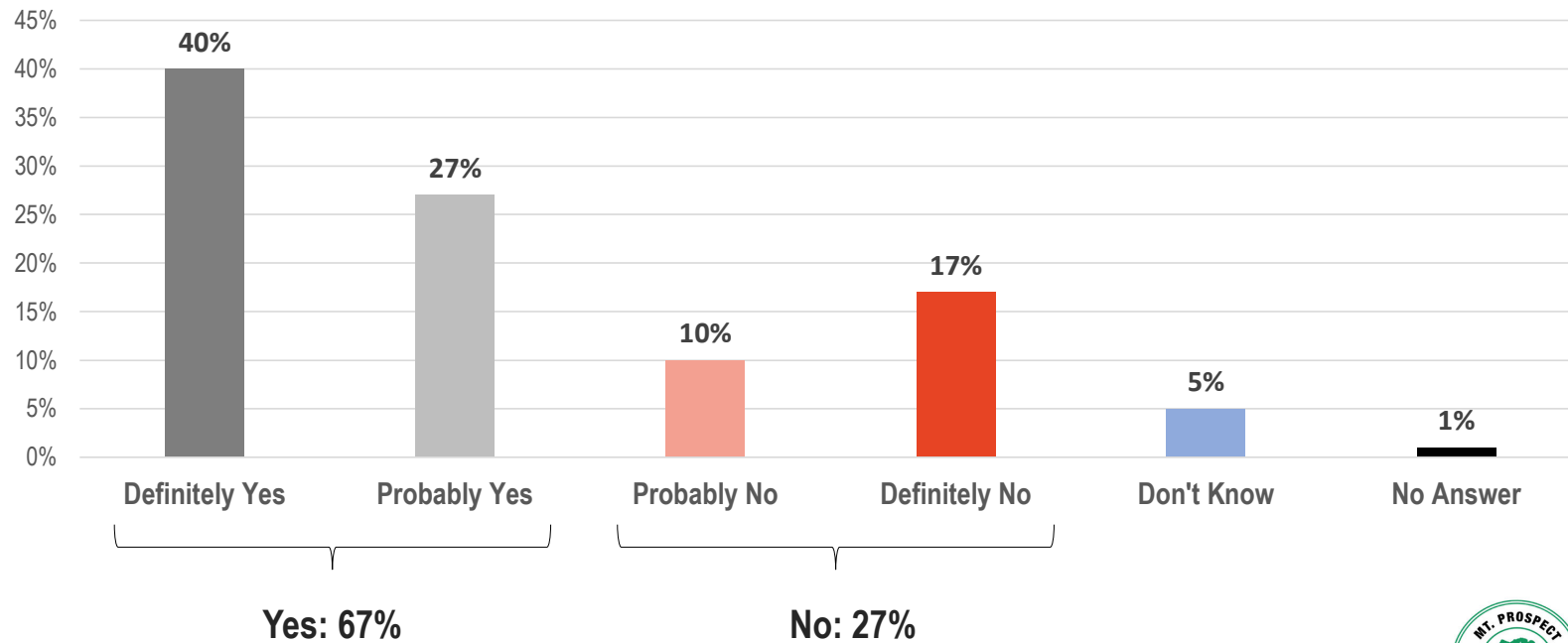
Percentages may not equal 100% due to rounding.



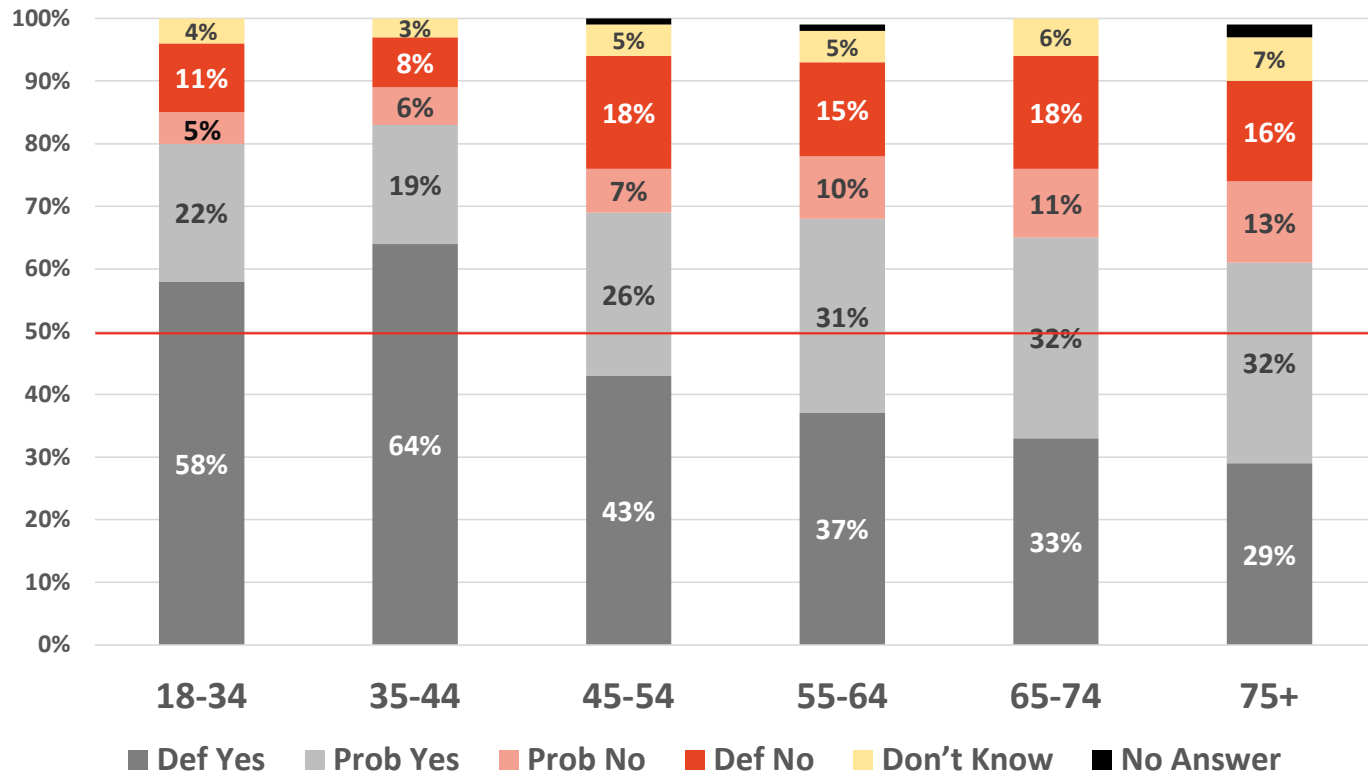
Bond Proposal Ballot Question

BOND PROPOSAL. If a local election were held today, would you vote “yes” in favor, or “no” to oppose, a \$46.2 million bond referendum to build and equip a new recreation center to replace the Lions Recreation Center, including a walking track, basketball courts, and other program spaces; build and equip a new community pool complex at Lions Memorial Park to replace the Big Surf Pool, including lap lanes, water slides, a zero-depth entry area, and aquatic spray features; add multisport artificial turf and air conditioning at the RecPlex facility; and improve parking, construct pickleball courts, and add other site amenities at Lions Memorial Park?

n = 2,120



Support for Bond Proposal: Age

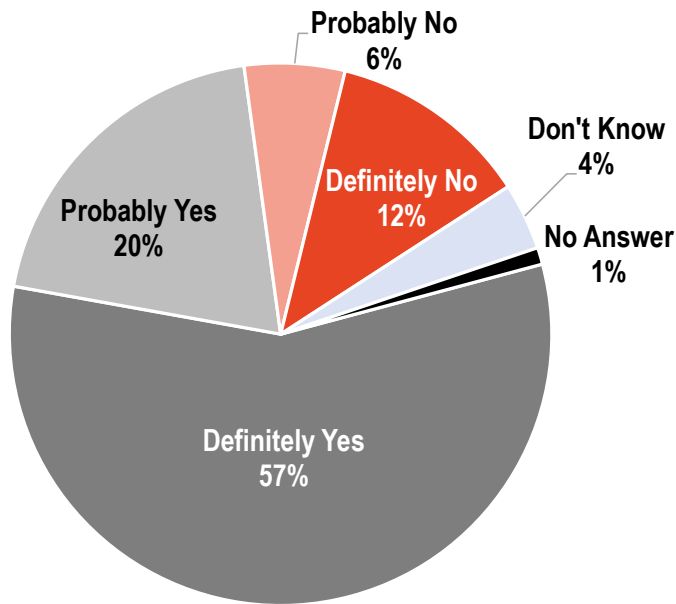


Percentages may not equal 100% due to rounding.



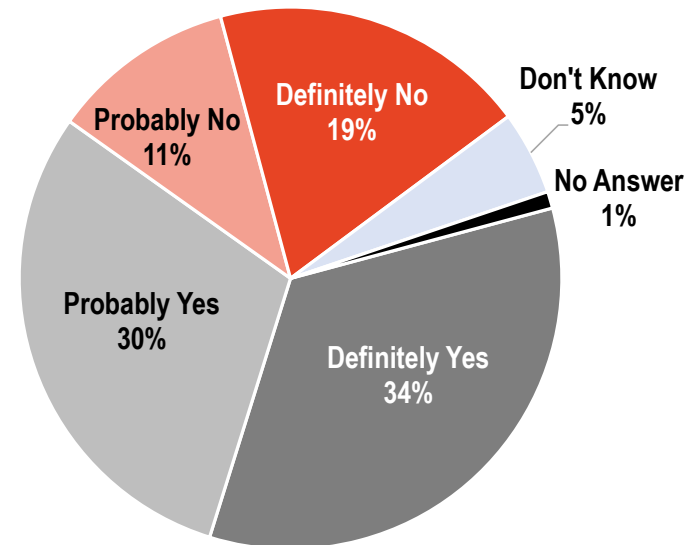
Support for Bond Proposal: Parent of School-Age Child

Parent



Yes: 77%
No: 18%
n: 567

Non-Parent



Yes: 64%
No: 30%
n: 1,495

Percentages may not equal 100% due to rounding.



Summary of Results

- Compared to likely voters for the November 2024 Presidential Election, voters 18 to 34 were underrepresented and voters 65+ were overrepresented.
- Female voters were slightly overrepresented in the survey compared to likely voters for the November 2024 election.
- There is strong awareness of the District's funding proposal among those participating in the survey, with 73% of respondents having read, seen, or heard a lot or some about the funding proposal.
- The District received solid marks, with 64% giving the District an A or B grade versus 26% giving the District a C, D or F.
- 57% of survey respondents gave Big Surf Pool and Lions Memorial Park C, D, or F, and 55% gave Lions Rec Center C, D, or F.



Summary of Results (cont.)

- The mail survey indicates support for the proposed referendum in its current form, with a total of 67% in support, 27% against and 4% undecided. Support intensity is much stronger than opposition intensity (40% Definitely Yes vs. 17% Definitely No).
- Following are additional details regarding support levels for the proposed referendum across demographics:
 - Females are more supportive than males (72% Yes vs. 65% Yes)
 - There is support for the proposal across all age groups, with the strongest support from 18 to 44 years old
 - Voters with a school-age child in the home are more supportive than those without children (77% Yes vs. 64% Yes)
 - Renters are more supportive than those who own their home (82% Yes vs. 67% Yes)
 - Respondents who gave the District high marks are more supportive than those giving the District low marks
 - Respondents who gave the District's facilities low marks are more supportive than those giving the facilities high marks





PUBLIC OPINION STRATEGIES

turning questions into answers



Mount Prospect Park District Feasibility Survey

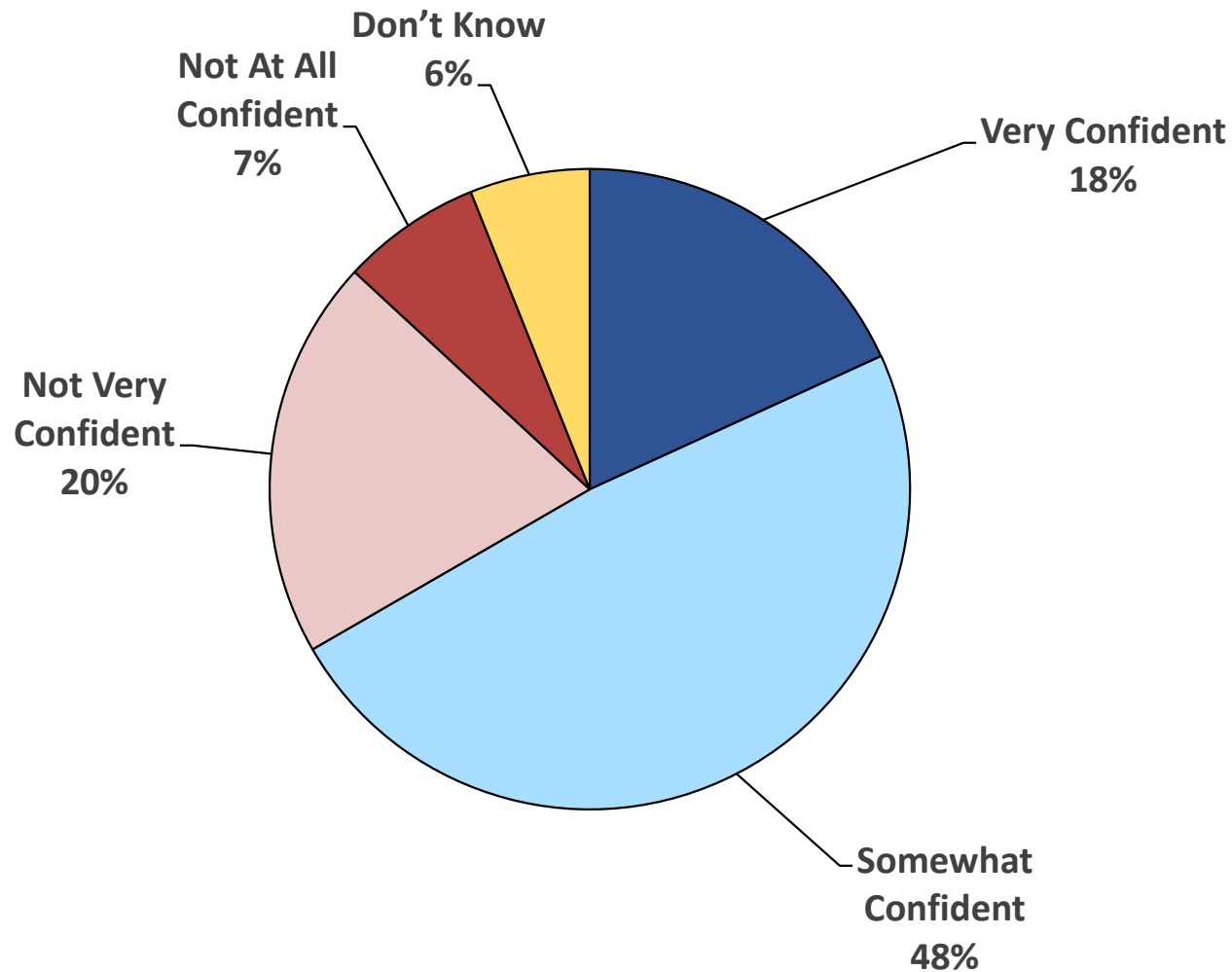
May 21-23, 2024

PREPARED BY:

Jim Hobart, Partner

Voters are confident that the park district is managing money wisely.

Total Confident	66%
Total Not Confident	28%*

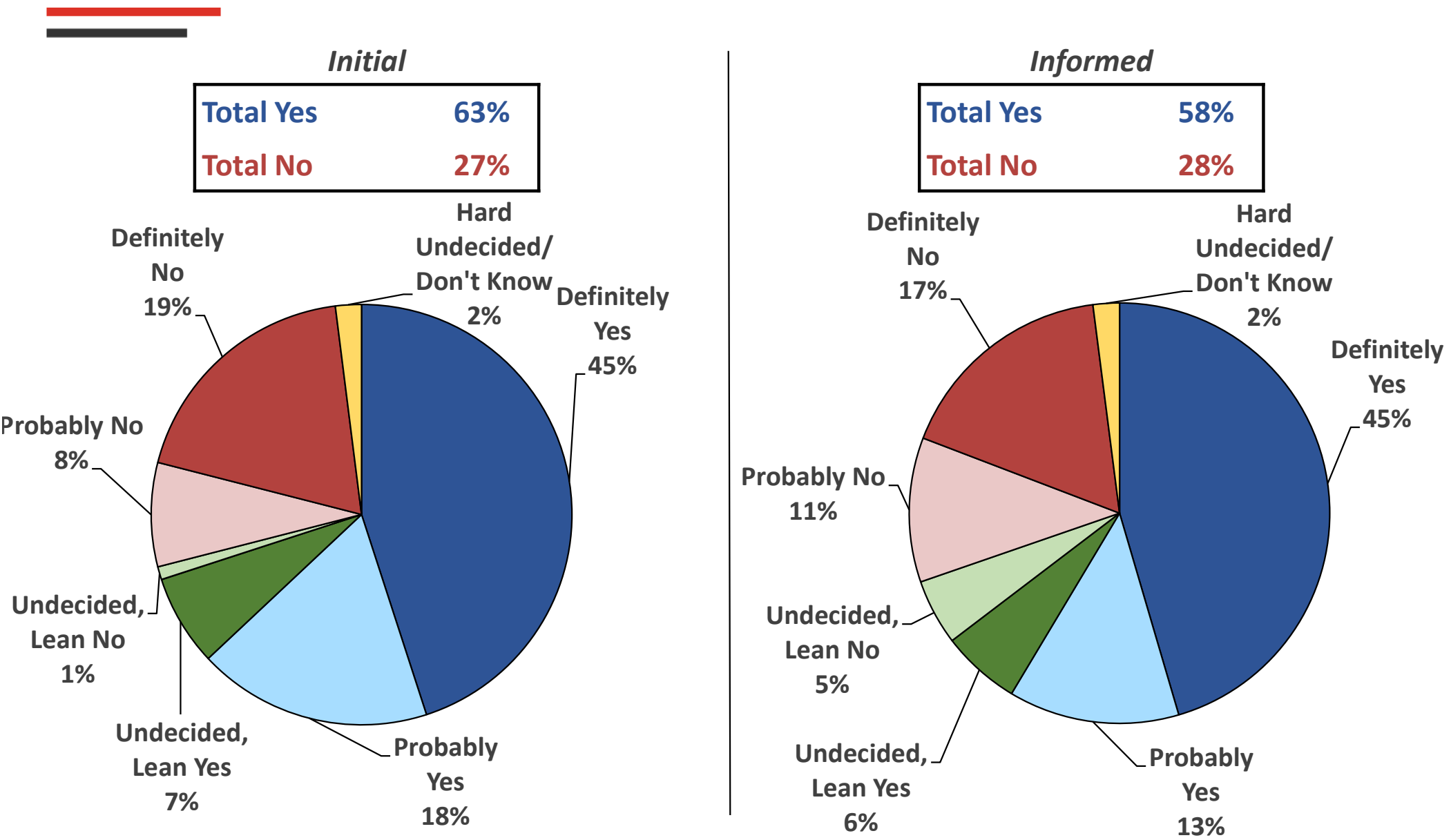


*Denotes Rounding

The Ballot Measure

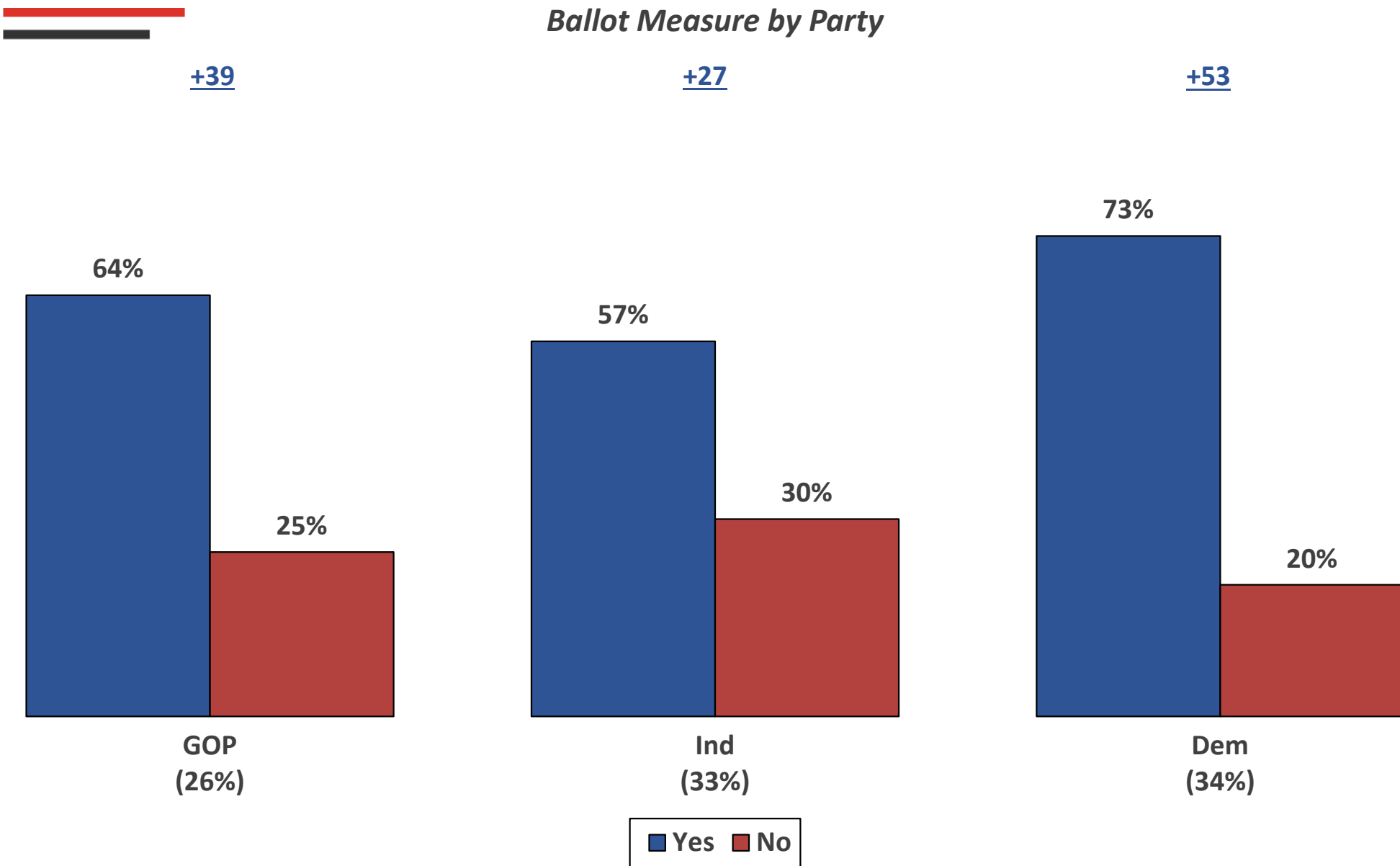
“Shall the Mt. Prospect Park District, Cook County, Illinois, build and equip a new community pool complex at Lions Memorial Park to replace the Big Surf Pool, including zero-depth entry, aquatic spray features, water slides and lap lanes; build and equip a new recreation center to replace the Lions Recreation Center, including a walking track, basketball courts, and spaces for preschool, senior/multigenerational and other programs; add air conditioning and multisport artificial turf at the RecPlex facility; improve parking, construct pickleball courts, and add an outdoor game area and other site amenities at Lions Memorial Park; and issue its bonds to the amount of \$46,225,000 for the purpose of paying the costs thereof?”

On the informed ballot support slightly decreases, but intensity is unchanged. There are also more undecided voters.

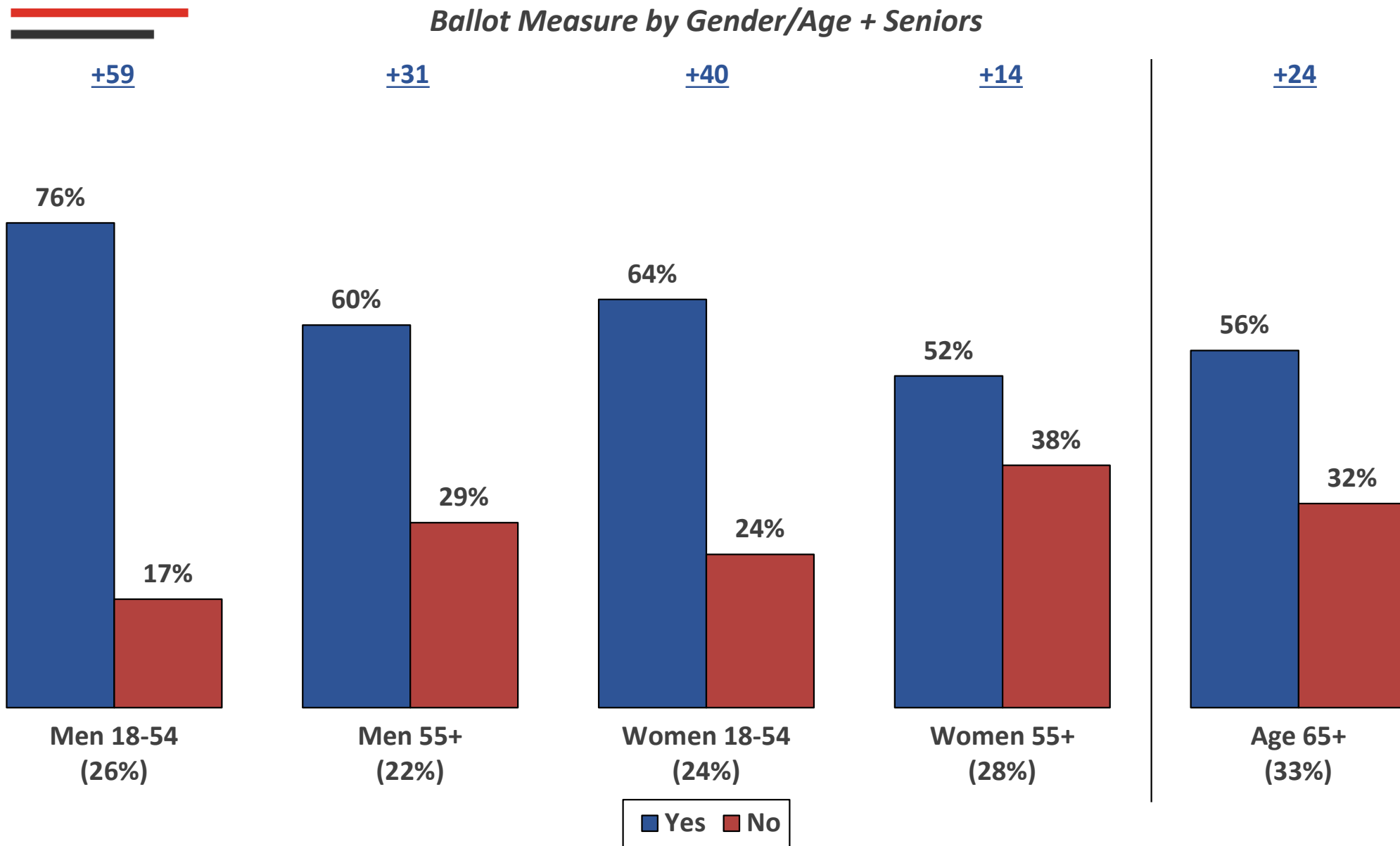


Voters support the proposal across party lines. Democrats are the most likely to support the measure.

Ballot Measure by Party

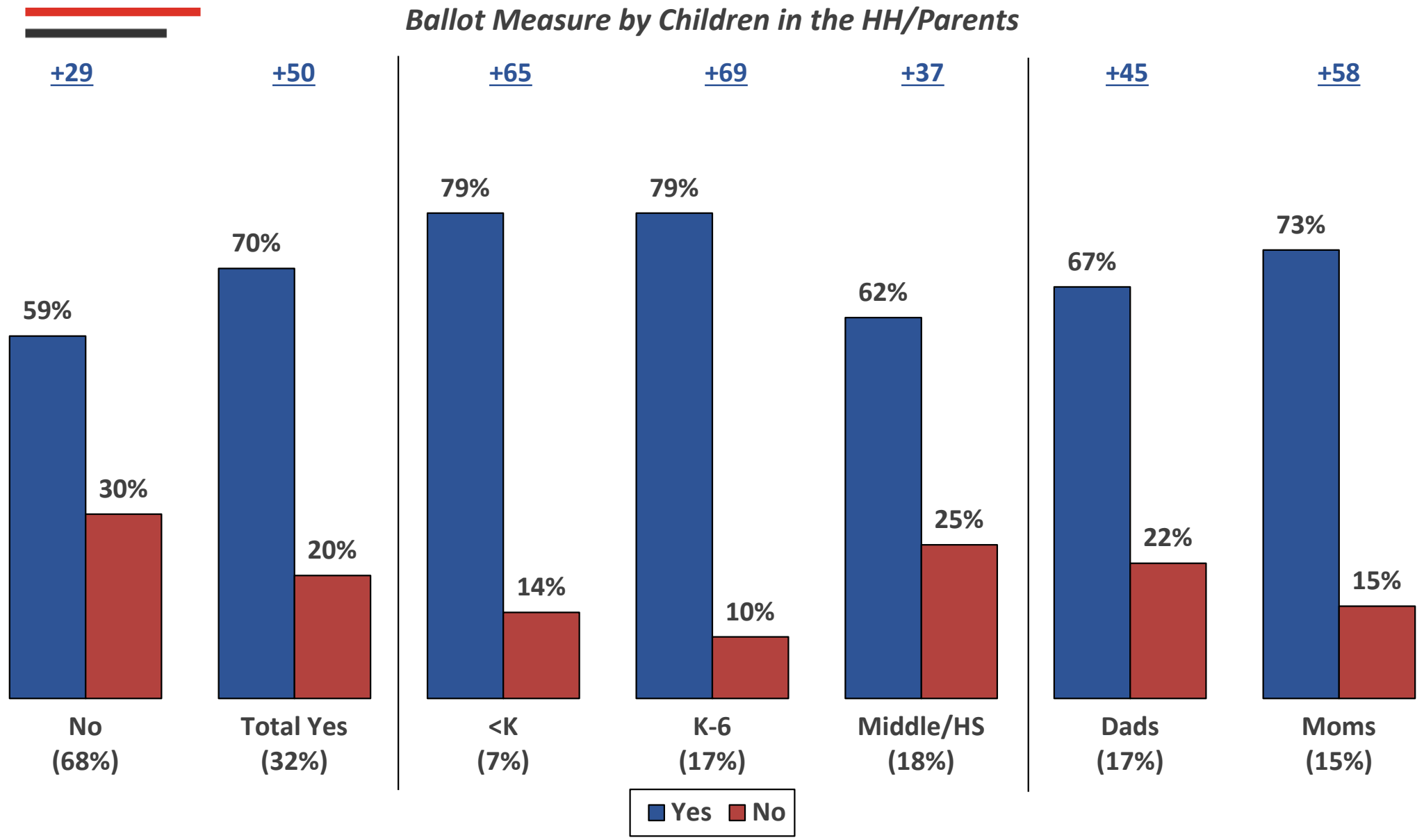


Older women are the least likely to support the proposal.



While both parents and non-parents support the proposal, parents, especially those with younger kids, are more likely to support it.

Ballot Measure by Children in the HH/Parents



ADJOURNMENT SINE DIE
Annual Meeting of the Mt. Prospect Park District
Board of Commissioners
June 19, 2024

ADJOURNMENT SINE DIE

TIME: _____

- THE PRESIDENT MOVES TO ADJOURN SINE DIE, FOR THE PURPOSE OF HOLDING THE 2024 ANNUAL MEETING OF THE MT. PROSPECT PARK DISTRICT AND THEREAFTER TO RECONVENE THE REGULAR BOARD MEETING.
- **CALL TO ORDER:** ANNUAL MEETING OF THE MT. PROSPECT PARK DISTRICT BOARD OF COMMISSIONERS (**ROLL CALL**)
- **TEMPORARY CHAIRPERSON:** PRESIDENT APPOINTS TEMPORARY CHAIRPERSON (**SUGGEST EXECUTIVE DIRECTOR**)
- **NOMINATIONS FOR BOARD PRESIDENT:** CHAIRPERSON THEN ASKS FOR NOMINATIONS FOR PARK BOARD PRESIDENT FOR A ONE YEAR TERM OR UNTIL HIS/HER SUCCESSOR SHALL HAVE BEEN ELECTED.
- IF ONLY ONE NOMINATION IS BROUGHT FORTH THE TEMPORARY CHAIRPERSON DECLARES THAT NOMINEE PRESIDENT / IF THERE IS MORE THAN ONE PERSON NOMINATED THEN A ROLL CALL VOTE IS REQUIRED ON EACH NOMINEE UNTIL ONE OF THE NOMINEES RECEIVES A MAJORITY AND THEN THE TEMPORARY CHAIRPERSON DECLARES SUCH PERSON PRESIDENT / (**ELECTION OF PRESIDENT COMPLETE / PRESIDENT ASSUMES CONTROL OF THE MEETING**)
- **NOMINATIONS FOR BOARD VICE-PRESIDENT:** PRESIDENT ASKS FOR NOMINATIONS FOR PARK BOARD VICE-PRESIDENT FOR A ONE YEAR TERM OR UNTIL HIS/HER SUCCESSOR SHALL HAVE BEEN ELECTED.
- IF ONLY ONE NOMINATION IS BROUGHT FORTH THE PRESIDENT DECLARES THAT NOMINEE VICE-PRESIDENT / IF THERE IS MORE THAN ONE PERSON NOMINATED THEN A ROLL CALL VOTE IS REQUIRED ON EACH NOMINEE UNTIL ONE OF THE NOMINEES RECEIVES A MAJORITY AND THEN THE PRESIDENT DECLARES SUCH PERSON VICE-PRESIDENT / (**ELECTION OF VICE-PRESIDENT COMPLETE**)
- **APPOINTMENT FOR BOARD SECRETARY:** PRESIDENT REQUESTS A MOTION TO APPOINT THE PARK BOARD SECRETARY FOR A ONE YEAR TERM OR UNTIL HIS/HER SUCCESSOR HAS BEEN APPOINTED.
- ROLL CALL VOTE REQUIRED (**APPOINTMENT OF SECRETARY COMPLETE**)
- **APPOINTMENT FOR BOARD TREASURER:** PRESIDENT REQUESTS A MOTION TO APPOINT THE BOARD TREASURER FOR A ONE YEAR TERM OR UNTIL HIS/HER SUCCESSOR SHALL HAVE BEEN APPOINTED.
- ROLL CALL VOTE REQUIRED (**APPOINTMENT OF TREASURER COMPLETE**)
- **ADJOURNMENT OF ANNUAL MEETING**

RECONVENE THE REGULAR BOARD MEETING

TIME: _____



June 19, 2024

FINANCIAL ADVISORS REPORT – May 2024

Audit Update

The auditors have completed the audit and will be presenting this evening. Post audit accounting will prepare and file with Cook County the annual Treasurers report and debt disclosure ordinance report.

Golf Report

Total revenue is \$862,839, up \$91,633 over this time last year. Expenditures are \$731,682, an increase of \$115,701 through May.

Pools Report

All three pool revenues through May of \$341,959 are up \$37,759 from last year. Still reflecting pass sales, the net cash cost of operations for the pools through May was \$4,910.

Recplex Facility Report

Recplex facility revenue through May is \$241,247 and up \$13,879 from last year.

Rec Programs

Rec program revenues through May are \$1,492,185 and up \$178,393 from last year.

Childcare Programs

Revenues for Childcare programs through May are \$834,679 and up 17% overall from last year. Kids Klub (up 12%) and Preschool (up 41%). Day Camp registration (up 14%). Registrations for Camps were received earlier in 2024 than last year.

Central Programs

Central program revenues through May are \$174,540 and up \$21,578 from last year.

Central Facility Report

Central facility overall revenues through April are \$202,873 (including Turf revenue of \$86,884). Facility overall revenues are up \$7,650 from last year. Turf accounted for all of the increase through May.



Mt. Prospect Park District
Planned Capital Project Funds - Sources & Uses
 For the Calendar Year 2024

As of 6/19/24

	Project/ Account	Memo Original	Total This Year	Fund 71 2021	Fund 72 2022-23	Fund 73 2023	Fund 97 2022	Fund 21 Paving	Fund 25 Spec. Rec.	Notes Recv'd in 23
Balance of Funds on Hand 1/01/2024			9,069,988	315,231	1,988,253	237,930	5,505,500	179,736	843,338	
Revenue										
Interest										
72 Interest	424020		97,747		97,747					
97 Interest	424020		65,875				65,875			
Donations										
70 MPPD Foundation - Frdship Phase 1	474970		-							37,500
70 Jordan Foundation - Frdship Phase 1	474970		-							50,000
97 MPPD Foundation - Cardella - Welle	474990		40,500				40,500			
73 Mavericks Baseball	474990		8,300			8,300				
School District Partners										
97 SD #57 - Lions Phase 1	494978		301,000				301,000			
70 SD #59 - Frdship Phase 1	474990		-							33,750
Grants										
97 OSLAD - Frdship Phase 1	494971		400,000				400,000			
97 OSLAD - Lions Phase 1	494970		600,000				600,000			
97 CDBG & TIF (Village) - Lions Phase 1	494976		250,000				250,000			
97 Tourism - Friendship 2A	494977		340,000				340,000			
97 DECO - Chillers	494980		100,000				100,000			
97 IDNR Bike Path - HiLines W Path	494982		96,900				96,900			
Total Committed Sources			2,300,322	-	97,747	8,300	2,194,275	-	-	
Remaining Project balance										
97 Recplex Splashpad Design	811320	40,000	17,500				17,500			
97 Recplex Splashpad/Turf	811340	500,000	500,000				500,000			
97 Recplex Chiller	815000	750,000	675,200				675,200			
97 Recplex Racquetball Conversion	816840	552,301	552,301				552,301			
97 Friendship Phase 1	845080	1,275,000	44,508				44,508			
97 Friendship Phase 2A	845081	860,000	1,039,540				1,039,540			
70 Friendship Phase Med Garden	845085	25,000	3,850				3,850			
97 Lions Park Phase 1	845127	1,850,000	2,135,000				1,585,000	50,000	500,000	
97 Kopp Park Study	846290	20,000	20,000				20,000			
72 Busse Backstops/Fences	846870	145,500	145,500		145,500					
72 Public Engagement	848210	225,000	225,000		225,000					
72 Owen Playground	848240	255,000	365,000		365,000					
72 Weller Creek Playground	848260	372,480	372,480		306,000				66,480	

97 CCC Roof Replacement	863170	2,000,000	2,000,000			2,000,000		
97 WCMF Main Roof Overlay	863170	459,000	459,000			459,000		
97 Lions Park Aquatic Study	881570	50,000	50,000			50,000		
72 RecPlex Pool - Plaster/Dive Block	881810	195,700	195,700	195,700				
72 RecPlex Pool - Disinfect System	881820	70,500	70,500	70,500				
97 Com Ed Bike Path	846320	193,800	193,800			96,900		96,900
97 Meadows Pool Liner	884730	465,000	465,000			465,000		
21 Weller Park - B Ball Ct	645000	30,000	30,000				30,000	
Annual Projects								
72 Internal Service Projects	846700		100,000	100,000				
Annual Projects	Various		1,219,355	155,200	678,300	234,500	62,590	- 88,765
Total Committed Uses			10,879,234	155,200	2,086,000	234,500	7,571,389	80,000 752,145
Uncommitted Funds as of 4/23/24			491,076	160,031	-	11,730	128,386	645000 99,736 603000 91,193



MOUNT PROSPECT PARK DISTRICT
SUMMARY - ALL FUNDS
 For Five Months Ended 05/31/2024

42% of Calendar Year

ACCOUNT NAMES	TOTALS	CORP.	REC.	LIAB INS.	SOCIAL SEC	NWSRA	IMRF	CONSERV.	PAV/LIGHT	DEBT SRV	INT SERV.	NON BOND GOV DEALS	Fund 71 2021 PROJ	Fund 72 2022/3 PROJ	Fund 73 2023 PROJ	Fund 74 2024 PROJ	Fund 75 2025 PROJ	Fund 97 2022 PROJ (B)
BEGINNING BALANCE	21,095,287	2,795,926	6,946,794	496,625	352,457	843,339	39,068	601,308	179,737	764,186	58,734	28,932	315,231	1,988,253	237,930	-	-	5,505,500
REVENUES:																		
PROPERTY TAXES	6,310,869	1,373,508	989,310	442,769	273,137	409,473	396,767	448,519	51,184	1,926,201	-	-	-	-	-	-	-	-
REPLACEMENT TAXES	161,534	43,614	117,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RENTAL	378,104	25,635	323,577	-	-	-	-	28,893	-	-	-	-	-	-	-	-	-	-
PASSES /USER FEES	570,459	-	570,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DAILY /USER FEES	485,576	-	485,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM FEES	2,004,024	-	1,952,735	-	-	-	-	51,288	-	-	-	-	-	-	-	-	-	-
CONCESSION SALES	33,484	-	30,240	-	-	-	-	3,244	-	-	-	-	-	-	-	-	-	-
GRANTS & SPONSORS	101,698	-	2,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,013
V/MC & OTHER	101,076	76,361	873	17,473	-	-	-	-	-	-	-	2,219	-	-	4,150	-	-	-
INTEREST	146,493	404	-	-	-	-	-	-	-	-	-	-	-	146,088	-	-	-	-
INT PROJ CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BRENTWOOD PROP. SALE	795,000	-	-	-	-	-	-	-	-	-	-	795,000	-	-	-	-	-	-
BOND PROCEEDS	2,169,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,169,120	-	-
TOTAL REVENUE	13,257,436	1,519,522	4,473,376	460,242	273,137	409,473	396,767	531,944	51,184	1,926,201	-	797,219	-	146,088	4,150	2,169,120	-	99,013
% of Budget	51%	49%	52%	39%	51%	53%	67%	51%	47%	34%	0%	n/a	n/a	318%	n/a	100%	-	5%
EXPENDITURES:																		
FULL TIME SALARIES	1,763,559	596,893	896,637	66,442	-	-	-	203,587	-	-	-	-	-	-	-	-	-	-
PART TIME SALARIES	830,538	16,031	765,197	-	-	-	-	31,683	-	-	17,626	-	-	-	-	-	-	-
FRINGE BENEFITS	756,877	227,761	425,591	23,470	-	-	-	80,054	-	-	-	-	-	-	-	-	-	-
CONTRACTUAL SERVICES	501,943	144,686	286,465	21,345	-	-	-	17,698	-	475	374	-	-	-	-	30,900	-	-
COMMODITIES	453,413	69,936	355,819	-	-	-	-	30,679	-	-	(3,021)	-	-	-	-	-	-	-
CONCESSIONS	46,794	-	45,538	-	-	-	-	1,256	-	-	-	-	-	-	-	-	-	-
UTILITIES	246,242	55,452	168,596	-	-	-	-	22,194	-	-	-	-	-	-	-	-	-	-
INSURANCE	47,498	-	-	47,498	-	-	-	-	-	-	-	-	-	-	-	-	-	-
N W SPECIAL REC	176,172	-	-	-	-	176,172	-	-	-	-	-	-	-	-	-	-	-	-
RETIREMENT	309,522	-	-	-	194,088	-	115,434	-	-	-	-	-	-	-	-	-	-	-
ROLLOVER BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LONG TERM BONDS (Alt Rev)	311,058	-	-	-	-	-	-	-	-	311,058	-	-	-	-	-	-	-	-
LONG TERM REFI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALES TAX/OTHER	1,599	-	1,435	-	-	-	-	164	-	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS:																		
NON RECURRING PROJECTS	2,138,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,138,220	-
LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EQUIP & VEHICLES	61,751	-	-	-	-	-	-	-	-	-	-	3,200	-	17,794	21,635	-	-	19,123
ADA IMPROV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BUILDINGS	455,501	-	-	-	-	-	-	-	-	-	-	15,067	38,055	-	-	-	-	402,378
POOLS	54,172	-	-	-	-	-	-	-	-	-	-	31,500	21,100	-	-	-	-	1,572
PARK IMPROV	1,090,739	-	-	-	-	430,273	-	-	25,295	-	-	5,978	-	115,019	-	-	-	514,173
TOTAL EXPENDITURE	9,245,596	1,110,759	2,945,278	158,755	194,088	606,445	115,434	387,315	25,295	311,533	14,980	9,178	46,567	191,968	21,635	2,169,120	-	937,246
% of Budget	27%	36%	34%	14%	33%	50%	30%	36%	12%	6%	18%	21%	32%	10%	9%	100%	-	12%
REVENUE OVER(UNDER)	4,011,840	408,763	1,528,098	301,487	79,049	(196,972)	281,333	144,630	25,888	1,614,668	(14,980)	788,041	(46,567)	(45,880)	(17,485)	-	-	(838,233)
ENDING FUND BALANCE	25,107,127	3,204,689	8,474,892	798,112	431,506	646,367	320,401	745,938	205,625	2,378,854	43,754	816,973	268,664	1,942,373	220,445	-	-	4,667,267



**MOUNT PROSPECT PARK DISTRICT
YTD SUMMARY - ALL FUNDS
For Five Month Ends 5/31/24**

ACCOUNT NAMES	2022 Actual	2023 Actual	2024 Actual	2024 Budget	% Change from 23	% Change from 22
BALANCE, Beginning - January 1	11,670,630	20,399,494	21,095,287	Operating +Capital		
REVENUES:						
PROPERTY TAXES	5,873,838	5,851,230	6,310,869	12,297,309	8%	7%
REPLACEMENT TAXES	331,697	289,053	161,534	505,000	-44%	-51%
RENTAL	258,786	345,957	378,104	914,742	9%	46%
PASSES /USER FEES	461,476	552,114	570,459	855,311	3%	24%
DAILY /USER FEES	324,281	419,606	485,576	1,506,642	16%	50%
PROGRAM FEES	1,451,993	1,810,055	2,004,024	3,505,426	11%	38%
CONCESSION SALES	26,948	43,064	33,484	102,188	-22%	24%
CORP SPONSORS & GRANTS	9,335	53,460	2,685	21,000	n/a	n/a
OTHER	42,832	33,694	995,089	60,174	2853%	2223%
INTEREST	761	53,802	146,493	22,071	172%	19150%
INT PROJ CHARGES	295,517	100,000	0	100,000	n/a	n/a
BOND PROCEEDS - New Capital	8,427,385	0	0	0	n/a	n/a
BOND PROCEEDS - REFI Rate	0	0	0		n/a	n/a
BOND PROCEEDS - REFI Annual	0	0	2,169,120	1,852,116	n/a	n/a
TOTAL REVENUE	17,504,849	9,552,035	13,257,437	21,741,979	39%	-24%
without bonds		9,552,035	13,257,437		39%	-24%
EXPENDITURES:						
FULL TIME SALARIES	1,546,991	1,650,282	1,763,559	4,463,797	7%	14%
PART TIME SALARIES	616,392	690,566	830,538	3,004,788	20%	35%
EMPLOYEE BENEFITS	722,372	590,702	756,877	1,600,700	28%	5%
CONTRACTUAL SERVICES	297,788	380,359	501,943	1,723,482	32%	69%
COMMODITIES	321,534	388,339	453,413	1,332,519	17%	41%
CONCESSIONS	25,121	48,094	46,794	68,177	-3%	86%
UTILITIES	247,926	237,787	246,242	874,783	4%	-1%
INSURANCE	216,775	219,374	47,498	892,500	n/a	n/a
NW SPECIAL REC	360,825	363,308	176,172	444,026	-52%	-51%
RETIREMENT	427,449	404,035	309,522	977,816	-23%	-28%
SALES TAX	1,066	2,738	1,599	5,200	-42%	50%
DEBT SERVICE:						
BONDS - Short Term	-	-	-	3,622,773	n/a	n/a
BONDS - LONG TERM	160,590	318,497	311,058	1,852,116	-2%	94%
BONDS - CALLED	-	-	0		n/a	n/a
CAPITAL PROJECTS:						
FROM BOND FUNDS - New Capit:	93,045	-	-	-	n/a	n/a
FROM BOND FUNDS - Carryover	568,923	580,178	1,200,617	-	107%	111%
74 NON RECURRING PROJECTS			2,138,220			
ACCESSIBILITY - ADA	-	54,827	430,273	762,930	685%	n/a
GOV DEALS	-	26,444	5,978	44,000	-77%	n/a
CONSERVATORY	-	33,898	-	0	n/a	n/a
PAV & LIGHT FUND	24,480	14,562	25,295	209,994	74%	3%
TOTAL EXPENDITURE	5,631,277	6,003,990	9,245,598	21,879,601	54%	64%
REVENUE OVER(UNDER)	11,873,572	3,548,045	4,011,839	(137,622)		
BALANCE, Ending	23,544,202	23,947,539	25,107,126			



**MT PROSPECT PARK DISTRICT
DEPARTMENTAL EXPENDITURE ANALYSIS
FOR THE 5 MONTHS ENDED 5-31-24**

42% OF CALENDAR YEAR

FUND / Department	'24 Y.T.D. Actual	2024 Budget	Y.T.D. as % of '24 Budget	'23 Y.T.D. Actual	Y.T.D. % of '23 Y.T.D.	Projected 2024	Proj % of '24 Bud	% Inc '24 Bud Over '23 Bud
GENERAL FUND								
Administration	374,760	1,065,445	35%	342,411	109%	954,863	90%	8%
Maintenance	473,222	1,335,467	35%	422,818	112%	1,270,987	95%	1%
Motor Pool	92,591	265,808	35%	84,909	109%	248,035	93%	3%
Buildings	162,392	398,411	41%	96,604	168%	377,047	95%	45%
Studio at Melas	7,794	28,025	28%	6,965	112%	17,698	63%	3%
Total	1,110,759	3,093,156	36%	953,707	116%	2,873,967	93%	8%
RECREATION FUND								
Administration	519,478	1,279,579	41%	448,542	116%	1,155,749	90%	2%
Big Surf	62,113	252,669	25%	53,531	116%	210,614	83%	3%
Meadows Pool	61,097	364,683	17%	46,732	131%	319,743	88%	4%
Recplex Pool	223,660	578,477	39%	175,367	128%	525,545	91%	8%
Golf Course	731,682	1,877,850	39%	631,894	116%	1,839,779	98%	2%
Concessions	5,262	10,480	50%	4,834	109%	9,047	86%	-11%
Lions Center	84,935	279,361	30%	69,389	122%	255,953	92%	22%
Recplex Center	398,657	1,251,846	32%	367,236	109%	1,073,966	86%	9%
Rec Programs	509,591	1,700,832	30%	492,720	103%	1,553,895	91%	13%
Central Programs	63,279	217,861	29%	41,436	153%	279,057	128%	68%
Central Road	285,526	742,138	38%	244,494	117%	689,678	93%	13%
Total	2,945,278	8,555,776	34%	2,576,175	114%	7,875,401	92%	8%



41.7% of Calendar Year

2024 Budget vs. Actual
For the Five Months Ended May 31, 2024

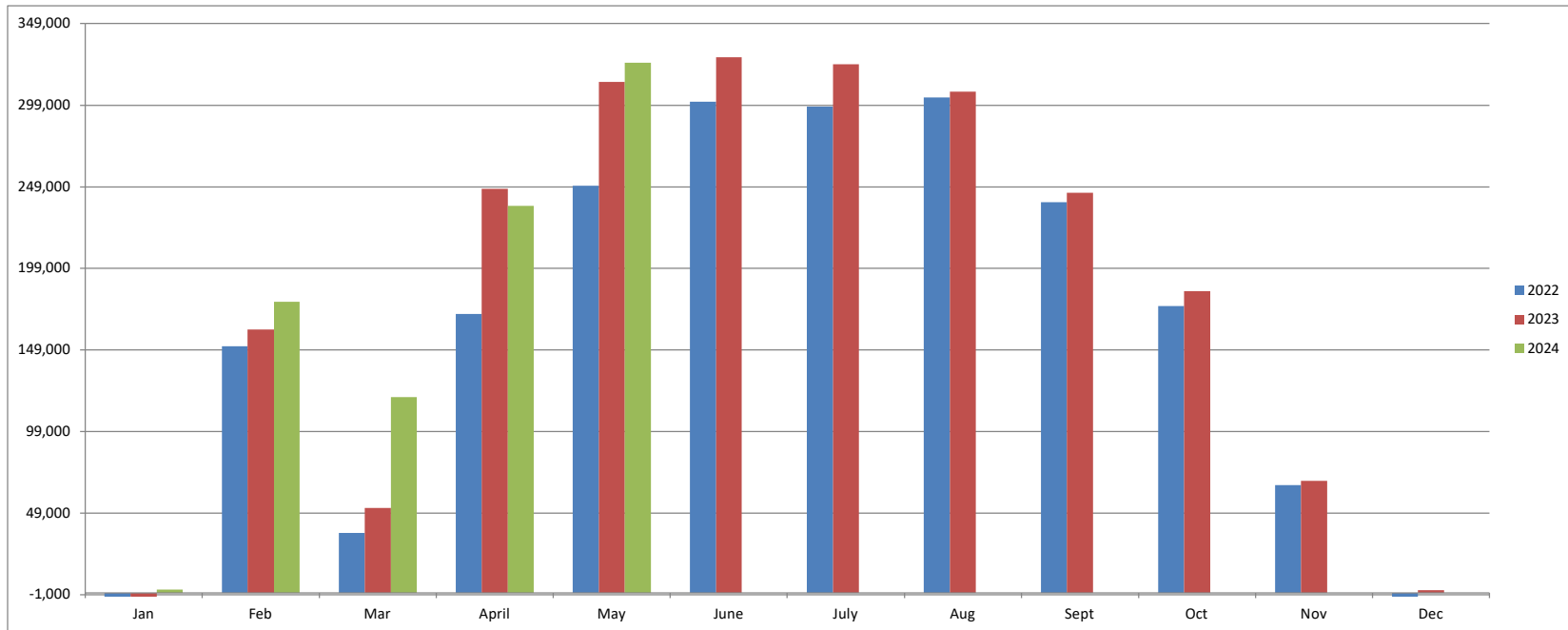
	April YTD		May		May YTD		YTD LastYr	% of Last Yr	Annual Budget	% of Budget
	Budget	Actual	Budget	Actual	Budget	Actual				
REVENUES:										
RENTALS	18,104	47,367	51,163	61,115	69,267	108,482	94,920	114%	371,500	29%
PASSES /USER FEES	220,749	224,488	11,154	7,606	231,903	232,094	238,176	97%	235,990	98%
DAILY /USER FEES	101,174	208,255	174,661	228,459	275,835	436,714	369,998	118%	1,290,575	34%
PROGRAM FEES	44,453	45,668	4,843	15,195	49,296	60,863	60,152	101%	72,500	84%
MERCHANDISE SALES	5,578	12,241	10,675	12,561	16,253	24,802	22,699	109%	65,000	38%
OTHER	(7,922)	(93)	(2,990)	(23)	(10,912)	(116)	(14,739)	1%	(29,000)	0%
TOTAL REVENUE	382,136	537,926	249,506	324,913	631,642	862,839	771,206	112%	2,006,565	43%
LastYr		457,057		314,149		771,206			1,983,841	39%
EXPENDITURES:										
FULL TIME SALARIES	197,004	194,229	53,405	46,536	250,409	240,765	267,163	90%	607,761	40%
PART TIME SALARIES	58,460	65,873	46,718	41,462	105,178	107,335	66,373	162%	461,120	23%
FRINGE BENEFITS	130,474	119,588	28,404	23,591	158,878	143,179	112,199	128%	300,855	48%
CONTRACTUAL SERVICES	40,915	49,269	9,895	8,631	50,810	57,900	29,244	198%	127,027	46%
COMMODITIES	61,850	59,107	9,582	57,339	71,432	116,446	76,343	153%	242,820	48%
MERCHANDISE	18,356	33,586	3,587	7,105	21,943	40,691	40,088	102%	50,000	81%
UTILITIES	22,705	18,682	7,497	5,591	30,202	24,273	23,529	103%	83,067	29%
SALES TAX/OTHER	18	425	432	668	450	1,093	1,042		5,200	21%
TOTAL EXPENDITURES	529,782	540,759	159,520	190,923	689,302	731,682	615,981	119%	1,877,850	39%
LastYr		479,604		136,377		615,981			1,576,274	39%
REVENUE OVER(UNDER) EXP	(147,646)	(2,833)	89,986	133,990	(57,660)	131,157	155,225		128,715	



GOLF COURSE MONTHLY RECEIPTS

Revenue Recap by Year

2022			2023			2024			YTD	Annual	
Month	YTD		Month	YTD		Month	YTD		Actual	Budget	
Jan	(4,592)	(4,592)	Jan	(4,238)	(4,238)	Jan	2,091	2,091			
Feb	151,220	146,628	Feb	161,321	157,083	Feb	178,473	180,564	Revenue	862,839	2,006,565
Mar	36,818	183,446	Mar	52,182	209,265	Mar	120,020	300,584	Expenditures		
April	171,193	354,639	April	247,792	457,057	April	237,342	537,926	Full Time	240,765	607,761
May	249,605	604,244	May	313,152	770,209	May	324,913	862,839	Part Time	107,335	461,120
June	301,067	905,311	June	328,356	1,098,565	June	-	-	Benefits	143,179	300,855
July	298,167	1,203,478	July	324,079	1,422,644	July	-	-	Contractual	57,900	127,027
Aug	303,779	1,507,257	Aug	307,307	1,729,951	Aug	-	-	Commodities	158,230	292,820
Sept	239,377	1,746,634	Sept	245,173	1,975,124	Sept	-	-	Utilities	24,273	88,267
Oct	175,918	1,922,552	Oct	184,948	2,160,072	Oct	-	-		731,682	1,877,850
Nov	66,137	1,988,689	Nov	68,753	2,228,825	Nov	-	-	Net	131,157	128,715
Dec	(4,848)	1,983,841	Dec	1,573	2,230,398	Dec	-	-			
Budget		1,966,278			1,946,381			2,006,565			



Mount Prospect Park District
GOLF COURSE
thru May

	2021	2022	2023	2024	Change From 2023	Change From 2022
REVENUES:						
RENTALS	91,826	67,769	95,061	108,482	14%	60%
PASSES /USER FEES	219,260	208,640	238,036	232,094	-2%	11%
DAILY /USER FEES	413,410	286,555	369,071	436,714	18%	52%
PROGRAM FEES	56,433	54,300	60,122	60,863	1%	12%
MERCHANDISE SALES	13,015	16,449	22,658	24,802	9%	51%
OTHER	(20,320)	(29,468)	(14,739)	(116)	-99%	-100%
TOTAL REVENUE	773,624	604,245	770,209	862,839	12%	43%
% of Budget	41%	31%	40%	43%		
EXPENDITURES:						
FULL TIME SALARIES	257,749	202,908	282,338	240,765	-15%	19%
PART TIME SALARIES	71,794	64,645	66,373	107,335	62%	66%
FRINGE BENEFITS	131,004	123,004	112,199	143,179	28%	16%
CONTRACTUAL SERVICES	22,483	34,516	29,244	57,900	98%	68%
COMMODITIES	45,133	59,943	77,081	116,446	51%	94%
MERCHANDISE	19,479	19,915	40,088	40,691	2%	104%
UTILITIES	27,613	27,092	23,529	24,273	3%	-10%
SALES TAX/OTHER	612	504	1,042	1,093	5%	117%
TOTAL EXPENDITURES	575,867	532,527	631,894	731,682	16%	37%
% of Budget	34%	31%	34%	39%		
REVENUE OVER(UNDER) EXP	197,757	71,718	138,315	131,157		
BUDGET REVENUE	1,892,550	1,966,278	1,946,381	2,006,565		
BUDGET EXPENSE	1,711,076	1,741,320	1,845,426	1,877,850		



**Golf Course Department by Function
For Five Months Ended 05-31-2024**

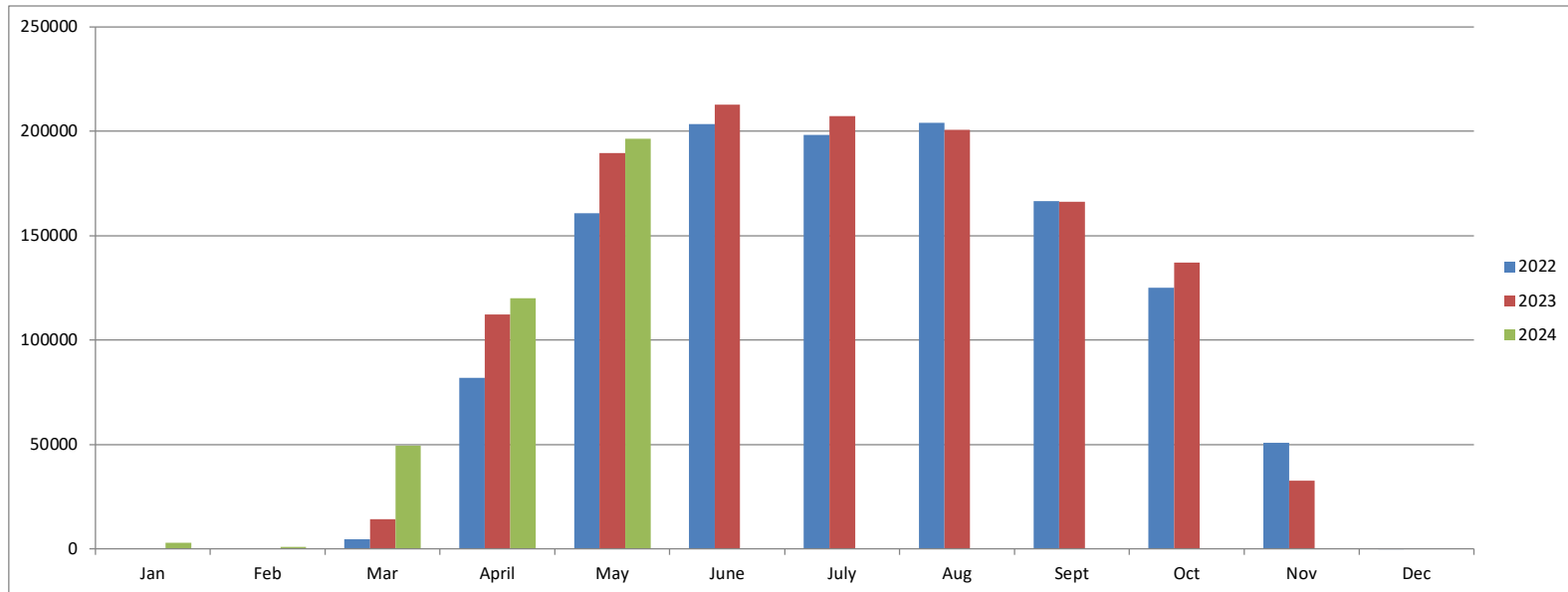
ACCOUNT NAMES

	TOTALS	PRO SHOP	MAINT.	SALES	RANGE	LESSONS	EVENTS	GC COMM.
REVENUES:								
RENTAL	108,482	108,750	-	-	-	-	-	(268)
PASSES /USER FEES	232,094	232,094	-	-	-	-	-	-
DAILY /USER FEES	436,714	380,740	-	-	55,974	-	-	-
PROGRAM FEES	60,863	650	-	-	-	57,085	3,128	-
MERCHANDISE SALES	24,802	-	-	24,802	-	-	-	-
OTHER	(116)	(116)	-	-	-	-	-	-
SPONSORSHIPS	-	-	-	-	-	-	-	-
TOTAL REVENUE	862,839	722,118	-	24,802	55,974	57,085	3,128	(268)
% of Budget	44%	42%	n/a	38%	43%	259%	26%	n/a
EXPENDITURES:								
FULL TIME SALARIES	240,765	77,305	137,300	-	-	-	-	26,160
PART TIME SALARIES	107,335	42,706	61,489	-	-	1,050	-	2,090
FRINGE BENEFITS	143,179	21,341	104,086	-	-	845	-	16,908
CONTRACTUAL SERVICES	57,900	43,269	6,678	-	-	2,345	-	5,607
COMMODITIES	116,446	8,992	80,336	162	14,516	2,481	6,750	3,210
MERCHANDISE	40,691	-	-	40,691	-	-	-	-
UTILITIES	24,273	4,061	11,144	-	-	-	-	9,069
SALES TAX	1,093	-	-	1,093	-	-	-	-
TOTAL EXPENDITURES	731,682	197,674	401,033	41,945	14,516	6,720	6,750	63,043
% of Budget	43%	41%	37%	75%	121%	149%	56%	163%
REVENUE OVER(UNDER) EXP	131,157	524,444	(401,033)	(17,144)	41,458	50,365	(3,622)	(63,311)
CHANGE FROM LAST YR + (-)								
REVENUE	91,633	75,198	-	2,103	13,890	(1,757)	2,468	(268)
EXPENDITURES	115,701	17,197	85,956	719	6,662	353	1,498	3,315
NET	(24,068)	58,001	(85,956)	1,383	7,227	(2,110)	970	(3,584)
% CHANGE FROM LAST YEAR								
REVENUE	12	12	n/a	9	n/a	(3)	n/a	n/a
EXPENDITURES	19	10	27	2	85	6	n/a	6

MT Prospect Park District Golf Course Green Fees

Revenue Recap by yr:

	2022		2023		2024				
	Month	YTD	Month	YTD	Month	YTD			
Jan	-	-	Jan	-	Jan	3,006	3,006	22 Budget	1,165,000
Feb	-	-	Feb	-	Feb	932	3,938	23 Budget	1,150,500
Mar	4,717	4,717	Mar	14,168	Mar	49,381	53,319	24 Budget	1,150,000
April	82,012	86,729	April	112,214	April	120,054	173,373		
May	160,831	247,560	May	189,551	May	196,330	369,703		
June	203,453	451,013	June	212,846	June	-	369,703		
July	198,166	649,178	July	207,148	July	-	369,703		
Aug	204,039	853,217	Aug	200,626	Aug	-	369,703		
Sept	166,487	1,019,704	Sept	166,148	Sept	-	369,703		
Oct	125,022	1,144,726	Oct	137,099	Oct	-	369,703		
Nov	50,849	1,195,576	Nov	32,711	Nov	-	369,703		
Dec	47	1,195,622	Dec	-	Dec	-	369,703		

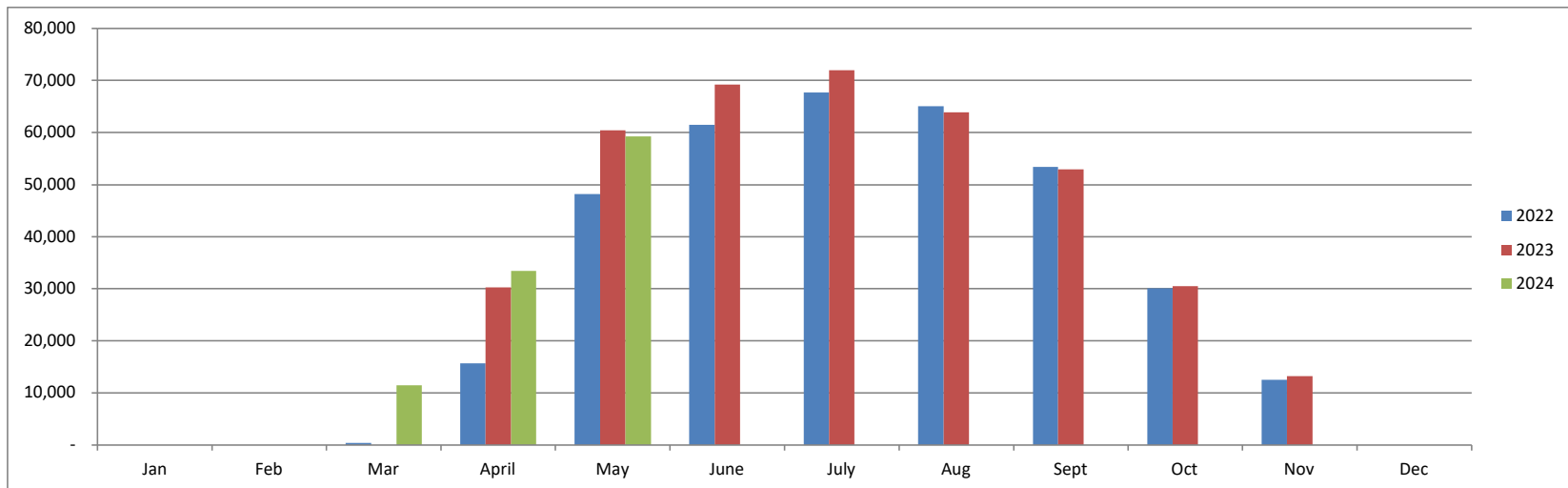




Golf Course Power Cart Rental

Revenue Recap by Year

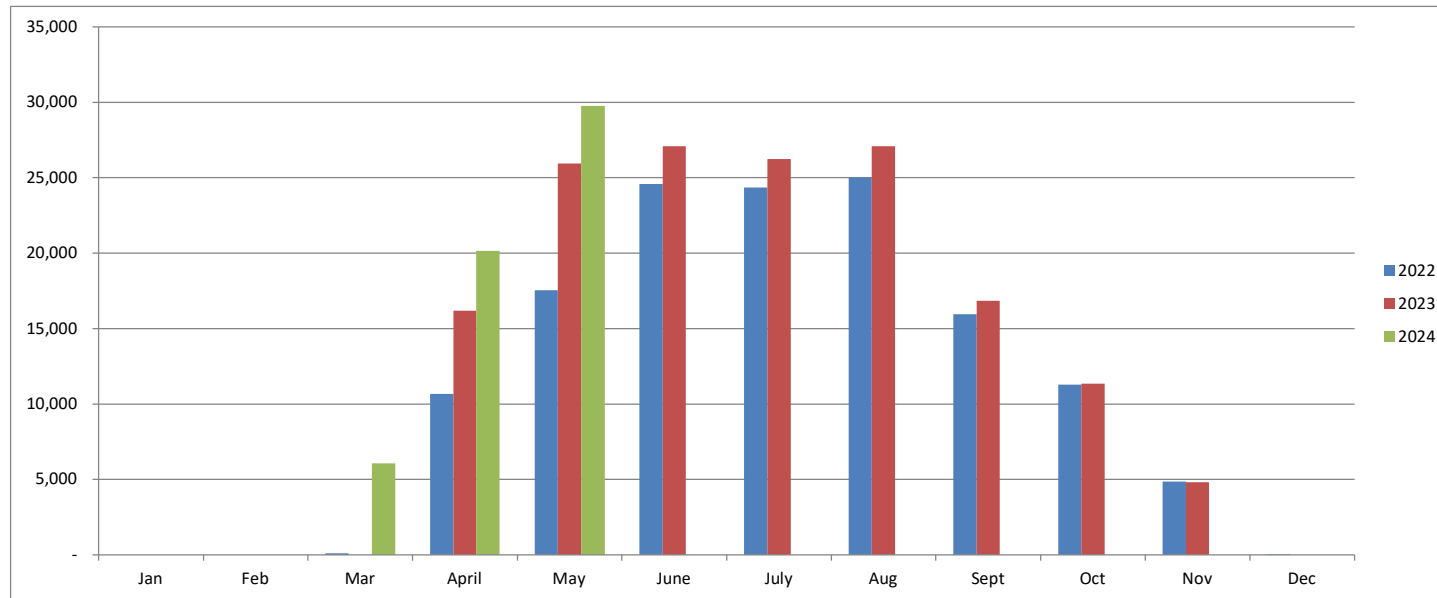
2022			2023			2024					
	Month	YTD		Month	YTD		Month	YTD			
	Jan	0	0	Jan	0	0	Jan	0	0	22 Budget	361,600
	Feb	0	0	Feb	0	0	Feb	0	0	23 Budget	370,000
	Mar	424	424	Mar	-	-	Mar	11,517	11,517	24 Budget	371,500
	April	15,697	16,121	April	30,264	30,264	April	33,428	44,946		
	May	48,155	64,276	May	60,382	90,646	May	59,200	104,146		
	June	61,486	125,762	June	69,197	159,843	June	-	-		
	July	67,682	193,444	July	71,931	231,774	July	-	-		
	Aug	65,065	258,509	Aug	63,892	295,665	Aug	-	-		
	Sept	53,372	311,880	Sept	52,932	348,597	Sept	-	-		
	Oct	30,075	341,955	Oct	30,495	379,092	Oct	-	-		
	Nov	12,516	354,471	Nov	13,215	392,307	Nov	-	-		
	Dec	-	354,471	Dec	-	392,307	Dec	-	-		



Mount Prospect Park District Golf Course Driving Range Revenue

Revenue Recap by yr:

	2022		2023		2024			
	Month	YTD	Month	YTD	Month	YTD		
Jan	-	-	Jan	-	Jan	-	22 Budget	114,300
Feb	-	-	Feb	-	Feb	-	23 Budget	118,000
Mar	96	96	Mar	-	Mar	6,066	24 Budget	130,000
April	10,690	10,786	April	16,186	April	20,155		
May	17,535	28,321	May	25,949	May	29,754		
June	24,600	52,921	June	27,072	June	-		
July	24,360	77,280	July	26,228	July	-		
Aug	25,008	102,289	Aug	27,088	Aug	-		
Sept	15,950	118,239	Sept	16,844	Sept	-		
Oct	11,295	129,534	Oct	11,349	Oct	-		
Nov	4,866	134,400	Nov	4,797	Nov	-		
Dec	35	134,435	Dec	-	Dec	-		

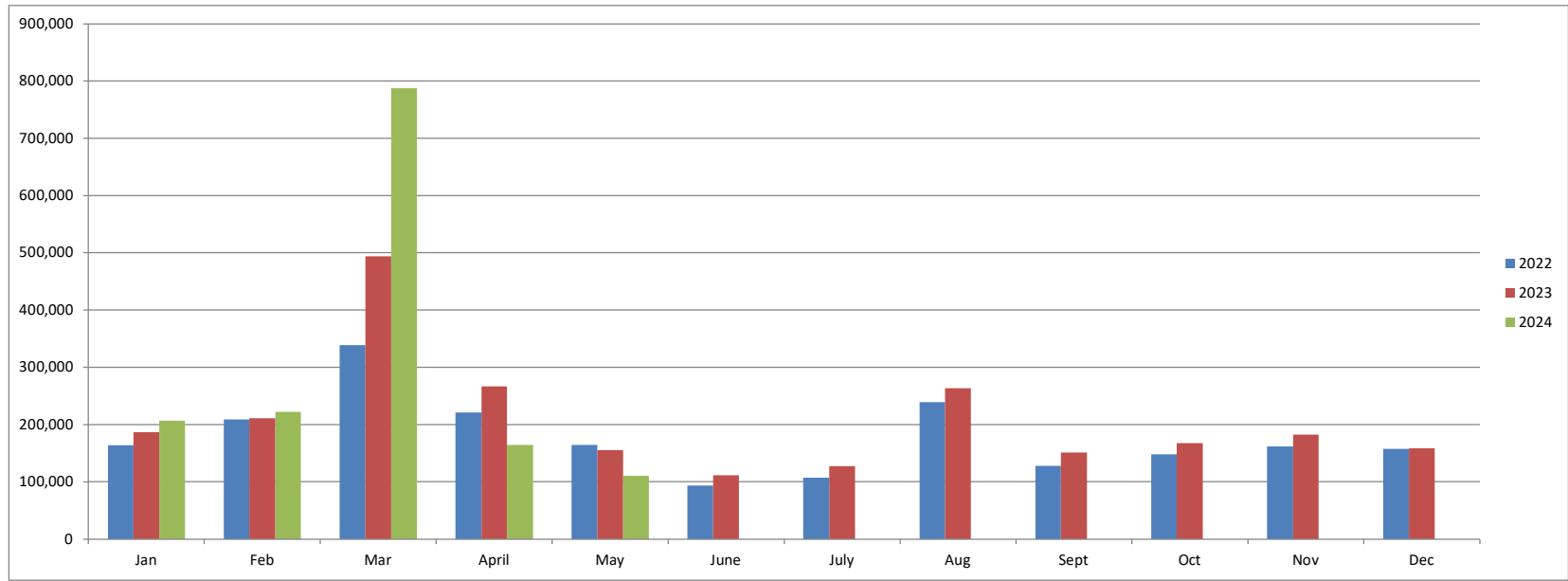


MT PROSPECT PARK DISTRICT PROGRAM REVENUE

Revenue Recap by yr:

2022			2023			2024			YTD	Annual
Month	YTD		Month	YTD		Month	YTD	Actual	Budget	
Jan	163,615	163,615	Jan	186,710	186,710	Jan	206,660	1,492,185	2,549,826	
Feb	208,904	372,519	Feb	210,814	397,524	Feb	222,332			
Mar	339,191	711,710	Mar	493,884	891,408	Mar	787,598			
April	221,329	933,039	April	266,955	1,158,363	April	164,772			
May	164,467	1,097,506	May	155,429	1,313,792	May	110,823			
June	93,069	1,190,575	June	111,517	1,425,309	June	-			
July	107,505	1,298,080	July	127,645	1,552,954	July	-			
Aug	239,418	1,537,498	Aug	263,226	1,816,180	Aug	-			
Sept	128,019	1,665,517	Sept	151,278	1,967,458	Sept	-			
Oct	148,068	1,813,585	Oct	167,456	2,134,914	Oct	-			
Nov	161,479	1,975,064	Nov	182,469	2,317,383	Nov	-			
Dec	157,425	2,132,489	Dec	158,608	2,475,991	Dec	-			
Budget		1,990,273			2,318,700				2,549,826	

Revenue	1,492,185	2,549,826
Expenditures		
Part Time	274,420	912,847
Contractual	84,854	464,741
Commodities	150,317	323,244
	<u>509,591</u>	<u>1,700,832</u>
Net	<u>982,594</u>	<u>848,994</u>



MOUNT PROSPECT PARK DISTRICT
PROGRAMS Department by Function
For Five Months Ended 5-31-24

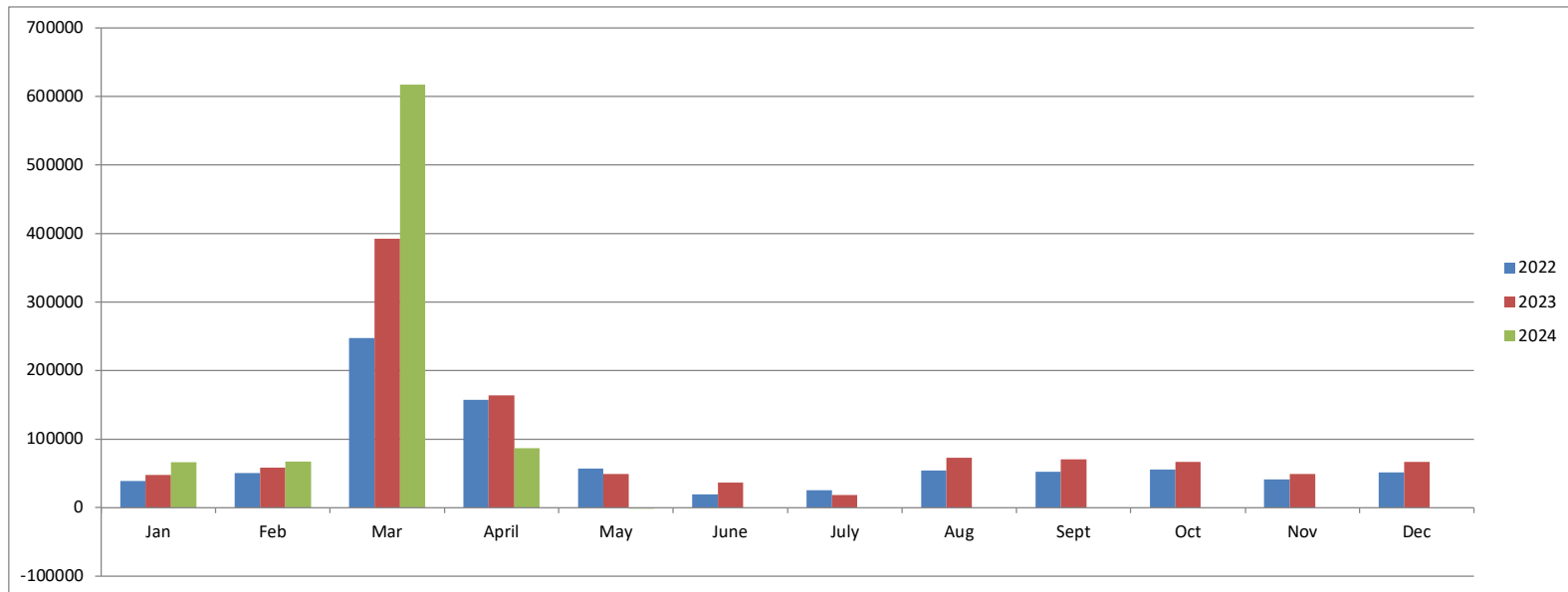
ACCOUNT NAMES

	TOTALS	YOUTH/ CHILD CARE	ATHLETICS ADULT	YOUTH	FITNESS	SPECIAL EVENTS	ARTS	BASEBALL
REVENUES:								
PROGRAM FEES	1,391,533	734,385	46,495	230,615	75,365	13,754	177,267	113,654
CHILD CARE	100,372	100,372	-	-	-	-	-	-
VISA/MC CHARGES	280	(78)	-	278	-	-	(41)	120
TOTAL REVENUE	1,492,185	834,679	46,495	230,893	75,365	13,754	177,226	113,774
% of Budget	58%	69%	60%	42%	51%	63%	45%	77%
EXPENDITURES:								
PART TIME SALARIES	274,420	129,105	1,684	13,798	44,100	-	83,323	2,409
CONTRACTUAL SERVICES	84,854	20,485	7,740	27,228	2,215	2,924	-	24,262
COMMODITIES	150,317	8,998	6,859	36,252	1,192	7,534	37,622	51,861
UTILITIES	-							
TOTAL EXPENDITURES	509,591	158,588	16,283	77,278	47,507	10,459	120,945	78,531
% of Budget	30%	22%	25%	21%	41%	23%	50%	59%
REVENUE OVER(UNDER) EXP	982,594	676,091	30,212	153,614	27,858	3,295	56,281	35,242
\$ CHANGE FROM 2023 + (-)								
REVENUE	175,518	120,556	5,250	5,038	649	1,744	12,493	29,787
EXPENDITURES	14,592	38,739	6,325	(49,596)	675	2,468	11,438	4,541
NET	160,926	81,817	(1,075)	54,634	(26)	(724)	1,055	25,246
% CHANGE FROM 2023								
REVENUE	13	17	13	2	1	15	8	35
EXPENDITURES	3	32	64	(39)	1	31	10	6

MT Prospect Park District CHILD CARE PROGRAMS REVENUE

Revenue Recap by yr:

2022			2023			2024		
Month	YTD		Month	YTD		Month	YTD	
Jan	38,678	38,678	Jan	47,284	47,284	Jan	65,871	65,871
Feb	50,364	89,042	Feb	58,331	105,615	Feb	66,792	132,663
Mar	247,266	336,308	Mar	392,528	498,143	Mar	617,071	749,733
April	157,086	493,394	April	163,747	661,890	April	86,426	836,160
May	57,031	550,425	May	48,605	710,495	May	(1,481)	834,679
June	19,000	569,425	June	36,654	747,149	June	-	834,679
July	24,939	594,364	July	18,601	765,749	July	-	834,679
Aug	53,955	648,319	Aug	72,322	838,072	Aug	-	834,679
Sept	52,429	700,748	Sept	70,269	908,341	Sept	-	834,679
Oct	55,183	755,931	Oct	66,311	974,652	Oct	-	834,679
Nov	41,162	797,093	Nov	48,639	1,023,291	Nov	-	834,679
Dec	51,214	848,307	Dec	66,332	1,089,622	Dec	-	834,679
Budget		846,630	Budget		1,070,049	Budget		1,209,951



MOUNT PROSPECT PARK DISTRICT
CHILD CARE PROGRAMS
For Five Months Ended May 31, 2024

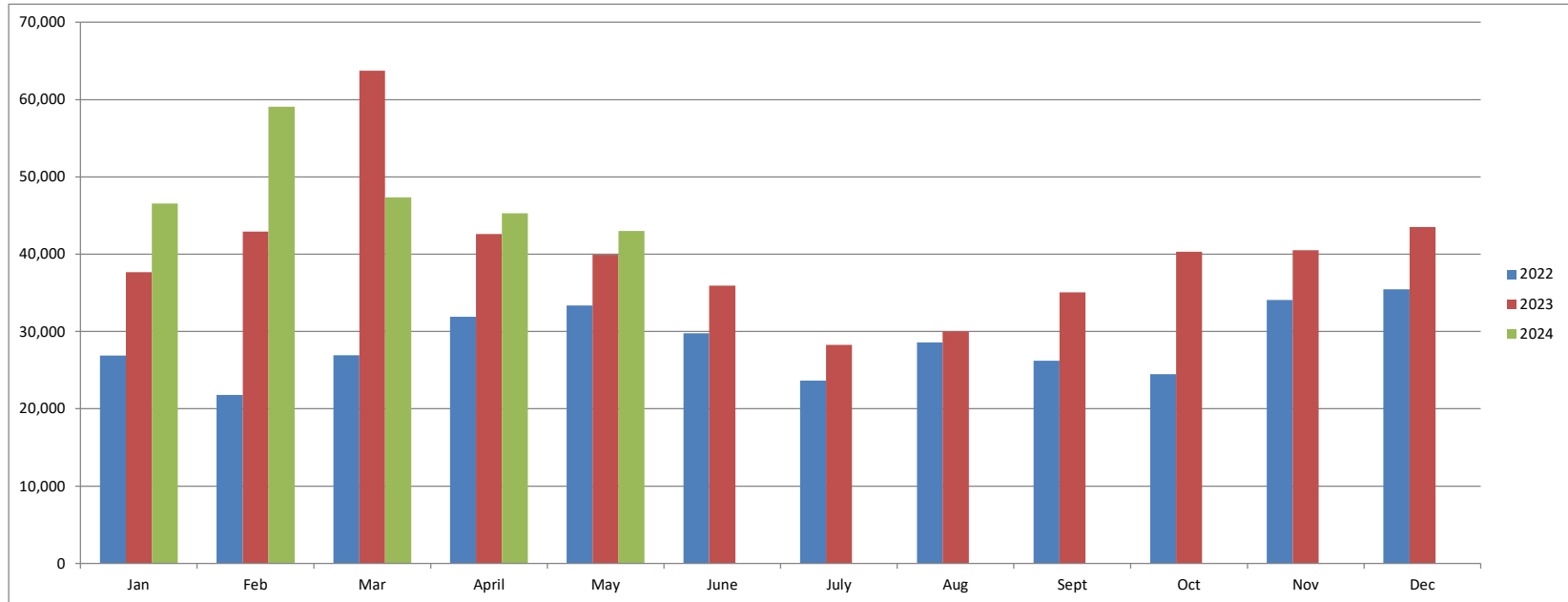
ACCOUNT NAMES						42% of Fiscal Year	
	YTD		2024	2024	YTD	% of	% of
	2022	2023	Budget	Month	YTD	Budget	2023
REVENUES:							
Kids Klub	109,176	132,468	373,518	1,743	148,734	40%	112%
Day Camp	383,224	513,785	610,365	-4,741	585,651	96%	114%
Preschool	58,025	71,275	243,068	1,532	100,372	41%	141%
VISA/MC Charges		(7,033)	-17,000	(15)	(78)	n/a	n/a
Total	550,425	710,495	1,209,951	(1,481)	834,679	69%	117%
EXPENDITURES:							
Part Time Salaries	92,649	99,994	561,270	26,371	129,105	23%	129%
Contractual Services	9,954	12,367	123,159	3,331	20,485	17%	166%
Commodities	3,948	7,307	41,654	1,041	8,998	22%	123%
Total	106,551	119,668	726,083	30,743	158,588	22%	149%
SURPLUS (DEFICIT)	443,874	590,827	483,868	(32,224)	676,091		



Revenue & Expenditures

Revenue Recap by Year

2022		2023		2024		YTD	Annual					
Month	YTD	Month	YTD	Month	YTD	Actual	Budget					
Jan	26,889	26,889	Jan	37,676	37,676	Jan	46,542	46,542	Revenue	241,247	425,948	
Feb	21,829	48,718	Feb	42,910	80,586	Feb	59,067	105,609				Expenditures
Mar	26,927	75,645	Mar	63,747	144,333	Mar	47,375	152,984				
April	31,919	107,564	April	42,598	186,931	April	45,273	198,257				
May	33,368	140,932	May	39,927	226,858	May	42,990	241,247				
June	29,760	170,692	June	35,904	262,762	June	-	-				
July	23,665	194,357	July	28,240	291,002	July	-	-				
Aug	28,590	222,947	Aug	30,005	321,007	Aug	-	-				
Sept	26,224	249,171	Sept	35,071	356,078	Sept	-	-				
Oct	24,478	273,649	Oct	40,320	396,398	Oct	-	-				
Nov	34,093	307,742	Nov	40,531	436,929	Nov	-	-				
Dec	35,449	343,191	Dec	43,529	480,458	Dec	-	-				
Budget		240,086	337,401		425,948		Net		<u>398,657</u>	<u>1,251,846</u>		
							<u>(157,410)</u>	<u>(825,898)</u>				





REVENUE REPORT May-24

	<i>MONTH</i>		<i>YEAR to DATE</i>		Up (Down)	
	This	Last	This	Last	Change	% Change
RENTALS						
Building Rental	9,028	8,060	60,447	38,912	21,535	55%
Total	9,028	8,060	60,447	38,912	21,535	55%
PASS SALES						
Gym & Track	1,445	1,916	9,284	11,153	(1,869)	-17%
Fitness	26,612	23,822	135,479	119,888	15,591	13%
Total	28,057	25,738	144,763	131,041	13,722	10%
DAILY FEES						
Gym & Track	3,428	3,603	24,029	26,065	(2,036)	-8%
Fitness	886	718	4,364	3,988	376	9%
Racquetball	98	179	1,616	2,099	(483)	-23%
Total	4,412	4,500	30,009	32,152	(2,143)	-7%
PROGRAM FEES						
Special Programs	570	2,100	3,357	24,235	(20,878)	n/a
Total	570	2,100	3,357	24,235	(20,878)	n/a
CONCESSIONS						
Merchandise	122	39	625	533	92	17%
Vending	808	243	2,074	2,814	(740)	n/a
Total	930	282	2,699	3,347	(648)	-19%
OTHER						
Visa Charges / OvSt	(5)	(755)	(27)	(2,074)	2,047	-99%
TOTAL	42,991	39,925	241,247	227,613	13,634	6%

RecPlex

thru May

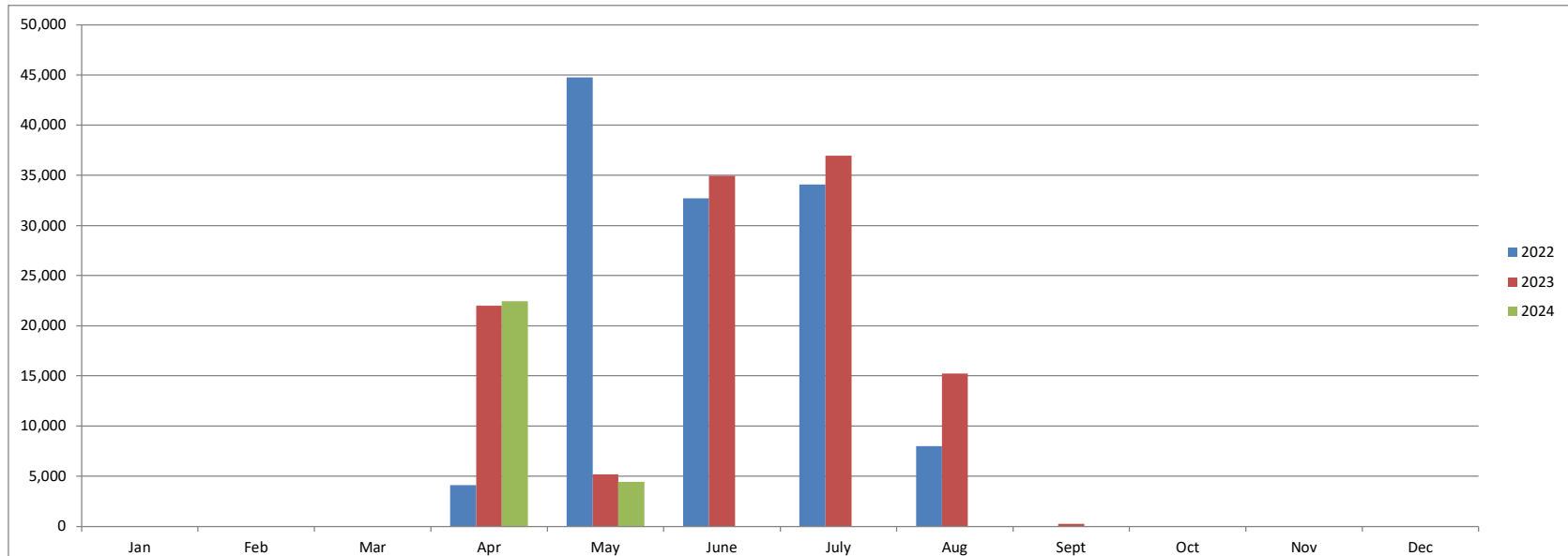
	2021	2022	2023	2024	Change From 2023	Change From 2022
REVENUES:						
RENTALS	51,330	20,663	38,912	60,447	55%	193%
PASSES /USER FEES	47,353	91,573	131,041	144,763	10%	58%
DAILY /USER FEES	1,878	17,648	32,151	30,009	-7%	70%
PROGRAM FEES	5,650	11,766	24,235	3,357	-86%	-71%
MERCHANDISE & VENDING	462	2,146	3,347	2,699	-19%	26%
OTHER/visa	(1,976)	(2,863)	(2,829)	(27)	-99%	-99%
TOTAL REVENUE	104,697	140,933	226,857	241,248	6%	71%
% of Budget	65%	59%	60%	57%		
EXPENDITURES:						
FULL TIME SALARIES	131,184	98,810	111,077	127,379	15%	29%
PART TIME SALARIES	73,275	93,769	97,220	105,826	9%	13%
FRINGE BENEFITS	73,744	64,481	55,198	76,743	39%	19%
CONTRACTUAL SERVICES	10,486	11,625	11,301	9,473	-16%	-19%
COMMODITIES	16,371	17,103	22,063	10,673	-52%	-38%
MERCHANDISE	25	286	378	475	n/a	n/a
UTILITIES	75,225	72,178	69,999	68,088	-3%	n/a
TOTAL EXPENDITURES	380,310	358,252	367,236	398,657	9%	11%
% of Budget	36%	32%	32%	32%		
REVENUE OVER(UNDER) EXP	(275,613)	(217,319)	(140,379)	(157,409)		
BUDGET REVENUE	161,356	240,086	377,401	425,948		
BUDGET EXPENSE	1,068,362	1,108,169	1,144,497	1,251,846		



Revenue and Expenditures Report

Revenue Recap by Year

	2022		2023		2024			YTD Actual	Annual Budget
	Month	YTD	Month	YTD	Month	YTD			
Jan	0	0	Jan	0	0	Jan	0	0	
Feb	0	0	Feb	0	0	Feb	0	0	
Mar	-	-	Mar	-	-	Mar	-	-	
April	4,132	4,132	April	21,978	21,978	April	22,426	22,426	Revenue
May	44,751	48,883	May	5,212	27,190	May	4,444	26,870	Expenditures
June	32,705	81,588	June	34,928	62,118	June	-	-	Full Time
July	34,065	115,653	July	36,981	99,099	July	-	-	Part Time
Aug	7,998	123,651	Aug	15,225	114,324	Aug	-	-	Benefits
Sept	-	123,651	Sept	261	114,585	Sept	-	-	Contractual
Oct	-	123,651	Oct	-	114,585	Oct	-	-	Commodities
Nov	-	123,651	Nov	-	114,585	Nov	-	-	Utilities
Dec	-	123,651	Dec	-	114,585	Dec	-	26,870	Net
Budget		86,466		107,640		112,533			
									Revenue
									26,870
									112,533
									Expenditures
									28,346
									72,166
									3,123
									83,321
									13,210
									29,297
									1,812
									8,580
									12,355
									41,225
									3,266
									18,080
									62,112
									252,669
									(35,242)
									(140,136)



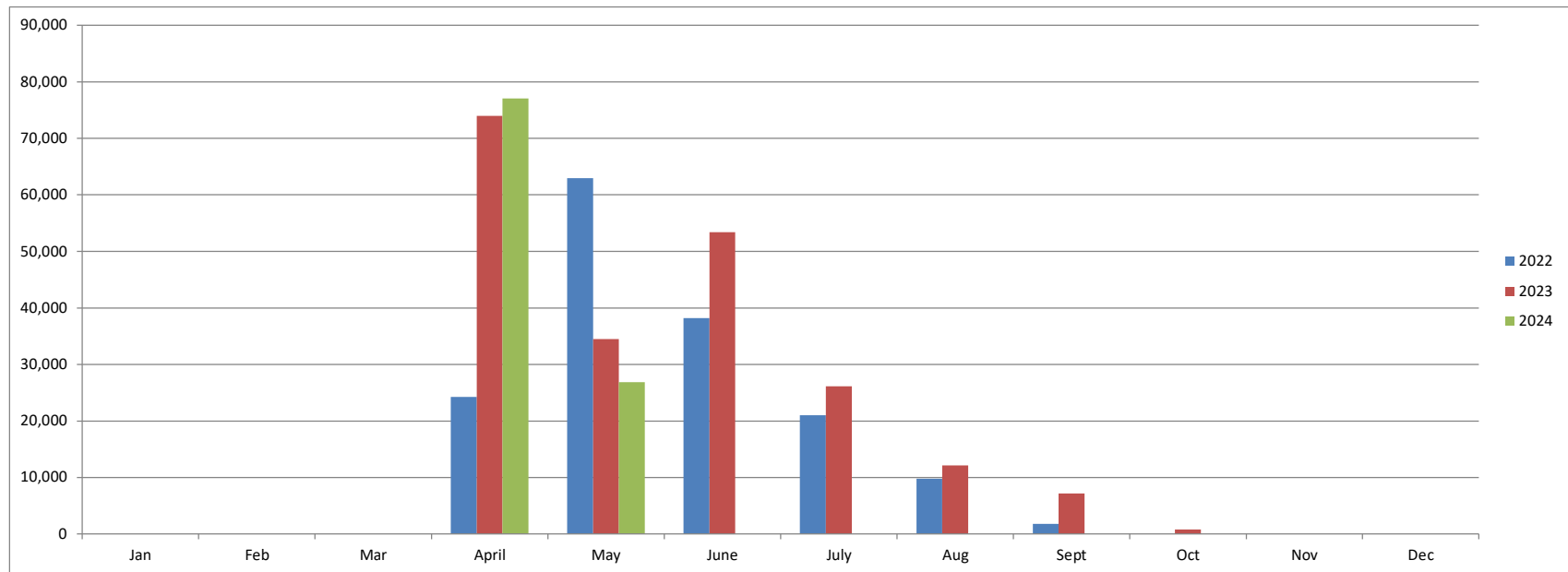


Meadows Pool Revenue & Expenditures

Revenue Recap by Year

	2022		2023		2024		YTD Actual	Annual Budget
	Month	YTD	Month	YTD	Month	YTD		
Jan	-	-	Jan	-	Jan	-		
Feb	-	-	Feb	-	Feb	-		
Mar	-	-	Mar	-	Mar	-		
April	24,234	24,234	April	74,003	April	77,084		
May	62,974	87,208	May	34,456	May	26,868		
June	38,172	125,380	June	53,411	June	-		
July	20,988	146,368	July	26,117	July	-		
Aug	9,782	156,150	Aug	12,104	Aug	-		
Sept	1,796	157,946	Sept	7,176	Sept	-		
Oct	-	157,946	Oct	750	Oct	-		
Nov	-	157,946	Nov	-	Nov	-		
Dec	-	157,946	Dec	-	Dec	-		
Budget		137,891		171,450		192,000		

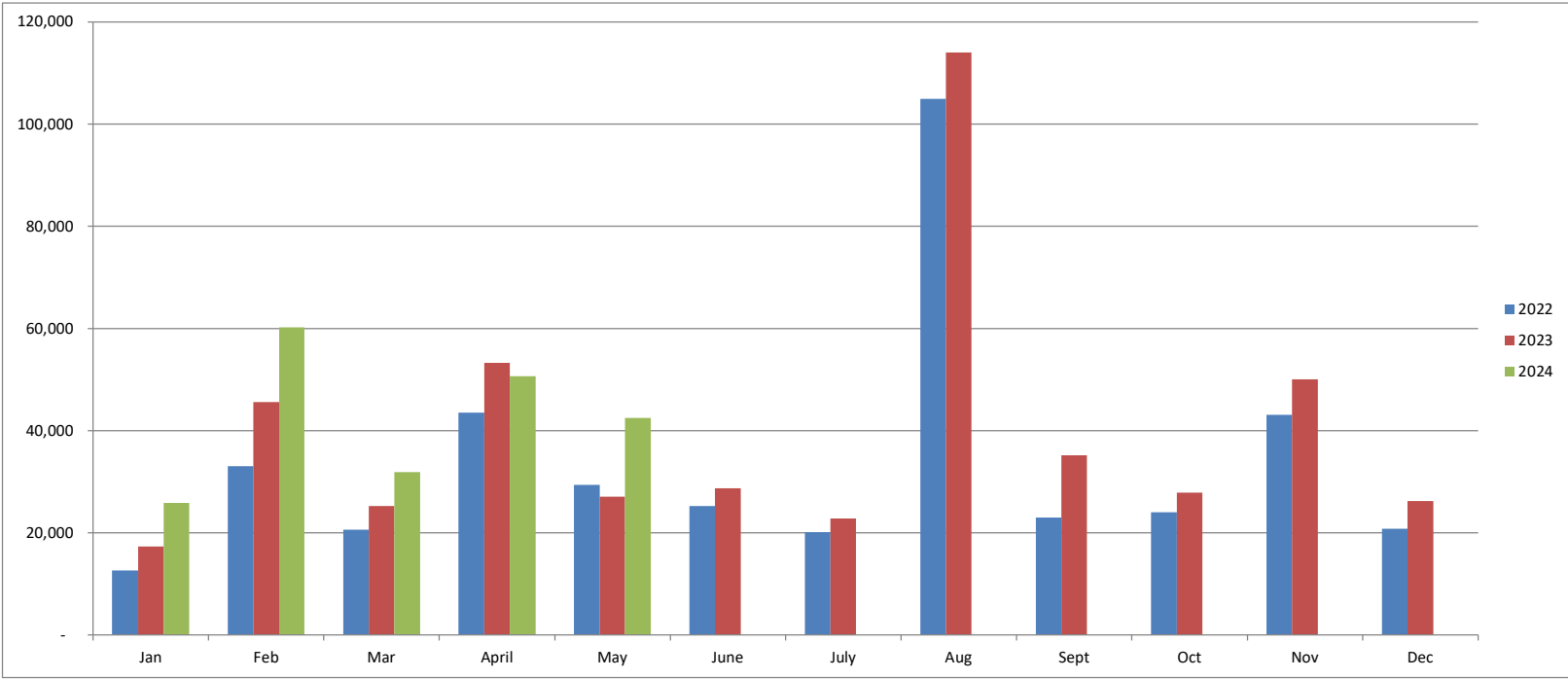
	YTD Actual	Annual Budget
Revenue	103,952	192,000
Expenditures		
Full Time	24,711	60,113
Part Time	4,512	160,386
Benefits	9,322	19,813
Contractual	1,571	14,480
Commodities	13,388	40,225
Utilities	7,592	69,666
	61,096	364,683
	42,856	(172,683)



**MT PROSPECT PARK DISTRICT
RECPLX POOL REVENUE**

Revenue Recap by yr:

2022			2023			2024			YTD	Annual	
Month	YTD		Month	YTD		Month	YTD	Actual	Budget		
Jan	12,671	12,671	Jan	17,312	17,312	Jan	25,898	25,898			
Feb	33,061	45,732	Feb	45,585	62,897	Feb	60,272	86,170	Revenue	211,137	438,690
Mar	20,539	66,271	Mar	25,264	88,161	Mar	31,880	118,050	Expenditures		
April	43,508	109,779	April	53,246	141,407	April	50,643	168,693	Full Time	43,866	108,255
May	29,366	139,145	May	27,094	168,501	May	42,444	211,137	Part Time	121,544	311,104
June	25,275	164,420	June	28,716	197,217	June	-	-	Benefits	17,265	35,539
July	20,106	184,526	July	22,817	220,034	July	-	-	Commodities	25,242	59,317
Aug	104,997	289,523	Aug	114,023	334,057	Aug	-	-	Utilities	15,744	64,262
Sept	22,998	312,521	Sept	35,214	369,271	Sept	-	-		223,661	578,477
Oct	24,024	336,545	Oct	27,857	397,128	Oct	-	-	Net	(12,524)	(139,787)
Nov	43,095	379,640	Nov	50,039	447,167	Nov	-	-			
Dec	20,803	400,443	Dec	26,215	473,382	Dec	-	-			
Budget		359,038			362,146			438,690			



Mount Prospect Park District
REC PLEX POOL
 thru May

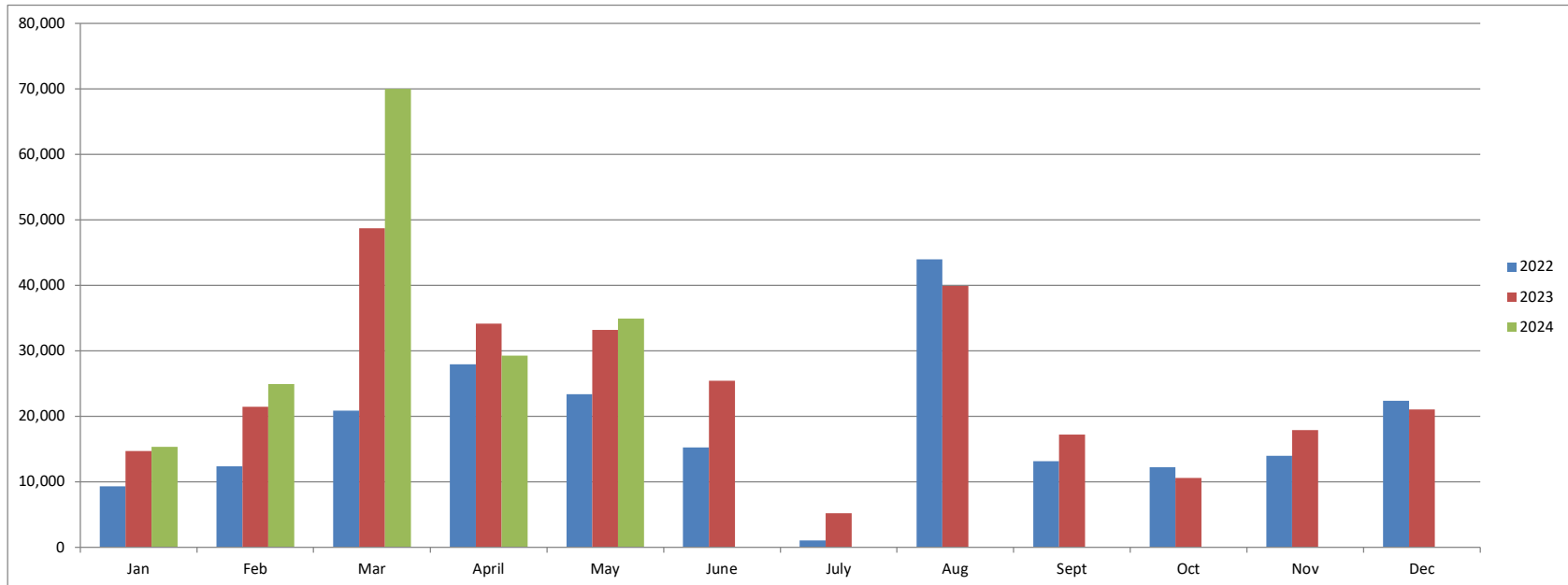
	2021	2022	2023	2024	Change From 2023	Change From 2023
REVENUES:						
BUILDING RENTAL	4,875	25	-	1,660	n/a	6540%
PASSES /USER FEES	22,989	32,891	38,927	55,918	44%	70%
DAILY /USER FEES	1,556	2,066	1,887	2,513	33%	22%
PROGRAM FEES	116,916	104,164	104,026	151,101	45%	45%
VISA/MC CHARGES	-	-	(3,433)	(55)	n/a	n/a
TOTAL REVENUE	146,336	139,146	141,407	211,137	49%	52%
% of Budget	112%	39%	39%	48%		
EXPENDITURES:						
FULL TIME SALARIES	36,270	48,821	31,218	43,866	41%	-10%
PART TIME SALARIES	74,747	82,136	81,551	121,544	49%	48%
FRINGE BENEFITS	13,350	13,275	11,109	17,265	55%	30%
CONTRACTUAL SERVICES	2,065	885	-	4,599	n/a	420%
COMMODITIES	6,475	14,231	5,949	20,643	247%	45%
UTILITIES	18,519	17,475	14,323	15,744	10%	-10%
SALES TAX/OTHER						
TOTAL EXPENDITURES	151,426	176,823	144,150	223,661	55%	26%
% of Budget	32%	35%	27%	39%		
REVENUE OVER(UNDER) EXP	(5,090)	(37,677)	(2,743)	(12,524)		
BUDGET REVENUE	131,000	359,038	362,146	438,690		
BUDGET EXPENSE	476,503	508,519	537,626	578,477		



PROGRAM REVENUE

Revenue Recap by Year:

	2022		2023		2024		YTD Actual	Annual Budget	
	Month	YTD	Month	YTD	Month	YTD			
Jan	9,333	9,333	Jan	14,753	14,753	Jan	15,347	15,347	Revenue <u>174,540</u> <u>285,764</u> Expenditures Part Time 9,796 41,254 Contractual 53,322 174,630 Commodities 161 1,977 <u>63,279</u> <u>217,861</u> Net <u>111,261</u> <u>67,903</u>
Feb	12,370	21,703	Feb	21,434	36,187	Feb	24,963	40,310	
Mar	20,870	42,573	Mar	48,726	84,913	Mar	70,017	110,327	
April	27,967	70,540	April	34,198	119,111	April	29,288	139,615	
May	23,351	93,891	May	33,190	152,301	May	34,925	174,540	
June	15,257	109,148	June	25,436	177,737	June	-	-	
July	1,032	110,180	July	5,202	182,939	July	-	-	
Aug	44,018	154,198	Aug	39,929	222,868	Aug	-	-	
Sept	13,120	167,318	Sept	17,223	240,091	Sept	-	-	
Oct	12,256	179,574	Oct	10,608	250,699	Oct	-	-	
Nov	14,000	193,574	Nov	17,921	268,620	Nov	-	-	
Dec	22,353	215,927	Dec	21,040	289,660	Dec	-	-	
Budget		98,386		181,569		285,764			





PROGRAMS Department by Function
Month Ended 05-31-24

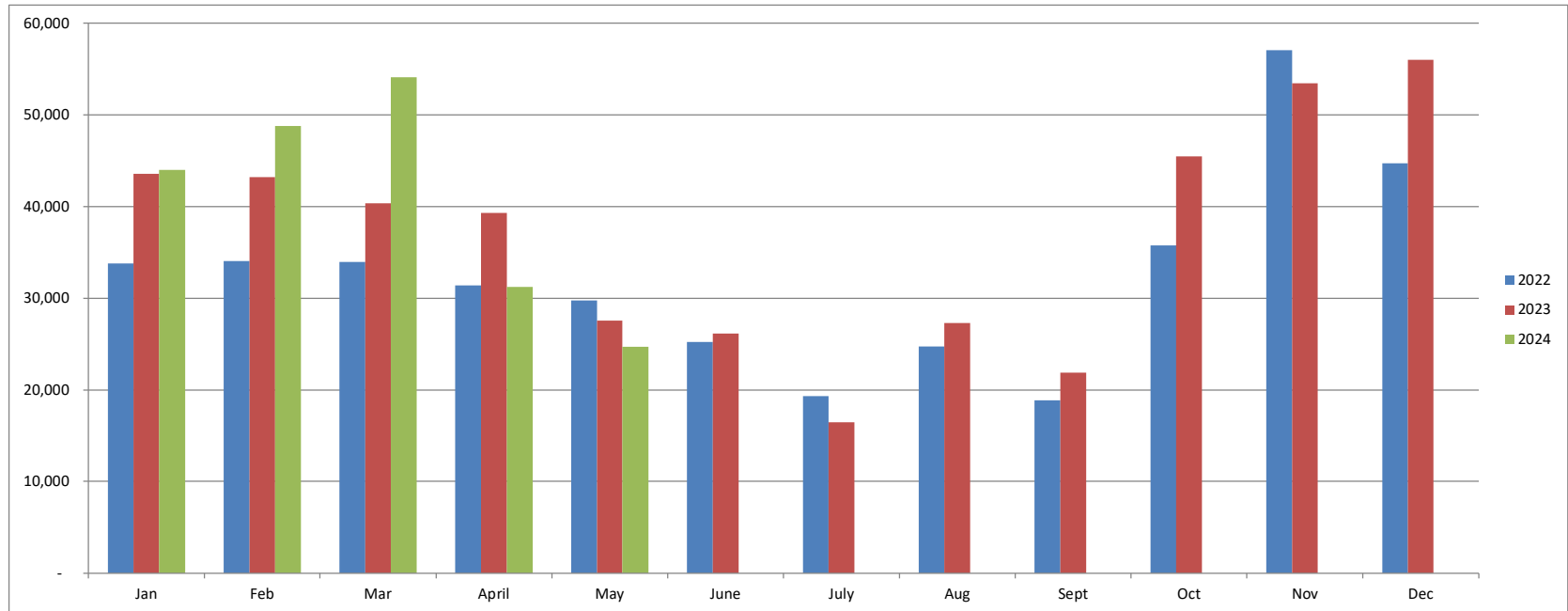
ACCOUNT NAMES	TOTALS	YOUTH CHILD CARE	YOUTH ATHLETICS
REVENUES:			
PROGRAM FEES	174,559	37,143	137,416
CHILD CARE	-		
VISA/MC CHARGES	(19)		(19)
TOTAL REVENUE	174,540	37,143	137,397
% of Budget	60%	65%	59%
 EXPENDITURES:			
PART TIME SALARIES	9,796	9,796	-
CONTRACTUAL SERVICES	53,322	-	53,322
COMMODITIES	161	161	-
TOTAL EXPENDITURES	63,279	9,957	53,322
% of Budget	29%	23%	31%
REVENUE OVER(UNDER) EXP	111,261	27,186	84,075
 CHANGE FROM LAST YR + (-)			
REVENUE	21,578	5,101	16,477
EXPENDITURES	21,843	869	20,974
NET	(265)	4,232	(4,497)
% CHANGE FROM LAST YEAR			
REVENUE	14	16	14
EXPENDITURES	53	10	65



Central Community Center Revenue & Expenditures

Revenue Recap by Year

2022		2023		2024							
Month	YTD	Month	YTD	Month	YTD	YTD Actual	Annual Budget				
Jan	33,815	33,815	Jan	43,595	43,595	Jan	44,017	44,017	Revenue		
Feb	34,070	67,886	Feb	43,217	86,812	Feb	48,806	92,823			
Mar	33,990	101,876	Mar	40,378	127,190	Mar	54,123	146,946			
April	31,380	133,256	April	39,299	166,489	April	31,226	178,172			
May	29,757	163,013	May	27,570	194,059	May	24,701	202,873			
June	25,220	188,233	June	26,149	220,208	June	-	-			
July	19,324	207,557	July	16,447	236,655	July	-	-			
Aug	24,722	232,279	Aug	27,302	263,957	Aug	-	-			
Sept	18,839	251,118	Sept	21,885	285,842	Sept	-	-			
Oct	35,748	286,866	Oct	45,481	331,323	Oct	-	-			
Nov	57,059	343,925	Nov	53,456	384,779	Nov	-	-			
Dec	44,711	388,636	Dec	56,022	440,801	Dec	-	-			
Budget		258,974	354,857		432,424				Expenditures		
									Full Time	99,978	245,750
									Part Time	82,479	194,280
									Benefits	39,086	88,413
									Contractual	20,398	69,207
									Commodities	16,930	71,798
									Utilities	26,655	72,690
									Net	285,526	742,138
										(82,653)	(309,714)





REVENUE REPORT

May 2024

	MONTH		YEAR to DATE		Change	Up/(Down) % Change
	This	Last	This	Last		
RENTALS						
Building Rental	8,448	12,077	111,172	103,500	7,672	7%
	8,448	12,077	111,172	103,500	7,672	7%
PASS SALES						
Gym Pass	181	-	1,163	-	1,163	n/a
Fitness	9,974	8,869	50,151	43,521	6,630	15%
	10,155	8,869	51,314	43,521	6,630	15%
DAILY FEES						
Gym Fees	824	1,106	8,804	9,145	(341)	-4%
Fitness Center	220	135	1,521	1,144	377	33%
	1,044	1,241	10,325	10,289	36	0%
PROGRAM FEES						
Youth Leagues	170	355	(366)	957	(1,323)	-138%
Special Programs	4,183	5,384	27,713	34,884	(7,171)	-21%
	4,353	5,739	27,347	35,841	(8,494)	-24%
CONCESSIONS						
Merchandise	30	141	1,417	1,696	(279)	-16%
Vending	676	191	1,323	1,726	(403)	n/a
	706	332	2,740	3,422	(682)	-20%
OTHER						
Visa Charges / OvShrt	(5)	(687)	(24)	(2,513)	2,489	-99%
TOTAL	24,701	27,571	202,873	194,060	7,650	4%

**MT. PROSPECT PARK DISTRICT
PROPERTY TAX
MONTH ENDING
5/31/24**

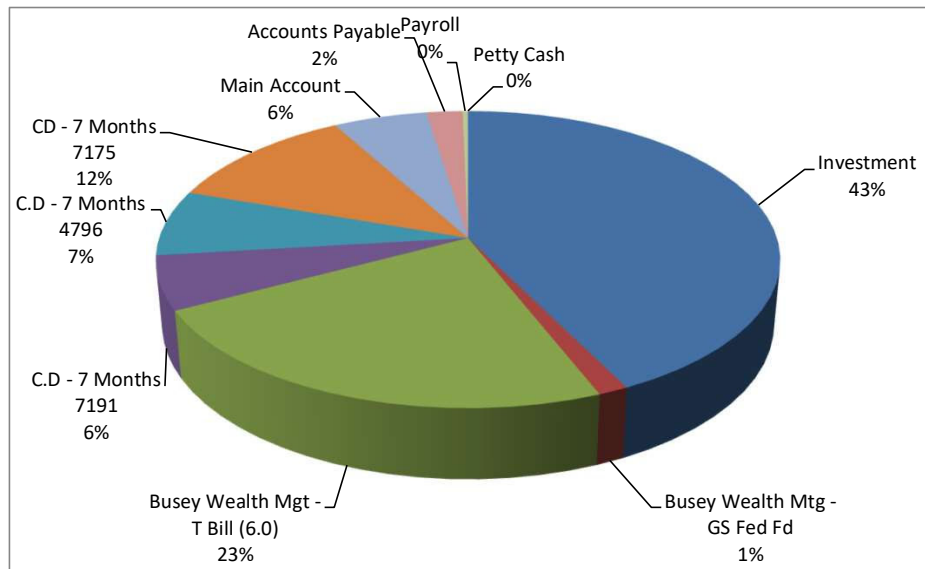
<u>Tax Yr.</u>	<u>Property Tax Jan. 1 - Dec. 31</u>	<u>Assessed Valuation</u>	<u>Rate</u>
2016	9,820,200	1,653,232,361	0.594
2017	10,145,281	1,667,332,206	0.609
2018	10,417,103	1,645,671,872	0.633
2019	10,641,495	1,945,499,549	0.547
2020	10,945,316	1,975,432,038	0.554
2021	11,313,601	1,833,646,800	0.617
2022	11,960,090	2,186,488,184	0.547

Tax Monies Received from January 1, 2024 through May 31, 2024 totals:
\$6,472,403 (of this total \$161,534 is Replacement Tax).

	Type	2023 Taxes	2024 Taxes
January	R	81,211	47,688
January		2,421,341	
February		31,198	1,578,486
March	R	40,229	28,122
March		2,761,313	4,549,417
April	R	63,914	25,083
April		3,058,300	
May	R	103,699	60,641
May			182,966
June		114,497	
July	R	83,835	
July			
August	R	13,517	
August		231,824	
September			
October	R	69,448	
October			
November		1,963,379	
December		3,616,410	
December	R	21,566	
TOTAL		14,675,682	6,472,403

Mt. Prospect Park District
Statement of Account Balances
 As of May 31, 2024

Busey Bank				
Accounts	Maturity	Amount	Rate	Term
Investment	n/a	10,875,935	4.27%	Demand
Busey Wealth Mtg - GS Fed Fd	n/a	348,407	5.17%	Demand
Busey Wealth Mgt - T Bill (6.0)	6/13/2024	5,936,520	5.07%	12 Months
C.D - 7 Months 7191	8/15/2024	1,498,649	4.00%	7 Months
C.D - 7 Months 4796	8/12/2024	1,822,140	4.00%	7 Months
CD - 7 Months 7175	8/15/2024	2,971,619	4.00%	7 Months
Main Account	n/a	1,427,058	1.25%	Demand
Accounts Payable	n/a	550,298	n/a	
Payroll	n/a	76,512	1.25%	
Petty Cash	n/a	4,650	n/a	
Total Funds		25,511,789		





Executive Director

June 2024

Public Engagement Update

The District's community engagement process has been a significant undertaking for the Mt. Prospect Park District. A public opinion survey was mailed to all households within our District's boundaries in early May. The District's Hybrid Poll Feasibility Survey was also completed on May 23, and included interviews with 200 of our registered voters. The final Citizen's Task Force meeting was held on June 11th. The purpose of this meeting was to inform committee members of the survey results received and allow them the opportunity to provide feedback. The meeting concluded with a unanimous opinion of the Task Force members present to recommend to the Executive Director to bring forth a resolution to our Board. The District greatly appreciates the efforts of all residents who served on the Citizens Task Force

Tonight, Beyond Your Base Consulting presented their findings to our Board. This allowed the opportunity for Commissioners to review the public opinion research, ask questions and provide their feedback before we consider next steps regarding our 2024 proposal. The Executive Director will now look to bring forth a Resolution for the Board's consideration of adoption to our July 17th Board meeting. If the Board adopts this resolution, the District will then rely on the efforts of a volunteer based campaign committee to lead fundraising and campaigning efforts to help support the District's 2024 proposal. The District's official ballot question would appear on the Tuesday, November 5, 2024 presidential election ballot for the public's consideration.

Thank you to all who have shared their thoughts and opinions on the District's 2024 Proposal over the last month. Staff will continue to respond to all inquiries received and will provide future updates to the Board as this process continues to move forward.

Upcoming Board Reminder

Regular Board Meeting - Wednesday, July 17, 2024 - 6:30 pm @ CCC



Golf Operations Report

June 2024

News & Updates:

- The weather continued to be favorable for golf in the month of May with warmer than normal temperatures and average precipitation. Revenue for the month ended up at \$317,000, which was an all-time record for the month of May. \$249,500 was budgeted. YTD revenue is now up \$223,000 over budget and \$85,000 over last season, which was a record year.
- Our first session of summer youth lessons began on Monday, June 10th. For the season so far, we have had 238 juniors and 150 adults for a record total of 388 participants registered for our lesson programs. This compares to last season's record of 254 juniors and 129 adults for a total of 383 participants, which was the previous record.
- The Second Annual Parent/Child Par 3 Shootout will take place on Sunday, June 23rd. It will be a 5:30pm shotgun followed by ice cream and awards after. Last season we had 20 2-person teams. As of June 10th, we already have 27 teams signed up. We hope to fill it to the maximum of 36 teams.
- We continue to get rave reviews online and in person about the course conditions and overall golf experience. So far this season of all our online reviews, 56% were 5-stars, 41% 4-stars and 3% 3-stars with no 1 or 2-star ratings. Darin Douglas, his new assistant Justin Sisler and the rest of the maintenance crew have continued to do a tremendous job keeping the course in great shape even with the record number of rounds being played.

Maintenance:

- Regular rains and mild temperatures have helped keep the course in good shape. We have only had to use the irrigation system a few times so far this season. While we can hope this will be the case all summer, we know almost certainly that won't be true. Long days, short nights, a packed golf course and summer heat will put a lot of stress and strain on the golf course. I'm sure Darin and his crew will do a fantastic job, as usual, keeping the course in great shape!
- Summer maintenance is upon us, regular mowing and scouting for fungal and insect damage is on going. Luckily regular rains have been occurring so localized dry spots have been minimal. Cutting back of the buckthorn and pruning of low branches is happening course wide. And our second phase of edging bunkers has started.



RECREATION DIVISION

June 19, 2024

Aquatics

Linda Zalewski, Aquatics Manager

Pete Nocchi, Aquatics Supervisor

- Summer is in full swing and pool pass sales are strong for the 2024 season. As of June 7th, there are currently 1,489 outdoor pool pass members with revenue at \$101,083.
- Meadows Pool opened for the summer season on May 25th.
- Big Surf was scheduled to open June 1st, but due to inclement weather, opened on June 2nd.
- The summer swim lesson session begins on Monday June 10th. There are currently 531 enrollments with total revenue of \$48,486. Staff held two major lesson trainings on May 30th & June 2nd for instructors as we enhance our swim lesson program for our community.
- A total of 88 private lessons were taught in the month of May for a total revenue of \$3,062. So far in 2024, over 548 private swim lessons were taught compared to 386 in the same time frame in 2023.
- The Sharks Swim Team will kick off their 2024 summer season on Monday, June 3rd at Meadows Pool. Currently there are 109 swimmers enrolled for a total revenue of \$34,763.
- AquaFit Unlimited had a total of 88 active members in May with 79 members on a recurring monthly membership. Total revenue for AquaFit in May was \$6,276.
- Staff have partnered with a local ISR (Infant Swimming Resource) instructor to offer lessons at RecPlex teaching a lifesaving skill for children geared at the ages of 6 months to 5 years. Another session for summer begins on Monday, June 3rd.

Athletics

Brad Wessel, Athletics Manager

Adam Trzaska, Athletics Supervisor

- Staff sent out an adult athletics survey to participants. Based on that survey, two new leagues were formed below. These two new leagues brought in a total of \$6,410 in revenue that was not originally planned/budgeted for!
- The spring Women's Adult Volleyball League began on Monday, May 13 at RecPlex with a total of seven teams.
- The spring Women's Adult Basketball League had a total of 31 participants (four teams) registered. The season began on Wednesday, May 29.
- Baseball & Softball Picture Day was held on May 11 at RecPlex.

- Preparations are underway for Baseball & Softball Day in Mt. Prospect on Saturday, June 22. Some Patriots teams will be playing home games and House All Star Games for Rookie, Bronco B, Bronco A & Bronco Majors divisions will be held. Additionally, MP Softball teams will be partaking in exhibition/showcase games at Friendship Park.
- Backyard Bags Tournament registration closed with 44 total teams between the 2 divisions (same number of teams as 2023). This year, we have Mrs. P and Me's selling adult beverages, Rep's Place to sell food, and Chris Lufitz will be DJing.
- Our Youth Soccer league for grades Pre-k to 8th Grade is set to end June 9th. Grades Pre-k to 2nd/3rd girls will be receiving participation medals while 3rd/4th boys and up are playing playoffs for trophies.
- In order to provide a more experienced and quality tennis program, the District contracted Engage Sport Services for tennis lessons. The first classes began Saturday, June 8th.
- Field Rentals at Majewski Park have increased for the spring season with rentals for adult league soccer games for three new teams.
- Starting May 28th, Joe Franzen has accepted a new position as Athletics Coordinator. Joe will directly oversee We Got Game and Gymnastics programming.
- We Got Game completed Spring programming running 18 programs with a total of 183 participants with a revenue of \$22,540. Classes with the most participation include Instructional Volleyball, Parent-Toddler T-ball, and Parent-Toddler Soccer.
- The spring session of Gymnastics concluded with 84 participants. Kidnastics increased 8 participants from last spring.

Early Childhood & Youth Programs

Kristina Winans, Early Childhood & Youth Manager

Amy Heinrichs, Early Childhood Supervisor

- As of June 6, summer camp registrations total \$568,438.
- May was a full month of interviews, director prep meetings, and summer camp staff training. We are excited for a fun summer ahead!
- Preschool and KinderKlub classes at RecPlex practiced Lock Down Drills with the staff, students, and the Mt. Prospect Police Department.
- The librarians at Mt. Prospect Library visited the classes in early May.
- We had a wonderful Mother's Day Celebration in the Preschool rooms for the Mom's/Special Lady in their Life
- Preschool classes ended the week of May 20th.
- Preschool Graduation was held at FPC on May 22nd for Lions PreK and May 29th for RecPlex PreK. We had a total of 49 graduates this year and over 100 guests attended the ceremonies.
- Preschool and KinderKlub tours have continued for the 24/25 school year
- Registration opened to the public for Preschool for the 24/25 school year. There are currently 101 registrations as of 6/4/24. We are excited to offer a 5-day a week option this year for the PreK classes.

- Lunch Bunch currently has 15 registrations.
- Registration also opened for our KinderKlub and Circle of Friends Enrichment programs for the 24/25 school year. Currently there are 36 registrations. 10 Circle of Friends and 26 KinderKlub. We are waiting to hear back from families if they received AM or PM placement at Westbrook. Numbers will be adjusted accordingly.
- KidsKlub (23/24 year) current enrollment (as of 5/31/24): AM - 41 PM - 75. KidsKlub's last day was 5/31/24.
- KinderKlub (23/24 year) enrollment (as of 6/3/24): AM - 14 PM - 16. KinderKlub's last day was 6/3/24.
- Full time staff continued to drive the lunch time bus route due to lack of staff.
- KidsKlub registration began April 29th for the 2024/2025 school year. As of 6/4/24 there are 84 registrations.
- Off School Specials: Staffing has been a challenge this year for days off programs, but we are working through this issue and full-time staff are continuing to assist here as well. D214 students/employees are not always off of school when the D57 & D59 are.
 - May 17 - Mt. Prospect Public Library & Capannari's Ice Cream - 7 participants
- Our Tot Spring classes ended at the beginning of May. Nature Navigators had 12 enrolled and Ready, Set, Play had 17 enrolled.
- Rock N Kids classes continue to be a hit with 9 participants in the younger class, and 12 participants in the older class. We are excited to announce that they will be offering a new class called "Baby Rock" for non-walkers, ages 3 - 12 months, starting in the Fall.
- We are in the initial planning phase of remodeling PlayPlex, and have begun looking into different flooring options. Kristina, Amy, Mike and Nick met with the Parks Department to discuss projects within the PlayPlex.
- Amy and Emma, our KinderKlub teacher, attended an Early Childhood Summer Institute Conference at U of I through school. They listened to 4 different speakers about translanguaging in the classroom, using improv in the classroom, behavior management and helping children with trauma in the classroom. They brought back some great ideas to use here in our Preschool and Kids/KinderKlub programs!

Facilities

Brian Hecker, Central Community Center Manager

- Open Pickleball participation for May was 260, revenue was \$1,386.00.
 - (\$641 for the 10/20 pass + \$104 drop-in fees. There is a 50/30/20 split w/ RecPlex & Lions for the 10/20 punch pass in revenue.)
 - 2023: 382 = \$1,700.
 - Players begin to play outside for the Summer
- We are currently accepting Summer session registrations for Karate, and Hot Shot classes. Registration is going well for the session that began in April.
- Canine Commons had 21 registrations in May with a revenue of \$1,000.
 - 2023 - 21 registrations = \$1,000.
- CCC Monthly Fire Extinguisher report and AED check was completed

<u>CCC Facility Rentals</u>	<u>May 2024</u>	<u>May 2023</u>
CCC Turf/Parties	\$5,197.50	\$7,913.50
CCC Gym/Room	\$3,250.75	\$4,388.75

*Timing of monthly payments should be considered when comparing month to month. Gym rental/open gym revenue may change month to month/year to year based on District program space needs.

FPC

<u>Facility Rentals</u>	<u>May 2024</u>	<u>May 2023</u>
FPC	\$15,553.00	\$7,687.50

*Timing of monthly payments should be considered when comparing month to month. No rentals February through mid-April due to construction. The 2024 revenue budget reflects this.

Toria Smith, Lions Recreation Center & Cultural Arts Manager

- Our annual recital for Studio Impulse was held on May 17th and 18th at Forest View. Dancers performed “Legends” to nearly sold-out audiences. It was a wonderful culmination of a year's worth of classes and rehearsals for these dancers to showcase their work.
- Another year of recitals is completed and credit needs to be given to all of the dance teachers who work with our dancers throughout the year to bring them to recital weekends. Dance doesn't get the weekly recognition of progress that other sports does and it can be overlooked how much goes into an entire year of work for the dancers and teachers. Thank you to each instructor of our faculty.
- This year we had a graduating class of 11 and many have danced with us since they began at the age of 3. We wish them all the best of luck in their future endeavors.
- Mt. Prospect Community Band performed during the annual Memorial Day parade and ceremony at Lions Memorial Bandshell.
- The Art Studio hosted 1 girl scout troop to help complete their art badges.
- The Art Studio hosted 3 Birthday parties in May.
- Summer staff met to complete their required safety training and get an introduction to the programs offered this summer. Each program being offered is planned ahead of time with projects and activities to maximize our patrons' experience. Staff created examples and step by step breakdown of the projects so no time is wasted and every instructor knows what needs to be done.
- Summer program enrollment has been maximized with allowing most patrons on the waitlist to join classes.

Lions Recreation Center

- Lions hosted staff pickleball on Tuesday, May 12. The Employee Committee offered several activities throughout the month of May in support of Mental Health Awareness Month. These activities were offered to give staff an opportunity and encourage physical activity as well as camaraderie with co-workers. Everyone who participated had a great time!
- Lions had 9 rentals in addition to Breakaway Basketball renting Sun-Thurs.
- This year's Active Shooter Scenario Drill was held at Lions Rec Center and Big Surf Pool. Staff were led through an active shooter scenario by Mt. Prospect Police. It gives staff a good idea of the building's exits for fleeing as well as places to take cover should we ever find ourselves in that situation.

<u>Lions Facility Rentals</u>	<u>May 2024</u>	<u>May 2023</u>
Facility Rentals	\$1,505.00	\$3,665.00
Lions Open Gym	\$390.40	\$0

*Timing of monthly payments should be considered when comparing month to month. Gym rental/open gym revenue may change month to month/year to year based on District program space needs.

Mike Azzaretto, Recreation Division Manager

Tim Sullivan, Fitness Supervisor

Fitness

- On May 28, staff were invited to participate in a yoga session held by one of our group fitness instructors.
- In the month of May, the CCC and RecPlex saw an increase of nearly 2,000 scans compared to May 2023.
- Staff have finalized the floor plan for the studio 201 renovation. Work on the flooring will begin in the fall with equipment being installed upon completion.
- With the help of our marketing department, videos were filmed and posted on social media. The video content included workout ideas and workout tips for patrons who are looking to add something new to their workout routine.

RecPlex Facility

- New blinds have been ordered for the second floor of RecPlex. These will be installed during painting projects in these rooms in August.
- Electronic gym bag lockers have been ordered for the fitness center at RecPlex. This will allow patrons to store their belongings in these lockers without having to bring a lock. It also will alleviate patrons having to utilize the locker room if they are not changing. Overall, this upgrade is a necessary step in correcting the flow of traffic at RecPlex.
- RecPlex hosted the Village of Mt. Prospect Committee of the Whole Meeting on Tuesday, June 11th.

<u>RecPlex Revenues</u>	<u>May 2024</u>	<u>May 2023</u>
RecPlex Rentals	\$9,027.50	\$8,020.00
RecPlex Open Gym	\$3,427.60	\$3,667.00
Fitness Memberships	\$45,162.00	\$41,364.00
Personal Training/Massage	\$8,568.00	\$8,574.00

*Timing of monthly payments should be considered when comparing month to month. Gym rental/open gym revenue may change month to month/year to year based on District program space needs.



Administration & Human Resources June 2024

News & Updates:

- **Energy Pricing - Latest Proactive Efforts in a Rising Market:** The Park District utilizes the services of Midwest Energy to explore and take advantage of potential cost savings strategies for electricity and natural gas pricing for our largest accounts. These efforts have greatly benefited energy budgets over the last decade, as market costs have increased while the Park District is shielded with fixed costs at lesser rates. Even still, increases in energy costs in recent years have proved to be significant - especially in comparison to previously-locked rates. In order to combat this trend, a new strategy is being utilized for the immediate future for electricity, splitting the costs of energy itself from other pass-through charges - such as capacity, transmission and ancillary costs involved in the delivery of electricity. While future pricing for energy is still high, the Park District moved to lock those ancillary charges ahead of expected increases to those particular inputs. This strategy takes an important step in protecting the Park District against rising costs, while still allowing some flexibility to track future developments in the market for possible reductions in energy costs themselves.
 - In addition to energy market strategies, the Park District has pursued more direct cost-savings measures with regard to energy efficiency and usage, including recent LED light conversions at the Walter Cook Maintenance Facility, RecPlex and CCC. Office lights at CCC, for instance, now utilize motion sensors to turn lights on and off in lightly-trafficked areas as opposed to constant usage. Outside of facilities, staff have converted lighting to LED at various park locations, including Meadows, Friendship (with parking lot and tennis courts), Lions (with tennis courts), and Kopp Park. These investments will help reduce consumption into the future, regardless of market conditions.

H.R. by the Numbers: May 2024

New-Hires:	34
Payroll Changes (to update employment status, pay-rate, or job-class):	183
Criminal Background Checks (including new-hires, volunteers and coaches):	48
Reportable Injuries - Total to date for 2024:	0
Unemployment Claims (new claims):	0



Parks & Planning

June 2024

Administrative / Planning:

- Friendship Park Phase #1- Despite several delays, the light fixtures for the new pickleball courts at Friendship Park have arrived and are scheduled for installation. This is the final task needing to be done before project close-out.
- Friendship Park Phase #2- The majority of the concrete work is completed for the exterior improvements. The shelter is currently scheduled to ship the week of July 15th. Landscaping and site restoration are progressing.
- Weller Creek Playground- The equipment has been installed and site restoration is currently underway. We are expecting to have all construction completed near the 4th of July weekend.
- ComEd Trail Path Replacement- Staff needed to delay the start of this project 3-6 weeks due to delays with the Cloud HQ improvements in the right of way.
- A bid notice for the Recplex pool replastering and UV system installation was issued on June 10th. If approved, work would occur during the month of August.

Conservatory:

- Installed patriotic plant display at the Veteran's Memorial and Bandshell for Memorial Day.
- Hosted eight rentals and two Preschool graduation ceremonies in the banquet room.
- Held two elementary school field trips.
- Planted additional perennials in the Recplex landscape beds.
- Removed bulbs and began planting annuals at facilities and park landscape beds.

Buildings:

- Installed new scoreboards for all 3 ball fields at Friendship Park.
- Completed inspections and start-up for both Big Surf and Meadows Pool.
- Re-set and tuckpointed masonry blocks for the front beams at Meadows Pool.
- Rebuilt blower motor assembly for an air handling unit at Friendship Park Conservatory.
- Painted the bathroom hallway and millwork at the Friendship Park Conservatory.

Fleet Services:

- Conducted vehicle orientations for all incoming summer seasonal staff.
- Replaced idler pulley and belt on Toro 580D rough mower.
- Updated all vehicle insurance packets to include PDRMA requirements.
- Pressure tested radiator and flushed the cooling system on Toro 7210.
- Replaced left rear axle and bearings on John Deere 1200A groomer.

Grounds:

- Completed playground inspections and performed minor repairs.
- Installed baseball sunshades and batting tunnels.
- Cleaned bandshell. Setup and take down for the annual Memorial day event.
- Fertilized the soccer fields at Melas Park and Majewski.
- Repaired Meadows Pool turfgrass drain.

Work Orders & Park Permits:

At the time of this report, there have been approximately 10 internal work order requests for the month of May submitted and 21 park permits requests for 2024.



Community Relations & Marketing

June 2024

One of the marketing challenges of summer 2024 centers around promoting an aging facility (Big Surf) that is scheduled for closure after the 2025 season while keeping enough interest to sell passes and admissions for the current pool season. A simple rule of marketing is to look for an anniversary that plays on a sense of nostalgia while promoting current day interest to get people out to the event or facility. Fortunately, Big Surf is celebrating a BIG anniversary this summer - 40 years! In order to properly acknowledge this milestone without making any promises for the future, we chose to look backward to create additional interest.



The current Big Surf logo was swapped for this summer only to the original logo in true throwback style. An online t-shirt store was created for those wanting to purchase a piece of the past. A 40th Anniversary celebration is planned for Monday, July 8 from 4 to 8pm. The event is free for pool pass holders and \$10 for others. The tagline, "Catch a Wave Before the Sun Sets" was created to remind participants that Big Surf is coming to an end. The event also includes free Hubby's hotdogs for the first 250 guests, raffle prizes and throwback music and games.

Thank you to our community partners such as Culver's, @ Properties and an assortment of local restaurants who will provide gift cards for the Big Surf 40th raffle baskets.

The 2024 Summer Concert Series begins on Thursday, June 20 with the Petty Kings at 7:30pm at Veterans Memorial Bandshell. Concerts run weekly through August 1 when we welcome for the first time the Led Zeppelin Tribute band Kashmir. We expect large crowds throughout the series but especially for Dancing Queen on June 25, Billy Elton on July 11, 7th Heaven on July 25 and Kashmir on August 1. Gather a group of friends and enjoy an evening of great music!

The Mt. Prospect Community Band begins their series on Monday, June 24 running through July 29. Concerts are 7:30 to 8:30 also at Veterans Memorial Bandshell. Enjoy weekly freebies donated by our community partners including popcorn from the Mount Prospect Police Department (July 29), American Flags (July 1) from our local veterans, ice cream sundaes (July 15) from Chokshi-Filipone and free cones from our friends at Culver's (June 24).

There are many fun summer events and activities ahead which will be detailed in the July 2024 Board report. Community Relations & Marketing is proud to support the District and our partners via special events throughout the summer months.

CR&M Analytics & Updates

*Marketing tracks program analytics within 48 hours of posting and 2 business days of e-blasts. While not all registrations are guaranteed to come from these things, there is a strong positive correlation between marketing promotions and registration increases.

- Executed 2nd Social Media Pool Pass Contest
 - On Instagram, resulted in 332 likes (record high), 236 comments/entries, and 120+ followers gained
- Promoted Backyard Bags Tournament throughout the month via social media, resulting in 13 team registrations
- Posted Senior Spotlights of all dance seniors on social media leading up to recitals
- Started new social media Fitness series - Fitness Tip Tuesday
- June Monthly E-Newsletter (6/7) resulted in 19,624 sends and 197 clicks

Upcoming Programs/Registrations/Events

- Thursday, June 20: Culvers Pool Fun Day, Meadows and Big Surf Pool
- Thursday, June 20: Good Vibrations Concert Series - Petty Kings, 7:30 PM, Veterans Memorial Bandshell
- Saturday, June 22: Baseball & Softball Day, Meadows and Friendship Park
- Monday, June 24: First Summer Festival of Music Band Concert, 7:30 PM, Veterans Memorial Bandshell
- Tuesday, June 25: Christmas in June Pool Fun Day, 1:00-3:00 PM, Meadows Pool
- Thursday, June 27: Good Vibrations Concert Series - Dancing Queen, 7:30 PM, Veterans Memorial Bandshell
- Monday, July 1: Hooray for the U.S.A., 9:30-11:30 AM, Art Studio
- Monday, July 1: Festival of Music Concert - America the Beautiful, 7:30 PM, Veterans Memorial Bandshell
- Tuesday, July 2: Star Spangled Splash Pool Fun Day, Meadows Pool
- Monday, July 8: Summer Festival of Music Concert - European Holiday, 7:30 PM, Veterans Memorial Bandshell
- Monday, July 8: Big Surf 40th Birthday Celebration, 4:00-8:00 PM, Big Surf Pool

- Thursday, July 11: Good Vibrations Concert Series - Billy Elton, 7:30 PM, Veterans Memorial Bandshell
- Monday, July 15: Summer Festival of Music Concert - Summer Fiesta, 7:30 PM, Veterans Memorial Bandshell
- Thursday, July 18: Good Vibrations Concert Series - Trabuco, 7:30 PM, Veterans Memorial Bandshell

JUNE 2024

Community Relations & Marketing



The Summer Concert Series Begins!

Good Vibrations Concert Series
Thursdays, 7:30 PM

Veterans Memorial Bandshell | 411 S. Maple St.

Gather family and friends for the best in Thursday evening entertainment! Our free concert series offers something for everyone:

- June 20 - Petty Kings
- June 27 - Dancing Queen
- July 11 - Billy Elton
- July 18 - Trabuco
- July 25 - 7th Heaven
- August 1 - Kashmir

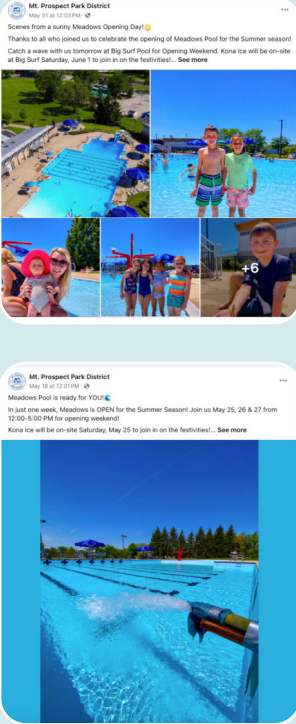


Summer Festival of Music
Mt. Prospect Community Band

Mondays, 7:30 PM | Veterans Memorial Bandshell



- June 24 - Music of Champions
- July 1 - America the Beautiful
- July 8 - European Holiday
- July 15 - Summer Fiesta
- July 22 - Sousa Spectacular
- July 29 - Ticket to Broadway



Mt. Prospect Park District
May 21 at 12:03PM

Scores from a sunny Meadows Opening Day! 🌞
Thanks to all who joined us to celebrate the opening of Meadows Pool for the Summer season! Catch a wave with us tomorrow at Big Surf Pool for Opening Weekend. Kona Ice will be on-site at Big Surf Saturday, June 1 to join in on the festivities!... See more

Mt. Prospect Park District
May 21 at 12:03PM

Meadows Pool is ready for YOU! 🌊
In just one week, Meadows is OPEN for the Summer Season! Join us May 25, 26 & 27 from 12:00-6:00 PM for opening weekend!
Kona Ice will be on-site Saturday, May 25 to join in on the festivities!... See more

mpparkdistrict

Enter for a chance to win 1 of 2 prize baskets... more
View all 236 comments

Liked by lindykins94 and 331 others
mpparkdistrict 🏊 Pool Pass Contest! 🎉

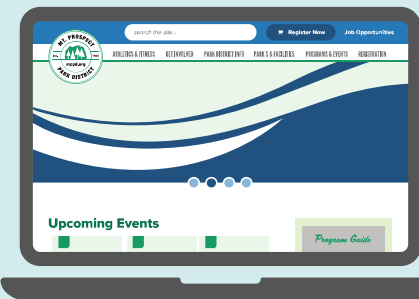
MOST ENGAGING SOCIAL MEDIA POSTS

- Pool Pass Contest • Meadows Opening Weekend
- Meadows Pool Filled • Dance Recital Reel
- Owen Park Tree Update • Legends Recital Album

RESULTS

June E-newsletter

Open Rate 44% Click Rate 1%



Page views to our website over the previous 30 days | **45,280**

MOST VIEWED PAGES

- Meadows Pool • Big Surf Pool • RecPlex
- Summer Concert Series • RecPlex Pool
- Jobs • Summer Camp • Friendship Park Conservatory
- Group Fitness



Summer Program Guide
Views **28,392**

What's Going On Here?



Scan for updates on construction projects



mppd.org/project-updates

A Playground is coming to Weller Creek!

Learn More:

mppd.org/project-updates



PARK CONSTRUCTION YARD SIGNS



SPRINGFIELD PARKS DAY

MELAS PARK

BACKYARD BAGS TOURNAMENT

Ages 21+

JUNE 7th

Games Begin at 6:30 PM

Melas Park 1500 W. Central Rd.

Fee \$60 per team

Register at mppd.org
Recreation 47638
Competitive 47639

JOIN US

Think you've got skills? It's in the Bag! Join us for our annual Backyard Bags Tournament at Melas Park! Register as a team with a maximum of 4 players per team. This event is for ages 21+, no patrons under 21 will be permitted in the gated park. Tournament format will be determined by the number of registered teams with prizes for the top finishers. Enjoy food and alcohol vendors at an additional cost and yard games will be available for the enjoyment of participants and spectators. A minimum of 8 teams per level is required to run the event.

Registration Deadline May 28

ENJOY Rep's PLACE BURGERS & MORE

SPONSORING The Longest Toss

BACKYARD BAGS TOURNAMENT

Celebrate America's Favorite Pastime

Baseball & Softball DAY in Mount Prospect

All are welcome! Cheer on your neighborhood teams

22 JUNE

BASEBALL Games

@ Meadows Park

- Bronco A All Stars
- Bronco Majors All Stars

SOFTBALL Games

@ Friendship Park

- Grades K/1 Showcase
- Grade 2 Showcase
- Grades 3/4 Showcase
- Grades 5/6 Showcase
- Grades 7/8 Showcase

PATRIOTS Games

- 9u @ Meadows 2
- 10u @ Meadows 2
- 12u @ Meadows 1
- 14u @ Lions West

Meadows Park

Play Ball!

For Game Times Visit Teamsideline.com

mppd.org

BASEBALL & SOFTBALL DAY