PARK DISTRICT OF OAK PARK
Regular Park Board Meeting
Hedges Administrative Center
218 Madison Street, Oak Park, Illinois 60302
Thursday, June 19, 2025, 7:30pm

AGENDA

I. **Call to Order/Roll Call**

II. **Approval of Agenda**

III. **Visitor/Public Comment**
Each person is limited to three minutes. The Board sets a limit of 30 minutes for public comments.

IV. **Consent Agenda**
- **A. Cash and Investment Summary***
- **B. Warrants and Bills***
- **C. Minutes***
- **D. Approval of PDOP Fixed Assets**
- **E. Approval of 2026 Budget Guidelines and Timelines**
- **F. Approval of Lease Agreement with Society of Model Engineers**
- **G. Approval of Disposal Ordinance 2025-06-19**

V. **Staff Reports**
- **A. Executive Director's Report***
- **B. Updates and Information***
- **C. Revenue/Expense Status Reports***

VI. **Old Business**
- **A. Administration and Finance Committee – Commissioner Wollmuth**
  1. 2024 Audit Presentation*
  2. Community Mental Health Board Partnership Update
- **B. Parks and Planning Committee – Commissioner Worley-Hood**
- **C. Recreation and Facility Program Committee – Commissioner Lentz**

VII. **New Business**
- **A. Solar Update for CRC**

VIII. **Commissioner's Comments**
Commissioner Worley-Hood
Commissioner Lentz
Commissioner Wollmuth
Commissioner Onayemi
President Porreca

IX. **Closed Session**

X. **Adjourn**

*Information attached. | **Information to be provided at/prior to the meeting. | **Update/Recap** – verbal report to be provided at the meeting, no materials attached.

The Park District of Oak Park welcomes the opportunity to assist residents and visitors with disabilities. If you need special accommodations for this meeting, please call (708) 725-2050 or via email at Chris.Lindgren@pdop.org

In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

PARK DISTRICT of OAK PARK

CASH AND INVESTMENT SUMMARY- May 2025

	Byline	IPDLAF	CD's	PMA - iPRIME	IMET	May-25 TOTAL	Apr-25 TOTAL
General Fund							
10 - Corporate	660,203	26,581	2,324,152	1,056,354	2,378,010	6,445,299	7,236,142
Special Revenue Funds							
15 - IMRF	4,199	1,603	-	-	218,536	224,338	224,051
16 - Liability	2,073	8,965	-	-	672,492	683,530	682,952
17 - Audit	3,405	237	-	-	37,625	41,267	41,241
20 - Recreation	(127,796)	4,979	-	3,000,000	3,774,669	6,651,851	6,910,386
21 - Museum	26,255	1,220	-	-	173,815	201,289	200,723
22 - Special Recreation	2,221	17,121	-	-	548,229	567,571	566,884
25 - Special Facilities	(46,128)	3,288	-	410,370	1,261,879	1,629,409	1,699,960
85 - Cheney Mansion	41,865	462	-	-	321,742	364,068	376,226
Capital Funds							
70 - Capital Projects	542,384	78,051	-	123,417	7,743,739	8,487,590	8,139,969
Total Cash Available to District	**1,108,679**	**142,506**	**2,324,152**	**4,590,140**	**17,130,735**	**25,296,212**	**26,078,534**
Distribution %:	**4.38%**	**0.56%**	**9.19%**	**18.15%**	**67.72%**	**100.00%**	**100.00%**
Other Funds							
50 - Health Insurance Fund	511,872	345	-	-	884,986	1,397,203	1,294,326
x - Memorial Trust	21,784	-	-	-	-	21,784	21,784
xx - Working Cash	-	-	-	-	-	-	-
Total Cash Across All Funds	**1,642,335**	**142,851**	**2,324,152**	**4,590,140**	**18,015,721**	**26,715,199**	**27,394,644**

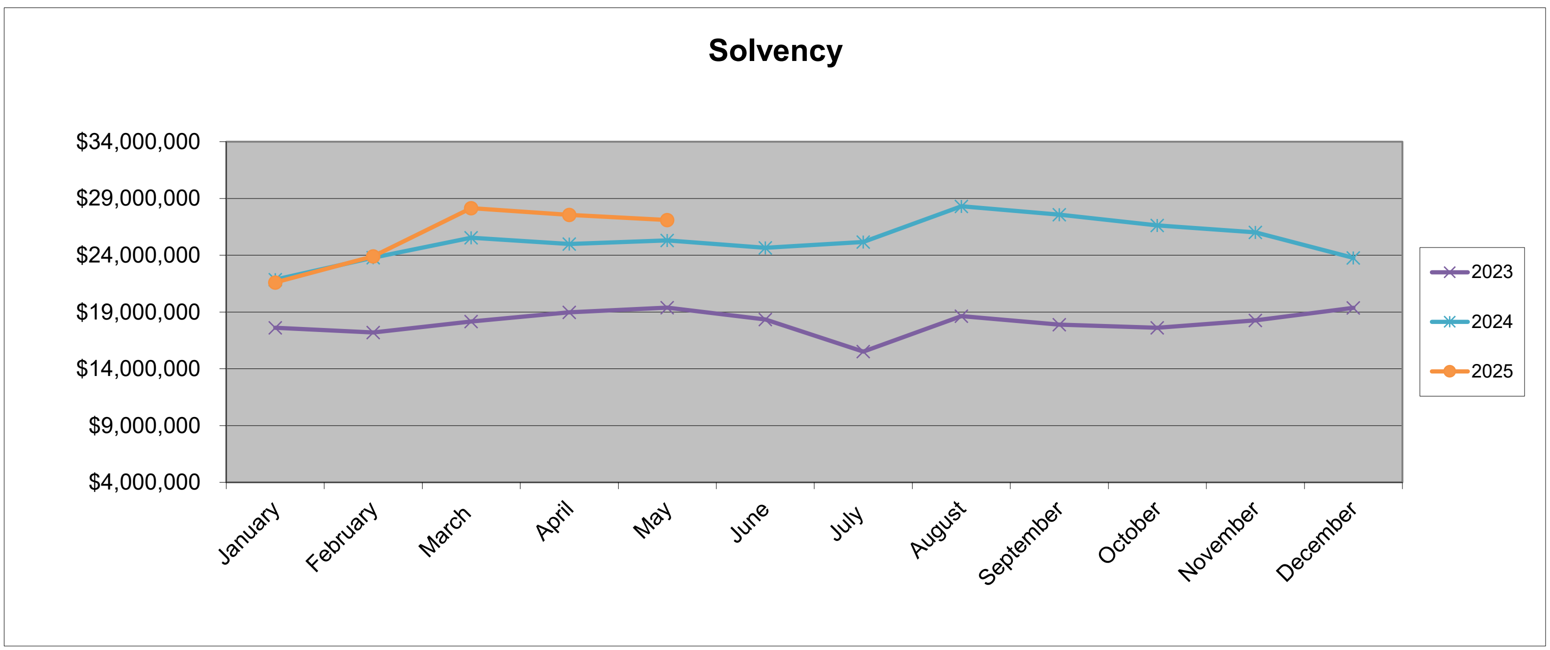
Park District of Oak Park
Cash Status Report
As of May 31, 2025

Operating Accounts			
Byline Bank	3.040%	$	1,971,274
iPrime Liquid Money Market	4.191%	$	4,848,190
Illinois Metropolitan Investment Fund	4.280%	$	18,015,726
Illinois Park District Liquid Asset Fund Account	4.130%	$	142,851
Operating Investment Accounts			
iPrime Term Series	4.392% due 12/12/25	$	239,400
Affinity Bank	4.132% due 2/18/26	$	239,900
NexBank	4.143% due 2/18/26	$	240,000
Solera National Bank	4.184% due 2/18/26	$	239,800
Consumers Credit Union	4.184% due 3/6/26	$	239,600
Vibrant Credit Union	5.164% due 8/28/25	$	226,050
Bank Hapoalim B.M.	4.923% due 8/28/25	$	227,450
Cornerstone Bank	5.112% due 8/28/25	$	226,250
Discover Bank	4.957% due 9/5/25	$	243,653
		$	**27,100,144**
	Working Solvency	**$**	**27,100,144**
	2024 Solvency	**$**	**25,316,021**

PARK DISTRICT of OAK PARK

Total Solvency

		2023			2024			2025
January	$	17,608,293	January	$	21,855,572	January	$	21,607,925
February	$	17,205,649	February	$	23,794,886	February	$	23,913,773
March	$	18,169,761	March	$	25,549,039	March	$	28,148,262
April	$	18,981,563	April	$	24,989,634	April	$	27,547,717
May	$	19,386,698	May	$	25,316,021	May	$	27,100,144
June	$	18,348,902	June	$	24,664,529	June		
July	$	15,513,525	July	$	25,172,792	July		
August	$	18,632,299	August	$	28,314,558	August		
September	$	17,887,933	September	$	27,566,053	September		
October	$	17,621,712	October	$	26,633,130	October		
November	$	18,269,327	November	$	26,011,477	November		
December	$	19,373,235	December	$	23,771,820	December		



IV. B

Park District of Oak Park
Voucher List for the Month of May
Presented to the Board of Commissioners
At their Meeting on June 19th, 2025

Merchant	Date	Account Number	Debit Amount	
FIREWALLS.COM INC	04/17/2025	10-00-52-00204	$	10,143.00
Basecamp	04/28/2025	10-00-52-00204	$	35.00
GGLEAP REGULAR	04/16/2025	10-00-52-00204	$	70.00
Adobe	04/17/2025	10-00-52-00204	$	11.05
Comcast	04/20/2025	10-00-52-00204	$	215.35
Comcast	04/20/2025	10-00-52-00204	$	432.35
Comcast	04/24/2025	10-00-52-00204	$	243.36
Comcast	04/24/2025	10-00-52-00204	$	631.60
Comcast	04/25/2025	10-00-52-00204	$	5,894.24
ACTIVITY MESSENGER	04/29/2025	10-00-52-00204	$	150.34
AMAZON MARK* UV09A3563	04/06/2025	10-00-53-00300	$	(28.99)
AMAZON MARKETPLACE	04/16/2025	10-00-53-00300	$	193.86
BEYOND CATERING	04/19/2025	10-00-53-00399	$	20.00
Amazon	04/30/2025	10-00-53-00399	$	31.76
AMAZON MARKETPLACE	04/07/2025	10-00-53-00400	$	123.48
AMAZON MARKETPLACE	04/14/2025	10-00-53-00400	$	51.15
AMAZON MKTPLACE PMTS	04/24/2025	10-00-53-00400	$	47.79
AMAZON MARKETPLACE	04/24/2025	10-00-53-00400	$	92.81
AMAZON MKTPLACE PMTS	04/30/2025	10-00-53-00400	$	16.77
AMAZON RETAIL	04/30/2025	10-00-53-00400	$	8.99
NOVENTECH, INC	04/23/2025	10-00-53-00405	$	244.00
NOVENTECH, INC	04/25/2025	10-00-53-00405	$	1,144.00
Amazon	04/30/2025	10-00-53-00405	$	86.97
SCRATCH ON LAKE	04/18/2025	10-00-56-00600	$	45.00
SLICE*CUZZOSPASTAPIZZA	04/23/2025	10-00-56-00600	$	122.53
IMU HOTEL	04/10/2025	10-00-56-00605	$	348.00
ILLINOIS ASSOC OF PARK	04/05/2025	10-00-56-00605	$	860.00
Lyft	04/08/2025	10-00-56-00605	$	37.99
RPS DINING SERVICES	04/08/2025	10-00-56-00605	$	9.09
MDW HUBBARD INN B 6901	04/08/2025	10-00-56-00605	$	10.30
Jimmy Johns	04/08/2025	10-00-56-00605	$	12.16
Starbucks	04/08/2025	10-00-56-00605	$	11.77
ABE MARTIN LODGE	04/08/2025	10-00-56-00605	$	30.00
ANDY'S - GRAPEVINE	04/09/2025	10-00-56-00605	$	7.40
RPS DINING SERVICES	04/09/2025	10-00-56-00605	$	7.45
Starbucks	04/09/2025	10-00-56-00605	$	3.19
Chili's	04/09/2025	10-00-56-00605	$	32.08
Outback Steakhouse	04/10/2025	10-00-56-00605	$	27.19
Starbucks	04/10/2025	10-00-56-00605	$	3.19
Starbucks	04/10/2025	10-00-56-00605	$	3.19
SHELL	04/11/2025	10-00-56-00605	$	48.15
COUNTRYSIDE CITGO	04/11/2025	10-00-56-00605	$	31.05
MEAT U ANYWHERE BB	04/11/2025	10-00-56-00605	$	23.82
Alamo Rent-A-Car	04/11/2025	10-00-56-00605	$	235.80
EXXON BOB'S FUEL ZONE	04/11/2025	10-00-56-00605	$	13.91
DAL MAGGIANO'S	04/12/2025	10-00-56-00605	$	4.32

Embassy Suites	04/12/2025	10-00-56-00605	$	768.72
Lyft	04/12/2025	10-00-56-00605	$	34.54
RBT OUTBACK 4482 EASYSA	04/12/2025	10-00-56-00605	$	(1.09)
BEYOND CATERING	04/17/2025	10-00-56-00605	$	415.00
PELRA* IL	04/23/2025	10-00-56-00605	$	225.00
110 , INC	04/23/2025	10-00-56-00605	$	100.00
Starbucks	04/01/2025	10-00-56-00610	$	20.00
ABE MARTIN LODGE	04/09/2025	10-00-56-00610	$	336.00
ANDY'S - GRAPEVINE	04/22/2025	10-00-56-00610	$	27.72
RPS DINING SERVICES	04/26/2025	10-00-56-00610	$	147.00
Starbucks	04/30/2025	10-00-56-00610	$	885.90
Outback Steakhouse	04/01/2025	10-00-56-00620	$	36.81
Starbucks	04/03/2025	10-00-56-00620	$	154.79
Starbucks	04/04/2025	10-00-56-00620	$	67.19
SHELL	04/18/2025	10-00-56-00620	$	49.90
COUNTRYSIDE CITGO	04/18/2025	10-00-56-00620	$	14.02
Alamo Rent-A-Car	04/02/2025	10-00-56-00621	$	2.47
EXXON BOB'S FUEL ZONE	04/17/2025	10-00-56-00621	$	38.09
DAL MAGGIANO'S	04/19/2025	10-00-56-00621	$	2.47
Embassy Suites	04/30/2025	10-00-56-00621	$	19.61
RBT OUTBACK 4482 EASYSA	04/08/2025	10-00-56-00655	$	465.00
PELRA* IL	04/30/2025	10-00-58-00820	$	491.70
110 , INC	04/03/2025	10-00-58-00820	$	51.98
ZOOM.COM 888-799-9666	04/03/2025	10-00-58-00820	$	159.90
Comcast	04/03/2025	10-00-58-00820	$	154.90
Comcast	04/03/2025	10-00-58-00820	$	192.90
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	559.32
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	281.58
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	2,670.24
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	1,151.34
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	148.92
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	429.93
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	396.12
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	2,036.28
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	279.66
ALARM DETECTION SYSTEM	04/08/2025	10-00-58-00820	$	1,107.93
Comcast	04/08/2025	10-00-58-00820	$	192.90
AMAZON MARKETPLACE	04/14/2025	10-00-58-00820	$	94.81
Comcast	04/16/2025	10-00-58-00820	$	202.90
Comcast	04/18/2025	10-00-58-00820	$	192.90
Comcast	04/18/2025	10-00-58-00820	$	429.85
Comcast	04/21/2025	10-00-58-00820	$	429.85
BILL PAYMENT	04/30/2025	10-00-58-00820	$	135.00
WAREHOUSE DIRECT	04/20/2025	10-35-53-00311	$	1,101.16
WAREHOUSE DIRECT	04/25/2025	10-35-53-00311	$	66.46
AMAZON MKTPLACE PMTS	04/25/2025	10-35-53-00311	$	44.99
AMAZON MKTPLACE PMTS	04/26/2025	10-35-53-00311	$	13.99

BIOTHERM SOLUTIONS	04/17/2025	10-35-53-00313	$	404.20
BIOTHERM SOLUTIONS COTA	04/20/2025	10-35-53-00313	$	(404.20)
BIOTHERM HYDRONIC INC	04/23/2025	10-35-53-00313	$	216.05
LIVEWALL LLC	04/26/2025	10-35-53-00313	$	145.55
Koppert Biological Sys	04/04/2025	10-35-53-00340	$	212.13
Koppert Biological Sys	04/11/2025	10-35-53-00340	$	212.20
Koppert Biological Sys	04/26/2025	10-35-53-00340	$	219.14
AMAZON MKTPLACE PMTS	04/26/2025	10-35-53-11105	$	14.78
AMAZON MKTPLACE PMTS	04/26/2025	10-35-53-11105	$	52.29
AMAZON MKTPLACE PMTS	04/26/2025	10-35-53-11105	$	90.92
BLACKOUTBAK	04/29/2025	10-35-53-11105	$	240.00
AMAZON MKTPLACE PMTS	04/29/2025	10-35-53-11105	$	158.97
AMAZON MKTPLACE PMTS	04/01/2025	10-35-53-14400	$	88.97
BIRDTOYPARTS.COM	04/01/2025	10-35-53-14400	$	233.84
Dollar Tree	04/07/2025	10-35-53-14400	$	26.00
Dollar Tree	04/12/2025	10-35-53-14400	$	85.00
MORTON ARBORETUM	04/01/2025	10-35-56-00610	$	250.00
CONNECT	04/01/2025	10-50-52-00265	$	836.00
IL TOLLWAY-WEB	04/02/2025	10-50-52-00265	$	13.40
CONNECT	04/19/2025	10-50-52-00265	$	836.00
CONNECT	04/30/2025	10-50-52-00265	$	836.00
Beacon Athletics LLC	04/09/2025	10-50-52-00286	$	457.84
Harbor Freight Tools	04/09/2025	10-50-53-00310	$	206.62
Harbor Freight Tools	04/09/2025	10-50-53-00310	$	187.23
Harbor Freight Tools	04/09/2025	10-50-53-00310	$	(206.62)
THE DAVEY TREE EXPERT	04/10/2025	10-50-53-00310	$	939.64
SIGN EXPRESS / FEL	04/11/2025	10-50-53-00310	$	72.00
MIDWEST TRADING - ST	04/13/2025	10-50-53-00310	$	265.05
MIDWEST TRADING - ST	04/13/2025	10-50-53-00310	$	265.05
Amazon	04/17/2025	10-50-53-00310	$	31.70
AMAZON MKTPLACE PMTS	04/18/2025	10-50-53-00310	$	263.94
AMAZON MKTPLACE PMTS	04/19/2025	10-50-53-00310	$	64.98
AMAZON MKTPLACE PMTS	04/24/2025	10-50-53-00310	$	13.79
SKATELITE.COM	04/24/2025	10-50-53-00310	$	928.00
MIDWEST TRADING - ST	04/27/2025	10-50-53-00310	$	263.04
ROYAL PIPE & SUPPLY	04/12/2025	10-50-53-00311	$	358.83
KULLY SUPPLY	04/29/2025	10-50-53-00311	$	334.66
Grainger	04/01/2025	10-50-53-00313	$	87.00
THE HOME DEPOT #1903	04/03/2025	10-50-53-00313	$	35.63
SIGN EXPRESS / FEL	04/08/2025	10-50-53-00313	$	300.00
SCHAUER HARDWARE 3357	04/09/2025	10-50-53-00313	$	53.14
AMAZON MKTPLACE PMTS	04/09/2025	10-50-53-00313	$	52.78
ELMWOOD SUPPLY CO INC	04/09/2025	10-50-53-00313	$	188.38
Batteries Plus	04/09/2025	10-50-53-00313	$	91.96
SCHAUER HARDWARE 3357	04/10/2025	10-50-53-00313	$	4.48
THE HOME DEPOT #1903	04/11/2025	10-50-53-00313	$	90.27
THE HOME DEPOT #1903	04/11/2025	10-50-53-00313	$	26.54

SCHAUER HARDWARE 3357	04/11/2025	10-50-53-00313	$	8.26
THE HOME DEPOT #1903	04/12/2025	10-50-53-00313	$	145.32
THE HOME DEPOT #1903	04/13/2025	10-50-53-00313	$	62.58
AMAZON MKTPLACE PMTS	04/15/2025	10-50-53-00313	$	30.32
SCHAUER HARDWARE 3357	04/16/2025	10-50-53-00313	$	98.95
THE HOME DEPOT #1903	04/17/2025	10-50-53-00313	$	314.16
THE HOME DEPOT #1911 CI	04/18/2025	10-50-53-00313	$	(99.00)
THE HOME DEPOT #1903	04/19/2025	10-50-53-00313	$	150.35
Grainger	04/19/2025	10-50-53-00313	$	8.10
Grainger	04/19/2025	10-50-53-00313	$	20.00
AMAZON MKTPLACE PMTS	04/23/2025	10-50-53-00313	$	89.99
SOUTHSIDE CONTROL SUPP	04/23/2025	10-50-53-00313	$	(1,836.02)
GEM ELECTRIC SUPPLY	04/23/2025	10-50-53-00313	$	15.00
SCHAUER HARDWARE 3357	04/24/2025	10-50-53-00313	$	15.65
ARROW LOCKSMITH SERV	04/26/2025	10-50-53-00313	$	52.00
Grainger	04/26/2025	10-50-53-00313	$	191.64
SCHAUER HARDWARE 3357	04/29/2025	10-50-53-00313	$	71.99
ROYAL PIPE & SUPPLY	04/29/2025	10-50-53-00313	$	212.59
KING SURPLUS COMPANY	04/30/2025	10-50-53-00313	$	484.11
REDEXIM NORTH AMERICA	04/08/2025	10-50-53-00410	$	239.78
RADWELL INTERNATIONAL	04/16/2025	10-50-53-00410	$	1,175.44
RADWELL INTERNATIONAL	04/16/2025	10-50-53-00410	$	107.50
NEXAMP, INC	04/29/2025	10-50-58-00800	$	2,412.09
Comcast	04/14/2025	10-50-58-00820	$	192.90
PELICAN DATA PLAN	04/23/2025	10-50-58-00820	$	105.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	426.64
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	31.63
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	60.89
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	46.26
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	31.63
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	60.89
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	31.63
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	60.89
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	186.56

VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	46.26
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	104.78
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	31.50
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	46.26
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	75.40
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	977.84
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	163.30
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	119.41
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	17.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	553.31
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	163.30
VILLAGE OF OAK PARK	04/10/2025	10-50-58-00830	$	11.00
		Fund 10 Sub Total	$	56,529.36
ACTIVE SCREENING/PROTE	04/10/2025	16-00-52-00514	$	109.45
AMAZON MARKETPLACE	04/10/2025	16-00-53-00350	$	26.26
		Fund 16 Sub Total	$	135.71
CARBONLESS ON DEMAND L	04/10/2025	20-00-53-00399	$	51.00
CHATGPT SUBSCR	04/10/2025	20-00-56-00610	$	20.00
AMAZON MARKETPLACE	04/10/2025	20-00-56-09999	$	23.95
AMAZON MKTPLACE PMTS	04/10/2025	20-00-56-09999	$	299.90
AMAZON MKTPLACE PMTS	04/10/2025	20-00-56-09999	$	248.00
SIGN EXPRESS / FEL	04/10/2025	20-05-52-00209	$	24.00
UBERFLIP	04/10/2025	20-05-52-00221	$	20.13
WETTMMG7Z2	04/10/2025	20-05-56-00222	$	42.98
SIGN EXPRESS / FEL	04/10/2025	20-05-56-00222	$	411.60
IBJI GLENVIEW 2350	04/10/2025	20-05-56-00222	$	20.00
CANVA* I04478-45587608	04/10/2025	20-05-56-00222	$	119.99
Wednesday Journal	04/10/2025	20-05-56-00225	$	365.00
AMAZON MKTPLACE PMTS	04/10/2025	20-25-53-13050	$	49.99
Amazon	04/10/2025	20-25-53-13050	$	16.94
Amazon	04/10/2025	20-25-53-13050	$	140.77
Amazon	04/10/2025	20-25-53-13050	$	49.00
AMAZON MKTPLACE PMTS	04/10/2025	20-26-53-13750	$	87.99
United Parcel Service	04/10/2025	20-51-53-00300	$	9.14
AMAZON MARK* 2A7VT0R13	04/10/2025	20-51-53-00300	$	(206.85)
AMAZON MARKETPLACE	04/24/2025	20-51-53-00300	$	89.62
ENCHANTED CASTLE POS	04/03/2025	20-61-52-12030	$	877.00
SAFARI LAND	04/19/2025	20-61-52-12030	$	200.00

MUSEUM OF SCIENCE AND	04/19/2025	20-61-52-12030	$	457.00
LEGOLAND DISCOVERY CEN	04/22/2025	20-61-52-12030	$	1,124.25
DUPAGECHILDRENSMUS	04/22/2025	20-61-52-12030	$	100.00
RBT ME-WARRENVILLE-MIC	04/03/2025	20-61-52-12040	$	(18.63)
FH* LAKE GENEVA CRUISE	04/09/2025	20-61-52-12050	$	235.60
BEACTIVE BODY THER	04/11/2025	20-61-52-12050	$	560.00
BRANDTS OF PALATIN	04/16/2025	20-61-52-12050	$	37.19
SANFILIPPOF	04/18/2025	20-61-52-12050	$	490.00
LASER X ADDISON	04/26/2025	20-61-52-12060	$	360.00
BLACKHAWKS COMMUNITY I	04/30/2025	20-61-52-12060	$	246.00
BLACKHAWKS COMMUNITY I	04/30/2025	20-61-52-12060	$	369.00
AARON FASEL MAGICIAN	04/01/2025	20-61-52-12340	$	124.00
Dupage Forest	04/01/2025	20-61-52-12360	$	585.00
FLORIDA AQUARIUM	04/17/2025	20-61-52-12360	$	50.00
CARNEGIE SCIENCE CEN	04/18/2025	20-61-52-12360	$	390.00
IMPRINTITEM	04/03/2025	20-61-53-12010	$	368.07
FUN EXPRESS	04/12/2025	20-61-53-12010	$	130.25
Lowe's	04/16/2025	20-61-53-12010	$	349.90
Dollar Tree	04/01/2025	20-61-53-12040	$	61.25
AMAZON MARKETPLACE	04/05/2025	20-61-53-12040	$	96.78
AMAZON MARKETPLACE	04/05/2025	20-61-53-12040	$	73.01
AMAZON MARKETPLACE	04/08/2025	20-61-53-12040	$	151.25
AMAZON MARKETPLACE	04/10/2025	20-61-53-12040	$	86.95
Costco	04/10/2025	20-61-53-12040	$	2,162.05
Dollar Tree	04/10/2025	20-61-53-12040	$	25.20
AMAZON RETAIL	04/11/2025	20-61-53-12040	$	17.99
AMAZON MARKETPLACE	04/11/2025	20-61-53-12040	$	70.12
Five Below	04/13/2025	20-61-53-12040	$	100.65
AMAZON RETAIL	04/15/2025	20-61-53-12040	$	24.99
AMAZON MARK* TM3705HC3	04/16/2025	20-61-53-12040	$	(12.98)
TARGET T-3270	04/17/2025	20-61-53-12040	$	59.96
Dollar Tree	04/17/2025	20-61-53-12040	$	44.20
Jewel Osco	04/18/2025	20-61-53-12040	$	14.32
SALERNO'S PIZZA & PAST	04/18/2025	20-61-53-12040	$	127.22
Jewel Osco	04/19/2025	20-61-53-12040	$	20.06
TARGET T-2081	04/23/2025	20-61-53-12040	$	157.46
PETE S FRESH MARKET #1	04/29/2025	20-61-53-12040	$	43.35
TARGET T-0837	04/30/2025	20-61-53-12040	$	65.55
TARGET T-2081	04/30/2025	20-61-53-12040	$	14.28
Michaels	04/30/2025	20-61-53-12040	$	31.49
Costco	04/10/2025	20-61-53-12060	$	83.12
SAFE SITTER INC	04/15/2025	20-61-53-12060	$	297.00
Dollar Tree	04/20/2025	20-61-53-12060	$	2.50
Walgreens	04/20/2025	20-61-53-12060	$	23.98
SALERNO'S PIZZA & PAST	04/21/2025	20-61-53-12060	$	101.90
AMAZON MARKETPLACE	04/23/2025	20-61-53-12060	$	43.98
Michaels	04/30/2025	20-61-53-12060	$	41.94

AMAZON MKTPLACE PMTS	04/02/2025	20-61-53-12350	$	18.48
Jewel Osco	04/06/2025	20-61-53-12350	$	10.98
Dollar Tree	04/09/2025	20-61-53-12350	$	4.25
Dollar Tree	04/26/2025	20-61-53-12350	$	3.75
THE HOME DEPOT #1903	04/27/2025	20-61-53-12350	$	34.02
Dollar Tree	04/29/2025	20-61-53-12350	$	8.50
AMAZON MKTPLACE PMTS	04/02/2025	20-61-53-12360	$	148.95
AMAZON MKTPLACE PMTS	04/02/2025	20-61-53-12360	$	7.89
AMAZON MKTPLACE PMTS	04/02/2025	20-61-53-12360	$	136.79
AMAZON MKTPLACE PMTS	04/03/2025	20-61-53-12360	$	136.79
AMAZON MKTPLACE PMTS	04/09/2025	20-61-53-12360	$	35.98
AMAZON MKTPLACE PMTS	04/09/2025	20-61-53-12360	$	29.99
AMAZON MKTPLACE PMTS	04/09/2025	20-61-53-12360	$	60.30
AMAZON MKTPLACE PMTS	04/16/2025	20-61-53-12360	$	9.79
Walmart	04/19/2025	20-61-53-12360	$	116.05
AMAZON MKTPLACE PMTS	04/21/2025	20-61-53-12360	$	115.96
GOODWILL RETAIL #096	04/24/2025	20-61-53-12360	$	9.93
Autozone	04/29/2025	20-61-53-12360	$	6.05
THE HOME DEPOT #1903	04/30/2025	20-61-53-12360	$	65.14
GLOWFORGE.COM	04/12/2025	20-62-52-12390	$	600.00
BLICK ART MATERIAL	04/05/2025	20-62-53-12390	$	227.15
Michaels	04/05/2025	20-62-53-12390	$	119.89
AMAZON MKTPLACE PMTS	04/10/2025	20-62-53-12390	$	39.94
Walmart	04/10/2025	20-62-53-12390	$	42.52
AMAZON MKTPLACE PMTS	04/22/2025	20-62-53-12390	$	78.62
ED HOYS INTERNATIONAL	04/22/2025	20-62-53-12390	$	371.40
BLICK ART MATERIAL	04/23/2025	20-62-53-12390	$	565.18
BLICK ART MATERIAL	04/24/2025	20-62-53-12390	$	111.30
Michaels	04/26/2025	20-62-53-12390	$	39.70
AMAZON MKTPLACE PMTS	04/08/2025	20-62-53-12610	$	7.99
WEISSMANS THEATRICAL S	04/16/2025	20-62-53-12610	$	8,257.20
AMAZON MKTPLACE PMTS	04/16/2025	20-62-53-12610	$	96.93
AMAZON MKTPLACE PMTS	04/21/2025	20-62-53-12610	$	224.88
WEISSMANS THEATRICAL S	04/29/2025	20-62-53-12610	$	140.12
Dollar Tree	04/01/2025	20-63-53-12700	$	5.00
Dollar Tree	04/05/2025	20-63-53-12700	$	12.50
Aldi	04/08/2025	20-63-53-12700	$	58.17
THE HOME DEPOT #1901	04/09/2025	20-63-53-12700	$	32.00
Walgreens	04/09/2025	20-63-53-12700	$	19.50
THE HOME DEPOT #1901	04/11/2025	20-63-53-12700	$	56.90
TEACHERSPAYTEACHERS.CO	04/12/2025	20-63-53-12700	$	8.00
Aldi	04/16/2025	20-63-53-12700	$	18.13
Jewel Osco	04/18/2025	20-63-53-12700	$	11.99
Aldi	04/22/2025	20-63-53-12700	$	54.99
Michaels	04/23/2025	20-63-53-12700	$	12.21
Michaels	04/23/2025	20-63-53-12700	$	10.93
TARGET T-1924	04/25/2025	20-63-53-12700	$	8.66

Dollar Tree	04/26/2025	20-63-53-12700	$	23.30
AMAZON MARKETPLACE	04/28/2025	20-63-53-12700	$	39.88
TARGET T-3270	04/29/2025	20-63-53-12700	$	15.00
Dollar Tree	04/29/2025	20-63-53-12700	$	20.00
Starbucks	04/30/2025	20-63-53-12700	$	10.00
DDBR #336492 Q35	04/30/2025	20-63-53-12700	$	5.00
Jewel Osco	04/13/2025	20-63-53-12720	$	36.24
AMAZON MKTPLACE PMTS	04/25/2025	20-63-53-12720	$	21.84
Dollar Tree	04/23/2025	20-63-53-12740	$	21.25
		Fund 20 Sub Total	$	25,331.25
IPRF* IL	04/26/2025	25-00-56-00605	$	350.00
76 - SNK 76	04/25/2025	25-00-56-00615	$	48.36
American Red Cross	04/01/2025	25-19-52-11600	$	25.00
INTELLICORP 8889468355	04/03/2025	25-19-52-11600	$	38.00
USA SWIMMING, INC	04/15/2025	25-19-52-11600	$	87.00
AMAZON MKTPLACE PMTS	04/23/2025	25-19-53-00318	$	23.97
WATERSAFETY 3217777051	04/17/2025	25-19-53-00318	$	(41.18)
AMAZON MKTPLACE PMTS	04/22/2025	25-19-53-11600	$	157.84
AMAZON MKTPLACE PMTS	04/22/2025	25-19-53-11600	$	65.90
AMAZON RETAIL	04/15/2025	25-20-53-11950	$	84.24
AMAZON MKTPLACE PMTS	04/05/2025	25-20-53-11965	$	21.86
AMAZON MARKETPLACE	04/06/2025	25-20-53-11965	$	33.49
AMAZON MARKETPLACE	04/06/2025	25-20-53-11965	$	283.00
WWW.SQUADLOCKER.COM	04/12/2025	25-20-53-11965	$	498.00
BENCHAPP LEAGUE MGMT	04/21/2025	25-20-53-11965	$	80.72
AMAZON MARKETPLACE	04/09/2025	25-20-56-00646	$	24.99
GKELITE	04/15/2025	25-24-53-00301	$	190.33
AMAZON MKTPLACE PMTS	04/22/2025	25-24-53-11250	$	49.46
AMAZON MKTPLACE PMTS	04/07/2025	25-24-53-11270	$	25.48
CROWN AWARDS INC	04/25/2025	25-24-53-11270	$	33.66
SLICE*CUZZOSPASTAPIZZA	04/18/2025	25-24-53-11360	$	58.76
Fairfield Inn	04/08/2025	25-24-56-00050	$	582.14
UNKNOWN	04/08/2025	25-24-56-00050	$	350.00
UNKNOWN	04/08/2025	25-24-56-00050	$	525.00
American Airlines	04/10/2025	25-24-56-00050	$	427.96
Extended Stay	04/19/2025	25-24-56-00050	$	483.05
American Airlines	04/23/2025	25-24-56-00050	$	578.90
American Airlines	04/23/2025	25-24-56-00050	$	3.73
Extended Stay	04/26/2025	25-24-56-00050	$	430.16
Holiday Inns	04/28/2025	25-24-56-00050	$	304.36
AMAZON MARKETPLACE	04/06/2025	25-28-53-13428	$	121.00
AMAZON MARKETPLACE	04/08/2025	25-28-53-13428	$	17.18
AMAZON MKTPLACE PMTS	04/12/2025	25-28-53-13428	$	139.85
AMAZON MARKETPLACE	04/16/2025	25-28-53-13428	$	12.59
AMAZON MARKETPLACE	04/16/2025	25-28-53-13428	$	12.79

AMAZON RETAIL	04/18/2025	25-28-53-13428	$	12.80
AMAZON MARKETPLACE	04/19/2025	25-28-53-13428	$	36.86
AMAZON MARKETPLACE	04/22/2025	25-28-53-13428	$	3.95
AMAZON MARKETPLACE	04/25/2025	25-28-53-13428	$	16.99
AMAZON MARKETPLACE	04/28/2025	25-28-53-13428	$	29.95
Jimmy Johns	04/28/2025	25-28-53-13428	$	78.57
Comcast	04/12/2025	25-28-58-00820	$	172.40
JACK'S RENTAL	04/04/2025	25-50-52-00417	$	141.70
SCHAUER HARDWARE 3357	04/05/2025	25-50-53-00314	$	27.41
Menards	04/06/2025	25-50-53-00314	$	207.18
THE HOME DEPOT #1901	04/18/2025	25-50-53-00314	$	232.09
Lowe's	04/26/2025	25-50-53-00314	$	928.00
THE HOME DEPOT #1901	04/30/2025	25-50-53-00314	$	90.86
SCHAUER HARDWARE 3357	04/04/2025	25-50-53-00316	$	6.74
AMAZON MKTPLACE PMTS	04/11/2025	25-50-53-00316	$	16.51
THE HOME DEPOT #1903	04/27/2025	25-50-53-00316	$	269.98
MCMASTER-C	04/30/2025	25-50-53-00316	$	217.26
AMAZON MKTPLACE PMTS	04/07/2025	25-50-53-00318	$	16.00
THE HOME DEPOT #1901	04/14/2025	25-50-53-00415	$	96.51
SHERWIN-WILLIAMS701787	04/16/2025	25-50-53-00415	$	47.12
THE HOME DEPOT #1901	04/17/2025	25-50-53-00415	$	425.11
SCHAUER HARDWARE 3357	04/19/2025	25-50-53-00415	$	107.98
THE HOME DEPOT #1901	04/19/2025	25-50-53-00415	$	314.26
THE HOME DEPOT #1901	04/21/2025	25-50-53-00415	$	59.77
THE HOME DEPOT #1901	04/23/2025	25-50-53-00415	$	95.61
FENCESCREEN LLC	04/24/2025	25-50-53-00415	$	887.64
Menards	04/26/2025	25-50-53-00415	$	57.95
Menards	04/25/2025	25-50-53-00501	$	39.90
MCMASTER-C	04/26/2025	25-50-53-00501	$	78.57
THE HOME DEPOT #1919	04/30/2025	25-50-53-00501	$	64.70
AMAZON MKTPLACE PMTS	04/14/2025	25-50-53-00502	$	219.98
		Fund Sub Total	$	11,127.94
EZTENTRENTALSLLC	04/03/2025	85-00-52-00260	$	1,741.22
Spotify	04/02/2025	85-00-52-00299	$	10.00
PETE S FRESH MARKET #1	04/25/2025	85-00-52-11185	$	77.94
Etsy.com	04/02/2025	85-00-52-12020	$	22.26
PETE S FRESH MARKET #1	04/07/2025	85-00-52-12020	$	148.30
Cucina Paradiso	04/08/2025	85-00-52-12020	$	400.00
TRUE CUISINE CATER	04/09/2025	85-00-52-12020	$	1,345.49
FAIRYTALEEN	04/11/2025	85-00-52-12020	$	305.00
PETE S FRESH MARKET #1	04/11/2025	85-00-52-12020	$	58.79
AMAZON MKTPLACE PMTS	04/28/2025	85-00-52-12020	$	142.12
AMAZON MKTPLACE PMTS	04/29/2025	85-00-52-12020	$	16.14
TARGET T-1924	04/15/2025	85-00-53-00311	$	91.51

Lowe's	04/15/2025	85-00-53-00311	$	76.26
Lowe's	04/15/2025	85-00-53-00311	$	(7.09)
AMAZON MARKETPLACE	04/10/2025	85-00-53-00313	$	287.54
AMAZON MARKETPLACE	04/10/2025	85-00-53-00313	$	48.99
Spotify	04/02/2025	85-21-52-00299	$	9.99
ANFORA WINE MERCHA	04/30/2025	85-21-52-11185	$	620.43
FUN EXPRESS	04/09/2025	85-21-52-12020	$	70.71
STARSHIP RESTAURAN	04/11/2025	85-21-52-12020	$	321.60
PETE S FRESH MARKET #1	04/11/2025	85-21-52-12020	$	40.00
TARGET T-1924	04/15/2025	85-21-53-00311	$	91.51
Lowe's	04/15/2025	85-21-53-00311	$	76.26
Lowe's	04/15/2025	85-21-53-00311	$	(7.09)
AMAZON MARKETPLACE	04/13/2025	85-21-53-00313	$	125.94
Cucina Paradiso	04/24/2025	85-21-53-11185	$	115.00
PETE S FRESH MARKET #1	04/25/2025	85-21-53-11185	$	78.00
PETE S FRESH MARKET #1	04/28/2025	85-21-53-11185	$	200.77
		Fund Sub Total	$	6,507.59

Voucher Number	Vendor	PO Number	Check Number	Pay Date/ Check Date	Amount ($)
10 CORPORATE FUND					
10-00-21-20109	**IMRF WITHHOLDING**				
62790	IMRF ILL MUNICIPAL RETIREMENT FUND		60213	05/23/2025	43,248.38
62790	IMRF ILL MUNICIPAL RETIREMENT FUND		60213	05/23/2025	335.86
	10-00-21-20109 IMRF WITHHOLDING Subtotal				**$43,584.24**
10-00-21-20111	**HEALTH INSURANCE SECTION 125**				
62783	PDRMA PDRMA		60231	05/23/2025	16,494.17
	10-00-21-20111 HEALTH INSURANCE SECTION 125 Subtotal				**$16,494.17**
10-00-21-20114	**UNION DUES**				
62795	SEIU SEIU LOCAL 73		60237	05/23/2025	337.22
62795	SEIU SEIU LOCAL 73		60237	05/23/2025	334.99
62795	SEIU SEIU LOCAL 73		60237	05/23/2025	10.00
	10-00-21-20114 UNION DUES Subtotal				**$682.21**
10-00-21-20117	**AFLAC SECTION 125**				
62675	AFLAC AFLAC ATTN: REMITTANCE PROCESSING		60101	05/09/2025	374.64
	10-00-21-20117 AFLAC SECTION 125 Subtotal				**$374.64**
10-00-21-20118	**AFLAC**				
62675	AFLAC AFLAC ATTN: REMITTANCE PROCESSING		60101	05/09/2025	294.24
	10-00-21-20118 AFLAC Subtotal				**$294.24**
10-00-21-20119	**I LIFE**				
62678	NCPERS NCPERS GROUP LIFE INSURANCE		60126	05/09/2025	6.00
62678	NCPERS NCPERS GROUP LIFE INSURANCE		60126	05/09/2025	6.00
	10-00-21-20119 I LIFE Subtotal				**$12.00**
10-00-21-20120	**ICMA WITHHELD**				
62677	ICMA MISSIONSQUARE RETIREMENT		60120	05/09/2025	2,361.79
62794	ICMA-RHS MISSIONSQUARE RETIREMENT		60212	05/23/2025	2,602.89
	10-00-21-20120 ICMA WITHHELD Subtotal				**$4,964.68**
10-00-21-20131	**ICMA ROTH IRA WITHHELD**				
62677	ICMA MISSIONSQUARE RETIREMENT		60120	05/09/2025	240.30
62794	ICMA-RHS MISSIONSQUARE RETIREMENT		60212	05/23/2025	240.30
	10-00-21-20131 ICMA ROTH IRA WITHHELD Subtotal				**$480.60**
10-00-21-20132	**BRIGHT START PROGRAM**				
62676	BRIGHTSTA BRIGHT START COLLEGE SAVINGS PROGRAM		60107	05/09/2025	50.00
62793	BRIGHTSTA BRIGHT START COLLEGE SAVINGS PROGRAM		60188	05/23/2025	50.00
	10-00-21-20132 BRIGHT START PROGRAM Subtotal				**$100.00**
10-00-52-00200	**LEGAL COUNSEL**				
62628	ELROD ELROD FRIEDMAN LLP	20250570	60113	05/09/2025	183.00
	10-00-52-00200 LEGAL COUNSEL Subtotal				**$183.00**
10-00-52-00203	**OFFICE EQUIPMENT SERVICE**				
62654	PITNEYBOW PITNEY BOWES	20250569	60133	05/09/2025	127.80
62798	PITNEY PITNEY BOWES GLOBAL FINANCIAL SERVICES	20250666	60232	05/23/2025	288.30

Voucher Number	Vendor	PO Number	Check Number	Pay Date/ Check Date	Amount ($)
	10-00-52-00203 OFFICE EQUIPMENT SERVICE Subtotal				**$416.10**
10-00-52-00204	**COMPUTER (IT) SERVICE**				
62590	HARRIS HARRIS COMPUTER SYSTEMS MSI, INC.	20250508	60067	05/02/2025	10,390.55
62614	AMILIA AMILIA		60103	05/09/2025	7,653.28
62650	NOVEN NOVENTECH, INC	20230124	60129	05/09/2025	2,444.16
62651	NOVEN NOVENTECH, INC	20230123	60129	05/09/2025	11,626.50
62651	NOVEN NOVENTECH, INC	20230123	60129	05/09/2025	85.00
62651	NOVEN NOVENTECH, INC	20230123	60129	05/09/2025	310.00
62711	NOVEN NOVENTECH, INC	20230123	60169	05/16/2025	1,006.25
62758	NOVEN NOVENTECH, INC	20230124	60226	05/23/2025	506.42
62799	GGCIRCUIT GG CIRCUIT LLC	20250665	60204	05/23/2025	70.00
62832	VERIZONCO VERIZON CONNECT	20250677	60272	05/30/2025	836.00
	10-00-52-00204 COMPUTER (IT) SERVICE Subtotal				**$34,928.16**
10-00-52-00299	**CONTRACTUAL SERVICES - OTHER**				
62653	PICKENS PICKENS-KANE BUSINESS SERVICES	20250591	60132	05/09/2025	85.00
62679	PAYCOM PAYCOM PAYROLL, LLC		60131	05/09/2025	8,325.27
62791	PAYCOM PAYCOM PAYROLL, LLC		60230	05/23/2025	6,850.64
62797	COLLABORA COLLABORATION FOR EARLY CHILDHOOD	20250670	60195	05/23/2025	7,500.00
	10-00-52-00299 CONTRACTUAL SERVICES - OTHER Subtotal				**$22,760.91**
10-00-52-00650	**BANK SERVICE CHARGE**				
62685	CARDCONN CARD CONNECT		60151	05/16/2025	11,448.25
62801	CARDCONN CARD CONNECT	20250663	60190	05/23/2025	109.00
	10-00-52-00650 BANK SERVICE CHARGE Subtotal				**$11,557.25**
10-00-53-00300	**OFFICE EXPENSE**				
62800	DEL DELUXE	20250664	60200	05/23/2025	1,708.21
	10-00-53-00300 OFFICE EXPENSE Subtotal				**$1,708.21**
10-00-56-00605	**CONFERENCE AND TRAINING**				
62610	100%INC. 110% INC.	20250589	60098	05/09/2025	500.00
62723	STOUTE STOUTE COMMUNICATIONS LLC	20250616	60174	05/16/2025	3,300.00
	10-00-56-00605 CONFERENCE AND TRAINING Subtotal				**$3,800.00**
10-00-56-00610	**DUES AND SUBSCRIPTIONS**				
62666	VILLFIN VILLAGE OF OAK PARK FINANCE	20250592	60145	05/09/2025	500.00
62724	HRSOURCE HR SOURCE	20250615	60157	05/16/2025	2,270.00
	10-00-56-00610 DUES AND SUBSCRIPTIONS Subtotal				**$2,770.00**
10-00-58-00820	**TELECOMMUNICATIONS**				
62607	VERI VERIZON	20250550	60093	05/02/2025	2,659.69
62726	COMCAST COMCAST	20230135	60153	05/16/2025	2,768.91
62738	COMCAST COMCAST	20230135	60196	05/23/2025	1,013.05
62796	VERI VERIZON	20250669	60244	05/23/2025	2,993.21
62846	COMCAST COMCAST	20230135	60252	05/30/2025	312.40
62852	COMCAST COMCAST	20250694	60252	05/30/2025	5,894.24
	10-00-58-00820 TELECOMMUNICATIONS Subtotal				**$15,641.50**

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10-35-52-00260 PROPERTY REPAIR					
62659	SPANNUTH SPANNUTH BOILER COMPANY INC.	20250575	60139	05/09/2025	160.00
62731	ARROW ARROW LOCKSMITH SERVICE	20250640	60185	05/23/2025	1,322.00
62767	STEFL TIM STEFL INC.	20250639	60240	05/23/2025	1,036.00
62773	VISTEEN VISTEEN PLUMBING INC.	20250644	60246	05/23/2025	912.50
	10-35-52-00260 PROPERTY REPAIR Subtotal				**$3,430.50**
10-35-52-00275 CUSTODIAL SERVICES					
62588	ECO ECO CLEAN MAINTENANCE INC	20250544	60061	05/02/2025	595.00
	10-35-52-00275 CUSTODIAL SERVICES Subtotal				**$595.00**
10-35-52-00299 CONTRACTUAL SERVICES - OTHER					
62611	AEREX AEREX PEST CONTROL INC.	20250567	60100	05/09/2025	216.00
	10-35-52-00299 CONTRACTUAL SERVICES - OTHER Subtotal				**$216.00**
10-35-53-00301 UNIFORMS					
62836	M&MSPORTS M&M SPORTS SCENE INC.	20250683	60260	05/30/2025	754.75
	10-35-53-00301 UNIFORMS Subtotal				**$754.75**
10-35-53-11100 GIFT SHOP					
62837	STALEY PATTI STALEY		60268	05/30/2025	96.52
	10-35-53-11100 GIFT SHOP Subtotal				**$96.52**
10-35-56-11100 GIFT SHOP - SALES TAX					
62722	ILLTAX ILLINOIS DEPT. OF REVENUE		60160	05/16/2025	159.00
	10-35-56-11100 GIFT SHOP - SALES TAX Subtotal				**$159.00**
10-35-58-00800 ELECTRICITY					
62623	COMED COMED	20230129	60111	05/09/2025	380.03
	10-35-58-00800 ELECTRICITY Subtotal				**$380.03**
10-35-58-00810 NATURAL GAS					
62625	CNE CONSTELLATION NEWENERGY - GAS DIVISION	20230125	60110	05/09/2025	448.57
62709	NICOR NICOR GAS	20230134	60168	05/16/2025	966.33
	10-35-58-00810 NATURAL GAS Subtotal				**$1,414.90**
10-35-58-00830 WATER					
62844	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250687	60273	05/30/2025	675.35
	10-35-58-00830 WATER Subtotal				**$675.35**
10-50-51-00111 WAGES - FULL TIME					
62608	ICMA MISSIONSQUARE RETIREMENT		60071	05/02/2025	1,947.22
	10-50-51-00111 WAGES - FULL TIME Subtotal				**$1,947.22**
10-50-52-00260 PROPERTY REPAIR					
62594	GRAINGER GRAINGER, INC.	20250529	60065	05/02/2025	223.53
62603	VISTEEN VISTEEN PLUMBING INC.	20250528	60094	05/02/2025	261.25
62612	ALLTYPES ALL TYPES ELEVATORS, INC.	20250582	60102	05/09/2025	210.00
62613	ALLTYPES ALL TYPES ELEVATORS, INC.	20250584	60102	05/09/2025	444.75
62615	ANDERSONE SOUTH WEST INDUSTRIES, INC.	20250586	60104	05/09/2025	180.00
62633	GRAINGER GRAINGER, INC.	20250577	60117	05/09/2025	11.23

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10-50-52-00260	**PROPERTY REPAIR**				
62660	STEFL TIM STEFL INC.	20250587	60140	05/09/2025	740.00
62667	VISTEEN VISTEEN PLUMBING INC.	20250576	60146	05/09/2025	450.00
62690	GLASSDES GLASS DESIGN, INC.	20250603	60155	05/16/2025	735.00
62719	VISTEEN VISTEEN PLUMBING INC.	20250595	60178	05/16/2025	6,096.25
62730	ALLTYPES ALL TYPES ELEVATORS, INC.	20250630	60184	05/23/2025	384.50
62731	ARROW ARROW LOCKSMITH SERVICE	20250640	60185	05/23/2025	229.50
62746	HOUSEOF HOUSE OF DOORS, INC.	20250204	60210	05/23/2025	12,207.00
62766	STEFL TIM STEFL INC.	20250634	60240	05/23/2025	888.00
62774	MCCLOUD W.B. MCCLOUD & CO INC	20250637	60221	05/23/2025	122.20
62806	PARK'S PARK'S PLUMBING & SEWER INC.	20250658	60228	05/23/2025	875.50
	10-50-52-00260 PROPERTY REPAIR Subtotal				**$24,058.71**
10-50-52-00265	**FLEET SERVICE**				
62772	VILFLE VILLAGE OF OAK PARK-FLEET	20250650	60245	05/23/2025	9,227.16
	10-50-52-00265 FLEET SERVICE Subtotal				**$9,227.16**
10-50-52-00270	**LANDSCAPING SERVICE**				
62627	DAVI DAVIS TREE CARE & LANDSCAPING INC	20250568	60112	05/09/2025	395.00
62788	DAVI DAVIS TREE CARE & LANDSCAPING INC	20250646	60199	05/23/2025	825.00
62835	DAVEYRESO DAVEY RESOURCE GROUP, INC.	20250680	60254	05/30/2025	2,382.00
	10-50-52-00270 LANDSCAPING SERVICE Subtotal				**$3,602.00**
10-50-52-00275	**CUSTODIAL SERVICES**				
62588	ECO ECO CLEAN MAINTENANCE INC	20250544	60061	05/02/2025	5,970.00
	10-50-52-00275 CUSTODIAL SERVICES Subtotal				**$5,970.00**
10-50-52-00280	**SCAVENGER SERVICE**				
62606	WESTCOOK WEST COOK COUNTY SOLID WASTE AGENCY	20250524	60096	05/02/2025	298.57
62697	LRS LAKESHORE RECYCLING SYSTEMS, LLC	20250601	60165	05/16/2025	1,838.24
62777	WESTCOOK WEST COOK COUNTY SOLID WASTE AGENCY	20250645	60248	05/23/2025	377.55
	10-50-52-00280 SCAVENGER SERVICE Subtotal				**$2,514.36**
10-50-52-00285	**PORTABLE RESTROOMS**				
62598	SERV SERVICE SANITATION INC.	20250539	60087	05/02/2025	340.00
62714	SERV SERVICE SANITATION INC.	20250600	60172	05/16/2025	925.00
62763	SERV SERVICE SANITATION INC.	20250629	60238	05/23/2025	75.00
	10-50-52-00285 PORTABLE RESTROOMS Subtotal				**$1,340.00**
10-50-52-00286	**SPORTS FIELD IMPROVEMENTS**				
62585	ADVANTURF ADVANCED TURF SOLUTIONS	20250533	60052	05/02/2025	3,021.00
	10-50-52-00286 SPORTS FIELD IMPROVEMENTS Subtotal				**$3,021.00**
10-50-53-00301	**UNIFORMS**				
62595	M&MSPORTS M&M SPORTS SCENE INC.	20250536	60078	05/02/2025	713.25
62692	HARRISSTE STERLYN HARRIS		60173	05/16/2025	179.99
	10-50-53-00301 UNIFORMS Subtotal				**$893.24**
10-50-53-00310	**SUPPLIES-PARKS**				
62618	BALL BALL HORTICULTURAL CO.	20250560	60106	05/09/2025	683.86

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10-50-53-00310	**SUPPLIES-PARKS**				
62792	RUSSO RUSSO POWER EQUIPMENT	20250653	60235	05/23/2025	299.94
62824	STEPHEN TRAVIS STEPHEN		60270	05/30/2025	162.87
	10-50-53-00310 SUPPLIES-PARKS Subtotal				**$1,146.67**
10-50-53-00311	**SUPPLIES- CLEANING & HOUSEHOLD**				
62604	WAREHOUS WAREHOUSE DIRECT OFFICE	20250527	60095	05/02/2025	377.70
62605	WAREHOUS WAREHOUSE DIRECT OFFICE	20250540	60095	05/02/2025	87.00
62668	WAREHOUS WAREHOUSE DIRECT OFFICE	20250572	60147	05/09/2025	436.30
62669	WAREHOUS WAREHOUSE DIRECT OFFICE	20250574	60147	05/09/2025	998.03
62670	WAREHOUS WAREHOUSE DIRECT OFFICE	20250583	60147	05/09/2025	210.43
62742	GRAINGER GRAINGER, INC.	20250626	60205	05/23/2025	48.10
62775	WAREHOUS WAREHOUSE DIRECT OFFICE	20250627	60247	05/23/2025	630.10
62776	WAREHOUS WAREHOUSE DIRECT OFFICE	20250636	60247	05/23/2025	53.10
62804	GRAINGER GRAINGER, INC.	20250657	60205	05/23/2025	532.68
62808	WAREHOUS WAREHOUSE DIRECT OFFICE	20250660	60247	05/23/2025	1,771.22
62812	ULINE ULINE INC	20250654	60242	05/23/2025	359.68
	10-50-53-00311 SUPPLIES- CLEANING & HOUSEHOLD Subtotal				**$5,504.34**
10-50-53-00313	**SUPPLIES - BUILDING MATERIALS**				
62632	GRAINGER GRAINGER, INC.	20250573	60117	05/09/2025	185.06
62743	GRAINGER GRAINGER, INC.	20250635	60205	05/23/2025	204.32
62761	REIN REINDERS, INC	20250638	60234	05/23/2025	40.59
	10-50-53-00313 SUPPLIES - BUILDING MATERIALS Subtotal				**$429.97**
10-50-53-00410	**EQUIPMENT**				
62656	REIN REINDERS, INC	20250579	60135	05/09/2025	89.96
62664	TURFWERKS TURFWERKS	20250578	60143	05/09/2025	1,973.00
62684	BECKER BECKER ARENA PRODUCTS, INC.	20250599	60150	05/16/2025	2,125.00
62744	HALLORANP HALLORAN POWER EQUIPMENT INC	20250632	60206	05/23/2025	171.70
	10-50-53-00410 EQUIPMENT Subtotal				**$4,359.66**
10-50-56-00605	**CONFERENCE AND TRAINING**				
62782	ONEY ROGER ONEY		60227	05/23/2025	714.00
	10-50-56-00605 CONFERENCE AND TRAINING Subtotal				**$714.00**
10-50-58-00800	**ELECTRICITY**				
62560	CLEARWAY GIP III ZEPHYR ACQUISITION PARTNERS LP	20250521	60058	05/02/2025	460.98
62560	CLEARWAY GIP III ZEPHYR ACQUISITION PARTNERS LP	20250521	60058	05/02/2025	57.57
62563	COMED COMED	20230138	60059	05/02/2025	571.12
62623	COMED COMED	20230129	60111	05/09/2025	208.65
62624	COMED COMED	20230138	60111	05/09/2025	1,652.85
62687	COMED COMED	20230087	60154	05/16/2025	598.62
62688	COMED COMED	20230129	60154	05/16/2025	2,333.27
62688	COMED COMED	20230129	60154	05/16/2025	371.34
62688	COMED COMED	20230129	60154	05/16/2025	94.44
62689	COMED COMED	20230138	60154	05/16/2025	1,584.09
62693	HUDSON HUDSON ENERGY - IL	20230104	60158	05/16/2025	255.60

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10-50-58-00800	**ELECTRICITY**				
62693	HUDSON HUDSON ENERGY - IL	20230104	60158	05/16/2025	397.88
62693	HUDSON HUDSON ENERGY - IL	20230104	60158	05/16/2025	203.69
62721	COMED COMED	20230092	60154	05/16/2025	101.51
62739	COMED COMED	20230129	60197	05/23/2025	2,796.45
62831	COMED COMED	20230129	60253	05/30/2025	5,429.01
62853	NEXAMP NEXAMP	20250695	60265	05/30/2025	3,305.86
	10-50-58-00800 ELECTRICITY Subtotal				**$20,422.93**
10-50-58-00810	**NATURAL GAS**				
62649	NICOR NICOR GAS	20230103	60127	05/09/2025	395.49
62680	NICOR NICOR GAS	20230091	60127	05/09/2025	499.19
62682	NICOR NICOR GAS	20230101	60127	05/09/2025	85.86
62700	NICOR NICOR GAS	20230090	60168	05/16/2025	64.06
62701	NICOR NICOR GAS	20230093	60168	05/16/2025	634.36
62702	NICOR NICOR GAS	20230094	60168	05/16/2025	313.34
62704	NICOR NICOR GAS	20230096	60168	05/16/2025	366.91
62705	NICOR NICOR GAS	20230097	60168	05/16/2025	223.51
62707	NICOR NICOR GAS	20230102	60168	05/16/2025	227.70
	10-50-58-00810 NATURAL GAS Subtotal				**$2,810.42**
10-50-58-00830	**WATER**				
62850	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250696	60273	05/30/2025	2,507.15
	10-50-58-00830 WATER Subtotal				**$2,507.15**
	Fund 10 Subtotal				**$258,942.79**
16 LIABILITY					
16-00-52-00514	**EMPLOYEE SCREENINGS**				
62637	ILLSTA ILLINOIS STATE POLICE DIV. OF ADMINISTRA	20250556	60121	05/09/2025	520.00
62712	PHYSICIAN PHYSICIANS IMMEDIATE CARE CHICAGO LLC	20250614	60170	05/16/2025	1,133.00
62820	ILLSTA ILLINOIS STATE POLICE DIV. OF ADMINISTRA	20250672	60257	05/30/2025	840.00
	16-00-52-00514 EMPLOYEE SCREENINGS Subtotal				**$2,493.00**
16-00-53-00350	**RISK CARE MANAGEMENT**				
62691	GUESTCOMM GUEST COMMUNCIATIONS CORPORATION	20250325	60156	05/16/2025	3,679.59
62696	JJKELLER JJ KELLER & ASSOCIATES	20250594	60162	05/16/2025	463.76
62762	SECONDCH SECOND CHANCE CARDIAC SOLUTIONS INC	20250652	60236	05/23/2025	354.00
62802	AT&TAED AT&T MOBILITY	20250662	60186	05/23/2025	135.00
	16-00-53-00350 RISK CARE MANAGEMENT Subtotal				**$4,632.35**
	Fund 16 Subtotal				**$7,125.35**
20 RECREATION					
20-00-21-20135	**REFUNDS DUE**				
62567	LOYOLAMED LOYOLA UNIVERSITY MEDICAL CENTER		60077	05/02/2025	200.00
62571	ZURAW JOHN ZURAW		60075	05/02/2025	200.00
62581	CIPPARRON CATHY CIPPARRONE		60056	05/02/2025	200.00
62582	RUSH RUSH-ESPERANZA FAMILY MEDICINE RESIDENCY		60086	05/02/2025	300.00
62583	GROSS BRENDON GROSS		60054	05/02/2025	300.00

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20-00-21-20135	**REFUNDS DUE**				
62752	LOYOLAMED LOYOLA UNIVERSITY MEDICAL CENTER		60217	05/23/2025	200.00
	20-00-21-20135 REFUNDS DUE Subtotal				**$1,400.00**
20-00-52-00270	**CONTRACTUAL - OTHER**				
62570	THEHUNTIN THE HUNTINGTON NATIONAL BANK	20250506	60090	05/02/2025	21,913.40
	20-00-52-00270 CONTRACTUAL - OTHER Subtotal				**$21,913.40**
20-00-52-00650	**BANK SERVICE CHARGE**				
62685	CARDCONN CARD CONNECT		60151	05/16/2025	11,447.80
	20-00-52-00650 BANK SERVICE CHARGE Subtotal				**$11,447.80**
20-00-56-00600	**EMPLOYEE RECOGNITION**				
62753	MCCARTHY MAUREEN MCCARTHY		60220	05/23/2025	38.75
62834	MCCARTHY MAUREEN MCCARTHY		60262	05/30/2025	39.03
	20-00-56-00600 EMPLOYEE RECOGNITION Subtotal				**$77.78**
20-00-56-09999	**NON-RESIDENT FEE EXPENSE**				
62741	DRILL DRILLPICKLE LLC	20250557	60201	05/23/2025	450.00
	20-00-56-09999 NON-RESIDENT FEE EXPENSE Subtotal				**$450.00**
20-05-52-00209	**Copying and Printing - External**				
62735	CARDINAL CARDINAL COLORPRINT PRINTING CORP	20250617	60191	05/23/2025	4,600.00
	20-05-52-00209 Copying and Printing - External Subtotal				**$4,600.00**
20-05-56-00222	**Marketing**				
62753	MCCARTHY MAUREEN MCCARTHY		60220	05/23/2025	1,395.03
62781	MCCARTHY MAUREEN MCCARTHY		60220	05/23/2025	224.89
62781	MCCARTHY MAUREEN MCCARTHY		60220	05/23/2025	79.99
62834	MCCARTHY MAUREEN MCCARTHY		60262	05/30/2025	99.95
	20-05-56-00222 Marketing Subtotal				**$1,799.86**
20-26-52-13860	**YOUTH SPORTS DAY CAMPS**				
62564	GOAPE GO APE	20250381	60064	05/02/2025	1,200.00
	20-26-52-13860 YOUTH SPORTS DAY CAMPS Subtotal				**$1,200.00**
20-26-52-13870	**YOUTH SPORTS CLINICS**				
62566	ILLSHOTO ILLINOIS SHOTOKAN KARATE INC	20250496	60072	05/02/2025	20,412.00
62569	FINDLAY MURRAY FINDLAY	20250495	60063	05/02/2025	3,850.00
62736	CHGOFIRE CHICAGO FIRE SOCCER LLC	20250619	60193	05/23/2025	2,688.00
	20-26-52-13870 YOUTH SPORTS CLINICS Subtotal				**$26,950.00**
20-26-53-13750	**YOUTH SPORTS LEAGUES**				
62559	BSNSPORT BSN SPORT INC	20250504	60055	05/02/2025	24.95
62619	BSNSPORT BSN SPORT INC	20250558	60108	05/09/2025	1,900.00
62620	BSNSPORT BSN SPORT INC	20250593	60108	05/09/2025	3,087.94
62734	BSNSPORT BSN SPORT INC	20250620	60189	05/23/2025	138.53
	20-26-53-13750 YOUTH SPORTS LEAGUES Subtotal				**$5,151.42**
20-26-53-13860	**YOUTH SPORTS DAY CAMPS**				
62642	M&MSPORTS M&M SPORTS SCENE INC.	20250549	60123	05/09/2025	1,887.25

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20-26-53-13860	**YOUTH SPORTS DAY CAMPS**				
62827	BSNSPORT BSN SPORT INC	20250676	60250	05/30/2025	114.97
	20-26-53-13860 YOUTH SPORTS DAY CAMPS Subtotal				**$2,002.22**
20-27-52-13585	**ADULT SPORTS PROGRAMS**				
62580	OAKPKAIK OAK PARK AIKIKAI, INC	20250520	60082	05/02/2025	1,383.63
62652	PANEK BRIAN W. PANEK	20250559	60130	05/09/2025	704.00
	20-27-52-13585 ADULT SPORTS PROGRAMS Subtotal				**$2,087.63**
20-27-52-13640	**ADULT SOFTBALL LEAGUES**				
62652	PANEK BRIAN W. PANEK	20250559	60130	05/09/2025	720.00
	20-27-52-13640 ADULT SOFTBALL LEAGUES Subtotal				**$720.00**
20-27-52-13660	**ADULT SOCCER LEAGUES**				
62626	CONNOR RYAN CONNOR	20250565	60136	05/09/2025	150.00
62629	ESBALIH BOUCHAIB ESSALIH	20250561	60114	05/09/2025	225.00
62647	MELENDEZ ELMER MELENDEZ	20250562	60124	05/09/2025	510.00
62665	VAZQUEZG GUILLERMO VAZQUEZ	20250564	60144	05/09/2025	150.00
62672	ZEIN MARWAN ZEIN	20250563	60148	05/09/2025	510.00
	20-27-52-13660 ADULT SOCCER LEAGUES Subtotal				**$1,545.00**
20-27-53-13585	**ADULT SPORTS PROGRAMS**				
62826	BSNSPORT BSN SPORT INC	20250675	60250	05/30/2025	28.85
	20-27-53-13585 ADULT SPORTS PROGRAMS Subtotal				**$28.85**
20-27-53-13640	**ADULT SOFTBALL LEAGUES**				
62715	SOPRON KELSEY SOPRON	20250610	60163	05/16/2025	425.00
	20-27-53-13640 ADULT SOFTBALL LEAGUES Subtotal				**$425.00**
20-61-52-12010	**COMMUNITY SPECIAL EVENTS**				
62829	PRIMETIME PRIME TIME RACING	20250678	60267	05/30/2025	2,400.00
	20-61-52-12010 COMMUNITY SPECIAL EVENTS Subtotal				**$2,400.00**
20-61-52-12030	**COMMUNITY DAY CAMPS**				
62657	SAFEWAY SAFEWAY TRANSPORTATION SERVICES CORP	20250566	60137	05/09/2025	625.43
	20-61-52-12030 COMMUNITY DAY CAMPS Subtotal				**$625.43**
20-61-52-12050	**ACTIVE ADULTS PROGRAMS**				
62733	BEACTIVEB BEACTIVE BODY THERAPY	20250625	60187	05/23/2025	560.00
	20-61-52-12050 ACTIVE ADULTS PROGRAMS Subtotal				**$560.00**
20-61-53-12030	**COMMUNITY DAY CAMPS**				
62644	M&MSPORTS M&M SPORTS SCENE INC.	20250553	60123	05/09/2025	1,659.20
	20-61-53-12030 COMMUNITY DAY CAMPS Subtotal				**$1,659.20**
20-61-53-12040	**AFTERSCHOOL PROGRAMS**				
62732	BATTISTA LUCAS BATTISTA		60218	05/23/2025	46.80
62757	MEACHUM ABBY MEACHUM		60222	05/23/2025	333.23
62817	BATTISTA LUCAS BATTISTA		60259	05/30/2025	77.50
	20-61-53-12040 AFTERSCHOOL PROGRAMS Subtotal				**$457.53**
20-61-53-12060	**Teen Programs**				

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20-61-53-12060	**Teen Programs**				
62644	M&MSPORTS M&M SPORTS SCENE INC.	20250553	60123	05/09/2025	590.85
62756	MEACHUM ABBY MEACHUM		60222	05/23/2025	42.96
62756	MEACHUM ABBY MEACHUM		60222	05/23/2025	12.60
62756	MEACHUM ABBY MEACHUM		60222	05/23/2025	33.65
62821	MEACHUM ABBY MEACHUM		60263	05/30/2025	85.19
	20-61-53-12060 Teen Programs Subtotal				**$765.25**
20-61-53-12350	**NATURE AND ADVENTURE PROGRAMS**				
62768	SZUCH HANNAH SZUCH		60207	05/23/2025	39.98
62839	SZUCH HANNAH SZUCH		60255	05/30/2025	22.25
	20-61-53-12350 NATURE AND ADVENTURE PROGRAMS Subtotal				**$62.23**
20-61-53-12360	**NATURE AND ADVENTURE CAMPS**				
62645	M&MSPORTS M&M SPORTS SCENE INC.	20250554	60123	05/09/2025	2,729.00
	20-61-53-12360 NATURE AND ADVENTURE CAMPS Subtotal				**$2,729.00**
20-62-52-12390	**ARTS & CRAFTS**				
62694	HUMPHREYT TARA HUMPHREY	20250611	60159	05/16/2025	140.00
62698	MARTINEZP PAMELA A. MARTINEZ	20250612	60167	05/16/2025	175.00
62847	HUMPHREYT TARA HUMPHREY	20250693	60256	05/30/2025	240.00
	20-62-52-12390 ARTS & CRAFTS Subtotal				**$555.00**
20-62-52-12610	**PERFORMING ARTS**				
62787	CIRQUESEX CIRQUES EXPERIENCE	20250647	60194	05/23/2025	1,470.00
	20-62-52-12610 PERFORMING ARTS Subtotal				**$1,470.00**
20-62-53-12390	**ARTS & CRAFTS**				
62643	M&MSPORTS M&M SPORTS SCENE INC.	20250551	60123	05/09/2025	1,511.85
62825	ULCZAK MEGAN ULCZAK		60271	05/30/2025	318.57
	20-62-53-12390 ARTS & CRAFTS Subtotal				**$1,830.42**
20-62-53-12610	**PERFORMING ARTS**				
62646	M&MSPORTS M&M SPORTS SCENE INC.	20250555	60123	05/09/2025	1,573.15
	20-62-53-12610 PERFORMING ARTS Subtotal				**$1,573.15**
20-63-53-12700	**PRESCHOOL**				
62699	MARTINEZ PILAR MARTINEZ		60166	05/16/2025	24.99
62754	MARTINEZ PILAR MARTINEZ		60219	05/23/2025	22.79
62755	MARTINEZ PILAR MARTINEZ		60219	05/23/2025	80.40
62813	KUREKNATA NATALIE KUREK		60223	05/23/2025	169.95
62814	KUREKNATA NATALIE KUREK		60223	05/23/2025	57.35
62815	KUREKNATA NATALIE KUREK		60223	05/23/2025	7.50
62818	CASTANEDA MARIA CASTANEDA		60261	05/30/2025	30.00
62819	STAUFF HELOISE STAUFF D'URBAL		60269	05/30/2025	11.98
62823	PERRYL LA'KEISHA PERRY		60258	05/30/2025	10.99
	20-63-53-12700 PRESCHOOL Subtotal				**$415.95**
	Fund 20 Subtotal				**$96,902.12**
21 MUSEUM					

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21-00-52-00260	**PROPERTY REPAIR**				
62587	CELTIC CELTIC ENVIRONMENTAL INC.	20250531	60057	05/02/2025	3,520.00
62599	TECHSYS TECH SYSTEMS, INC.	20250525	60089	05/02/2025	484.52
62716	TECHSYSTE TECH SYSTEMS, INC	20250604	60175	05/16/2025	484.52
62759	PATCONTRA P.A.T. CONTRACTING, INC	20250648	60229	05/23/2025	44,420.00
62764	SMG SMG SECURITY SYSTEMS, INC.	20250642	60239	05/23/2025	165.39
62765	SMG SMG SECURITY SYSTEMS, INC.	20250643	60239	05/23/2025	453.75
	21-00-52-00260 PROPERTY REPAIR Subtotal				**$49,528.18**
21-00-58-00800	**ELECTRICITY**				
62739	COMED COMED	20230129	60197	05/23/2025	1,002.96
	21-00-58-00800 ELECTRICITY Subtotal				**$1,002.96**
21-00-58-00830	**WATER**				
62842	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250689	60273	05/30/2025	46.26
	21-00-58-00830 WATER Subtotal				**$46.26**
	Fund 21 Subtotal				**$50,577.40**
25 SPECIAL FACILITIES					
25-19-53-00301	**UNIFORMS**				
62640	M&MSPORTS M&M SPORTS SCENE INC.	20250510	60123	05/09/2025	3,377.00
	25-19-53-00301 UNIFORMS Subtotal				**$3,377.00**
25-19-53-11630	**POOL CAMP**				
62644	M&MSPORTS M&M SPORTS SCENE INC.	20250553	60123	05/09/2025	108.55
	25-19-53-11630 POOL CAMP Subtotal				**$108.55**
25-20-52-11950	**LEARN TO SKATE**				
62568	PILGRIM PILGRIM CONGREGATIONAL CHURCH	20250488	60085	05/02/2025	262.50
	25-20-52-11950 LEARN TO SKATE Subtotal				**$262.50**
25-20-52-11965	**TRAVEL HOCKEY**				
62631	GOODMAN GOODMAN TRAINING, LLC	20250507	60116	05/09/2025	8,160.00
62828	NWHL NWHL TREASURER C/O JACK WOOD	20250651	60266	05/30/2025	9,450.00
	25-20-52-11965 TRAVEL HOCKEY Subtotal				**$17,610.00**
25-20-53-11965	**TRAVEL HOCKEY**				
62565	JOGATHLET JOG ATHLETICS LLC	20250482	60073	05/02/2025	6,126.50
	25-20-53-11965 TRAVEL HOCKEY Subtotal				**$6,126.50**
25-20-53-11985	**ICE SHOW**				
62584	MILLSELLE ELEN MILLS		60062	05/02/2025	137.96
	25-20-53-11985 ICE SHOW Subtotal				**$137.96**
25-20-53-11990	**RINK CAMP**				
62639	M&MSPORTS M&M SPORTS SCENE INC.	20250509	60123	05/09/2025	522.35
	25-20-53-11990 RINK CAMP Subtotal				**$522.35**
25-20-56-00600	**EMPLOYEE RECOGNITION**				
62834	MCCARTHY MAUREEN MCCARTHY		60262	05/30/2025	43.92
	25-20-56-00600 EMPLOYEE RECOGNITION Subtotal				**$43.92**

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25-24-49-11360	**GYMNASTICS CENTER PROGRAMS**				
62838	M&MSPORTS M&M SPORTS SCENE INC.	20250681	60260	05/30/2025	317.55
	25-24-49-11360 GYMNASTICS CENTER PROGRAMS Subtotal				**$317.55**
25-24-53-11270	**TEAM GYMNASTICS**				
62751	KERRIGAN KEITH KERRIGAN		60216	05/23/2025	155.97
62751	KERRIGAN KEITH KERRIGAN		60216	05/23/2025	18.99
	25-24-53-11270 TEAM GYMNASTICS Subtotal				**$174.96**
25-24-53-11280	**GYMNASTICS CAMPS**				
62641	M&MSPORTS M&M SPORTS SCENE INC.	20250511	60123	05/09/2025	1,083.50
	25-24-53-11280 GYMNASTICS CAMPS Subtotal				**$1,083.50**
25-24-53-11360	**GYMNASTICS CENTER PROGRAMS**				
62749	JOHNSTONK KELLY JOHNSTON		60215	05/23/2025	79.93
	25-24-53-11360 GYMNASTICS CENTER PROGRAMS Subtotal				**$79.93**
25-24-56-00050	**BOOSTER CLUB EXPENSE**				
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	15.25
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	3.25
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	3.25
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	7.80
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	11.00
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	3.50
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	24.35
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	32.86
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	30.33
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	12.09
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	11.75
62648	MENDEZ TAMARA MENDEZ		60125	05/09/2025	4.50
62671	WINSTEADN NIKKO WINSTEAD		60128	05/09/2025	76.93
62671	WINSTEADN NIKKO WINSTEAD		60128	05/09/2025	62.92
62671	WINSTEADN NIKKO WINSTEAD		60128	05/09/2025	15.63
62671	WINSTEADN NIKKO WINSTEAD		60128	05/09/2025	25.19
62671	WINSTEADN NIKKO WINSTEAD		60128	05/09/2025	38.91
62671	WINSTEADN NIKKO WINSTEAD		60128	05/09/2025	63.25
62750	KERRIGAN KEITH KERRIGAN		60216	05/23/2025	20.00
62778	WINSTEADN NIKKO WINSTEAD		60224	05/23/2025	126.22
62779	WINSTEADN NIKKO WINSTEAD		60224	05/23/2025	91.15
62780	WINSTEADN NIKKO WINSTEAD		60224	05/23/2025	167.76
	25-24-56-00050 BOOSTER CLUB EXPENSE Subtotal				**$847.89**
25-24-56-00675	**SALES TAX**				
62722	ILLTAX ILLINOIS DEPT. OF REVENUE		60160	05/16/2025	18.00
	25-24-56-00675 SALES TAX Subtotal				**$18.00**
25-28-52-13428	**CRC CONTRACTUAL**				
62572	BAKERMABE MABEL BAKER	20250513	60079	05/02/2025	100.00
62573	FALAISE OLIVIA KATELYN FALAISE	20250519	60083	05/02/2025	100.00

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25-28-52-13428	**CRC CONTRACTUAL**				
62574	HARBERC CYRUS HARBER	20250517	60060	05/02/2025	100.00
62575	HARBER WILLOW HARBER	20250518	60097	05/02/2025	100.00
62576	PRINCE JOSIAH F PRINCE	20250515	60076	05/02/2025	100.00
62577	SIMMONSO OMAURI SIMMONS	20250512	60084	05/02/2025	100.00
62578	WALLACES SEVEN WALLACE	20250516	60088	05/02/2025	100.00
62579	ZOTALISK IAN A. KIMBALL-ZOTALIS	20250514	60070	05/02/2025	100.00
62769	TRITON TRITON COLLEGE	20250618	60241	05/23/2025	1,699.00
	25-28-52-13428 CRC CONTRACTUAL Subtotal				**$2,499.00**
25-28-53-13428	**CRC MATERIALS & SUPPLIES**				
62638	LIFEFITNE LIFE FITNESS, LLC	20250590	60122	05/09/2025	20.75
62741	DRILL DRILLPICKLE LLC	20250557	60201	05/23/2025	314.10
62833	EVANSCHRI CHRIS EVANS		60251	05/30/2025	47.40
	25-28-53-13428 CRC MATERIALS & SUPPLIES Subtotal				**$382.25**
25-28-58-00800	**CRC ELECTRICITY**				
62561	COMED COMED	20231002	60059	05/02/2025	1,467.63
62622	COMED COMED	20231002	60111	05/09/2025	966.76
	25-28-58-00800 CRC ELECTRICITY Subtotal				**$2,434.39**
25-28-58-00830	**CRC WATER**				
62851	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250692	60273	05/30/2025	377.75
	25-28-58-00830 CRC WATER Subtotal				**$377.75**
25-50-52-00261	**PROPERTY REPAIR - POOL**				
62591	HAYES HAYES MECHANICAL LLC	20250530	60068	05/02/2025	842.50
62602	MCDONTIM TIMOTHY BRUCE MCDONALD	20250535	60092	05/02/2025	2,950.00
62683	AQUA AQUA PURE ENTERPRISES, INC	20250605	60149	05/16/2025	1,030.47
62695	JACKS JACK'S RENTAL INC.	20250602	60161	05/16/2025	98.30
62727	THAT THATCHER OAKS, INC.		60181	05/20/2025	250.00
62731	ARROW ARROW LOCKSMITH SERVICE	20250640	60185	05/23/2025	354.00
62745	HOTWATER HOT WATER 911 CORPORATION	20250633	60209	05/23/2025	742.09
62789	HAYES HAYES MECHANICAL LLC	20250377	60208	05/23/2025	899.50
62805	HOTWATER HOT WATER 911 CORPORATION	20250656	60209	05/23/2025	225.00
62816	AQUA AQUA PURE ENTERPRISES, INC	20250641	60249	05/30/2025	621.62
	25-50-52-00261 PROPERTY REPAIR - POOL Subtotal				**$8,013.48**
25-50-52-00262	**PROPERTY REPAIR - RINK**				
62591	HAYES HAYES MECHANICAL LLC	20250530	60068	05/02/2025	842.50
62717	TRANE TRANE PARTS CENTER	20250598	60176	05/16/2025	1,075.50
62785	FEMORANIN F.E.MORAN, INC. REFRIGERATION	20250538	60202	05/23/2025	1,689.00
62786	FEMORANIN F.E.MORAN, INC. REFRIGERATION	20250546	60202	05/23/2025	2,714.00
62789	HAYES HAYES MECHANICAL LLC	20250377	60208	05/23/2025	899.50
	25-50-52-00262 PROPERTY REPAIR - RINK Subtotal				**$7,220.50**
25-50-52-00263	**PROPERTY REPAIR - GRC**				
62822	METAL METALMASTER ROOFMASTER INC.	20250456	60264	05/30/2025	1,492.00
	25-50-52-00263 PROPERTY REPAIR - GRC Subtotal				**$1,492.00**

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25-50-52-00266	**FLEET SERVICE - POOL**				
62597	NATIONAL NATIONAL LIFT TRUCK INC.	20250545	60081	05/02/2025	2,714.26
	25-50-52-00266 FLEET SERVICE - POOL Subtotal				**$2,714.26**
25-50-52-00267	**FLEET SERVICE - RINK**				
62597	NATIONAL NATIONAL LIFT TRUCK INC.	20250545	60081	05/02/2025	2,714.26
62760	R&R R&R SPECIALTIES OF WISCONSIN, INC.	20250631	60233	05/23/2025	614.90
	25-50-52-00267 FLEET SERVICE - RINK Subtotal				**$3,329.16**
25-50-53-00314	**SUPPLIES- BUILDING MATERIALS - POOL**				
62589	HALOGEN HALOGEN SUPPLY COMPANY INC	20250534	60066	05/02/2025	522.28
62594	GRAINGER GRAINGER, INC.	20250529	60065	05/02/2025	439.16
62600	TNEMEC TNEMEC COMPANY INC.	20250537	60091	05/02/2025	828.00
62601	TNEMEC TNEMEC COMPANY INC.	20250543	60091	05/02/2025	5,753.00
62621	CAMERON CAMERON ELECTRIC MOTOR CORPORATION	20250532	60109	05/09/2025	516.00
62636	HALOGEN HALOGEN SUPPLY COMPANY INC	20250581	60119	05/09/2025	607.54
62658	SIGNEXP SIGN EXPRESS	20250580	60138	05/09/2025	513.80
62661	TNEMEC TNEMEC COMPANY INC.	20250585	60141	05/09/2025	82.00
62807	GRAINGER GRAINGER, INC.	20250659	60205	05/23/2025	59.19
62810	GRAINGER GRAINGER, INC.	20250661	60205	05/23/2025	39.99
	25-50-53-00314 SUPPLIES- BUILDING MATERIALS - POOL Subtotal				**$9,360.96**
25-50-53-00315	**SUPPLIES - CLEANING&HOUSEHOLD - RIN**				
62586	BRADYINDU BRADY INDUSTRIES OF ILLINOIS LLC	20250526	60053	05/02/2025	19.92
62803	CASELOTS CASE LOTS INCORPORATED	20250655	60192	05/23/2025	390.50
	25-50-53-00315 SUPPLIES - CLEANING&HOUSEHOLD - RIN Subtotal				**$410.42**
25-50-53-00316	**SUPPLIES - BUILDING MATERIALS - RIN**				
62670	WAREHOUS WAREHOUSE DIRECT OFFICE	20250583	60147	05/09/2025	105.53
	25-50-53-00316 SUPPLIES - BUILDING MATERIALS - RIN Subtotal				**$105.53**
25-50-53-00317	**SUPPLIES-CLEANING & HOUSEHOLD - GRC**				
62840	WAREHOUS WAREHOUSE DIRECT OFFICE	20250682	60274	05/30/2025	154.94
	25-50-53-00317 SUPPLIES-CLEANING & HOUSEHOLD - GRC Subtotal				**$154.94**
25-50-53-00340	**POOL CHEMICALS**				
62616	AQUA AQUA PURE ENTERPRISES, INC	20250489	60105	05/09/2025	987.39
62617	AQUA AQUA PURE ENTERPRISES, INC	20250487	60105	05/09/2025	7,623.28
62635	HALOGEN HALOGEN SUPPLY COMPANY INC	20250497	60119	05/09/2025	5,667.01
	25-50-53-00340 POOL CHEMICALS Subtotal				**$14,277.68**
25-50-53-00415	**BUILDING IMPROVEMENTS - POOL**				
62662	MCDONTIM TIMOTHY BRUCE MCDONALD	20250453	60142	05/09/2025	2,560.00
62663	MCDONTIM TIMOTHY BRUCE MCDONALD	20250588	60142	05/09/2025	640.00
	25-50-53-00415 BUILDING IMPROVEMENTS - POOL Subtotal				**$3,200.00**
25-50-53-00501	**EQUIPMENT-OTHER - POOL**				
62634	HALOGEN HALOGEN SUPPLY COMPANY INC	20250410	60119	05/09/2025	3,881.00
62655	RECR RECREONICS INC.	20250428	60134	05/09/2025	9,559.00
	25-50-53-00501 EQUIPMENT-OTHER - POOL Subtotal				**$13,440.00**

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25-50-58-00802	**RIDGELAND ELECTRICITY**				
62784	COMED COMED	20230136	60197	05/23/2025	13,276.89
62845	COMED COMED	20230136	60253	05/30/2025	11,178.69
	25-50-58-00802 RIDGELAND ELECTRICITY Subtotal				**$24,455.58**
25-50-58-00811	**REHM NATURAL GAS**				
62625	CNE CONSTELLATION NEWENERGY - GAS DIVISION	20230125	60110	05/09/2025	426.65
62703	NICOR NICOR GAS	20230095	60168	05/16/2025	294.71
	25-50-58-00811 REHM NATURAL GAS Subtotal				**$721.36**
25-50-58-00812	**RIDGELAND NATURAL GAS**				
62706	NICOR NICOR GAS	20230131	60168	05/16/2025	4,077.01
	25-50-58-00812 RIDGELAND NATURAL GAS Subtotal				**$4,077.01**
25-50-58-00813	**GYMNASTICS NATURAL GAS**				
62708	NICOR NICOR GAS	20230132	60168	05/16/2025	512.47
	25-50-58-00813 GYMNASTICS NATURAL GAS Subtotal				**$512.47**
25-50-58-00831	**REHM WATER**				
62849	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250697	60273	05/30/2025	1,538.52
62849	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250697	60273	05/30/2025	1,421.48
	25-50-58-00831 REHM WATER Subtotal				**$2,960.00**
25-50-58-00832	**RIDGELAND WATER**				
62848	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250698	60273	05/30/2025	13,905.37
62848	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250698	60273	05/30/2025	51.00
	25-50-58-00832 RIDGELAND WATER Subtotal				**$13,956.37**
25-50-58-00833	**GYMNASTICS WATER**				
62843	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250688	60273	05/30/2025	148.67
	25-50-58-00833 GYMNASTICS WATER Subtotal				**$148.67**
	Fund 25 Subtotal				**$146,954.39**
50 INSURANCE FUND					
50-00-21-20112	**LIFE INSURANCE 125 K**				
62783	PDRMA PDRMA		60231	05/23/2025	1,331.20
	50-00-21-20112 LIFE INSURANCE 125 K Subtotal				**$1,331.20**
50-00-55-00550	**HEALTH INSURANCE - PPO**				
62783	PDRMA PDRMA		60231	05/23/2025	3,370.82
62783	PDRMA PDRMA		60231	05/23/2025	68,788.10
	50-00-55-00550 HEALTH INSURANCE - PPO Subtotal				**$72,158.92**
50-00-55-00551	**HEALTH INSURANCE - HMO**				
62783	PDRMA PDRMA		60231	05/23/2025	18,581.88
	50-00-55-00551 HEALTH INSURANCE - HMO Subtotal				**$18,581.88**
50-00-55-00552	**LIFE INSURANCE**				
62783	PDRMA PDRMA		60231	05/23/2025	318.41
	50-00-55-00552 LIFE INSURANCE Subtotal				**$318.41**
50-00-55-00553	**DENTAL INSURANCE**				

Voucher Number	Vendor	PO Number	Check Number	Pay Date/ Check Date	Amount ($)
50-00-55-00553	**DENTAL INSURANCE**				
62783	PDRMA PDRMA		60231	05/23/2025	3,725.40
	50-00-55-00553 DENTAL INSURANCE Subtotal				**$3,725.40**
50-00-55-00554	**EMPLOYEE ASSISTANCE PROGRAM**				
62783	PDRMA PDRMA		60231	05/23/2025	110.93
	50-00-55-00554 EMPLOYEE ASSISTANCE PROGRAM Subtotal				**$110.93**
50-00-55-00557	**VISION INSURANCE**				
62783	PDRMA PDRMA		60231	05/23/2025	1,117.45
	50-00-55-00557 VISION INSURANCE Subtotal				**$1,117.45**
	Fund 50 Subtotal				**$97,344.19**
70 CAPITAL PROJECTS					
70-00-72-70330	**PROPERTY REPAIRS AND REHAB**				
62811	FLCHICAGO F.L. CHICAGO LLC	20250668	60203	05/23/2025	94,805.33
	70-00-72-70330 PROPERTY REPAIRS AND REHAB Subtotal				**$94,805.33**
70-11-72-70150	**ANDERSEN MASTER PLAN IMPROVEMENTS**				
62674	HACIENDA HACIENDA LANDSCAPING INC.	20250597	60118	05/09/2025	71,968.95
	70-11-72-70150 ANDERSEN MASTER PLAN IMPROVEMENTS Subtotal				**$71,968.95**
70-16-72-70100	**LONGFELLOW SITE PLAN**				
62713	PLANNING PLANNING RESOURCES, INC.	20250596	60171	05/16/2025	12,756.00
	70-16-72-70100 LONGFELLOW SITE PLAN Subtotal				**$12,756.00**
70-20-72-70150	**REHM MASTER PLAN IMPROVEMENTS**				
62609	CROSSRO CROSSROAD CONSTRUCTION INC.		60051	05/01/2025	371,065.39
	70-20-72-70150 REHM MASTER PLAN IMPROVEMENTS Subtotal				**$371,065.39**
70-35-72-70200	**CONSERVATORY BUILDING IMPROVEMENTS**				
62593	JOHNSONFL JOHNSON FLOOR COMPANY, INC.	20250542	60074	05/02/2025	17,855.00
	70-35-72-70200 CONSERVATORY BUILDING IMPROVEMENTS Subtotal				**$17,855.00**
70-71-72-70250	**SCOVILLE PARK IMPROVEMENTS**				
62740	DARDON DARDON CONSTRUCTION INC.	20250649	60198	05/23/2025	12,350.00
	70-71-72-70250 SCOVILLE PARK IMPROVEMENTS Subtotal				**$12,350.00**
70-79-72-70150	**CRC MASTER PLAN IMPROVEMENTS**				
62630	FIRSTEAGL FIRST EAGLE BANK	20250571	60115	05/09/2025	3,614.67
62725	KS STATEB KS STATEBANK	20250613	60164	05/16/2025	1,180.00
	70-79-72-70150 CRC MASTER PLAN IMPROVEMENTS Subtotal				**$4,794.67**
70-80-72-70200	**JH ADMIN CENTER BUILDING IMPROVEMEN**				
62809	JOHNSONFL JOHNSON FLOOR COMPANY, INC.	20250667	60214	05/23/2025	10,021.92
	70-80-72-70200 JH ADMIN CENTER BUILDING IMPROVEMEN Subtotal				**$10,021.92**
70-85-72-70200	**CHENEY BUILDING IMPROVEMENTS**				
62673	ADVANCED ADVANCED GEOTHERMAL PLUMBING HEATIN	20250606	60099	05/09/2025	100,000.00
	70-85-72-70200 CHENEY BUILDING IMPROVEMENTS Subtotal				**$100,000.00**
	Fund 70 Subtotal				**$695,617.26**

Voucher Number	Vendor	PO Number	Check Number	Pay Date/ Check Date	Amount ($)
85 CHENEY MANSION					
85-00-52-00260	**CHENEY PROPERTY REPAIR**				
62603	VISTEEN VISTEEN PLUMBING INC.	20250528	60094	05/02/2025	661.25
62729	AEXHAUST A + EXHAUST HOOD & DUCT CLEANING INC	20250628	60183	05/23/2025	355.00
	85-00-52-00260 CHENEY PROPERTY REPAIR Subtotal				**$1,016.25**
85-00-52-00275	**CHENEY CUSTODIAL SERVICES**				
62770	UNIFIRST UNIFIRST CORPORATION	20250623	60243	05/23/2025	184.92
62771	UNIFIRST UNIFIRST CORPORATION	20250624	60243	05/23/2025	184.92
	85-00-52-00275 CHENEY CUSTODIAL SERVICES Subtotal				**$369.84**
85-00-52-00299	**CHENEY CONTRACTUAL SVC - OTHER**				
62747	HUMPHREYT TARA HUMPHREY	20250621	60211	05/23/2025	350.00
62748	HUMPHREYT TARA HUMPHREY	20250622	60211	05/23/2025	350.00
	85-00-52-00299 CHENEY CONTRACTUAL SVC - OTHER Subtotal				**$700.00**
85-00-52-11185	**CHENEY ADULT PROGRAMS**				
62592	HUMPHREYT TARA HUMPHREY	20250522	60069	05/02/2025	350.00
62830	ZEEMAN TERRY ZEEMAN	20250679	60275	05/30/2025	1,045.00
	85-00-52-11185 CHENEY ADULT PROGRAMS Subtotal				**$1,395.00**
85-00-53-11185	**CHENEY ADULT PROGRAMS**				
62728	TWOMAY TWOMAYTOZ, INC.		60182	05/20/2025	91.00
62737	COMBSN NOELLE COMBS		60225	05/23/2025	110.64
62737	COMBSN NOELLE COMBS		60225	05/23/2025	80.39
	85-00-53-11185 CHENEY ADULT PROGRAMS Subtotal				**$282.03**
85-00-58-00800	**ELECTRICITY**				
62720	COMED COMED	20230089	60154	05/16/2025	77.92
	85-00-58-00800 ELECTRICITY Subtotal				**$77.92**
85-00-58-00810	**NATURAL GAS**				
62681	NICOR NICOR GAS	20250226	60127	05/09/2025	157.00
62710	NICOR NICOR GAS	20230140	60168	05/16/2025	612.08
	85-00-58-00810 NATURAL GAS Subtotal				**$769.08**
85-00-58-00830	**WATER**				
62841	VILLWAT VILLAGE OF OAK PARK-WATER WATER/SEWER	20250690	60273	05/30/2025	651.09
	85-00-58-00830 WATER Subtotal				**$651.09**
85-21-52-11185	**PH ADULT PROGRAMS**				
62596	RALEIGHLM MARCIA LAUTANEN-RALEIGH	20250523	60080	05/02/2025	175.00
	85-21-52-11185 PH ADULT PROGRAMS Subtotal				**$175.00**
	Fund 85 Subtotal				**$5,436.21**
99 MEMORIAL TRUST					
99-20-53-00320	**MISCELLANEOUS SUPPLIES**				
62686	COLD COLD SPRING TRANSPORTATION LLC	20250607	60152	05/16/2025	405.00
62718	TURTLE TURTLE CREEK NURSERY LLC	20250609	60177	05/16/2025	5,605.00
	99-20-53-00320 MISCELLANEOUS SUPPLIES Subtotal				**$6,010.00**

Voucher Number	Vendor	PO Number	Check Number	Pay Date/ Check Date	Amount ($)
		Fund 99 Subtotal			$6,010.00
		GRAND TOTAL			$1,364,909.71

	P-card Expenses		Other Expenditure	
Corporate Fund	$	56,529.36	$	258,942.79
IMRF Fund	$	-	$	-
Liability Fund	$	135.71	$	7,125.35
Audit Fund	$	-	$	-
Recreation Fund	$	25,331.25	$	96,902.12
Museum Fund	$	-	$	50,577.40
Special Recreation Fund	$	-	$	-
Special Facilities Fund	$	11,127.94	$	146,954.39
Insurance Fund	$	-	$	97,344.19
Capital Projects	$	-	$	695,617.26
Cheney Mansion Fund	$	6,507.59	$	5,436.21
Memorial Trust	$	-	$	6,010.00
Subtotals	**$**	**99,631.85**	**$**	**1,364,909.71**
	Total		**$**	**1,464,541.56**

To the Executive Director,

The Payment of the above listed accounts has been approved by the Board of Commissioners at their meeting held June 19th, 2025
And you are hereby authorized to pay them from the appropriate funds.

(Treasurer) (Secretary)

Commissioner

Park District of Oak Park
Continued Regular Board Meeting from March 16, 2023
John Hedges Administrative Center
218 Madison Street
Oak Park, Illinois 60302

Thursday, May 1, 2025

Minutes

The meeting was called to order at 7:30pm.

I. ROLL CALL
Present: Commissioners Lentz, Wick, Wollmuth, Worley-Hood, and President Porreca.

Park District Staff Present: Mitch Bowlin, Director of Business Operations; Bill Hamilton, Superintendent of Parks & Facilities; Maureen McCarthy, Deputy Director of Recreation; Ann Marie Buczek, Director of Marketing and Community Engagement, Paula Bickel, Director of Human Resources and Risk and Mike Baiardo, Superintendent of Special Facilities.

Others Present: Twelve Community Members were in attendance

II. APPROVAL OF AGENDA
The motion was passed by a roll call vote of 5:0.

III. OLD BUSINESS
Director Arnold shared that seven Field Center bids were received, six were complete bids. All bids were significantly over budget. Staff recommended rejecting bids and moving forward with a construction manager and rebid project by trade. Staff expect the bidding to take place in late May with results in late June for Board consideration.

IV. NEW BUSINESS – None

V. CLOSED SESSION – None

VI. ADJOURNMENT
At 7:33, the Continued Regular Board Meeting was adjourned. **The motion was passed by a voice vote of 5:0.**

Secretary **Board of Park Commissioners**	**President** **Board of Park Commissioners**
June 19, 2025 **Date**	June 19, 2025 **Date**

Park District of Oak Park

Park District of Oak Park
Annual Meeting
John Hedges Administrative Center
218 Madison Street
Oak Park, Illinois 60302

Thursday, May 1, 2025

Minutes

The meeting was called to order at 7:33pm.

ROLL CALL
Present: Commissioners Lentz, Wick (8:06pm), Wollmuth, Worley-Hood, Onayemi (8:09pm) and President Porreca.

Park District Staff Present: Mitch Bowlin, Director of Business Operations; Bill Hamilton, Superintendent of Parks & Facilities; Maureen McCarthy, Deputy Director of Recreation; Ann Marie Buczek, Director of Marketing and Community Engagement, Paula Bickel, Director of Human Resources and Risk and Mike Baiardo, Superintendent of Special Facilities.

Others Present: Twelve Community Members were in attendance

Proclamation of Commissioner Election Results
A motion was made by Commissioner Worley Hood seconded by Commissioner Wollmuth to approve the results of the Cook County Clerks Office's declared canvassing results of the April 1, 2025, Consolidated General Election of four-year terms to the Board of Park Commissioners. The results are as follows: Sandy Lentz 6,988 votes and Ade Onayemi 7,039 votes. **Motion passed in a roll call vote 5:0.**

Executive Director's Comments
Director Arnold thanked David Wick for his years of service and presented him with a small token of appreciation for his service.

Proclamation of Service
President Porreca read Resolution 2025-05-01 a resolution commemorating Park Board Commissioner David Wick for 12 years of dedicated service to the Park District. **Resolution Passed 4:0**

Park Commissioner Comments
Commission Lentz thanked David as a running mate and for his detailed approach to his service as Park Board Commissioner.
Commissioner Wollmuth thanked David for serving as mentor when he was elected and for his approach of detail, especially the budget.

Commissioner Worley-Hood shared he enjoyed working with David over the years and learning more about the role that adult sports play in our community.
President Porreca thanked David for his commitment to the PDOP Board, the PDCC and to IAPD over the years.
Commissioner Wick shared his appreciation of all the Park Board Members, the Park Staff and the projects that he was able to be a part of especially the CRC, the sustainability and DEI initiatives.

Oath of Office – Village Clerk Christina Waters
Christina Waters, Village Clerk, will presented the Oath of Office to re-elected Commissioner Sandy Lentz, and the appointment of Ade Onayemi to the Board of Park Commissioners.

ELECTION OF THE BOARD PRESIDENT
A motion was made by Commissioner Worley-Hood and seconded by Commissioner Lentz to nominate Commissioner Kassie Porreca for President of the Board. **Motion passed in a roll call vote 5:0.**

ELECTION OF THE BOARD VICE PRESIDENT
A motion was made by Commissioner Lentz and seconded by Commissioner Wollmuth to nominate Commissioner Worley-Hood for Vice President of the Board. **Motion passed in a roll call vote 5:0**

ELECTION OF THE BOARD TREASURER
A motion was made by Commissioner Worle-Hood and seconded by Commissioner Lentz to nominate Commissioner Wick for Treasurer of the Board. **Motion passed in a roll call vote 5:0.**

ELECTION OF THE BOARD SECRETARY
A motion was made by Commissioner Wollmuth and seconded by Commissioner Worley-Hood to nominate Commissioner Lentz for Secretary of the Board. **Motion passed in a roll call vote 5:0.**

COMMITTEE APPOINTMENTS
A motion was made by President Porreca and seconded by Commissioner Onayemi for the Board's Committee Chairs: Chair of Recreation and Facility Committee appointed to Commissioner Lentz; Chair of the Parks and Planning Committee appointed to Commissioner Worley-Hood; and Chair of the Administration and Finance Committee appointed to Commissioner Wollmuth. **Motion passed in a roll call vote 5:0.**

REPRESENTATIVE APPOINTMENTS
A motion was made by President Porreca and seconded by Commissioner Wollmuth that the Council of Governments representative be appointed to President Porreca; Sports Affiliates, FOPCON and WSSRA representative be appointed to Commissioner Worley-Hood; Environmental Sustainability Advisory Committee representative be appointed to Commissioner Onayemi; Park District Citizen Committee and Plan It Green Core Team representative be

appointed to Commissioner Lentz; Festival Theatre and Parks Foundation of Oak Park to be appointed to Commissioner Wollmuth; and IGOV representatives be appointed to Commissioner Onayemi and Commissioner Wollmuth. **Motion passed in a roll call vote 5:0.**

<u>VIII. ADJOURNMENT</u>
At :8:14pm, the Annual Meeting was adjourned. **The motion was passed by a voice vote of 5:0.**

Secretary **Board of Park Commissioners**	**President** **Board of Park Commissioners**
June 19, 2025 **Date**	June 19, 2025 **Date**

PARK DISTRICT OF OAK PARK
Committee of the Whole Meeting
John Hedges Administrative Center
218 Madison Street
Oak Park, Illinois 60302

Thursday, May 1, 2025
Directly Following the Annual Meeting

Minutes

The meeting was called to order at 8:14 pm.

I. ROLL CALL
Present: Commissioners Lentz, Onayemi, Wollmuth, Worley-Hood, and President Porreca.

Park District Staff Present: Mitch Bowlin, Director of Business Operations; Bill Hamilton, Superintendent of Parks & Facilities; Maureen McCarthy, Deputy Direct
or of Recreation; Ann Marie Buczek, Director of Marketing and Community Engagement, Paula Bickel, Director of Human Resources and Risk and Mike Baiardo, Superintendent of Special Facilities.

II. PUBLIC COMMENT - None

III. ADMINISTRATION AND FINANCE COMMITTEE

A. Spring Tour – Executive Director Arnold shared that the Spring Park Tour for the board members has been scheduled for Saturday, May 10 at 9am. Bus will depart from 218 Madison and visit Longfellow Park, Rehm Pool and Andersen Park. **No action required.**

B. Review of Ethic Ordinance – Executive Director Arnold noted that the Park District is required to review the Ethics Ordinance on a continuing basis. The ordinance was last updated in 2015. At this time, there are no updates to the policy that are needed as there have been no legal changes since the last update. **This item will be brought before the Board on the consent agenda at the May Regular Board Meeting.**

VI. RECREATION AND FACILITY PROGRAM COMMITTEE – None

A. Collaboration for Early Childhood Agreement – Executive Director Arnold introduced Executive Director Mary Reynolds. Mary shared updates on their programing such as the Resource Fair, Blast-Off to Kindergarten that take place in PDOP parks. She shared how beautiful the parks are in Oak Park and what great spaces for the community. She shared staff professional development sessions that have been offered in the community that PDOP preschool teachers have participated in for their growth. Board members thanked her for the work that the Collaboration does for the community. **This item will be brought before the Board on the regular agenda at the May Regular Board Meeting.**

V. PARKS AND PLANNING COMMITTEE - None

VI. NEW BUSINESS – None

VII. CLOSED SESSION – None

VIII. ADJOURNMENT
At 8:14pm, the Committee of the Whole Meeting was adjourned. **The motion was passed by a voice vote of 5:0.**

Secretary **Board of Park Commissioners**	**President** **Board of Park Commissioners**
June 19, 2025 **Date**	June 19, 2025 **Date**

PARK DISTRICT of OAK PARK

Park District of Oak Park
Spring Park Tour
John Hedges Administrative Center
Tour began at 218 Madison Street
Oak Park, Illinois 60302

Thursday, May 10, 2025

Minutes

The meeting was called to order at 9:05am.

I. ROLL CALL

Present: Commissioners Lentz, Wollmuth, Worley-Hood, President Porreca. Commissioner Onayemi (9:40am)

Park District Staff Present: Jan Arnold, Executive Director; and Chris Lindgren, Deputy Director of Properties and Planning and Bill Hamilton, Superintendent of Parks and Facilities

II. SPRING PARK TOUR

A. Longfellow Park – The Board and staff toured the existing courts and playground. Discussed the master plan. This project received $600K OSLAD for the improvement project. The bid specifications are being created now for bidding in the fall. Project to include pickleball courts, sensory garden, playground and splash pad. Will bid new acrylic basketball court as alternate.

B. Rehm Pool – The Board and staff toured the new construction (former diving well). The Board looked at the construction status, and staff shared the different activities that will take place in the new body of water. The Board was excited about the new features. A ribbon cutting will take place; date is TBD.

C. Andersen Park – The Board and staff toured the playground construction. Discussed all the new features. Park improvements should be completed in October for the reopening of the park. A ribbon cutting will take place; date is TBD.

III. ADJOURNMENT

At 10:23am, the Spring Park Tour was adjourned. **The motion was passed by a voice vote of 5:0.**

Secretary **Board of Park Commissioners**	**President** **Board of Park Commissioners**
June 19, 2025 **Date**	June 19, 2025 **Date**

Park District of Oak Park
Regular Park Board Meeting
John Hedges Administrative Center
218 Madison Street
Oak Park, Illinois 60302

Thursday, May 15, 2025

Minutes

The meeting was called to order at 7:30pm.

I. ROLL CALL

Present: Commissioners Lentz, Onayemi, Worley-Hood, and President Porreca

Absent: Commissioners Wollmuth

Park District Staff Present: Jan Arnold, Executive Director; Mitch Bowlin, Director of Business Operations; Chris Lindgren, Deputy Director of Properties & Planning; Maureen McCarthy, Deputy Director of Recreation; Ann Marie Buczek, and Director of Marketing & Community Engagement

II. APPROVAL OF AGENDA

The motion was passed by a roll call vote of 4:0

III. VISITOR/PUBLIC – None

IV. CONSENT AGENDA

A motion was made by Commissioner Worley-Hood and seconded by Commissioner Lentz to approve the Cash and Investment Summary and Warrants and Bills for the month of April 2025; approval of the Minutes from the Committee of the Whole Meeting from April 3, 2025, and Regular Board Meeting from April 17, 2025; and review of Ethics Ordinance 2015-05-01. **The motion was passed by a roll call vote of 4:0.**

V. STAFF REPORTS

A. **Executive Director's Report** – In addition to the Executive Director's Report (which is included in the Board Packet), Executive Director Arnold noted that the pools are filled, and lifeguard training is underway at RCRC. Rehm Pool will have a partial opening on June 5. Contractor is behind on the Rehm Pool Addition and staff are pushing to get the new amenities open to the community as soon as possible. Day Camp will begin on June 9th, concerts in the parks beginning on June 8th and staff are looking forwards to Day In Our Village on June 1.

B. **Updates and Information** – Written report included in the Board Packet.

C. **Revenue/Expense Status Reports** – No questions asked.

VI. OLD BUSINESS

A. **Administration and Finance Committee - None**

B. Parks and Planning Committee

1. IAPD Legislative Day Update – Executive Director Arnold shared that Commissioner Lentz, and three staff visited Springfield for Legislative Days. Information shared included capitol complex updates, data sharing to tell your story and hot legislative issues.

2. Field Center Rebidding Update – Executive Director Arnold shared that Bulley Andrews is working on some value engineering option before going out with trade specific bid later this month with bid openings in late June. Staff are working with Village of Oak Park staff on some permitting questions and with D97 on an IGA to meet parking requirements.

3. Forever Lawn Contract Approval for Irving School Turf Replacement – Executive Director Arnold shared that the IGA with D97 in 2013 was for a 50/50 split on turf replacement. The field is 12 years old and in need of replacement this summer. AYSO committed 20% of the project total, not to exceed $65,000. PDOP will cover 50% and D97 30%. The Park District is using the approved contract with Sourcewell #031622-FVL to procure the turf and prevailing wages will be paid for its installation. The product has a 15-year warranty, and the Park District has used the product on our playgrounds and have been very pleased with the performance. A motion was made by Commissioner Worley-Hood and seconded by Commissioner Onayemi to approve the contract with Forever Lawn for an amount not to exceed $315,000 and to authorize Executive Director Arnold to sign the contract. **The motion was passed by a roll call vote of 4:0.**

C. Recreation and Facility Program Committee

1. Collaboration for Early Childhood Agreement Approval – Executive Director Arnold noted that Mary Reynold from the Collaboration presented on May 1 the partnership and training opportunities provided to our preschool teachers. A motion was made by Commissioner Lentz and seconded by Commissioner Worley-Hood to approve the agreement for an amount not to exceed $7,500. **The motion was passed by a roll call vote of 4:0.**

2. D97/PDOP IGA for Summer Camp Approval – Executive Director Arnold shared that D97 and PDOP had this agreement in 2024 to provide two weeks of camp for free to rising 1st -5th graders at D97 that are eligible for free or reduced lunch. The program is funded by D97 and PDOP's use of scholarship funds. Commissioners asked about success in 2024 and feel this is a great opportunity for the youth in the community that might not otherwise be able to attend camp. A motion was made by Commissioner Lentz and seconded by Commissioner Onayemi to approve the IGA. **The motion was passed by a roll call vote of 4:0.**

VII. NEW BUSINESS - NONE

VIII. COMMISSIONER'S COMMENTS

Commissioner Worley-Hood: Commissioner Worley-Hood attended the AYSO meeting and shared the Park District CIP and answered questions regarding support for the Irving Field.

Commissioner Lentz: Commissioner Lentz shared that the FOPCON plant sale did very well; approximately 20% better than 2024.

Commissioner Onayemi: Commissioner Onayemi shared that IGOV was rescheduled and he will not be able to attend the new date due to a conflict.

President Porreca: President Porreca shared that she reached out to David Wick and thanked him for his One View and especially his kind words regarding the staff.

IX. CLOSED SESSION – None

X. ADJOURNED
At 8:01pm, a motion was made by Commissioner Lentz and seconded by Commissioner Worley-Hood to adjourn. **The motion was passed by a voice vote of 4:0.**

Secretary **Board of Park Commissioners**	**President** **Board of Park Commissioners**
June 19, 2025	June 19, 2025
Date	**Date**

PARK DISTRICT OF OAK PARK

ORDINANCE NO. 2025-06-19

AN ORDINANCE AUTHORIZING DISPOSAL OF PERSONAL PROPERTY OWNED BY THE PARK DISTRICT OF OAK PARK

WHEREAS, in the opinion of the Park District of Oak Park, it is no longer necessary, useful, or in the best interests of the Park District to retain ownership of the personal property described in this Ordinance; and

WHEREAS, it has been determined by the President and the Board of Commissioners of the Park District of Oak Park to dispose of said personal property in the manner described in this Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Commissioners of the Park District of Oak Park, Cook County and State of Illinois, as follows:

Section 1. Recitals. The foregoing recitals are hereby incorporated into this Ordinance as findings of the President and Board of Commissioners.

Section 2. Disposal of Surplus Property. The President and Board of Commissioners find that the personal property described in Exhibit A attached to this Ordinance and by this reference incorporated into this Ordinance (the "Surplus Property") is no longer necessary or useful to the Park District, and thus the Executive Director of the Park District is hereby authorized to direct the sale or disposal of the Surplus Property in the manner most appropriate to the Park District. The Surplus Property shall be sold or disposed of in "as is" condition.

Section 3. Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

PASSED this 19th day of June 2025

AYES:
NAYS:
ABSENT:

APPROVED this 19th day of June 2025.

By: ________________________________
Kassie Porreca, Park Board President

ATTEST:

____
Sandy Lentz, Secretary

(See Other Side)

EXHIBIT A

DESCRIPTION OF SURPLUS PROPERTY

---

1 -	Motorola 6 radio charger
12 -	Single chargers for 2-way radios
4 -	Motorola (yellow) 2-way radios w/ chargers
1 -	Star Food Warmer Model 18MCP
1 -	Artic Air Commercial Refrigerator
2 -	Kelvinator Commercial Freezer
1 -	Advantco Commercial Freezer
1 -	Artic Air Commercial Refrigerator
1 -	Puddle Jumpers (12 worn out)
2 -	Fire Hose (hole in hose and broken nozzle)
2 -	Umbrellas (one too old, blue on broken)
5 -	Potty Trained (no need to for and old logo)
6 -	Family changing (no need and a banner)
7 -	Family changing (no need and old logo)
8 -	Potty trained (no need and old logo)
10 -	Pool Rules English (old rules)
4 -	RCRC Pool Signs (Old)
5 -	Ellis Swim lesson Program signs
1 -	Massage table
1 -	John Deere Tractor
1 -	John Deere Tractor with loader

PARK DISTRICT of OAK PARK

In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

Executive Director's Report

From the desk of Jan Arnold

Friday, June 13, 2025

1. **Upcoming Board Meetings** – The Board Retreat is scheduled for Tuesday, June 17, 2025, at 9am. The Regular Board Meeting is scheduled for Thursday, June 19, 2025, at 7:30pm. All meetings will take place at the John Hedges Administrative Center. At the end of my report, there are some events you may consider stopping by.

2. **Board Retreat** – The Board Retreat will be at Cheney Mansion from 9am-1pm on June 17, 2025.

3. **Day in Our Village** – PDOP hosted Day in Our Village at Scoville Park on June 1, 2025, at 11am. Staff and Board members provided information to our residents on programs, facilities as well as offering some fun activities for our youth. **The elected officials' breakfast was held at 9:30am. A great event with wonderful weather.**

4. **Gold Medal Finalist** – The Park District of Oak Park was named one of the four finalists for Class V, communities 30,001-75,000 for the fifth year in a roll. The award winner will be announced at the NRPA Conference in September. Check out our video: https://youtu.be/v0OYgZFF4Lg

5. **CAPRA / Illinois Distinguished Accreditations** – The Park District has submitted its renewal application for the CAPRA National Accreditation process as well as for the Illinois Distinguished Accreditation. The CAPRA review took place this week with PDOP meeting 100% of the standards. The Illinois Distinguished Accreditation review will take place in the Fall.

6. **Rehm Pool Project** – The Park District hired Perkins & Will (PW) to complete a Rehm Pool Master plan in 2023. In the Spring of 2024, the Park District sought competitive bids and awarded the contract to Crossroad Construction. Work on the pool began in September with the removal of the existing structure and filling in the hole. Due to multiple IDPH changes and additional comments, the project was on hold in early October awaiting the required permit. We received the IDPH permit on November 7 and notified the project team as soon as we received it from IDPH. The contractor has been working on areas that are outside of the scope of licensing, but the permit delay did cost the project about 30 days that we will need to be working through to get the project completed on time. Staff have been in close contact with the contractor to find as many opportunities to make up time as we can. The pumphouse work is nearing completion with equipment installed and wiring completed. The roofing, gutters and downspouts are completed on the new pumphouse. All backfill for the pool shell and pumphouse is completed. The pool was filled and leak tested. The leak test passed and the pool was drained to begin prep for tile work and paint to follow over the next couple of weeks. The slide tower foundations were poured and the crossing activity posts are being set in place prior to the concrete deck work. Power was turned on the site and the park lights have power. Work on deck drains is occurring as we speak and deck pour is scheduled for June 20. Progress remains slow by our contractor. PDOP has removed some of the work from his contract to expedite the project. Completion date is TBD but we will have a ribbon cutting.

7. **Andersen Park Improvements** – Bid specifications were released on Monday, January 20 for the Andersen Park improvements that will take place this summer. Bids were received on February 11 and a contract was awarded to Hacienda Landscaping at the Park Board Meeting on Thursday, February 20. A pre-construction site meeting is scheduled for March 3, and we are starting

construction on April 1. All demolition work has been completed with site utility work and grading taking place now. The contractor has completed concrete sidewalks and curbing for the playground area. All equipment was ordered and will start arriving on site later this month. The new splashpad design was approved and underslab work will take place in the next 2-3 weeks. The work on the Northwest entrance will start next week. We have added an ADA exit ramp from the building to the patio to the scope of work. The progress has been positive on site and weekly construction meetings have been smooth with little corrections/changes needed.

8. **Cheney Mansion Geothermal Project** – Bid specifications were released on January 15 with bids received on February 7. A pre-bid conference was held on January 22 at Cheney Mansion for contractors to ask questions and learn about the project. A contract was awarded to Advanced Geothermal at the February 20 Regular Board Meeting. The drawings show 16 vertical wells drilled in the north open space and will be brought into the basement of the mansion. The remaining HVAC work will be bid in summer for a November start once the major events are over to minimize the impact on programming. Drilling started April 9th and the contractor has all 16 bores completed with all of the manifolds built and installed. The wells are all brought into the basement and backfilled driveway on June 9th. There is much disturbance on the site due to the many wells and staff are working on a restoration plan once the contractor is finished with the site drilling. Piping is crossing the driveway with week. Please note that one large red oak will need to be removed due to damage, staff will be replacing with a larger tree due to its location.

9. **Irving School Turf Field** – PDOP is working with D97 on the replacement of the turf this summer on Irving School. The field will need to be closed for 4-6 weeks to get the project completed. An update will be provided once D97 is able to approve 50% of the funding. Jan and Jake met with AYSO, they will contribute 25% of funding for the project (50% for D97). Construction fencing will be installed June 25th and the contractor is mobilizing on June 30th to start demolition.

10. **Volunteering with the Conservatory –** Again this year, the Conservatory will be preparing kits that can be picked up by groups or individuals to help with park cleanup. The kits can be picked up at the Conservatory.

11. **Pool Openings** – RCRC pool opened on Saturday, May 24 for the 2025 season. While the weather was cool, it allowed for guards to get comfortable with rotations and their responsibilities. Rehm Pool, main body and wading pool will open on Thursday, June 5 for full hours. The new amenity will open upon construction completion later in June/July.

12. **Splash pads** – All splash pads were opened on Friday, May 23 for the summer.

13. **Summer Concerts** – Concerts in the Park kicked off on June 8 and will run through August 24 on Sundays at Scoville Park. Music will run from 6-7:30pm. The first concert was cancelled due to rain. We will be installing a tent over the stage for the concerts this summer to test the potential purchase in 2026.

<u>Calendar of Events</u>

June 17, 2025 – Board Retreat, Cheney Mansion, 9am-1pm
June 15, 2025 – Concert in the Park, Scoville Park, 6pm – Every Sunday - August
June 19, 2025 – Regular Board Meeting, Hedges Administrative Center, 7:30pm
Please visit the PDOP Website for online activities and programming.

JUNE 2025

Updates & Information

PARK DISTRICT of OAK PARK

BUSINESS OPERATIONS

Finance

Mitch Bowlin, Director of Business Operations

- The finance team held PDOP five trainings for the PDOP pricing tool last week in preparation for the 2026 budget.
- Director of Business Operations Mitch Bowlin and Historic Properties and Special Events Manager Susan Crane are facilitating a series of KPI meetings as part of the 2025 - 2029 Comprehensive Strategic Plan. One meeting has already taken place and the rest are being scheduled.
- Finance staff are preparing the 2026 – 2030 Capital Improvement Plan for presentation at the July Board meeting.
- Budget training courses are scheduled for staff on June 20 and 24, 2025.
- Finance staff have begun scheduling staff meetings for the 2026 Budget development.
- Finance staff had a call with PMA to discuss bonding options.
- Director of Business Operations Mitch Bowlin spoke at five IAPD Boot Camps on Park District finance.
- The District's P-Card provider suffered a data breach on May 14, 2025 where many fraudulent cards and charges were created. The District will not be held liable for these and finance staff have been managing the situation. Unfortunately, the current card provider's response has forced the District to end the business relationship and find an alternative provider. As a temporary solution, the finance team worked with Byline to secure temporary credit cards that staff may use while a more permanent solution is found. Byline has been extremely supportive through this difficult situation, also helping to ensure that no fraudulent activity will be charged to the District's accounts.

Marketing & Communications

Ann Marie Buczek, Director of Marketing & Community Engagement

- Produced and submitted 2025 Gold Medal video.
- Continued work on the 25/26 Fall/Winter Program Guide.
- Produced first in a series of short videos to promote this year's Comprehensive and Strategic Master Plan goals.
- Coordinated and shared Voltpost Ribbon Cutting event at Ridgeland Common showcasing our partnership and innovation with this new charging technology.
- Developed timeline and roadmap to meet Web Content Accessibility Guidelines (WCAG) 2.1 AA compliance.
- Developed newly planted tree signage to educate the community on new tree varieties in our parks.
- Secured a local vendor to produce a custom virtual tour for Pleasant Home containing buttons to share rental information/pricing and historical content.
- Received large-format printer and are working to get installation and training completed in June.
- Secured $5,890 in advertising and sponsorship revenue, including two new business partners: Little Steps Pediatric House Calls and Air Serve Pro.

Guest Services

***Scott Sekulich*, Registration and Customer Support Manager**

- 11 additional financial assistance applications were approved.
- $14,201 in scholarships were used in May.
- 45 Dog park memberships were purchased/renewed in the month of May with 8 non-residents.

Human Resources

***Paula Bickel*, Director of Human Resources & Risk Management**

- Hired new Full-Time Executive Assistant and two Full-Time General Maintenance Workers
- Actively recruiting for a Full-Time General Maintenance Worker, Principal Coach and Program Specialist
- Supervisory Staff attended an external training on Handling Difficult Conversations
- Trained staff members in New Hire Orientation, Customer Service, First Aid, and CPR/AED
- Conducted FT Benefit Orientation Session
- Continued working on upgrading camera systems
- Implemented Emergency Response Guide Flipbook at all locations
- Worked on key strategic and budgetary goals including reviewing key performance indicators, core competency framework project
- Creating training roadmap plans for supervisory and above staff
- HR Staff attended Manager's Meeting, Wellness Committee meeting, DEI Committee meeting, Career Pathways Committee meeting
- Completed annual driver's challenge training with PDOP Driving staff

PARKS AND PROPERTIES

Maintenance & Operations

***Chris Lindgren*, Deputy Director of Properties & Planning**

Parks

- Congratulations to Matt Keovan on his retirement! He worked for PDOP for 35 years!
- Staff have installed the portable batting cage at Lindberg Park.
- Properties & Planning is currently accepting applications for FT General Maintenance Worker.

Facilities

- The roof was replaced at the Scoville Park comfort station.
- The carpeting has been replaced at the JHAC second floor.
- The Conservatory and Dole Center tuckpointing has been completed.
- The Pleasant Home exterior painting has been completed.

Special Facilities

- Staff have prepped and painted Rehm and Ridgeland pool
- Both pool filters and pumps have started for the pool season.
- Parking lot at Ridgeland has been recoated and striped.
- The Volt Post Grand Opening was held on May 27.
- Trainings have been held for aquatic maintenance staff.

PACT

- The Fall 2025 preliminary schedules have gone out to PACT members.
- The Fall PACT meeting is scheduled for June 19 at 5:30pm in the Board Room.

Historic Properties

***Susan Crane*, Historical Properties & Special Events Manager**

Cheney Mansion

- Weddings and non-weddings started in May with multiple private events occurring each weekend throughout the month. For the year, we have exceeded our budget for corporate and non-wedding rentals. However, due to economic uncertainty, we did receive some cancellations earlier in the year for weddings. We should be able to reach the difference with programming and continued bookings of non-wedding rentals for the remainder of the year.
- Appointments for future events were hectic during the week, since many of our weekends were booked with events. We had 30 appointments throughout the month and 27% of those who came in during the month booked for future events.
- West Suburban Consortium for Art Education had its annual art show for 15 school districts at the beginning of May. Teachers from the district set up the home as art galleries to highlight student art. It is a free event and draws over 2,000 visitors to Cheney throughout the day. WSCAE donates $1500 to the Parks Foundation in exchange for use of space.
- We fit programming in between rentals throughout May, highlighted by a Mother's Day Tea with over 60 participants with a Lady Bug theme. Two more partnerships with Carnivore and Anfora were very well received---Spring Foraging Dinner with Carnivore had 25 participants and our wine tasting with Anfora brought in another 23. Yoga Brunch on the 15th also had 15 participants enjoying yoga outdoors on the grounds and then a light brunch on the patio.

Pleasant Home

- Rentals for May at Pleasant home were up over May of last year with a combination of weddings, non-wedding events including Loyola Medical's annual Commencement dinner for one of the schools from Maywood. For the year so far, we have just about hit all of the budget numbers for rentals at Pleasant Home and look to continue to add some non-wedding rentals for the remainder of the year to help offset the shortfall of weddings at Cheney.
- We also held a Mother's Day Lunch on the porch at Pleasant with a Flower Market and welcomed 40 families to enjoy the beautiful weather and theme. Unfortunately, we could not get enough participants for our classical music event and will try another option as we move into Fall.
- With the warmer weather visitors for tours with our docents has picked up and docents have been busy updating the photos around the house with new frames which bring out the photos so much better.

Community Events

- Day in Our Village was Sunday, June 1 and the Park District added some additional fun to the day. We have a contract with Prime-Time Racing which is a carnival type attraction where patrons can race small cars around a track from a steering council. We are also bringing our Big Blue Blocks, inflatable GAGA Pit and the Foam Cannon. We will not be running the Foam Cannon non-stop to better preserve the turf. We have relocated it to a flatter surface. We have worked with the Village of Oak Park Committee for DIOV committee for Day in Our Village for not only our activities, but use of the park.
- Movies and Concerts in the Park begin in June. We will be launching our new movie screen and equipment at that time.

Oak Park Conservatory

***Patti Staley*, Director of Horticulture and Conservatory Operations**

- The Conservatory welcomed 3,037 visitors in May
- Plant Help Desk received 15 requests for plant help during May
- During April, there were 12 Rentals, 2 photo shoots, and 1 children's birthday party packages
- Storytime had 38 participants
- Toddler Exploration Time had 38 participants
- Plant and Tool Exchange was held on Sunday, May 18th, with 48 participants
- The Perennial Pollinator Sale was held at the Conservatory last weekend in May. Over 700 perennials were sold to the community, surpassing the revenue budget goal.
- The Horticulture Team completed the installation of 28 trees in the parks.

RECREATION

Ridgeland Common Recreation Complex

***Mike Baiardo*, Superintendent of Special Facilities**

Aquatics:

- Ridgeland Pool opened Memorial Day Weekend on May 24, with weekend hours and 4-7pm on weekdays. Lap swim has also started at its typical time of 5:30am. In the month of May, Ridgeland Pool served 742 patrons.
- Program registrations are starting to increase with two weeks left until the start of programs: Aqua Fitness with 228 and Aquatic Special Events with 104.
- There are 12 Aquatic Attendants hired for the part-time seasonal maintenance and janitorial aspects of the pool operations.
- The swim lesson team is fully staffed with 35 instructors hired. Swim Lesson Instructor training began May 22. The first swim lessons begin on June 14. Preliminary summer swim lesson registration numbers are:

Total Registrations as of May 31, 2025	
Program	Registrations
Adult Swim Lessons (Ages 14+)	50
StarTots (Ages 6–36 Months)	217
Stroke School (Ages 6–13)	46
Swim School (Ages 3–5)	459
Swim School (Ages 6–13)	440

- Aquatic leadership staff are in the process of training lifeguards. May 9-11, there were 50 lifeguards certified, May 17-19 there were 40 lifeguards certified, and June 2-4 is the last scheduled class.

- The following pool pass purchases were made in May for the following totals, with comparison to 2024.

Purchased	January - April		May		Total	
Fiscal Year	Resident	Non Residents	Resident	Non Residents	Resident	Non Residents
2024	6,245	448	2,247	97	8,492	545
2025	8,380	352	945	35	9,325	387

Ice Arena

- As of May 31, 2025, 497 Rink/Pool Combo Passes were sold, and 105 Rink Passes in 2025.
- On June 1, 2025, there is 570 active Rink/Pool Combo Passes and 359 Rink Passes.
- Early summer rink programming registration numbers with one week to go before programs begin are the following: 96 in Hockey Academy and 193 in Skate Academy.
- Spring Skate Academy has a total of 440 participants in 2025 which is 30 more than Spring 2024.
- Preliminary summer camp registration for RCRC camps is the following:

Total Registrations as of May 31, 2025	
Program	Registrations
Skate & Swim	414
Extended Camp	208
Hockey Camp	182
Figure Skating Camp	120

Guest Services

- Pool Cashier positions are fully staffed, with 15 cashiers hired. Training for cashiers will begin May 12, followed by individual practical testing with the Guest Service Supervisors.
- Staff have hired two new team members who began the week of May 19.

Gymnastics & Recreation Center

***Keith Kerrigan*, Program & Operations Manager**

- Our competitive gymnastics teams attended the Boys' Regionals competition from April 3-6, and Girls' Regionals from April 25-27.
- The GRC was closed on Easter Sunday, April 20.
- The Parents Night Out event held on April 18 served 19 participants
- The School Night Out event held on April 27[t]served 8 students (Inaugural event, 3 more planned)

General Recreation

***Joe Lilly*, Program Manager**

Camps:

- Camp staff onboarding has been underway throughout May. Day camp training is taking place June 2-6th.
- We currently have 10,640 registrations for our summer camps. This is roughly 1,000 more registrations than we had on this date last year.
- Staff are hard at work putting the finishing touches on their camp prep.

Afterschool/Teens:

- Staff are wrapping up for the school year and preparing the facilities for summer programming.
- Our teens recently held a pretzel and paint night at Barrie center.

Early Childhood Education:

- Pre-K graduation took place on May 23rd.
- Staff are transitioning to the summer season.
- New enrichment programs at Stevenson are scheduled for the summer and a session for intro to sports has filled.

Arts/Lifelong Learning:

- Spring Dance Recital took place on May 17th.
- Stained glass and weaving classes continue to grow in popularity.
- A new loom was recently donated to Dole center.

Nature/Adventure:

- Homeschool classes have wrapped up for the season. Science classes continued to be popular and will be coming back in the Fall.
- We have an intergenerational hiking trip scheduled for late June to Mattheisen state Park.

Community Recreation Center

***Chad Drufke*, Program Manager**

CRC

- As of June 2, we have 6,045 paid monthly CRC memberships. We also have 3,727 free track memberships and 1,225 free CRC afterschool memberships. In total we have 10,997 CRC memberships free or paid.
- On May 22, we celebrated our 2-year anniversary of the CRC in business. In appreciation to our members, we set up a refreshment table for them which was appreciated.
- The CRC after-school program concludes for the school year on Wednesday, June 4th. Registration for the 25-26 school year is open with the program starting up on August 20.
- Jerome Bailey, our youth engagement supervisor, will be leading the summer pop up in the parks program this summer. M-F staff will be popping up in various parks once a day to offer free activities for patrons in the parks.

Sports/Martial Arts/Facility Attendants

- Camp counselor training for sports camp and basketball camp will take place the week of June 2 with camp starting the week of June 9.
- Our youth summer volleyball classes and league start in late May/early June. We have 53 youth participating in the instructional classes this session.
- Most Spring adult leagues should wrap up in June including postseason play for the adult softball leagues.

PARK DISTRICT of OAK PARK

Memo

To: Chris Wollmuth, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Arlene Pedraza, Accounting Manager

Cc: Jan Arnold, Executive Director
Mitch Bowlin, Director of Business Operations

Date: June 13, 2025

Re: May 2025 Revenue Expense Report

Statement

Attached with this memo are the Revenue and Expense summary charts and reports. The 2025 Budget vs Actual chart shows total year-to-date (YTD) operating revenues, expenses, and net income compared to the YTD Budget. The Month Actual - 3 Year Comparison chart compares the month's actuals against the actuals for May 2023 and May 2024.

Overall operating revenues are above YTD budget expectations by 3%, and over prior YTD by 6%. The majority of the variance is due to higher than expected investment income due to current interest rates. This interest income, classified as miscellaneous income is offset by intergovernmental revenue in the corporate fund, which is below budget due to lower than expected PPRT receipts. PPRT is a revenue received from the State of Illinois and is based on sales tax numbers. As a note, Cook County has notified the district that the August property tax bills will be delayed, which will result in later than expected tax revenues during the fourth quarter. Program revenues are below YTD budgets. This is mainly due to variances between timing of payment plans for summer camps and monthly budget splits entered by staff. This is affecting program revenue in Community Programs, Ice Rink, and Gymnastics. Fees and charges are 14% above budget primarily due to strong numbers in both pool pass sales as well as CRC memberships.

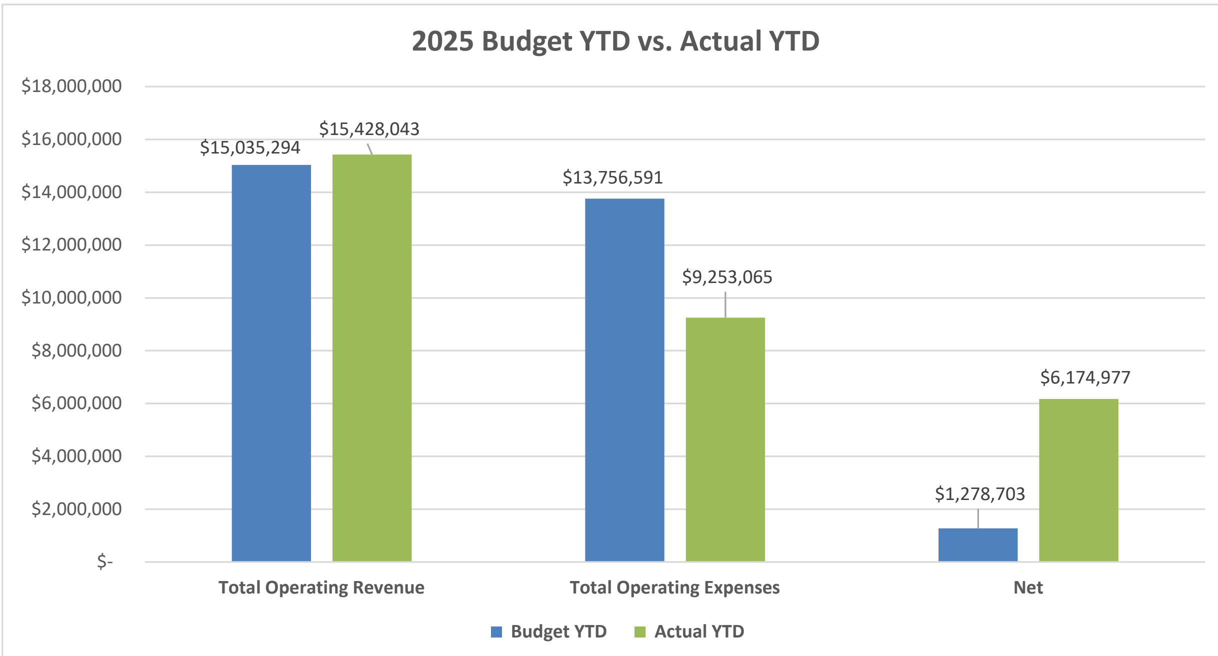
Operating expenses are under YTD budget by 33% and under prior YTD by 21%. Most of this variance is due to timing in the Capital Projects Fund due to delays with projects at both Rehm Pool and the Field Center replacement. Utility expense remains over budget from last month due to ComEd bills from 2024 that were received after the date which the District could accrue them back to the previous fiscal year. Wages and benefits are both below YTD budget due to vacant positions thorough out the year.

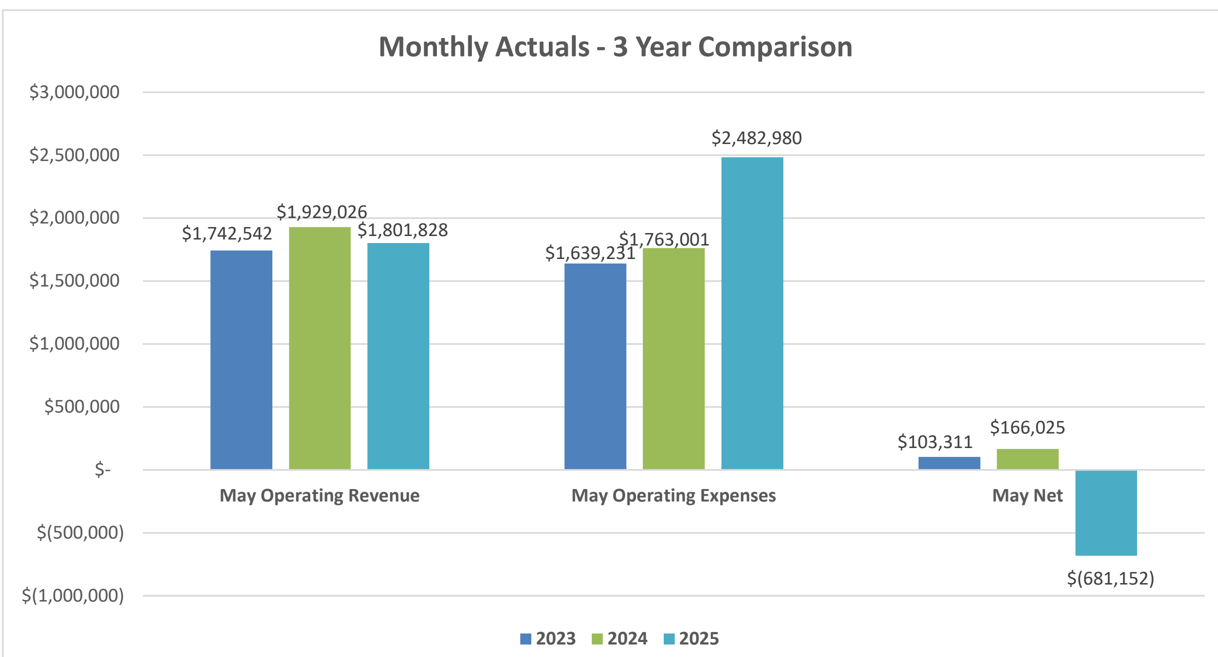
As a reminder there were some significant changes to the fund structure for the 2025 Budget. Full Time Special Facilities Maintenance employees are now coded under Parks and Planning in the Corporate Fund, all CRC activity was moved to the Special Facilities Fund, fitness programing is now reported under General Recreation, and the Corporate fund has a monthly transfer to the Capital Fund.

Attached: May 2025 Revenue/Expense Report

Park District of Oak Park
218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org

Revenue and Expense Summary Charts - May 2025





PARK DISTRICT of OAK PARK

May 2025 Revenue and Expense Report - by Fund

Operating Funds

	Corporate	IMRF	Liability	Audit	Recreation	Museum	Special Rec	Special Facilities	Capital Projects	Historic Properties	May Total	Budget YTD	Actual YTD	Prior YTD
Taxes	$ 8,233	$ 287	$ 577	$ 26	$ 7,076	$ 48	$ 687	$ -	$ -	$ -	$ 16,934	$ 6,255,602	$ 6,357,188	$ 5,991,898
Fees and Charges	$ 33,936	$ -	$ -	$ -	$ -	$ -	$ -	$ 207,625	$ -	$ 62,090	$ 303,652	$ 1,750,942	$ 1,999,793	$ 1,720,721
Intergovernmental	$ 51,886	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,886	$ 169,432	$ 114,440	$ 163,103
Miscellaneous Income	$ 190,582	$ -	$ -	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ 190,588	$ 197,001	$ 522,952	$ 443,624
Sponsorship & Donations	$ 633	$ -	$ -	$ -	$ 5,938	$ -	$ -	$ -	$ -	$ -	$ 6,571	$ 72,870	$ 60,764	$ 59,257
Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 347,620	$ -	$ 347,620	$ 1,738,101	$ 1,738,101	$ 1,705,570
Program Revenue	$ 2,110	$ -	$ -	$ -	$ 632,553	$ -	$ -	$ 237,541	$ -	$ 12,373	$ 884,577	$ 4,851,345	$ 4,634,803	$ 4,504,730
Total Revenue	*$ 287,380*	*$ 287*	*$ 577*	*$ 26*	*$ 645,567*	*$ 48*	*$ 687*	*$ 445,173*	*$ 347,620*	*$ 74,463*	*$ 1,801,828*	*$ 15,035,294*	*$ 15,428,043*	*$ 14,588,903*
Wages	$ 232,481	$ -	$ 5,621	$ -	$ 197,455	$ -	$ 2,469	$ 202,420	$ -	$ 17,469	$ 657,916	$ 3,489,064	$ 2,960,082	$ 2,892,474
Contractual Services	$ 145,362	$ -	$ 2,602	$ -	$ 82,905	$ 49,528	$ -	$ 43,433	$ -	$ 8,986	$ 332,816	$ 1,740,913	$ 1,415,234	$ 1,099,358
Materials and Supplies	$ 26,625	$ -	$ 4,659	$ -	$ 34,050	$ -	$ -	$ 59,498	$ -	$ 1,460	$ 126,291	$ 701,851	$ 360,635	$ 323,776
Benefits	$ 48,665	$ 17,088	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 65,752	$ 448,500	$ 334,767	$ 314,858
Miscellaneous Expense	$ 13,430		$ -	$ -	$ 18,138	$ -	$ -	$ 5,018	$ -	$ -	$ 36,587	$ 359,103	$ 252,837	$ 228,648
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	$ 61,858		$ -	$ -	$ -	$ 1,049	$ -	$ 49,816	$ -	$ 1,498	$ 114,221	$ 122,260	$ 264,137	$ 188,702
Other Financing Uses	$ 105,981	$ -	$ -	$ -	$ 265,512	$ -	$ -	$ 70,129	$ -	$ 12,158	$ 453,780	$ 2,268,899	$ 2,268,899	$ 2,194,282
Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 695,617	$ -	$ 695,617	$ 4,626,000	$ 1,396,474	$ 424,670
Total Expense	*$ 634,402*	*$ 17,088*	*$ 12,882*	*$ -*	*$ 598,059*	*$ 50,577*	*$ 2,469*	*$ 430,315*	*$ 695,617*	*$ 41,570*	*$ 2,482,980*	*$ 13,756,591*	*$ 9,253,065*	*$ 7,666,768*
Net	***$ (347,022)***	***$ (16,801)***	***$ (12,305)***	***$ 26***	***$ 47,508***	***$ (50,530)***	***$ (1,783)***	***$ 14,858***	***$ (347,997)***	***$ 32,893***	***$ (681,152)***	***$ 1,278,703***	***$ 6,174,977***	***$ 6,678,926***

Non- Operating Funds

	Health Insurance	May Total	Budget YTD	Actual YTD	Prior YTD
Taxes	$ -	$ -	$ -	$ -	$ -
Fees and Charges	$ 16,029	$ 16,029	$ 90,140	$ 79,438	$ 64,434
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Miscellaneous Income	$ -	$ -	$ -	$ 1,204	$ -
Sponsorship & Donations	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 106,160	$ 106,160	$ 530,798	$ 530,798	$ 408,599
Program Revenue	$ -	$ -	$ -	$ -	$ -
Total Revenue	$ 122,188	$ 122,188	$ 620,938	$ 611,440	$ 473,034
Wages	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -
Materials and Supplies	$ -	$ -	$ -	$ -	$ -
Benefits	$ 112,358	$ 112,358	$ 623,646	$ 547,989	$ 360,610
Miscellaneous Expense	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Utilities	$ -	$ -	$ -	$ -	$ -
Other Financing Uses	$ -	$ -	$ -	$ -	$ -
Capital Projects	$ -	$ -	$ -	$ -	$ -
Total Expense	$ 112,358	$ 112,358	$ 623,646	$ 547,989	$ 360,610
Net	***$ 9,830***	***$ 9,830***	***$ (2,708)***	***$ 63,451***	***$ 112,424***

May 2025 Summarized Revenue Expense Report

PARK DISTRICT of OAK PARK

Operating Funds

		May-25	Budget YTD	Actual YTD	Prior YTD
Corporate Fund					
10-00- Administration					
	Revenue	$250,908	$3,381,592	$3,718,297	$3,502,243
	Expense	($322,815)	($1,660,097)	($1,550,171)	($994,133)
	Net	($71,906)	$1,721,495	$2,168,126	$2,508,110
10-35- Conservatory					
	Revenue	$26,589	$69,952	$77,507	$58,925
	Expense	($36,714)	($189,893)	($163,286)	($140,363)
	Net	($10,125)	($119,942)	($85,779)	($81,438)
10-50- Parks and Planning					
	Revenue	$9,883	$48,765	$30,476	$61,328
	Expense	($274,873)	($1,307,279)	($1,145,724)	($1,066,074)
	Net	($264,990)	($1,258,514)	($1,115,248)	($1,004,746)
Total Corporate					
	Revenue	$287,380	$3,500,308	$3,826,280	$3,622,496
	Expense	($634,402)	($3,157,269)	($2,859,180)	($2,200,570)
	Net	($347,022)	$343,039	$967,100	$1,421,926
IMRF Fund					
15-00-	Revenue	$287	$105,921	$107,641	$85,291
	Expense	($17,088)	($109,464)	($91,270)	($82,213)
	Net	($16,801)	($3,544)	$16,370	$3,078
Liability Fund					
16-00-	Revenue	$577	$214,783	$216,789	$160,247
	Expense	($12,882)	($262,377)	($52,574)	($41,689)
	Net	($12,305)	($47,594)	$164,215	$118,558
Audit Fund					
17-00-	Revenue	$26	$9,621	$9,777	$15,650
	Expense	$0	($24,900)	($21,760)	($19,310)
	Net	$26	($15,279)	($11,983)	($3,660)
Recreation Fund					
20-00- Administration					
	Revenues	$7,524	$2,634,547	$2,659,787	$2,559,823
	Expense	($377,258)	($1,851,678)	($1,848,723)	($2,104,999)
	Net	($369,734)	$782,869	$811,064	$454,824

May 2025 Summarized Revenue Expense Report

PARK DISTRICT of OAK PARK

		May-25	Budget YTD	Actual YTD	Prior YTD
20-05- Communications					
	Revenue	$5,490	$39,600	$51,332	$42,378
	Expense	($30,766)	($281,421)	($190,842)	($186,292)
	Net	($25,276)	($241,821)	($139,510)	($143,914)
20-51- Customer Service					
	Revenues	$0	$0	$0	$0
	Expense	($27,113)	($171,290)	($142,114)	($149,770)
	Net	($27,113)	($171,290)	($142,114)	($149,770)
20-25- Fitness					
	Revenue	$0	$0	$0	$139,333
	Expense	$0	$0	$0	($63,448)
	Net	$0	$0	$0	$75,885
20-26- Youth Athletics					
	Revenue	$150,253	$849,943	$840,272	$822,019
	Expense	($36,817)	($169,311)	($114,339)	($150,853)
	Net	$113,437	$680,631	$725,933	$671,166
20-27- Adult Athletics					
	Revenue	$7,789	$102,844	$80,307	$89,042
	Expense	($6,291)	($29,914)	($10,041)	($12,258)
	Net	$1,498	$72,930	$70,266	$76,783
20-28- CRC					
	Revenue	$0	$0	$0	$561,509
	Expense	$0	$0	$0	($193,659)
	Net	$0	$0	$0	$367,850
20-61- Community Programs					
	Revenue	$345,552	$1,668,025	$1,646,707	$1,465,379
	Expense	($80,174)	($450,705)	($352,650)	($316,559)
	Net	$265,378	$1,217,320	$1,294,057	$1,148,820
20-62- Fine Arts					
	Revenue	$111,257	$493,966	$488,261	$476,041
	Expense	($25,018)	($92,344)	($51,312)	($68,307)
	Net	$86,239	$401,622	$436,950	$407,734

May 2025 Summarized Revenue Expense Report

PARK DISTRICT of OAK PARK

		May-25	Budget YTD	Actual YTD	Prior YTD
20-63- Early Childhood					
	Revenue	$17,702	$136,325	$155,660	$170,475
	Expense	($14,622)	($72,452)	($70,867)	($102,872)
	Net	$3,080	$63,872	$84,793	$67,603
Total Recreation					
	Revenue	$645,567	$5,925,249	$5,922,327	$6,325,998
	Expense	($598,059)	($3,119,115)	($2,780,889)	($3,349,017)
	Net	$47,508	$2,806,133	$3,141,438	$2,976,982
		($0)		$0	
Museum Fund					
21-00-	Revenue	$48	$17,635	$17,921	$35,855
	Expense	($50,577)	($28,748)	($51,160)	($1,159)
	Net	($50,530)	($11,113)	($33,239)	$34,696
Special Recreation Fund					
22-00-	Revenue	$687	$253,672	$257,791	$231,570
	Expense	($2,469)	($314,353)	($229,599)	($220,696)
	Net	($1,783)	($60,682)	$28,192	$10,873
Special Facilities Fund					
25-00- Administration					
	Revenue	$0	$5,920	$0	$6,194
	Expense	($87,545)	($449,050)	($423,118)	($254,214)
	Net	($87,545)	($443,130)	($423,118)	($248,019)
25-19- Pools					
	Revenue	$94,311	$783,990	$819,602	$769,201
	Expense	($50,860)	($127,896)	($77,457)	($100,095)
	Net	$43,451	$656,094	$742,145	$669,106
25-20- Rink					
	Revenue	$127,953	$910,539	$838,248	$839,688
	Expense	($45,143)	($232,960)	($165,943)	($163,637)
	Net	$82,809	$677,579	$672,305	$676,051

May 2025 Summarized Revenue Expense Report

PARK DISTRICT of OAK PARK

		May-25	Budget YTD	Actual YTD	Prior YTD
25-24- Gymnastics					
	Revenue	$93,633	$713,144	$654,443	$563,964
	Expense	($50,579)	($299,320)	($282,350)	($291,266)
	Net	$43,054	$413,823	$372,092	$272,698
25-28- CRC					
	Revenue	$128,856	$628,760	$734,993	$0
	Expense	($63,013)	($440,120)	($298,442)	$0
	Net	$65,843	$188,640	$436,551	$0
25-50- Maintenance					
	Revenue	$420	$948	$1,360	$1,440
	Expense	($133,174)	($370,280)	($333,706)	($336,278)
	Net	($132,754)	($369,332)	($332,346)	($334,838)
Total Special Facilities					
	Revenue	$445,173	$3,043,301	$3,048,646	$2,180,488
	Expense	($430,315)	($1,919,626)	($1,581,016)	($1,145,489)
	Net	$14,858	$1,123,675	$1,467,630	$1,034,999
Capital Projects Fund					
70-xx-	Revenue	$347,620	$1,738,101	$1,738,101	$1,710,570
	Expense	($695,617)	($4,626,000)	($1,396,474)	($424,670)
	Net	($347,997)	($2,887,899)	$341,627	$1,285,900
Historic Properties Fund					
85-00-	Revenue	$74,463	$226,704	$282,769	$220,738
	Expense	($41,570)	($192,655)	($189,142)	($181,955)
	Net	$32,893	$34,049	$93,627	$38,783
Non-Operating Funds					
Health Insurance Fund					
50-00-	Revenue	$122,188	$620,938	$611,440	$568,802
	Expense	($112,358)	($625,730)	($547,989)	($432,966)
	Net	$9,830	($4,792)	$63,451	$135,836

PARK DISTRICT
of OAK PARK

Memo

To: Chris Wollmuth, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Mitch Bowlin, Director of Finance

Cc: Jan Arnold, Executive Director

Date: June 13, 2025

Re: 2024 Audit Report

Statement

The Park District of Oak Park has received an unqualified audit report from our auditors, Lauterbach and Amen (L&A). As part of this process, L&A provides statements on auditing standards as well as a management letter. The 2024 audit report also highlights the financial performance as of December 31, 2024.

Discussion

This is the eighth year of the audit contract with L&A and the process went smoothly. The District received an unqualified opinion, which is the highest level possible, and L&A reported no significant findings.

During the 2024 audit, staff received one comment:

- The Capital Projects Fund was over budget by 0.6% ($22,037). This was due to timing of expenses at Rehm Pool, and was small enough to not require a budget amendment due to the allowance in the appropriation ordinance.

Conclusion

A representative from Lauterbach and Amen will be at the June 19 regular meeting to present the 2024 Audit Report to the Park Board.

PARK DISTRICT OF OAK PARK, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

PARK DISTRICT
of OAK PARK

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

218 Madison Street
Oak Park, IL 60302
Phone: 708.725.2015
Fax: 708.383.5702
www.pdop.org

PARK DISTRICT OF OAK PARK, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

Prepared by the Business Department:

Director of Finance
Finance Manager and Budget Editor

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STATISTICAL SECTION (Unaudited)

INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including:

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Principal Officials
December 31, 2024

BOARD OF COMMISSIONERS

Kassie Porreca, President

Jake Worley-Hood, Vice-President

David Wick, Treasurer

Sandy Lentz, Secretary

Chris Wollmuth, Commissioner

PARK DISTRICT STAFF

Jan Arnold, Executive Director

Mitch Bowlin, Director of Finance

Chris Lindgren, Superintendent of Parks and Planning

Maureen McCarthy, Superintendent of Recreation

Bill Hamilton, Superintendent of Special Facilities

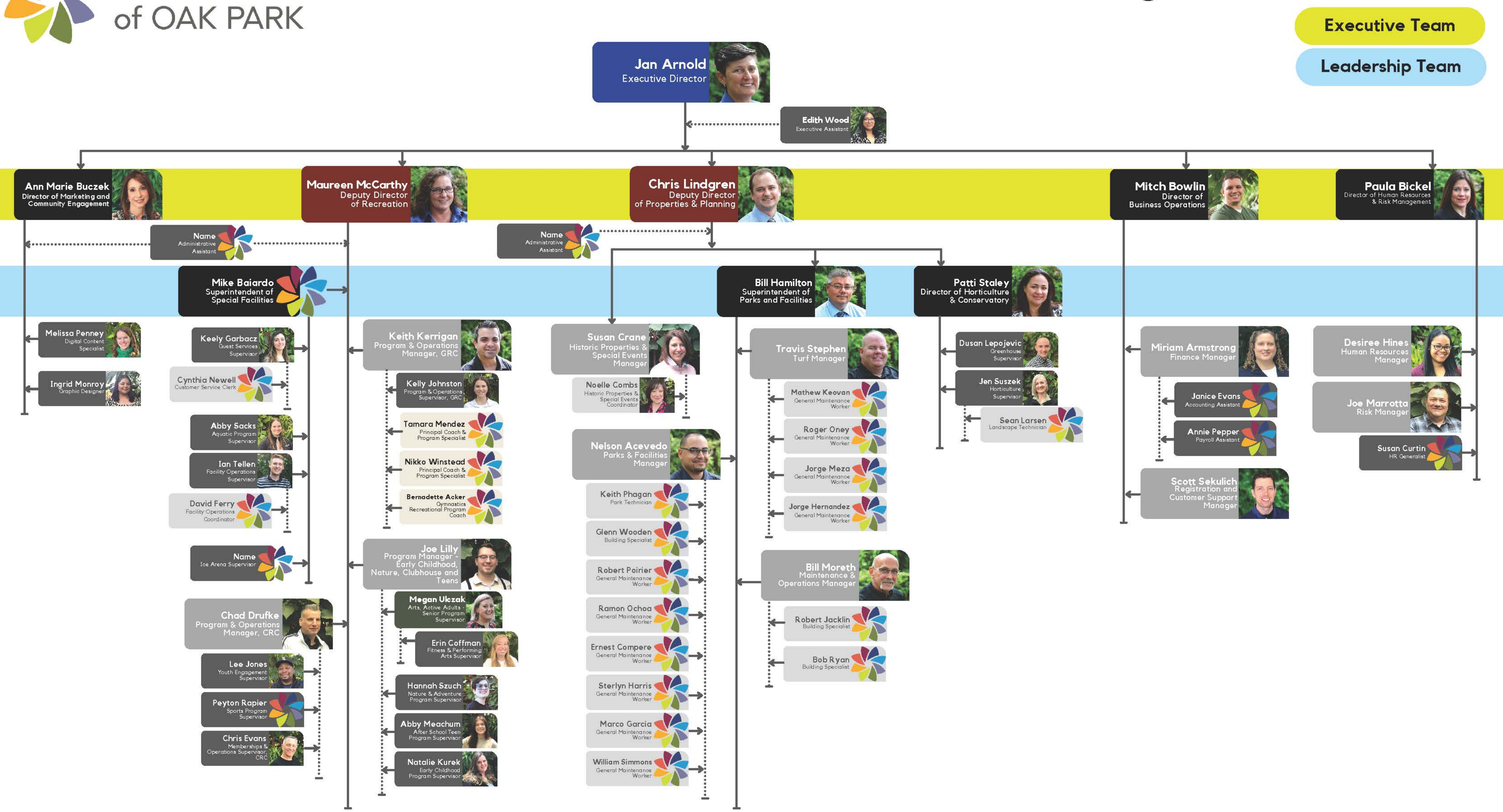
Paula Bickel, Director of Human Resources

Patti Staley, Director of Horticulture/Conservatory Operations

Mariam Armstrong, Finance Manager and Budget Editor

PARK DISTRICT of OAK PARK

Organizational Chart



In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

PARK DISTRICT
of OAK PARK

218 Madison Street
Oak Park, IL 60302
Phone: 708.725.2000
Fax: 708.725.2301
www.pdop.org

June 5, 2025

Members of the Board of Commissioners
Citizens of Oak Park, Illinois

The Annual Comprehensive Financial Report (ACFR) of the Park District of Oak Park, Illinois (the District) for the Fiscal Year ended December 31, 2024, is hereby submitted. The submittal of this report complies with Illinois state law which requires the District issue a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by an independent firm of certified public accountants. For the year ended December 31, 2024, the licensed certified public accounting firm of Lauterbach & Amen, LLP, has issued an unmodified ("clean") opinion on the District's financial statements. The independent auditors report can be found at the front of the financial section of this report.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position of the District. The results of operations as measured by the financial activity of its various funds; and all disclosures necessary to enable the reader to gain a reasonable understanding of the District's financial affairs have been included.

This report includes all funds of the District (primary government), as well as the Parks Foundation which is a discretely presented component unit in this year's report.

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

Profile of the Park District of Oak Park

The District was created in 1912. The District is located eight miles west of the Chicago "Loop" business district. The District is coterminous with the Village of Oak Park (the "Village"). The total population served by the District is currently estimated to be approximately 53,000. The governing body of the District is composed of five Park Commissioners elected for staggered four-year terms. A President, Vice President, Secretary and Treasurer are selected by the Commissioners from among the elected members of the Board. The daily administrative functions of the District are the responsibility of the Executive Director, who is appointed by the Board.

The District owns 28 facilities that occupy 84 acres of parkland in the Village of Oak Park. Facilities operated by the District include: an Administrative Center, two outdoor pools, an indoor ice rink, 3 historic properties (the Oak Park Conservatory, Cheney Mansion, and Pleasant Home), a gymnastics center a community recreation center, and seven recreation centers. 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 West Suburban Special Recreation Association, which provides recreation services to physically or mentally challenged persons. PDOP offers over 8,000 programs yearly.

Accounting System and Budgetary Control

Management of the District is responsible for establishing and maintaining an internal control structure. The internal control structure is designed to ensure the assets of the District are protected from loss, theft or misuse and to ensure adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. This structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. 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 valuation of costs and benefits requires estimates and judgments by management.

In addition, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual Budget and Appropriations Ordinance approved by the District's governing body. Activities of the corporate fund, special revenue funds, and capital projects fund are included in the annual appropriated budget. Project-length financial plans are adopted for the capital projects fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level for all budgeted funds.

Local Economy

The District is coterminous with the Village of Oak Park, a historic community comprised primarily of residential property. The District's economic strength lies with its relatively low level of unemployment, high property values, increasing sales tax and excellent local school system. The unemployment rate of 4.8% in the District is less than the Cook County rate of 5.4%. The District's median value of owner-occupied homes is $440,500. This compares to $293,700 for the County and $293,100 for the State. Additionally, the median family income is $103,264, which compares to a median family income of $78,304 for the County. The high school district has more than 80% of its graduates attend post-secondary education.

Major Initiatives

In fiscal year 2024 the District continued to pursue several major initiatives, including:

- **2025 – 2029 Comprehensive Strategic Master Plan Development** – Throughout 2024 Park District staff in partnership worked with outside consultants to conduct multiple focus group meetings and touchpoints with the Board, staff members, and community stakeholders to develop the 2025 – 2029 Comprehensive Strategic Master Plan. Key goals of the new plan include focusing on staff recruitment and development, reviewing KPIs for the District, retaining national and state accreditations, and reviewing program pricing.

- **Rehm Pool** – In fall of 2024 the District began construction for phase one of the Rehm Pool Master Plan Update. This included removal of the diving well, replacements of mechanical systems, and construction of a resistance current, crossing activity and two waterslides to replace the diving well.

- **NRPA Gold Medal Finalist** - In 2024 the District was named as a Finalist for the National Park and Recreation Association's (NRPA) Gold Medal Award. This means that the District finished in the top four of all park districts in its population class (30,001–75,000) who submitted for review through the NRPA.

Besides the initiatives listed above, the District continued work on implementing master plans for improving its parks and facilities.

Long-Term Financial Planning

Annually the Board of Commissioners approves an operating budget, which includes a three-year fund balance projection for each fund. A new five-year capital improvement plan is also approved annually. This document includes a five-year financial forecast for the Capital Projects Fund. These forecasts serve as the basis for identifying not only future capital needs, but future operational and personnel requirements. Revenue and expenditure trends are evaluated and operations and capital expenditures are prioritized based on the goals set forth by the Board of Commissioners, along with their understanding of fund balance and capital financing projections. The three-year financial forecast of the operating budget and five-year capital improvement plan serve as the foundation for each year's corresponding budget document.

Relevant Financial Policies

In order to ensure the District continues to meet its immediate and long term service goals, several financial policies and procedures have been implemented by management. Some of the more prescient policies include the following:

- Issue an Annual Comprehensive Financial Report (ACFR) within 180 days of the end of each fiscal year that complies with generally accepted accounting principles.
- Monthly revenue, expenditure and cash balance reporting for all funds. These financial reports ensure that the Board of Commissioners is made aware of any variances from the appropriated budget. In addition, the District's budget document continues to be revised in order to enhance transparency.
- An investment policy which invests public funds in a manner which protects principal maximizes return for a given level of risk and meets the daily cash flow needs of the District.
- A capitalization policy which establishes the capitalization thresholds and estimated useful lives of fixed assets.
- A purchasing policy to ensure that goods and services are obtained in a timely manner at the lowest possible cost.
- A fund balance policy establishing benchmark reserve levels to be maintained in the District's various funds, in order to promote financial stability and provide adequate cash flow for operations.

Awards and Acknowledgments

The District applied for and received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. We received this award for 2023. We are again applying to the GFOA for the Certificate of Achievement Award for 2024. A Certificate of Achievement is valid for a period of one year only.

The preparation of the comprehensive annual financial report would not have been possible without the dedicated services of the Park District staff. The entire Business Operations staff is extended a special appreciation for all of their assistance in the completion of the annual audit.

Additionally, we would like to acknowledge the President and Board of Commissioners for their leadership and support in planning and conducting the financial operations of the District, which has made preparation of this report possible.

Respectfully submitted,

Jan Arnold
Executive Director

Mitch Bowlin
Director of Finance

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Park District of Oak Park
Illinois

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITOR'S REPORT

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

Lauterbach & Amen
668 N. River Road
Naperville, IL 60563
630.393.1483
lauterbachamen.com

INDEPENDENT AUDITORS' REPORT

June 5, 2025

Members of the Board of Commissioners
Park District of Oak Park
Oak Park, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Park District of Oak Park, Illinois, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Park District of Oak Park, Illinois, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Park District of Oak Park's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the District's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The assets/deferred outflows of the District exceeded liabilities/deferred inflows as of December 31, 2024 by $81,139,416 (net position). Beginning net position of $77,086,108 increased by $4,053,308.
- Cash and investments increased to $23,273,877 in 2024 from $19,255,112 million in 2023. The District is working on increasing the amount of cash and investments to cover future capital projects after the large expenditure on the Community Recreation Center in the last couple of years.
- Among the major governmental funds, the General Fund and Capital Projects Fund reported a positive net change to fund balance. The increase in the General Fund was due to an increase in fees and charges, a lower than expected wage expense as a result of unfilled full-time and part-time positions, and a decrease in expenses overall. The Capital Projects increase was due primarily to grants and donations related to the completion of the CRC building and a transfer in from the Recreation Fund.

USING THIS ANNUAL REPORT

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

USING THIS ANNUAL REPORT - Continued

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements.

By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Special Facilities Fund and Capital Projects Fund, all of which are considered major funds. The District maintains six nonmajor governmental funds.

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

Proprietary Funds

The District maintains one proprietary fund type: internal service. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions.

The District uses internal service funds to account for its insurance program. This service predominantly benefits governmental rather than business-type functions, and therefore, has been included within governmental activities in the government-wide financial statements. The internal service fund is presented in the proprietary fund financial statements.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. pension obligation and retiree benefits plan, as well as budgetary comparison schedules for the General Fund and major special revenue funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by $81,139,416 on December 31, 2024.

Park District of Oak Park's Net Position

	Governmental Activities	
	2024	2023
Current and Other Assets	$ 36,428,851	32,472,944
Capital Assets	82,745,261	81,472,785
Total Assets	119,174,112	113,945,729
Deferred Outflows of Resources	953,202	1,354,926
Total Assets/Deferred Outflows	120,127,314	115,300,655
Long-Term Liabilities	21,557,465	22,155,522
Other Liabilities	4,518,568	3,633,311
Total Liabilities	26,076,033	25,788,833
Deferred Inflows of Resources	12,911,865	12,425,714
Total Liabilities/Deferred Inflows	38,987,898	38,214,547
Net Position		
Net Investment in Capital Assets	60,191,214	58,532,484
Restricted	1,311,398	1,440,424
Unrestricted	19,636,804	17,113,200
Total Net Position	81,139,416	77,086,108

The net investment in capital assets (for example, land, construction in progress, land and building improvements, buildings, machinery and equipment, vehicles, and subscription assets - software), less any related debt used to acquire those assets that is still outstanding is by far the largest portion of the District's net position and is reflected as 74.3 percent of total net position. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Restricted net position amount to 1.5 percent of the total net position and represent resources that are subject to external restrictions on how they may be used. The remaining balance of 24.2 percent represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

Park District of Oak Park's Changes in Net Position

	Governmental Activities	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	$ 11,826,496	10,429,558
Operating Grants/Contributions	279,890	161,009
Capital Grants/Contributions	811,463	7,864,258
General Revenues		
Property Taxes	12,072,426	11,445,267
Replacement Taxes	282,960	482,099
Interest Income	1,282,302	740,412
Miscellaneous	348,768	290,782
Total Revenues	26,904,305	31,413,385
Expenses		
General Government	9,649,879	7,053,989
Culture and Recreation	12,649,328	10,366,612
Interest on Long-Term Debt	551,790	626,137
Total Expenses	22,850,997	18,046,738
Change in Net Position	4,053,308	13,366,647
Net Position-Beginning	77,086,108	63,719,461
Net Position-Ending	81,139,416	77,086,108

Net position of the District's governmental activities increased by 5.3 percent ($81,139,416 in 2024 compared to $77,086,108 in 2023) This increase was due partially to fees and charges from increased enrollment received for District programming. The District also received $811,463 in capital grants and donations. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled $19,636,804 at December 31, 2024.

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Revenues decreased by $4,509,080 with decreases in capital grants and replacement taxes.

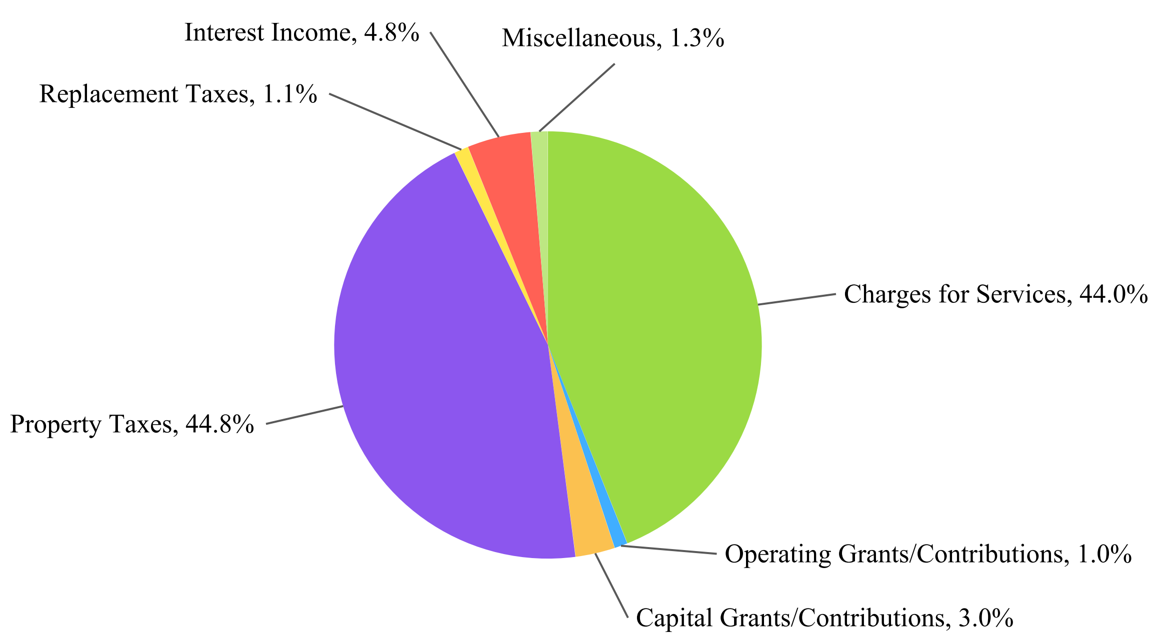
- Charges for Services increased by $1,396,938 during the year or 13.4%. In addition to a small increase (approximately 5%) in programming fees and charges, the primary reason for the increase was 2024 being the first full year of operations at the Community Recreation Center (CRC). At the end of 2024 the CRC had 5,388 paid memberships and over 10,000 Oak Park community memberships.

- Capital Grants totaled $811,463 in 2024. This is decreases of $7,052,795 from 2023. Grants received in 2024 included the final payout of the Illinois Clean Energy net zero grant for the CRC. The large decrease in grants was due to the large amount of construction grants received in the prior year for the CRC.

- Property tax collections increased by $627,159 during the year. This represents a 98.2 percent collection of the extended levy.

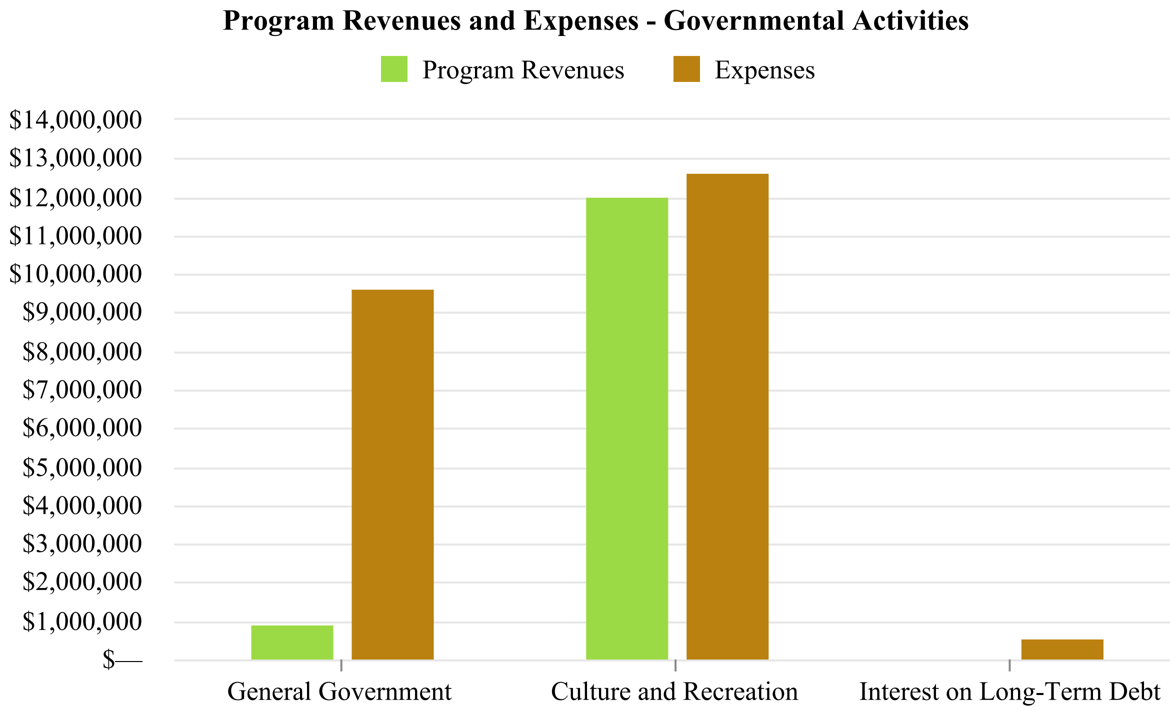
The following table graphically depicts the major revenue sources of the District. It depicts very clearly the reliance of charges for services and property taxes to fund District activities. The chart also clearly identifies the minor percentage the District receives from interest and grants. The District did receive one capital for the Pleasant Home museum. The District will continue to search out these types of partnerships to reduce the burden on the taxpayer.

Revenues by Source - Governmental Activities



GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

The 'Program Revenues and Expenses' Table identifies those governmental functions where program expenses exceed revenues and the amount of tax support each function receives. Since there are no program fees associated with the Interest on Long-Term Debt function, no revenue is shown.



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of $19,745,019, an increase of $2,550,414 from the prior year. Of the $19,745,019 total, $6,736,027, or 34.1 percent, of the fund balance constitutes unassigned fund balance.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental Funds – Continued

The General Fund reported an increase in fund balance for the year of $1,716,100 or 34.0 percent. This is due to a shift in the property tax levy to increase capital transfers from the General Fund and an increase in revenue in charges for services.

The Recreation Fund reported a decrease in fund balance for the year of $179,176 or 3.8 percent. This is a an intentional spend down of fund balance accomplished with additional transfers to the Capital Projects Fund.

The Special Facilities Fund reported a decrease in fund balance for the year of $88,571 or 5.3 percent. This decrease was also intentional and accomplished with additional transfers to the Capital Projects Fund.

The Capital Projects Fund reported an increase in fund balance for the year of $1,236,763 or 28.3 percent. This is due to increased transfers to the operating funds in order to fund future capital improvements planned from 2025 – 2029.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District made no budget amendments to the General Fund during the fiscal year. The General Fund actual revenues for the year totaled $8,012,042, compared to budgeted revenues of $7,126,578.

The General Fund's expenditures were $793,940 less than budgeted, $6,295,942 actual compared to $7,089,882 budgeted. This is due primarily to the administration department being lower than budgeted expenditures by $541,012 and the parks and planning department coming in less than budgeted by $257,382.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2024, was $82,745,261 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, land and building improvements, buildings, machinery and equipment, vehicles, and subscription assets - software. The total increase in the District's net or actual investment in capital assets for the current fiscal year was $1,272,476. The increase was due primarily to the construction at Rehm Pool.

Park District of Oak Park's Capital Assets
(Net of Depreciation/Amortization)

	Governmental Activities	
	2024	2023
Nondepreciable Capital Assets		
Land	$ 4,518,192	4,518,192
Construction in Progress	25,342,622	25,226,797
	29,860,814	29,744,989
Depreciable/Amortizable Capital Assets		
Land and Building Improvements	7,207,257	4,369,658
Buildings	44,557,406	46,154,793
Machinery and Equipment	858,922	938,565
Vehicles	249,414	244,174
Subscription Assets - Software	11,448	20,606
	52,884,447	51,727,796
Totals	82,745,261	81,472,785

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Capital Assets - Continued

This year's major additions included:

Computer Equipment	$ 37,128
Equipment	51,458
Equipment-Other - Pool	20,985
Property Repairs And Rehab	161,441
Vehicle And Equipment Program	54,665
Surveys - Studies	33,219
Barrie Park Improvements	137,848
Rehm Master Plan Improvements	1,763,627
Rehm Building Improvements	11,448
Dole Building Improvements	352,130
Conservatory Building Improvements	156,554
Cheney Building Improvements	203,786
Longfellow Site Plan	17,292
Ridgeland Common Building Improvement	92,613
Andersen Site Plan	32,115
Field Site Plan	155,023
Scoville Park Improvements	71,719
Lindberg Park Improvements	111,486
	3,464,537

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

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

At year-end, the District's had $18,582,429 in outstanding bonded debt as compared to $19,873,789 the previous year. In the current year, the District incurred retirements of $1,270,000 in General Obligation Refunding Bonds, $12,273 in loans payable, and $9,087 in subscription arrangements.. The following is a comparative statement of outstanding debt:

Park District of Oak Park's Outstanding Long-Term Debt

	Governmental Activities 2024	Governmental Activities 2023
General Obligation Park Bonds	$ 13,055,000	14,325,000
Debt Certificates	5,500,000	5,500,000
Loans Payable	15,680	27,953
Subscription Arrangements	11,749	20,836
	18,582,429	19,873,789

The District is restricted to issuing 2.875% of the Equalized Assessed Value of property. This limit was $67,903,403 in 2024. Additional information on the District long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2025 budget, tax rates, and fees that will be charged for its governmental activities. One of those factors is the economy. While the direct impact of the economy is limited, program participation will change based on the amount of disposable income available, the percent of property tax collections compared to the amount levied improves and declines with the economy and property tax increases are limited by the Consumer Price Index for All Urban Consumers (CPI-U) increases.

The average unemployment rate for 2024 for the District was 4.8%, which is slightly lower than the state average unemployment rate of 4.9% for 2024.

The CPI-U increase was 2.9% for 2024, which is lower than the 3.4% increase in 2023. This was taken into account when planning for the 2025 budget.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES - Continued

The Property Tax Extension Limitation Law limits the annual growth of property tax revenue to the CPI-U or 5.0% whichever is lower. As a result, even though many of the District's funds are below their individual limits the total levy is limited. In addition to the CPI increase for the tax levy, municipalities are also allowed an additional increase to capture new equalized assessed valuation (EAV) growth in the community. The District intends to capture an additional 1.5% in EAV growth, for a total levy increase of 4.9% in 2025.

The District is budgeted to spend $9.548 million on capital projects in 2025. The amount includes the projects contained in the 2025-2029 Capital Improvement Plan, as well as emergency repairs. Some of the major projects for 2025 include:

- Geothermal wells at Cheney Mansion
- Construction for the replacement of Field Center
- Additional charging stations and solar panels at Hedges Administrative Center
- Completion of Phase 1 at Rehm Pool
- Completion of the Andersen Park Master Plan Updates

Full time budgeted staff positions stayed level at 62 employees for 2024. The Park District also employed 829 part time employees in 2024.

For 2025, staff increased fees and charges by 5.0 percent given the persistent inflation and increases in staff costs throughout 2024. The Recreation and Special Facilities Departments continue to increase program offerings. The 2025 budget reflects a continuation in expanded program and event offerings across the organization. Staff extended their use of resources and engaged in new methods for programming during the height of the pandemic and they continue to use those resources to offer programs while minimizing expenses. The result is aimed at providing an improved program portfolio for the residents of Oak Park.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Director of Finance, Park District of Oak Park, 218 Madison Street, Oak Park, IL 60302 or at finance@pdop.org.

BASIC FINANCIAL STATEMENTS

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

- Government-Wide Financial Statements
- Fund Financial Statements

    Governmental Funds

    Proprietary Fund

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

Statement of Net Position
December 31, 2024

See Following Page

Statement of Net Position
December 31, 2024

	Governmental Activities	Component Unit Foundation
ASSETS		
Current Assets		
Cash and Investments	$ 23,273,877	637,935
Receivables - Net of Allowances		
Taxes	12,898,148	—
Accounts	75,106	—
Other	137,097	—
Prepaids	44,623	—
Total Current Assets	36,428,851	637,935
Noncurrent Assets		
Capital Assets		
Nondepreciable	29,860,814	—
Depreciable	84,134,246	—
Accumulated Depreciation	(31,249,799)	—
Total Noncurrent Assets	82,745,261	—
Total Assets	119,174,112	637,935
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	953,202	—
Total Assets and Deferred Outflows of Resources	120,127,314	637,935

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

	Governmental Activities	Component Unit Foundation
LIABILITIES		
Current Liabilities		
Accounts Payable	$ 1,774,653	—
Accrued Payroll	330,540	—
Retainage Payable	89,501	—
Deposits Payable	25,723	—
Accrued Interest Payable	23,506	—
Other Payables	814,997	—
Current Portion Long-Term Debt	1,459,648	—
Total Current Liabilities	4,518,568	—
Noncurrent Liabilities		
Compensated Absences Payable	255,241	—
Net Pension Liability - IMRF	257,442	—
Total OPEB Liability - RBP	1,009,154	—
General Obligation Park Bonds Payable - Net	13,919,417	—
Debt Certificates	6,111,491	—
Loans Payable	2,335	—
Subscription Arrangements	2,385	—
Total Noncurrent Liabilities	21,557,465	—
Total Liabilities	26,076,033	—
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	12,898,148	—
Deferred Items - IMRF	13,717	—
Total Deferred Inflows of Resources	12,911,865	—
Total Liabilities and Deferred Inflows of Resources	38,987,898	—
NET POSITION		
Net Investment in Capital Assets	60,191,214	—
Restricted		
Special Levies		
IMRF	116,698	—
Liability Insurance	329,565	—
Audit	31,490	—
Museum	174,963	—
Special Recreation	304,606	—
Cheney Mansion	354,076	—
Foundation	—	637,935
Unrestricted	19,636,804	—
Total Net Position	81,139,416	637,935

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

Statement of Activities
For the Fiscal Year Ended December 31, 2024

		Program Revenues		
	Expenses	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	$ 9,649,879	—	96,743	811,463
Culture and Recreation	12,649,328	11,826,496	183,147	—
Interest on Long-Term Debt	551,790	—	—	—
Total Governmental Activities	22,850,997	11,826,496	279,890	811,463
Component Unit				
Foundation	614,113	—	167,566	—

General Revenues
Taxes
Property Taxes
Intergovernmental - Unrestricted
Replacement Taxes
Interest Income
Miscellaneous

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expenses)/Revenues	
Total Primary Government	
Governmental Activities	Component Unit Foundation
(8,741,673)	—
(639,685)	—
(551,790)	—
(9,933,148)	—
—	(446,547)
12,072,426	—
282,960	—
1,282,302	11,452
348,768	2,090
13,986,456	13,542
4,053,308	(433,005)
77,086,108	1,070,940
81,139,416	637,935

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

Balance Sheet - Governmental Funds
December 31, 2024

	General
ASSETS	
Cash and Investments	$ 6,800,166
Receivables - Net of Allowances	
Taxes	6,270,776
Accounts	75,106
Other	137,097
Prepaids	5,993
Total Assets	13,289,138
LIABILITIES	
Accounts Payable	126,049
Accrued Payroll	120,541
Retainage Payable	—
Deposits Payable	2,673
Other Payables	5,295
Total Liabilities	254,558
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	6,270,776
Total Liabilities and Deferred Inflows of Resources	6,525,334
FUND BALANCES	
Nonspendable	5,993
Restricted	—
Committed	21,784
Unassigned	6,736,027
Total Fund Balances	6,763,804
Total Liabilities, Deferred Inflows of Resources and Fund Balances	13,289,138

Special Revenue				
Recreation	Special Facilities	Capital Projects	Nonmajor	Totals
5,321,826	1,980,055	6,749,489	1,532,935	22,384,471
5,389,903	—	—	1,237,469	12,898,148
—	—	—	—	75,106
—	—	—	—	137,097
9,430	28,935	—	265	44,623
10,721,159	2,008,990	6,749,489	2,770,669	35,539,445
210,662	71,111	1,056,209	171,486	1,635,517
127,377	67,826	—	14,796	330,540
—	—	89,501	—	89,501
—	—	—	23,050	25,723
508,669	288,828	—	12,205	814,997
846,708	427,765	1,145,710	221,537	2,896,278
5,389,903	—	—	1,237,469	12,898,148
6,236,611	427,765	1,145,710	1,459,006	15,794,426
9,430	28,935	—	265	44,623
—	—	—	1,311,398	1,311,398
4,475,118	1,552,290	5,603,779	—	11,652,971
—	—	—	—	6,736,027
4,484,548	1,581,225	5,603,779	1,311,663	19,745,019
10,721,159	2,008,990	6,749,489	2,770,669	35,539,445

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities
December 31, 2024

Total Governmental Fund Balances	$ 19,745,019
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	82,745,261
Internal service funds are used by the District to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.	750,270
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	939,485
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(319,051)
Net Pension Liability - IMRF	(257,442)
Total OPEB Liability - RBP	(1,032,283)
General Obligation Bonds Payable - Net	(15,269,417)
Debt Certificate - Net	(6,111,491)
Loans Payable	(15,680)
Subscription Arrangements	(11,749)
Accrued Interest Payable	(23,506)
Net Position of Governmental Activities	81,139,416

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

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

See Following Page

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

	General
Revenues	
Taxes	$ 5,878,017
Intergovernmental	362,571
Charges for Services	299,685
Grants and Donations	17,132
Rental Income	77,847
Interest Income	1,282,302
Miscellaneous	94,488
Total Revenues	8,012,042
Expenditures	
General Government	6,286,354
Culture and Recreation	—
Capital Outlay	—
Debt Service	
Principal Retirement	9,087
Interest and Fiscal Charges	501
Total Expenditures	6,295,942
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,716,100
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	—
	—
Net Change in Fund Balances	1,716,100
Fund Balances - Beginning	5,047,704
Fund Balances - Ending	6,763,804

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

Special Revenue				
Recreation	Special Facilities	Capital Projects	Nonmajor	Totals
5,131,760	—	—	1,062,649	12,072,426
—	—	—	—	362,571
5,993,425	3,414,984	—	172,006	9,880,100
183,147	—	811,463	—	1,011,742
—	305,256	—	375,935	759,038
—	—	—	—	1,282,302
3,452	39,797	21,509	10,039	169,285
11,311,784	3,760,037	832,972	1,620,629	25,537,464
—	—	—	604,540	6,890,894
5,634,942	3,648,608	—	1,050,791	10,334,341
—	—	3,675,415	—	3,675,415
1,270,000	—	12,273	—	1,291,360
792,650	—	1,889	—	795,040
7,697,592	3,648,608	3,689,577	1,655,331	22,987,050
3,614,192	111,429	(2,856,605)	(34,702)	2,550,414
—	—	4,093,368	—	4,093,368
(3,793,368)	(200,000)	—	(100,000)	(4,093,368)
(3,793,368)	(200,000)	4,093,368	(100,000)	—
(179,176)	(88,571)	1,236,763	(134,702)	2,550,414
4,663,724	1,669,796	4,367,016	1,446,365	17,194,605
4,484,548	1,581,225	5,603,779	1,311,663	19,745,019

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

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

Net Change in Fund Balances - Total Governmental Funds	$ 2,550,414
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	3,464,537
Depreciation Expense	(2,192,061)
Internal service funds are used by the District to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	123,760
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(387,574)
The issuance of long-term debt provides current financial resources to governmental funds, While the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Compensated Absences	(9,964)
Change in Net Pension Liability - IMRF	(240,909)
Change in Total OPEB Liability - RBP	(789,505)
Retirement of Long-Term Debt - Net	1,531,964
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	2,646
Changes in Net Position of Governmental Activities	4,053,308

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

Statement of Net Position - Proprietary Fund
December 31, 2024

	Governmental Activities
	Internal Service
	Health Insurance
ASSETS	
Current Assets	
Cash and Investments	$ 889,406
LIABILITIES	
Current Liabilities	
Accounts Payable	139,136
NET POSITION	
Unrestricted	750,270

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

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund
For the Fiscal Year Ended December 31, 2024

	Governmental Activities Internal Service Health Insurance
Operating Revenues	
Charges for Services	$ 1,187,358
Contributions	179,483
Total Operating Revenues	1,366,841
Operating Expenses	
Operations	1,243,081
Change in Net Position	123,760
Net Position - Beginning	626,510
Net Position - Ending	750,270

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Statement of Cash Flows - Proprietary Fund
For the Fiscal Year Ended December 31, 2024

	Governmental Activities Internal Service Health Insurance
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 179,483
Interfund Services Provided	1,187,358
Payments to Suppliers	(1,226,949)
Payments to Employees	(3,800)
Net Change in Cash and Cash Equivalents	136,092
Cash and Cash Equivalents - Beginning	753,314
Cash and Cash Equivalents - Ending	889,406
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	123,760
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Provided by (Used in) Operating Activities	
Increase (Decrease) in Current Liabilities	12,332
Net Cash Provided by Operating Activities	136,092

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Park District of Oak Park (the District) of Illinois is duly organized and existing under the provisions of the laws of the State of Illinois. The District is operating under the provisions of the Park District Code of the State of Illinois approved July 8, 1947 and under all laws amendatory thereto. The District operates under the commissioner-director form of government. Commissioners are elected to serve four-year terms by the District 's constituents. The District 's major governmental activities include providing recreational facilities, programs and services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District 's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

The District is a municipal corporation governed by an elected president and four-member Board of Commissioners. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there is one component unit that is required to be included in the financial statements of the District as pension trust funds and there is one discretely component units to include in the reporting entity.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 and GASB Statement No. 84 but do not meet the criteria for blending.

Parks Foundation of Oak Park

The Parks Foundation of Oak Park (the Foundation) is an Illinois not-for-profit corporation, established to create a secure future for the District and to promote community enrichment education by encouraging private support to the District. The Foundation is a discretely presented component unit because the resources received and held by the Foundation are entirely for the direct benefit of the District, the District has the ability to access those resources, and those resources are significant to the District. The assets, liabilities, net position, revenues, and expenditures of the Foundation are included in the basic financial statements of the District. The Foundation issues financial statements may be obtained by contacting the Parks Foundation of Oak Park, 218 Madison Street, Oak Park, Illinois 60302.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION

Government-Wide Statements

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

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

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

The net costs (by function) are normally covered by general revenue (property tax, intergovernmental revenues, interest income, etc.). The District does not allocate indirect costs.

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

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The emphasis in fund financial statements is on the major funds as governmental activities categories. Nonmajor funds by category are summarized into a single column.

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

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

> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and
>
> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains eight special revenue funds. The Recreation Fund, a major fund, is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreation programs offered by the District. The Special Facilities Fund, also a major fund, is used to account for revenues and expenditures related to the programs that are not tax supported, including outdoor pools, indoor ice arena, gymnastics and recreation programming for adults, preschoolers and summer camps.

Capital Projects Funds are used to account for all financial resources to be used for the acquisition of capital assets by the District not specifically account for in other funds. The Capital Projects Fund is treated as a major fund by the District.

Proprietary Fund

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the District:

Internal Service Funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the District on a cost-reimbursement basis. The District maintains one internal service fund. The Health Insurance Fund is used to accounts for the funds received from employees, retirees and other funds to be used for the payment of health care costs for the District employees. The District's internal service fund is presented in the proprietary funds financial statements. Because the principal users of the internal services are the District's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government).

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

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

All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

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

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

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

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Amounts reported as program revenues include (l) charges to customers or applicants for goods, services or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

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

Receivables

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

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Prepaids

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

Capital Assets

Capital assets, which include property, equipment and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. The District defines capital assets as assets with an initial cost of more than $15,000 and an estimated life in excess of one year. Such assets are recorded at cost, or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized/amortized. Major outlays for capital assets and improvements are capitalized/ amortized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized/amortized value of the assets being constructed.

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

Land and Building Improvements	20 Years
Buildings	30 - 45 Years
Machinery and Equipment	7 - 15 Years
Vehicles	5 - 15 Years
Suscription Assets - Software	3 Years

Deferred Outflows/Inflows of Resources

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

Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. Full-time employees are allowed to carry-over a maximum of five unused vacation days and can accrue a maximum of 240 sick days, earning 1 each calendar month.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Compensated Absences - Continued

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

Long-Term Obligations

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

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

Net Position

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

> Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
>
> Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
>
> Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriations are adopted for all funds. All annual appropriations lapse at fiscal year end.

Budgetary funds are controlled by an integrated budgetary accounting system in accordance with various legal requirements that govern the District.

The Annual Budget and Appropriation Ordinance is prepared in tentative form by the Director of Finance and is made available by Board action for public inspection 30 days prior to final Board action. A public hearing is held on the tentative Annual Budget and Appropriation Ordinance to obtain taxpayer comments.

Prior to the beginning of the fiscal year, the appropriations, which are generally 15% greater than the operating budget, are legally enacted through the passage of an annual budget and appropriation ordinance. All actual expenditures/expenses contained herein have been compared to the annual operating budget.

The Board of the Park Commissioners may:

> Amend the Budget and Appropriation Ordinance in the same manner as its original enactment.
>
> Transfer between items of any fund not exceeding in the aggregate of 10% of the total amount appropriated in such fund.
>
> After six months of the fiscal year, by two-thirds vote, transfer any appropriation item that it anticipates will be unexpended, to any other appropriation item.

Management cannot amend the Annual Budget and Appropriation Ordinance. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, there were no appropriation amendments necessary.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
Capital Projects	$ 22,037

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

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

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

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

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the District's deposits totaled $2,184,525 and the bank balances totaled $2,682,469.

Investments. The District has the following investment fair values that have an average maturity of less than one year:

IMET	$ 16,240,758
Illinois Park District Liquid Asset Fund	140,404
IPRIME	4,708,190
	21,089,352

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District limits its exposure to interest rate risk by structuring its investments so that they mature to meet cash requirements for ongoing operations, thereby avoiding the need to cash certificates of deposit prior to maturity, and by investing operating funds primarily in shorter term certificates. The District's investment policy does not further limit interest rate risk.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits the District's investments to the instruments listed above as permitted deposits and investments. As of the fiscal year-end, the District's investment in the IMET was rated AAAf by Standard & Poor's, the Illinois Park District Liquid Asset Fund was rated AAAm by Standard & Poor's, and the IPRIME was rated AAAm by Standard & Poor's.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy states that the concentration in short-term corporation obligations will not exceed 90% of the limit contained in Illinois law, but no other concentration restrictions are outlined in the investment policy. At year-end, the District does not have any investments over 5 percent (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy states that time deposits in excess of FDIC or SAIF insurable limits be secured by some form of collateral, with a third party safekeeping agreement for all collateral. As of the fiscal year-end, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

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

PROPERTY TAXES

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and August 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 4,518,192	—	—	4,518,192
Construction in Progress	25,226,797	1,998,885	1,883,060	25,342,622
	29,744,989	1,998,885	1,883,060	29,860,814
Depreciable/Amortizable Capital Assets				
Land and Building Improvements	11,501,776	3,294,047	—	14,795,823
Buildings	65,568,372	—	—	65,568,372
Machinery and Equipment	2,410,428	—	—	2,410,428
Vehicles	1,277,483	54,665	—	1,332,148
Subscription Assets - Software	27,475	—	—	27,475
	80,785,534	3,348,712	—	84,134,246
Less Accumulated Depreciation/Amortization				
Land and Building Improvements	7,132,118	456,448	—	7,588,566
Buildings	19,413,579	1,597,387	—	21,010,966
Machinery and Equipment	1,471,863	79,643	—	1,551,506
Vehicles	1,033,309	49,425	—	1,082,734
Subscription Assets - Software	6,869	9,158	—	16,027
	29,057,738	2,192,061	—	31,249,799
Total Net Depreciable/Amortizable Capital Assets	51,727,796	1,156,651	—	52,884,447
Total Net Capital Assets	81,472,785	3,155,536	1,883,060	82,745,261

Depreciation/amortization expense was charged to governmental activities as follows:

General Government	$ 87,952
Culture and Recreation	2,104,109
	2,192,061

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Capital Projects	Nonmajor Governmental	$ 100,000
Capital Projects	Recreation	3,793,368
Capital Projects	Special Facilities	200,000
		4,093,368

The District funds its capital program primarily by transfers from the operating funds that are in excess of their fund balance policy guidelines. The General, Recreation, Revenue Facilities, and Cheney Mansion Funds are all unrestricted funds with the ability to transfer to the Capital Projects Fund. In 2024, the Recreation, Special Facilities, and Cheney Mansion funds all made transfers to Capital in the above mentioned amounts.

LONG-TERM DEBT

Debt Certificates

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation (Limited Tax) Debt Certificates of 2021 ($5,500,000), due in annual installments of $705,000 to $2,075,000, plus interest at 3.00% through December 15, 2035.	Recreation	$ 5,500,000	—	—	5,500,000

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Park Bonds

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2019 ($7,800,000), due in annual installments of $535,000 to $1,870,000, plus interest at 3.00% to 5.00% through December 15, 2033.	Recreation	$ 7,800,000	—	—	7,800,000
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2020 ($9,860,000), due in annual installments of $960,000 to $1,520,000, plus interest at 4.00% to 5.00% through December 15, 2028.	Recreation	6,525,000	—	1,270,000	5,255,000
		14,325,000	—	1,270,000	13,055,000

Loans Payable

The District enters into loans payable for the acquisition of capital equipment. Loans payable are direct obligations and pledge the full faith and credit of the District. Loans payable currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Loan Payable of 2023 ($37,683), due in monthly installments of $1,180 include interest of 8.427% through February 1, 2026.	Capital Projects	$ 27,953	—	12,273	15,680

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Subscription Based Information Technology Arrangements (SBITAs)

District has the following Subscription Arrangements at year end:

Subscription Arrangements	Start Date	End Date	Payments	Interest Rate
Amilia SmartRec	April 30, 2023	March 31, 2026	$799 per Month	1.50%

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

Fiscal Year	Principal	Interest
2025	$ 9,364	224
2026	2,385	12
	11,749	236

Long-Term Liability Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	$ 309,087	9,964	—	319,051	63,810
Net Pension Liability - IMRF	16,533	240,909	—	257,442	—
Total OPEB Liability - RBP	242,778	789,505	—	1,032,283	23,129
General Obligation Park Bonds	14,325,000	—	1,270,000	13,055,000	1,350,000
Plus: Unamortized Premium	2,455,021	—	240,604	2,214,417	—
Debt Certificates	5,500,000	—	—	5,500,000	—
Plus: Unamortized Premium	611,491	—	—	611,491	—
Loans Payable	27,953	—	12,273	15,680	13,345
Subscription Arrangements	20,836	—	9,087	11,749	9,364
	23,508,699	1,040,378	1,531,964	23,017,113	1,459,648

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity - Continued

For the governmental activities, the compensated absences, net pension liability - IMRF, and the total OPEB liability are liquidated by the General Fund, Recreation Fund, and Special Facilities Fund. The general obligation park bonds are being liquidated by the Recreation Fund, the Debt Certificates are being liquidated by the Recreation Fund, the installment contract payable is being liquidated by the General Fund, the Capital Projects Fund is making payments on the loans payable, and the General Fund is liquidating the subscription arrangements.

Debt Service Requirements to Maturity

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

	Governmental Activities					
Fiscal	General Obligation Park Bonds		Debt Certificates		Loans Payable	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 1,350,000	564,150	—	165,000	13,345	815
2026	1,425,000	496,650	—	165,000	2,335	24
2027	1,520,000	425,400	—	165,000	—	—
2028	1,620,000	349,400	—	165,000	—	—
2029	1,720,000	268,400	—	165,000	—	—
2030	1,785,000	216,800	—	165,000	—	—
2031	1,870,000	145,400	—	165,000	—	—
2032	1,230,000	70,600	705,000	165,000	—	—
2033	535,000	21,400	1,475,000	143,850	—	—
2034	—	—	2,075,000	99,600	—	—
2035	—	—	1,245,000	37,350	—	—
Totals	13,055,000	2,558,200	5,500,000	1,600,800	15,680	839

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Legal Debt Margin

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

Assessed Valuation - 2023	$ 2,361,857,488
Legal Debt Limit - 2.875% of Equalized Assessed Value	67,903,403
Amount of Debt Applicable to Limit	5,500,000
Legal Debt Margin	62,403,403
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	13,580,681
Amount of Debt Applicable to Debt Limit	5,500,000
Non-Referendum Legal Debt Margin	8,080,681

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATION

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

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	$ 82,745,261
Less Capital Related Debt:	
Accounts Payable	(1,056,209)
Retainage Payable	(89,501)
General Obligation Park Bonds	(13,055,000)
Unamortized Bond Premium	(2,214,417)
Debt Certificates	(5,500,000)
Unamortized Bond Premium	(611,491)
Loans Payable	(15,680)
Subscription Arrangements	(11,749)
Net Investment in Capital Assets	60,191,214

FUND BALANCE CLASSIFICATIONS

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

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

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

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

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

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

Minimum Fund Balance Policy. The District's fund balance policy states that operating funds should maintain a minimum fund balance equal to 25% of actual operating expenditures. Operating funds include the General Fund, Recreation Fund, Special Facilities Fund and Cheney Mansion Fund. The Capital Projects Fund has no minimum requirement other than current budgets shall not place the fund in a negative position.

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

		Special Revenue				
	General	Recreation	Revenue Facilities	Capital Projects	Nonmajor	Totals
Fund Balances						
Nonspendable						
Prepaids	$ 5,993	9,430	28,935	—	265	44,623
Restricted						
Property Tax Levies						
IMRF	—	—	—	—	116,698	116,698
Liability Insurance	—	—	—	—	329,565	329,565
Audit	—	—	—	—	31,490	31,490
Museum	—	—	—	—	174,963	174,963
Special Recreation	—	—	—	—	304,606	304,606
Cheney Mansion	—	—	—	—	354,076	354,076
	—	—	—	—	1,311,398	1,311,398
Committed						
Recreational Programs	—	4,472,162	1,552,290	—	—	6,024,452
Memorial Trust Fund	21,784	—	—	—	—	21,784
Non-Resident Fees	—	2,956	—	—	—	2,956
Capital Projects	—	—	—	5,603,779	—	5,603,779
	21,784	4,475,118	1,552,290	5,603,779	—	11,652,971
Unassigned	6,736,027	—	—	—	—	6,736,027
Total Fund Balances	6,763,804	4,484,548	1,581,225	5,603,779	1,311,663	19,745,019

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the District's employees. These risks are provided for through participation in the Park District Risk Management Agency and private insurance coverage. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

Park District Risk Management Agency (PDRMA) Health Program

Since 2012, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over $300,000. Until January 1, 2001, the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

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

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

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

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

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

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 2000, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

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

As a member of PDRMA, the District is represented on the Board of Directors and is entitled to one vote. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

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

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2023 and the statement of revenues and expenses for the period ending December 31, 2023. The District's portion of the overall equity of the pool is 0.160% or $63,617.

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

Since 93.63% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

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

Grants

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

JOINT VENTURES

West Suburban Special Recreation Association

The District, along with eleven other area municipalities and park districts, has entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals. Each member agency shares ratable in the Association, and generally provides funding based on its equalized assessed valuation. The District contributed $423,162 to the Association during the current year. The District does not have a direct financial interest in the Association and, therefore, it is not reported within the financial statements. Upon dissolution of the Association, the assets, if any, shall be divided among the members in accordance with equitable formula, as determined by a unanimous vote of the Board of Directors of the Association.

Complete separate financial statements for the Association can be obtained from the Association’s administrative offices located in Franklin Park, or at the Park District of Oak Park’s administrative office.

Austin Gardens Trust Fund

The Austin Gardens Trust Fund was set up by the Austin Family for the benefit of the District to be used on capital projects at the Austin Gardens Environmental Center. As of December 31, 2024, the Fund has a total balance of $896,464. These funds are not available to the District until eligible expenditures are submitted to the Trust for approval and reimbursement. The District’s Board has elected to not include the investment as an asset on its books.

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

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

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

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

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

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

Inactive Plan Members Currently Receiving Benefits	69
Inactive Plan Members Entitled to but not yet Receiving Benefits	172
Active Plan Members	97
Total	338

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2024, the District's contribution was 3.91% of covered payroll.

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

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

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

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

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

Discount Rate

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

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	$ 2,772,969	257,442	(1,644,642)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	$ 21,917,168	21,900,635	16,533
Changes for the Year:			
Service Cost	371,491	—	371,491
Interest on the Total Pension Liability	1,564,263	—	1,564,263
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	602,047	—	602,047
Changes of Assumptions	—	—	—
Contributions - Employer	—	194,113	(194,113)
Contributions - Employees	—	221,451	(221,451)
Net Investment Income	—	2,117,978	(2,117,978)
Benefit Payments, Including Refunds of Employee Contributions	(1,053,749)	(1,053,749)	—
Other (Net Transfer)	—	(236,650)	236,650
Net Changes	1,484,052	1,243,143	240,909
Balances at December 31, 2024	23,401,220	23,143,778	257,442

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended December 31, 2024, the District recognized pension expense of $822,596. At December 31, 2024, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 461,195	—	461,195
Change in Assumptions	—	(13,717)	(13,717)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	492,007		492,007
Total Deferred Amounts Related to IMRF	953,202	(13,717)	939,485

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	$ 553,061
2026	750,112
2027	(251,309)
2028	(112,379)
2029	—
Thereafter	—
Total	939,485

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits Provided. RBP provides healthcare, dental, vision, and life insurance benefits for retirees and their dependents. Healthcare retirees and their dependents are responsible for the full cost of coverage until Medicare eligibility. Dental, vision, and life insurance retirees and their dependents are responsible for the full cost of coverage.

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

Inactive Plan Members Currently Receiving Benefits	2
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	54
Total	56

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	4.08%
Healthcare Cost Trend Rates	Initial trend rate is based on the 2025 Segal Heatlh Plan Costs Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range.
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on a combination of the expected long-term rate of return on plan assets and the municipal bond rate.

Mortality rates were based on the PubG-2010(B) improved generationally using MP-2021 improvement rates weighted per IMRF experience study dated January 4, 2024; age 83 for males, age 88 for females.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2023	$ 242,778
Changes for the Year:	
Service Cost	28,850
Interest on the Total OPEB Liability	7,538
Changes of Benefit Terms	14,403
Difference Between Expected and Actual Experience	736,167
Changes of Assumptions or Other Inputs	25,676
Benefit Payments	(23,129)
Other Changes	—
Net Changes	789,505
Balance at December 31, 2024	1,032,283

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The discount rate used to measure the total pension liability was 4.08%, while the prior valuation used 3.26%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
Total OPEB Liability	$ 1,115,664	1,032,283	958,424

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

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

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 946,162	1,032,283	1,131,129

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

Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB. For the year ended December 31, 2024, the District recognized OPEB expense of $812,634.

REQUIRED SUPPLEMENTARY INFORMATION

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

- Schedule Employer Contributions
  Illinois Municipal Retirement Fund

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

- Schedule of Changes in the Employer's Total OPEB Liability
  Retiree Benefit Plan

- Budgetary Comparison Schedules
  General Fund
  Recreation - Special Revenue Fund
  Special Facilities - Special Revenue Fund

Notes to the Required Supplementary Information

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

PARK DISTRICT OF OAK PARK, ILLINOIS

Illinois Municipal Retirement Fund
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 382,660	$ 382,660	$ —	$ 3,807,558	10.05%
2016	379,959	379,959	—	3,949,670	9.62%
2017	363,443	368,444	5,001	4,029,298	9.14%
2018	361,028	361,028	—	4,227,499	8.54%
2019	295,414	295,414	—	4,442,310	6.65%
2020	284,236	284,236	—	3,744,886	7.59%
2021	285,139	285,139	—	3,674,472	7.76%
2022	258,631	258,631	—	4,171,480	6.20%
2023	198,604	198,553	(51)	4,607,993	4.31%
2024	194,113	194,113	—	4,964,519	3.91%

Notes to the Required Supplementary Information:

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

Illinois Municipal Retirement Fund
Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years
December 31, 2024

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	$ 350,446	382,820	394,081
Interest	1,021,025	1,086,882	1,145,093
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	77,344	(76,407)	(102,814)
Change of Assumptions	19,167	(19,761)	(492,147)
Benefit Payments, Including Refunds of Member Contributions	(573,518)	(599,929)	(644,797)
Net Change in Total Pension Liability	894,464	773,605	299,416
Total Pension Liability - Beginning	13,725,200	14,619,664	15,393,269
Total Pension Liability - Ending	14,619,664	15,393,269	15,692,685
Plan Fiduciary Net Position			
Contributions - Employer	$ 382,660	379,959	368,444
Contributions - Members	171,339	185,994	195,399
Net Investment Income	64,279	879,985	2,346,506
Benefit Payments, Including Refunds of Member Contributions	(573,518)	(599,929)	(644,797)
Other (Net Transfer)	(114,428)	50,208	(211,099)
Net Change in Plan Fiduciary Net Position	(69,668)	896,217	2,054,453
Plan Net Position - Beginning	12,865,531	12,795,863	13,692,080
Plan Net Position - Ending	12,795,863	13,692,080	15,746,533
Employer's Net Pension Liability/(Asset)	$ 1,823,801	1,701,189	(53,848)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.53%	88.95%	100.34%
Covered Payroll	$ 3,807,558	3,807,558	4,029,298
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	47.90%	44.68%	(1.34%)

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2014, 2017 and 2023.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
365,838	395,533	417,974	305,242	312,177	358,947	371,491
1,164,687	1,218,298	1,294,969	1,333,577	1,403,056	1,486,726	1,564,263
—	—	—	—	—	—	—
(93,612)	121,113	(173,023)	179,500	344,170	277,675	602,047
495,179	—	(161,943)	—	—	(42,017)	—
(692,886)	(651,088)	(726,192)	(851,984)	(874,925)	(982,508)	(1,053,749)
1,239,206	1,083,856	651,785	966,335	1,184,478	1,098,823	1,484,052
15,692,685	16,931,891	18,015,747	18,667,532	19,633,867	20,818,345	21,917,168
16,931,891	18,015,747	18,667,532	19,633,867	20,818,345	21,917,168	23,401,220
361,028	295,413	284,236	285,139	258,631	198,553	194,113
190,237	199,904	168,520	165,351	187,716	207,767	221,451
(776,838)	2,757,287	2,423,639	3,263,588	(2,671,566)	2,127,483	2,117,978
(692,886)	(651,088)	(726,192)	(851,984)	(874,925)	(982,508)	(1,053,749)
259,136	(107,982)	192,572	39,883	28,133	595,855	(236,650)
(659,323)	2,493,534	2,342,775	2,901,977	(3,072,011)	2,147,150	1,243,143
15,746,533	15,087,210	17,580,744	19,923,519	22,825,496	19,753,485	21,900,635
15,087,210	17,580,744	19,923,519	22,825,496	19,753,485	21,900,635	23,143,778
1,844,681	435,003	(1,255,987)	(3,191,629)	1,064,860	16,533	257,442
89.11%	97.59%	106.73%	116.26%	94.88%	99.92%	98.90%
4,227,499	4,442,310	3,744,886	3,674,472	4,171,480	4,607,993	4,964,519
43.64%	9.79%	(33.54%)	(86.86%)	25.53%	0.36%	5.19%

PARK DISTRICT OF OAK PARK, ILLINOIS

Retiree Benefit Plan
Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2024

	12/31/2018
Total OPEB Liability	
Service Cost	$ 4,759
Interest	23,899
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	(43,456)
Benefit Payments	(26,613)
Other Changes	—
Net Change in Total OPEB Liability	(41,411)
Total OPEB Liability - Beginning	707,579
Total OPEB Liability - Ending	666,168
Covered-Employee Payroll	$ 3,412,402
Total OPEB Liability as a Percentage of Covered-Employee Payroll	19.52%

Notes:

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

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

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

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
4,615	5,248	6,564	4,960	26,531	28,850
26,635	20,205	8,285	6,839	8,116	7,538
—	—	—	—	—	14,403
—	(384,397)	—	(86,881)	—	736,167
89,555	39,455	(52,876)	(12,384)	5,914	25,676
(32,866)	(33,420)	(20,742)	(20,830)	(31,916)	(23,129)
—	—	—	—	—	—
87,939	(352,909)	(58,769)	(108,296)	8,645	789,505
666,168	754,107	401,198	342,429	234,133	242,778
754,107	401,198	342,429	234,133	242,778	1,032,283
3,497,712	3,171,698	3,243,770	3,307,526	3,390,214	4,109,161
21.56%	12.65%	10.56%	7.08%	7.16%	25.12%

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Taxes	$ 5,808,639	5,808,639	5,878,017
Intergovernmental			
Replacement Taxes	400,000	400,000	282,960
Other	85,000	85,000	79,611
Charges for Services	278,650	278,650	299,685
Grants and Donations	32,400	32,400	17,132
Rental Income	76,889	76,889	77,847
Interest Income	400,000	400,000	1,282,302
Miscellaneous	45,000	45,000	94,488
Total Revenues	7,126,578	7,126,578	8,012,042
Expenditures			
General Government	7,080,294	7,080,294	6,286,354
Debt Service			
Principal Retirement	9,087	9,087	9,087
Interest and Fiscal Charges	501	501	501
Total Expenditures	7,089,882	7,089,882	6,295,942
Net Change in Fund Balance	36,696	36,696	1,716,100
Fund Balance - Beginning			5,047,704
Fund Balance - Ending			6,763,804

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

	Budget Original	Budget Final	Actual
Revenues			
Taxes			
Property Taxes	$ 5,119,178	5,119,178	5,131,760
Charges for Services	6,324,584	6,324,584	5,993,425
Grants and Donations	201,365	201,365	183,147
Miscellaneous	—	—	3,452
Total Revenues	11,645,127	11,645,127	11,311,784
Expenditures			
Culture and Recreation	6,140,456	6,140,456	5,634,942
Debt Service			
Principal Retirement	1,270,000	1,270,000	1,270,000
Interest and Fiscal Charges	792,650	792,650	792,650
Total Expenditures	8,203,106	8,203,106	7,697,592
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,442,021	3,442,021	3,614,192
Other Financing (Uses)			
Transfers Out	(3,793,368)	(3,793,368)	(3,793,368)
Net Change in Fund Balance	(351,347)	(351,347)	(179,176)
Fund Balance - Beginning			4,663,724
Fund Balance - Ending			4,484,548

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	Budget		
	Original	Final	Actual
Revenues			
Charges for Services			
Program Charges for Services	$ 1,313,570	1,313,570	1,288,937
Program Fees	2,275,123	2,275,123	2,126,047
Rental Income	322,320	322,320	305,256
Miscellaneous	33,785	33,785	39,797
Total Revenues	3,944,798	3,944,798	3,760,037
Expenditures			
Culture and Recreation			
Administration	445,902	445,902	437,071
Aquatics	690,624	690,624	767,366
Ice Arena	589,801	589,801	506,100
Gymnastics	783,924	783,924	721,099
Maintenance	1,165,941	1,165,941	1,216,972
Total Expenditures	3,676,192	3,676,192	3,648,608
Excess (Deficiency) of Revenues Over (Under) Expenditures	268,606	268,606	111,429
Other Financing (Uses)			
Transfers Out	(200,000)	(200,000)	(200,000)
Net Change in Fund Balance	68,606	68,606	(88,571)
Fund Balance - Beginning			1,669,796
Fund Balance - Ending			1,581,225

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedule - Internal Service Fund

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Recreation Fund

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

Special Facilities Fund

The Special Facilities Fund is used to account for revenues and expenditures related to the programs that are not tax supported, including outdoor pools, indoor ice arena, gymnastics and recreation programming for adults, preschoolers and summer camps.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the activities resulting from the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy, which produces a sufficient amount to pay the District's contributions to the Fund on behalf of the District's employees. Transactions recorded are payments to IMRF, property taxes received, and interest earned.

Liability Fund

The Liability Fund is used to account for payment of liability insurance premiums. Financing is provided by a specific annual property tax levy.

Audit Fund

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

INDIVIDUAL FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS - Continued

Museum Fund

The Museum Fund is used to account for revenues received for the purpose of the maintenance and operations of the museum.

Special Recreation Fund

The Special Recreation Fund is used to account for the expenditures related to the District's membership in WSSRA, in order to provide recreational programs for disabled individuals.

Cheney Mansion Fund

The Cheney Mansion Fund is used to account for the operation of the Cheney Mansion.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for all resources used for the acquisition of capital assets by the District not specifically accounted for in other funds.

INTERNAL SERVICE FUND

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost-reimbursement basis.

Health Insurance Fund

The Health Insurance Fund is used to account for for the funds received from employees, retirees and other funds to be used for the payment of health care costs for the District employees.

PARK DISTRICT OF OAK PARK, ILLINOIS

General Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2024

	Budget		
	Original	Final	Actual
General Government			
Administration			
Salaries and Wages	$ 1,244,230	1,244,230	962,719
Contractual Services	1,111,974	1,111,974	951,216
Materials and Supplies	105,600	105,600	72,376
Benefits	730,000	730,000	648,004
Miscellaneous	147,346	147,346	132,629
Utilities	108,000	108,000	139,194
	3,447,150	3,447,150	2,906,138
Conservatory			
Salaries and Wages	198,765	198,765	201,197
Contractual Services	117,982	117,982	127,501
Materials and Supplies	67,040	67,040	66,143
Miscellaneous	13,187	13,187	13,020
Utilities	42,800	42,800	36,367
	439,774	439,774	444,228
Parks and Planning			
Salaries and Wages	1,627,411	1,627,411	1,484,166
Contractual Services	1,024,127	1,024,127	932,508
Materials and Supplies	298,790	298,790	258,734
Miscellaneous	21,542	21,542	14,191
Utilities	221,500	221,500	246,389
	3,193,370	3,193,370	2,935,988
Total General Government	7,080,294	7,080,294	6,286,354
Debt Service			
Principal Retirement	9,087	9,087	9,087
Interest and Fiscal Charges	501	501	501
Total Debt Service	9,588	9,588	9,588
Total Expenditures	7,089,882	7,089,882	6,295,942

PARK DISTRICT OF OAK PARK, ILLINOIS

Recreation - Special Revenue Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2024

	Budget		
	Original	Final	Actual
Taxes			
Property Taxes	$ 5,119,178	5,119,178	5,131,760
Charges for Services			
Recreational Fees			
Programs			
Health and Fitness	250,778	250,778	261,439
Youth Athletics	1,142,241	1,142,241	1,140,584
Adult Athletics	159,422	159,422	154,708
Special Interest	2,467,093	2,467,093	2,215,531
Arts and Special Events	804,895	804,895	690,536
Early Childhood and Camps	339,485	339,485	263,470
CRC	1,160,670	1,160,670	1,267,157
	6,324,584	6,324,584	5,993,425
Grants and Donations	201,365	201,365	183,147
Total Revenues	11,645,127	11,645,127	11,311,784

PARK DISTRICT OF OAK PARK, ILLINOIS

Recreation - Special Revenue Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2024

	Budget		
	Original	Final	Actual
Culture and Recreation			
Administration			
Salaries and Wages	$ 1,062,297	1,062,297	1,039,862
Contractual Services	50,970	50,970	46,246
Materials and Supplies	1,500	1,500	1,734
Miscellaneous	256,460	256,460	181,417
Utilities	38,000	38,000	8,771
	1,409,227	1,409,227	1,278,030
Communications and Marketing			
Salaries and Wages	237,214	237,214	235,871
Contractual Services	186,818	186,818	178,140
Miscellaneous	132,059	132,059	92,179
	556,091	556,091	506,190
Customer Service			
Salaries and Wages	374,776	374,776	340,803
Contractual Services	223,692	223,692	220,192
Materials and Supplies	6,261	6,261	7,685
Miscellaneous	4,864	4,864	1,165
	609,593	609,593	569,845
Health and Fitness			
Salaries and Wages	57,916	57,916	63,082
Contractual Services	117,777	117,777	129,157
Materials and Supplies	2,350	2,350	1,430
	178,043	178,043	193,669
Youth Athletics			
Salaries and Wages	117,571	117,571	114,150
Contractual Services	510,597	510,597	521,951
Materials and Supplies	46,888	46,888	44,181
	675,056	675,056	680,282

Recreation - Special Revenue Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2024

	Budget		
	Original	Final	Actual
Culture and Recreation - Continued			
Adult Athletics			
Salaries and Wages	$ 20,812	20,812	9,461
Contractual Services	31,959	31,959	31,653
Materials and Supplies	13,766	13,766	13,033
	66,537	66,537	54,147
Special Interest			
Salaries and Wages	800,379	800,379	816,677
Contractual Services	370,776	370,776	362,649
Materials and Supplies	147,466	147,466	114,429
	1,318,621	1,318,621	1,293,755
Arts and Special Events			
Salaries and Wages	252,303	252,303	205,073
Contractual Services	79,747	79,747	78,319
Materials and Supplies	44,960	44,960	34,090
	377,010	377,010	317,482
Early Childhood			
Salaries and Wages	200,947	200,947	165,626
Contractual Services	1,280	1,280	2,317
Materials and Supplies	13,462	13,462	10,638
	215,689	215,689	178,581
CRC			
Salaries and Wages	623,314	623,314	504,207
Contractual Services	61,200	61,200	13,453
Materials and Supplies	17,875	17,875	19,082
Utilities	32,200	32,200	26,219
	734,589	734,589	562,961
Total Culture and Recreation	6,140,456	6,140,456	5,634,942
Debt Service			
Principal Retirement	1,270,000	1,270,000	1,270,000
Interest and Fiscal Charges	792,650	792,650	792,650
Total Debt Service	2,062,650	2,062,650	2,062,650
Total Expenditures	8,203,106	8,203,106	7,697,592

PARK DISTRICT OF OAK PARK, ILLINOIS

Special Facilities - Special Revenue Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2024

	Budget		
	Original	Final	Actual
Aquatics			
Program Charges for Services	$ 916,025	916,025	954,527
Program Revenues	268,586	268,586	280,962
Miscellaneous	15,760	15,760	13,603
	1,200,371	1,200,371	1,249,092
Ice Arena			
Program Charges for Services	251,425	251,425	242,566
Program Revenues	1,014,832	1,014,832	944,265
Miscellaneous	3,100	3,100	302
	1,269,357	1,269,357	1,187,133
Dog Park			
Program Charges for Services	3,600	3,600	3,170
Gymnastics			
Program Charges for Services	142,520	142,520	88,674
Program Revenues	991,705	991,705	900,820
Miscellaneous	—	—	6,515
	1,134,225	1,134,225	996,009
Rental Income	322,320	322,320	305,256
Miscellaneous	14,925	14,925	19,377
Total Revenues	3,944,798	3,944,798	3,760,037

PARK DISTRICT OF OAK PARK, ILLINOIS

Special Facilities - Special Revenue Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2024

	Budget		
	Original	Final	Actual
Culture and Recreation			
Administration			
Salaries and Wages	$ 428,512	428,512	423,877
Miscellaneous	13,790	13,790	11,235
Utilities	3,600	3,600	1,959
	445,902	445,902	437,071
Aquatics			
Salaries and Wages	589,012	589,012	671,098
Contractual Services	76,708	76,708	72,874
Materials and Supplies	24,304	24,304	22,625
Miscellaneous	600	600	769
	690,624	690,624	767,366
Ice Arena			
Salaries and Wages	339,897	339,897	328,950
Contractual Services	182,584	182,584	133,012
Materials and Supplies	61,997	61,997	42,062
Miscellaneous	5,323	5,323	2,076
	589,801	589,801	506,100
Gymnastics			
Salaries and Wages	565,854	565,854	516,449
Contractual Services	110,100	110,100	98,406
Materials and Supplies	34,243	34,243	26,033
Miscellaneous	73,727	73,727	80,211
	783,924	783,924	721,099
Maintenance			
Salaries and Wages	396,771	396,771	391,924
Contractual Services	237,320	237,320	328,004
Materials and Supplies	153,426	153,426	147,417
Miscellaneous	4,924	4,924	4,265
Utilities	373,500	373,500	345,362
	1,165,941	1,165,941	1,216,972
Total Expenditures	3,676,192	3,676,192	3,648,608

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

	Budget		
	Original	Final	Actual
Revenues			
Grants and Donations			
Grants	$ 861,463	861,463	711,463
Donations	15,000	15,000	100,000
Miscellaneous	—	—	21,509
Total Revenues	876,463	876,463	832,972
Expenditures			
Capital Outlay	3,667,540	3,667,540	3,675,415
Debt Service			
Principal Retirement	—	—	12,273
Interest and Fiscal Charges	—	—	1,889
Total Expenditures	3,667,540	3,667,540	3,689,577
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,791,077)	(2,791,077)	(2,856,605)
Other Financing Sources			
Transfers In	4,093,368	4,093,368	4,093,368
Net Change in Fund Balance	1,302,291	1,302,291	1,236,763
Fund Balance - Beginning			4,367,016
Fund Balance - Ending			5,603,779

PARK DISTRICT OF OAK PARK, ILLINOIS

Capital Projects Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2024

	Budget		
	Original	Final	Actual
Capital Outlay			
Capital Projects			
Non-Site Specific	$ 860,000	860,000	416,051
Anderson	25,000	25,000	37,326
Barrie	75,000	75,000	146,452
Field	200,000	200,000	169,023
Cheney Mansion	300,000	300,000	206,661
CRC	57,540	57,540	54,154
GRC Building	75,000	75,000	29,513
Dole Building	350,000	350,000	352,130
JH Admin Center	200,000	200,000	14,137
Longfellow	—	—	17,292
Mills	280,000	280,000	156,554
Rehm Pool	750,000	750,000	1,775,075
Ridgeland Common	125,000	125,000	92,613
Scoville	140,000	140,000	71,719
Lindenberg	200,000	200,000	111,486
Stevenson	30,000	30,000	25,229
Total Capital Outlay	3,667,540	3,667,540	3,675,415
Debt Service			
Principal Retirement	—	—	12,273
Interest and Fiscal Charges	—	—	1,889
Total Debt Service	—	—	14,162
Total Expenditures	3,667,540	3,667,540	3,689,577

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet
December 31, 2024

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet
December 31, 2024

	Illinois Municipal Retirement
ASSETS	
Cash and Investments	$ 116,698
Receivables - Net of Allowance	
Property Taxes	218,393
Prepaids	—
Total Assets	335,091
LIABILITIES	
Accounts Payable	—
Accrued Payroll	—
Deposits Payable	—
Other Payables	—
Total Liabilities	—
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	218,393
Total Liabilities and Deferred Inflows of Resources	218,393
FUND BALANCES	
Nonspendable	—
Restricted	116,698
Total Fund Balances	116,698
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	335,091

Liability	Audit	Museum	Special Recreation	Cheney Mansion	Totals
466,741	31,490	183,369	309,780	424,857	1,532,935
439,845	19,837	36,360	523,034	—	1,237,469
—	—	—	—	265	265
906,586	51,327	219,729	832,814	425,122	2,770,669
133,901	—	8,406	4,395	24,784	171,486
3,275	—	—	779	10,742	14,796
—	—	—	—	23,050	23,050
—	—	—	—	12,205	12,205
137,176	—	8,406	5,174	70,781	221,537
439,845	19,837	36,360	523,034	—	1,237,469
577,021	19,837	44,766	528,208	70,781	1,459,006
—	—	—	—	265	265
329,565	31,490	174,963	304,606	354,076	1,311,398
329,565	31,490	174,963	304,606	354,341	1,311,663
906,586	51,327	219,729	832,814	425,122	2,770,669

PARK DISTRICT OF OAK PARK, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2024

	Illinois Municipal Retirement
Revenues	
Taxes	$ 171,848
Charges for Services	—
Rental Income	—
Miscellaneous	—
Total Revenues	171,848
Expenditures	
General Government	192,721
Culture and Recreation	—
Total Expenditures	192,721
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,873)
Other Financing (Uses)	
Transfers In	—
Net Change in Fund Balances	(20,873)
Fund Balances - Beginning	137,571
Fund Balances - Ending	116,698

Liability	Audit	Museum	Special Recreation	Cheney Mansion	Totals
320,584	31,475	72,241	466,501	—	1,062,649
—	—	—	—	172,006	172,006
—	—	—	—	375,935	375,935
10,039	—	—	—	—	10,039
330,623	31,475	72,241	466,501	547,941	1,620,629
390,509	21,310	—	—	—	604,540
—	—	159,117	504,821	386,853	1,050,791
390,509	21,310	159,117	504,821	386,853	1,655,331
(59,886)	10,165	(86,876)	(38,320)	161,088	(34,702)
—	—	—	—	(100,000)	(100,000)
(59,886)	10,165	(86,876)	(38,320)	61,088	(134,702)
389,451	21,325	261,839	342,926	293,253	1,446,365
329,565	31,490	174,963	304,606	354,341	1,311,663

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

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Taxes	$ 171,181	171,181	171,848
Expenditures			
General Government			
Illinois Municipal Retirement Contributions	225,000	225,000	192,721
Net Change in Fund Balance	(53,819)	(53,819)	(20,873)
Fund Balance - Beginning			137,571
Fund Balance - Ending			116,698

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Taxes	$ 319,351	319,351	320,584
Miscellaneous	3,500	3,500	10,039
Total Revenues	322,851	322,851	330,623
Expenditures			
General Government			
Salaries and Wages	70,904	70,904	71,174
Contractual Services	274,806	274,806	246,971
Materials and Supplies	67,226	67,226	68,490
Miscellaneous	21,500	21,500	3,874
Total Expenditures	434,436	434,436	390,509
Net Change in Fund Balance	(111,585)	(111,585)	(59,886)
Fund Balance - Beginning			389,451
Fund Balance - Ending			329,565

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

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Taxes	$ 31,411	31,411	31,475
Expenditures			
General Government			
Contractual Services	33,400	33,400	21,310
Net Change in Fund Balance	(1,989)	(1,989)	10,165
Fund Balance - Beginning			21,325
Fund Balance - Ending			31,490

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Taxes	$ 72,704	72,704	72,241
Expenditures			
Culture and Recreation			
Contractual Services	150,000	150,000	148,672
Materials and Supplies	3,000	3,000	—
Utilities	22,200	22,200	10,445
Total Expenditures	175,200	175,200	159,117
Net Change in Fund Balance	(102,496)	(102,496)	(86,876)
Fund Balance - Beginning			261,839
Fund Balance - Ending			174,963

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Taxes	$ 469,558	469,558	466,501
Expenditures			
Culture and Recreation			
Salaries and Wages	54,031	54,031	81,660
WSSRA Contributions	554,502	554,502	423,161
Total Expenditures	608,533	608,533	504,821
Net Change in Fund Balance	(138,975)	(138,975)	(38,320)
Fund Balance - Beginning			342,926
Fund Balance - Ending			304,606

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	Budget		
	Original	Final	Actual
Revenues			
Charges for Services	$ 152,315	152,315	172,006
Rental Income	316,450	316,450	375,935
Total Revenues	468,765	468,765	547,941
Expenditures			
Culture and Recreation			
Salaries and Wages	212,402	212,402	226,727
Contractual Services	143,816	143,816	117,288
Materials and Supplies	24,710	24,710	17,182
Miscellaneous	2,414	2,414	6,585
Utilities	24,500	24,500	19,071
Total Expenditures	407,842	407,842	386,853
Excess (Deficiency) of Revenues Over (Under) Expenditures	60,923	60,923	161,088
Other Financing (Uses)			
Transfers Out	(100,000)	(100,000)	(100,000)
Net Change in Fund Balance	(39,077)	(39,077)	61,088
Fund Balance - Beginning			293,253
Fund Balance - Ending			354,341

Health Insurance - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2024

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services	$ 1,172,907	1,172,907	1,187,358
Contributions - Employee	198,432	198,432	179,483
Total Operating Revenues	1,371,339	1,371,339	1,366,841
Operating Expenses			
Health Insurance Premiums			
Employees	1,271,057	1,271,057	1,237,414
Opt Out Reimbursements	7,200	7,200	3,800
Other Employee Benefits	6,900	6,900	1,867
Total Operating Expenses	1,285,157	1,285,157	1,243,081
Change in Net Position	86,182	86,182	123,760
Net Position - Beginning			626,510
Net Position - Ending			750,270

SUPPLEMENTAL SCHEDULES

PARK DISTRICT OF OAK PARK, ILLINOIS

Long-Term Debt Requirements
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2019
December 31, 2024

Date of Issue	October 31, 2019
Date of Maturity	December 15, 2033
Authorized Issue	$7,800,000
Denomination of Bonds	$5,000
Interest Rates	3.00% to 5.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago, Chicago IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2025	$ —	301,400	301,400	2025	150,700	2025	150,700
2026	—	301,400	301,400	2026	150,700	2026	150,700
2027	—	301,400	301,400	2027	150,700	2027	150,700
2028	660,000	301,400	961,400	2028	150,700	2028	150,700
2029	1,720,000	268,400	1,988,400	2029	134,200	2029	134,200
2030	1,785,000	216,800	2,001,800	2030	108,400	2030	108,400
2031	1,870,000	145,400	2,015,400	2031	72,700	2031	72,700
2032	1,230,000	70,600	1,300,600	2032	35,300	2032	35,300
2033	535,000	21,400	556,400	2033	10,700	2033	10,700
	7,800,000	1,928,200	9,728,200		964,100		964,100

Long-Term Debt Requirements
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2020
December 31, 2024

Date of Issue	November 3, 2020
Date of Maturity	December 15, 2028
Authorized Issue	$9,860,000
Denomination of Bonds	$5,000
Interest Rates	4.00% to 5.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago, Chicago IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2025	$ 1,350,000	262,750	1,612,750	2025	131,375	2025	131,375
2026	1,425,000	195,250	1,620,250	2026	97,625	2026	97,625
2027	1,520,000	124,000	1,644,000	2027	62,000	2027	62,000
2028	960,000	48,000	1,008,000	2028	24,000	2028	24,000
	5,255,000	630,000	5,885,000		315,000		315,000

Long-Term Debt Requirements
General Obligation (Limited Tax) Debt Certificates of 2021
December 31, 2024

Date of Issue	December 2, 2021
Date of Maturity	December 15, 2035
Authorized Issue	$5,500,000
Interest Rate	3.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal	Requirements			Interest Due On			
Year	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2025	$ —	165,000	165,000	2025	82,500	2025	82,500
2026	—	165,000	165,000	2026	82,500	2026	82,500
2027	—	165,000	165,000	2027	82,500	2027	82,500
2028	—	165,000	165,000	2028	82,500	2028	82,500
2029	—	165,000	165,000	2029	82,500	2029	82,500
2030	—	165,000	165,000	2030	82,500	2030	82,500
2031	—	165,000	165,000	2031	82,500	2031	82,500
2032	705,000	165,000	870,000	2032	82,500	2032	82,500
2033	1,475,000	143,850	1,618,850	2033	71,925	2033	71,925
2034	2,075,000	99,600	2,174,600	2034	49,800	2034	49,800
2035	1,245,000	37,350	1,282,350	2035	18,675	2035	18,675
	5,500,000	1,600,800	7,100,800		800,400		800,400

PARK DISTRICT OF OAK PARK, ILLINOIS

Long-Term Debt Requirements
Loan Payable of 2023
December 31, 2024

Date of Issue	March 1, 2023
Date of Maturity	February 1, 2026
Authorized Issue	$37,683
Interest Rate	8.427%
Interest Dates	Monthly
Principal Maturity Date	Monthly
Payable at	KS StateBank, Manhattan KS

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	$ 13,345	815	14,160
2026	2,335	24	2,359
	15,680	839	16,519

STATISTICAL SECTION
(Unaudited)

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

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

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

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

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

		2015	2016	2017
Governmental Activities				
Net Investment in Capital Assets	$	25,759,201	28,867,553	30,753,033
Restricted		468,412	435,883	590,531
Unrestricted		6,712,460	6,733,260	7,082,828
Total Governmental Activities Net Position		32,940,073	36,036,696	38,426,392

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2018	2019	2020	2021	2022	2023	2024
31,420,925	36,748,472	39,331,685	39,875,783	49,635,856	58,532,484	60,191,214
838,933	1,040,261	1,368,234	1,620,372	1,544,008	1,440,424	1,311,398
8,568,294	7,821,901	8,100,918	16,069,407	12,539,597	17,113,200	19,636,804
40,828,152	45,610,634	48,800,837	57,565,562	63,719,461	77,086,108	81,139,416

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	2015	2016	2017
Expenses			
Governmental Activities			
General Government	$ 5,588,210	6,668,245	7,026,150
Culture and Recreation	9,026,828	7,037,661	8,269,499
Interest on Long-Term Debt	807,924	788,265	771,965
Total Governmental Activities Expenses	15,422,962	14,494,171	16,067,614
Program Revenues			
Governmental Activities			
Charges for Services	6,671,004	6,948,565	7,555,480
Operating Grants/Contributions	86,735	26,462	128,897
Capital Grants/Contributions	805,978	842,487	664,813
Total Governmental Activities Program Revenues	7,563,717	7,817,514	8,349,190
Net (Expenses) Revenues Governmental Activities	(7,859,245)	(6,676,657)	(7,718,424)
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property Taxes	8,728,285	8,875,950	9,310,621
Intergovernmental - Unrestricted			
Replacement Taxes	151,457	135,947	172,781
Interest Income	13,356	61,964	93,522
Miscellaneous	241,326	699,419	531,196
Total Governmental Activities General Revenues	9,134,424	9,773,280	10,108,120
Total Primary Government	1,275,179	3,096,623	2,389,696

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2018	2019	2020	2021	2022	2023	2024
6,764,957	7,755,976	4,582,262	5,289,570	6,761,335	7,053,989	9,649,879
8,925,578	9,464,042	6,605,444	7,956,669	9,922,304	10,366,612	12,649,328
753,877	737,912	425,320	579,970	687,593	626,137	551,790
16,444,412	17,957,930	11,613,026	13,826,209	17,371,232	18,046,738	22,850,997
8,642,832	9,085,687	3,528,347	7,303,790	9,180,017	10,429,558	11,826,496
167,624	159,790	172,692	79,704	188,799	161,009	279,890
266,000	2,694,325	173,340	3,344,287	1,967,087	7,864,258	811,463
9,076,456	11,939,802	3,874,379	10,727,781	11,335,903	18,454,825	12,917,849
(7,367,956)	(6,018,128)	(7,738,647)	(3,098,428)	(6,035,329)	408,087	(9,933,148)
9,444,146	9,856,557	10,369,491	10,510,435	10,825,283	11,445,267	12,072,426
130,138	182,549	163,152	286,415	579,507	482,099	282,960
219,480	357,284	102,553	23,560	280,698	740,412	1,282,302
612,253	404,220	293,654	1,042,743	503,740	290,782	348,768
10,406,017	10,800,610	10,928,850	11,863,153	12,189,228	12,958,560	13,986,456
3,038,061	4,782,482	3,190,203	8,764,725	6,153,899	13,366,647	4,053,308

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	2015	2016	2017
General Fund			
Nonspendable	$ 26,705	6,652	10,311
Committed	—	—	—
Unassigned	1,822,119	2,116,602	2,024,778
Total General Fund	1,848,824	2,123,254	2,035,089
All Other Governmental Funds			
Nonspendable	44,338	122,802	37,773
Restricted	468,412	435,883	590,531
Committed	5,487,408	5,256,361	5,907,470
Unassigned	(37,151)	(36,400)	—
Total All Other Governmental Funds	5,963,007	5,778,646	6,535,774
Total Governmental Funds	7,811,831	7,901,900	8,570,863

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2018	2019	2020	2021	2022	2023	2024
7,068	9,636	4,957	9,563	5,389	18,095	5,993
132,714	140,353	143,869	174,172	169,274	181,783	21,784
1,886,621	1,901,703	2,499,314	3,043,776	3,907,989	4,847,826	6,736,027
2,026,403	2,051,692	2,648,140	3,227,511	4,082,652	5,047,704	6,763,804
65,686	49,726	26,989	26,795	147,767	49,932	38,630
838,933	1,040,261	1,368,234	1,620,372	1,544,008	1,440,424	1,311,398
7,876,378	7,264,985	6,197,273	17,688,178	7,533,967	10,656,545	11,631,187
—	—	—	—	—	—	—
8,780,997	8,354,972	7,592,496	19,335,345	9,225,742	12,146,901	12,981,215
10,807,400	10,406,664	10,240,636	22,562,856	13,308,394	17,194,605	19,745,019

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	2015	2016	2017
Revenues			
Taxes	$ 8,728,285	8,875,950	9,310,621
Intergovernmental	151,457	135,947	215,345
Charges for Services	6,515,566	6,810,489	6,380,919
Grants and Donations	881,770	868,949	751,146
Rental Income	—	138,076	460,272
Interest	—	61,964	93,522
Miscellaneous	312,801	543,358	407,504
Total Revenues	16,589,879	17,434,733	17,619,329
Expenditures			
General Government	5,375,742	5,571,318	5,815,295
Culture and Recreation	5,230,335	5,478,449	6,589,535
Capital Outlay	5,572,808	3,510,556	2,545,342
Debt Service			
Principal	1,170,000	1,185,000	1,205,000
Interest and Fiscal Charges	830,519	812,969	795,194
Total Expenditures	18,179,404	16,558,292	16,950,366
Excess of Revenues Over (Under) Expenditures	(1,589,525)	876,441	668,963
Other Financing Sources (Uses)			
Debt Issuance	—	—	—
Premium on Debt Issuance	—	—	—
Payment to Escrow Agent	—	—	—
Transfers In	2,002,209	1,880,183	2,198,654
Transfers Out	(2,747,953)	(2,666,555)	(2,198,654)
	(745,744)	(786,372)	—
Net Change in Fund Balances	(2,335,269)	90,069	668,963
Debt Service as a Percentage of Noncapital Expenditures	11.00%	15.63%	13.75%

* Modified Accrual Basis of Accounting

Note: Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Data Source: Audited Financial Statements

2018	2019	2020	2021	2022	2023	2024
9,444,146	9,856,557	10,369,491	10,510,435	10,825,283	11,445,267	12,072,426
194,017	214,901	275,612	1,114,615	846,759	572,831	362,571
7,308,962	7,606,748	2,696,656	5,753,965	7,526,304	8,884,123	9,880,100
369,745	721,763	233,572	3,395,791	2,088,634	7,934,535	1,011,742
514,967	631,782	307,429	639,633	640,397	564,797	759,038
219,480	357,284	102,553	23,560	280,698	740,412	1,282,302
481,086	266,189	155,714	113,258	163,530	130,392	169,285
18,532,403	19,655,224	14,141,027	21,551,257	22,371,605	30,272,357	25,537,464
5,877,569	6,539,521	4,947,928	5,457,341	5,776,550	6,409,679	6,890,894
7,049,208	7,120,102	4,583,879	5,862,205	7,918,325	8,964,853	10,334,341
1,439,490	4,515,088	2,943,632	2,220,222	15,879,874	9,008,901	3,675,415
1,241,280	1,257,760	1,282,760	1,027,760	1,147,760	1,212,849	1,291,360
777,119	617,772	557,395	773,000	903,558	855,022	795,040
16,384,666	20,050,243	14,315,594	15,340,528	31,626,067	26,451,304	22,987,050
2,147,737	(395,019)	(174,567)	6,210,729	(9,254,462)	3,821,053	2,550,414
—	7,800,000	9,860,000	5,500,000	—	65,158	—
88,800	1,218,845	1,868,000	611,491	—	—	—
—	(9,024,562)	(11,719,461)	—	—	—	—
2,142,654	1,966,460	2,401,883	3,027,006	3,068,128	3,532,084	4,093,368
(2,142,654)	(1,966,460)	(2,401,883)	(3,027,006)	(3,068,128)	(3,532,084)	(4,093,368)
88,800	(5,717)	8,539	6,111,491	—	65,158	—
2,236,537	(400,736)	(166,028)	12,322,220	(9,254,462)	3,886,211	2,550,414
13.33%	13.32%	16.34%	13.60%	13.04%	12.29%	10.69%

PARK DISTRICT OF OAK PARK, ILLINOIS

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

Fiscal Year	Tax Levy Year	Residential Property	Railroad Property	Commercial Property
2015	2014	$ 1,245,449,945	$ 686,942	$ 130,674,617
2016	2015	1,201,715,872	662,820	126,085,967
2017	2016	1,248,011,107	803,610	131,631,692
2018	2017	1,472,093,915	807,105	174,639,965
2019	2018	1,437,736,326	862,773	147,481,387
2020	2019	1,473,432,236	964,045	211,679,487
2021	2020	1,761,316,839	1,010,788	259,336,341
2022	2021	1,624,877,193	1,010,788	238,164,655
2023	2022	1,589,850,516	1,251,720	233,447,501
2024	2023	2,066,840,410	1,388,116	286,711,469

Note: Property is assessed at 33% of actual value.

Data Source: Office of the Cook County Clerk

Industrial Property	Total Taxable Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate
$ 6,194,369	$ 1,383,005,873	$ 4,107,657,180	0.639
5,976,854	1,334,441,513	4,149,017,619	0.674
6,207,108	1,386,653,517	4,003,324,539	0.654
8,235,168	1,655,776,153	4,003,324,539	0.564
6,425,790	1,592,506,276	4,967,328,459	0.603
6,395,649	1,692,471,417	4,777,518,828	0.627
7,018,010	2,028,681,978	6,086,045,934	0.532
6,097,094	1,870,149,730	5,610,449,190	0.590
6,096,316	1,830,646,053	5,491,938,159	0.636
6,917,493	2,361,857,488	7,085,572,464	0.521

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	2014	2015	2016
District Direct Rates			
Corporate	0.287	0.331	0.270
IMRF	0.026	0.027	0.033
Auditing	0.001	0.001	0.001
Liability Insurance	0.019	0.019	0.022
Recreation	0.267	0.248	0.286
Museum Fund	0.006	0.008	0.004
Handicapped Fund	0.033	0.040	0.038
Limited Bonds	0.000	0.000	0.000
Total Direct Rates	0.639	0.674	0.654
Overlapping Rates (1)			
Village of Oak Park	1.841	2.062	2.257
Oak Park Township	0.326	0.347	0.338
Oak Park Public Library	0.739	0.750	0.647
Cook County	0.568	0.552	0.533
Cook County Forest Preserve	0.069	0.069	0.063
Consolidated Elections	0.000	0.034	0.000
General Assistance Oak Park	0.000	0.000	0.035
Oak Park Mental Health District	0.000	0.000	0.108
Metro Water Reclamation District	0.430	0.426	0.406
Des Plaines Valley Mosquito District	0.016	0.017	0.017
School Districts	7.663	8.583	9.443
Total Overlapping Rates (1)	11.652	12.840	13.847
Totals	12.291	13.514	14.501

* Property tax rates are per $100 of assessed valuation.

Note: (1) Representative tax rates for other government units are from Oak Park Township.

Data Source: Office of the Cook County Clerk

2017	2018	2019	2020	2021	2022	2023
0.230	0.270	0.273	0.250	0.268	0.309	0.253
0.029	0.023	0.023	0.005	0.011	0.009	0.007
0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.021	0.024	0.023	0.026	0.016	0.017	0.014
0.246	0.245	0.267	0.226	0.251	0.271	0.221
0.003	0.003	0.003	0.003	0.019	0.004	0.003
0.034	0.037	0.037	0.021	0.024	0.025	0.021
0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.564	0.603	0.627	0.532	0.590	0.636	0.521
1.996	2.137	2.071	1.780	1.989	2.032	1.622
0.292	0.312	0.208	0.183	0.201	0.204	0.157
0.565	0.609	0.630	0.481	0.537	0.576	0.482
0.496	0.489	0.454	0.453	0.446	0.431	0.386
0.062	0.060	0.059	0.058	0.058	0.081	0.075
0.031	0.000	0.030	0.000	0.019	0.000	0.032
0.030	0.032	0.009	0.007	0.008	0.021	0.026
0.091	0.095	0.093	0.081	0.089	0.096	0.078
0.402	0.396	0.389	0.378	0.382	0.374	0.345
0.015	0.015	0.014	0.012	0.014	0.015	0.012
7.768	8.064	8.266	7.360	8.129	8.668	7.072
11.748	12.209	12.223	10.793	11.872	12.498	10.287
12.312	12.812	12.850	11.325	12.462	13.134	10.808

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	2022 Tax Levy Year*			2014 Tax Levy Year		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Value
West Suburban Medical Center	$ 21,824,226	1	0.91%			
Albion Residential	17,618,096	2	0.73%			
1133 OP LLC	16,325,034	3	0.68%			
MCREF Oak Park LLC	15,004,311	4	0.62%			
LMV Oak Park REIT Trust	14,618,499	5	0.61%			
RFTC 1 Corp Mid America	12,869,597	6	0.53%			
HTA Rush LLC	12,283,060	7	0.51%			
Ryan LLC	10,232,974	8	0.42%	$ 4,751,960	9	0.34%
Albertsons	9,977,563	9	0.41%			
Ramco Healthcare Holdings	9,525,268	10	0.40%			
Oak Park Hospital				9,633,931	1	0.70%
Vanguard Health System				9,464,114	2	0.68%
Greenplan Property Management, Inc.				7,207,825	3	0.52%
Shaker & Associates				5,242,945	4	0.38%
Harlem Real Estate				5,166,052	5	0.37%
Opp Apts M Poer				5,139,147	6	0.37%
1120 Club				4,816,842	7	0.35%
Village of Oak Park				4,769,085	8	0.34%
SDOP Corp				4,708,675	10	0.34%
	140,278,628		5.82%	60,900,576		4.39%

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations have been overlooked.

*2023 Tax Levy Year information was not available. 2022 Tax Levy Year data included.

Data Source: Office of the County Clerk

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

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy		Amount	Percentage of Levy
2015	2014	$ 8,833,019	$ 8,728,285	98.81%	$ 70,364	$ 8,798,649	99.61%
2016	2015	8,990,502	8,867,991	98.64%	30,447	8,898,438	98.98%
2017	2016	9,060,783	9,028,450	99.64%	9,973	9,038,423	99.75%
2018	2017	9,328,594	9,124,571	97.81%	28,160	9,152,731	98.11%
2019	2018	9,605,781	9,413,765	98.00%	—	9,413,765	98.00%
2020	2019	10,616,777	10,369,491	97.67%	—	10,369,491	97.67%
2021	2020	10,773,372	10,510,435	97.56%	—	10,510,435	97.56%
2022	2021	11,026,372	10,825,283	98.18%	—	10,825,283	98.18%
2023	2022	11,643,147	11,445,267	98.30%	—	11,445,267	98.30%
2024	2023	12,295,715	12,072,426	98.18%	—	12,072,426	98.18%

Data Source: Office of the Cook County Clerk

PARK DISTRICT OF OAK PARK, ILLINOIS

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

Fiscal Year	General Obligation Bonds	Debt Certificates Payable	Installment Contracts Payable
2015	$ 26,943,607	$ —	$ —
2016	25,736,504	—	—
2017	24,509,028	—	—
2018	23,261,552	—	72,520
2019	22,151,895	—	54,760
2020	20,746,845	—	37,000
2021	19,545,498	6,111,491	19,240
2022	18,201,417	6,111,491	1,480
2023	16,780,021	6,111,491	—
2024	15,269,417	6,111,491	—

Notes:

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

Data Source: Details regarding the District's outstanding debt can be found in Note 3 to the financial statements.

N/A - Not Available

Loans Payable		Subscription Arrangements		Total Primary Government	Percentage of Personal Income (1)		Per Capita (1)
$	—	$	—	$ 26,943,607	1.0832%	$	515.30
	—		—	25,736,504	1.0122%		492.22
	—		—	24,509,028	0.9513%		472.44
	—		—	23,334,072	0.8990%		446.49
	—		—	22,206,655	0.8188%		424.89
	—		—	20,783,845	0.6266%		397.91
	—		—	25,676,229	0.8074%		470.41
	—		—	24,314,388	0.6381%		462.66
	27,953		20,836	22,940,301	0.5692%		440.69
	15,680		11,749	21,408,337	N/A		N/A

PARK DISTRICT OF OAK PARK, ILLINOIS

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

Fiscal Year	Gross General Obligation Bonds	Less: Amounts Available in Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2015	$ 26,943,607	$ —	$ 26,943,607	1.9482%	$ 515.30
2016	25,736,504	—	25,736,504	1.9286%	492.22
2017	24,509,028	—	24,509,028	1.7675%	472.44
2018	23,261,552	—	23,261,552	1.4049%	445.10
2019	22,151,895	—	22,151,895	1.3910%	423.84
2020	20,746,845	—	20,746,845	1.2258%	397.20
2021	19,545,498	—	19,545,498	0.9635%	358.09
2022	18,201,417	—	18,201,417	0.9733%	346.34
2023	16,780,021	—	16,780,021	0.9166%	322.35
2024	15,269,417	—	15,269,417	0.6465%	N/A

Data Source: District Records

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

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

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

N/A - Not Available

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

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt (2)
District	$ 21,408,337	100.00%	$ 21,408,337
Overlapping Debt (3)			
Cook County	3,126,054,171	1.01%	31,698,189
Cook County Forest Preserve District	128,271,351	1.01%	1,300,671
Metropolitan Water Reclamation District	3,032,051	1.03%	31,291
Village of Oak Park	94,353,419	100.00%	94,353,419
School District #97	89,330,000	100.00%	89,330,000
Total Overlapping Debt	3,441,040,992		216,713,570
Total Direct and Overlapping Debt	3,462,449,329		238,121,907

Notes:
(1) Percentages are based on 2023 EAV's, the latest available.
(2) Due to rounding, totals may not be exact sums.
(3) Data for 2024 is not available. Data for 2023 is included.

Data Source: Office of Cook County Clerk

PARK DISTRICT OF OAK PARK, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years
December 31, 2024 (Unaudited)

	2015	2016	2017	2018
Equalized Assessed Valuation	$ 1,383,005,873	1,334,441,513	1,386,653,517	1,655,776,153
Legal Debt Limit	39,761,419	38,365,193	39,866,289	47,603,564
Amount of Debt Applicable to Limit	—	—	—	—
Legal Debt Margin	39,761,419	38,365,193	39,866,289	47,603,564
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	7,952,284	7,673,039	7,973,258	9,520,713
Amount of Debt Applicable to Limit	—	—	—	—
Legal Debt Margin	7,952,284	7,673,039	7,973,258	9,520,713
Percentage of Legal Debt Margin to Bonded Debt Limit	0.00%	0.00%	0.00%	0.00%

Data Source: Office of the Cook County Clerk

2019	2020	2021	2022	2023	2024
1,592,506,276	1,692,471,417	2,028,681,978	1,870,149,740	1,830,646,053	2,361,857,488
45,784,555	48,658,553	58,324,607	53,766,805	52,631,074	67,903,403
—	—	5,500,000	5,500,000	5,500,000	5,500,000
45,784,555	48,658,553	52,824,607	48,266,805	47,131,074	62,403,403
0.00%	0.00%	9.43%	10.23%	10.45%	8.10%
9,156,911	9,731,711	11,664,921	10,753,361	10,526,215	13,580,681
—	—	5,500,000	5,500,000	5,500,000	5,500,000
9,156,911	9,731,711	6,164,921	5,253,361	5,026,215	8,080,681
0.00%	0.00%	47.15%	51.15%	52.25%	40.50%

PARK DISTRICT OF OAK PARK, ILLINOIS

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

Fiscal Year	Population (1)	Personal Income (4)*	Per Capita Personal Income (4)*	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2015	52,287	$ 2,487,449,451	$ 47,573	38.9	9,267	4.90%
2016	52,287	2,542,612,236	48,628	39.5	9,344	4.10%
2017	51,878	2,576,468,992	49,664	39.1	9,440	4.00%
2018	52,261	2,595,490,304	49,664	38.9	9,460	3.20%
2019	52,265	2,712,030,850	51,890	38.9	9,515	3.30%
2020	52,233	3,316,795,500	63,500	39.8	9,435	8.10%
2021	54,583	3,180,114,746	58,262	39.8	9,442	5.30%
2022	52,553	3,810,723,136	72,512	39.9	8,972	3.40%
2023	52,055	4,030,566,595	77,429	40.3	8,885	3.90%
2024	N/A	N/A	N/A	40.6	9,037	4.80%

Data Source:
(1) U.S. Census
(2) Data provided by School District Administrative Offices
(3) Illinois Department of Employment Security, Economic Information and Analysis
(4) U.S. Bureau of Economic Analysis - Chicago-Naperville-Joliet Metropolitan Statistical Area
*Starting in 2020, US BEA changed the metropolitan area to Chicago-Naperville-Elgin, IL-IN-WI Metropolitan

PARK DISTRICT OF OAK PARK, ILLINOIS

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

	2024			2015		
Employer	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
West Suburban Hospital	N/A	N/A	N/A	N/A	N/A	N/A
Loyola University Health System	N/A	N/A	N/A	N/A	N/A	N/A
Gottlieb Memorial Hospital	N/A	N/A	N/A	N/A	N/A	N/A
Progress Rail Locomotive	N/A	N/A	N/A	N/A	N/A	N/A
West Suburban Medical Center	N/A	N/A	N/A	N/A	N/A	N/A
Fresenius Kabi USA	N/A	N/A	N/A	N/A	N/A	N/A
The Hill Group	N/A	N/A	N/A	N/A	N/A	N/A
Rush Oak Park Hospital	N/A	N/A	N/A	N/A	N/A	N/A
Canadian Pacific	N/A	N/A	N/A	N/A	N/A	N/A
Sloan Valve Company	N/A	N/A	N/A	N/A	N/A	N/A
Totals	N/A		N/A	N/A		N/A

N/A - Not Available

PARK DISTRICT OF OAK PARK, ILLINOIS

Full-Time and Part-Time Equivalent Government Employees by Program - Last Ten Fiscal Years
December 31, 2024 (Unaudited)

Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Full-Time										
Administration	10	10	10	10	13	9	10	9	11	12
Communications	2	2	2	2	3	2	2	2	2	3
Conservatory	3	3	3	4	4	4	4	4	4	4
Parks and Planning	14	14	14	14	17	15	15	18	17	16
Cheney Mansion	1	1	1	1	1	1	2	2	2	2
Recreation	7	8	9	10	9	8	9	11	11	11
Customer Service	4	3	3	3	3	2	2	3	2	3
Pools/Ice Arena	7	7	6	7	7	6	6	4	9	8
Gymnastics	4	4	6	6	6	4	4	6	4	5
Total Full-Time	52	52	54	57	63	51	54	59	62	64
Part-Time										
Administration	3	4	5	5	3	2	1	—	—	2
Communications	4	5	5	5	7	4	1	3	4	4
Conservatory	16	20	21	23	20	12	14	15	10	12
Parks and Planning	44	32	46	48	58	47	29	59	64	51
Cheney Mansion	10	11	12	13	23	18	16	14	19	17
Recreation	243	250	282	297	273	232	180	218	187	365
Customer Service	11	13	8	8	12	15	9	9	21	57
Pools	196	149	161	155	164	12	115	89	98	177
Ice Arena	110	102	81	86	101	63	68	55	52	66
Gymnastics	32	36	37	39	23	27	27	23	28	23
Community Recreation Center	—	—	—	—	—	—	—	—	53	55
Total Part-Time	669	622	658	679	684	432	460	485	536	829
Totals	721	674	712	736	747	483	514	544	598	893

Data Source: District Personnel Records

PARK DISTRICT OF OAK PARK, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2024 (Unaudited)

See Following Page

PARK DISTRICT OF OAK PARK, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2024 (Unaudited)

Function/Program	2015	2016	2017
Parks and Recreation Participants			
Adult Athletics	334	418	523
Frank Lloyd Wright Race	2,420	2,601	2,331
Community Programs and Events	4,684	4,712	4,930
Active Adults	365	585	745
Early Childhood	1,293	1,281	1,194
Visual & Performing Arts	2,023	1,988	2,580
Health & Fitness	1,408	1,729	1,731
Martial Arts	1,258	1,290	1,267
Gymnastics	5,219	5,191	5,280
Ice Hockey Programs	2,566	2,187	2,302
Ice Skating Programs	3,076	2,687	3,167
Aquatics	2,010	1,966	2,323
Teens	504	507	763
Youth Athletics	5,469	4,749	4,933
Nature/Outdoors	—	1,120	1,538
Historic Properties			
Conservatory Visitors	26,648	36,439	41,947
Cheney Mansion Rentals	84	105	79
Cheney Mansion Visitors	8,178	8,215	1,718
Pleasant Home Rentals	—	—	—

Data Source: District Records

N/A - Not Available

2018	2019	2020	2021	2022	2023	2024
1,271	1,260	148	405	512	865	1,227
2,151	2,128	652	487	2,097	1,971	2,005
5,310	5,246	2,253	4,973	7,516	3,900	6,100
569	555	844	3,408	6,358	11,055	11,265
1,315	1,434	193	435	324	345	486
3,085	3,105	820	4,284	4,296	4,164	4,193
1,423	1,356	55	1,334	141	9,934	16,439
2,126	1,321	607	1,297	986	1,028	840
5,440	5,393	2,252	9,467	13,489	13,293	12,447
3,469	1,730	1,269	1,370	1,472	1,630	1,739
2,545	3,917	6,327	4,240	5,505	6,234	5,078
1,925	1,872	151	2,298	1,632	1,974	2,170
910	991	155	528	864	3,225	3,320
5,626	5,998	1,497	5,269	6,745	6,466	7,390
2,111	2,528	425	728	2,175	2,552	3,014
45,026	44,864	N/A	26,009	32,625	34,565	34,213
83	72	N/A	93	103	93	98
1,923	1,768	N/A	9,800	12,350	11,792	12,418
—	—	—	25	38	40	41

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

Function/Program	2015	2016	2017
Park			
Neighborhood Park	11	11	11
Community Park	6	6	6
Sports Fields			
Ball Diamonds	12	12	12
Soccer Fields	12	12	12
Multipurpose	3	3	3
Facilities			
Historic Homes	2	2	2
Conservatory	1	1	1
Ice Skating/Hockey	1	1	1
Multipurpose Centers	7	7	8
Community Recreation Center	—	—	—
Gymnastics	1	1	1
Outdoor Pools	2	2	2
Playgrounds	24	24	24
Off-leash Dog Parks	2	2	2
Picnic Shelters/Area	8	9	9
Skateboard Area	1	1	1
Tennis Courts	23	23	23
Outdoor Basketball Courts	3	3	3
Outdoor Ice Skating	3	3	3
Outdoor Spray Pools	2	2	2

Data Source: District Records

2018	2019	2020	2021	2022	2023	2024
11	11	11	11	11	11	11
6	6	6	6	6	6	6
12	12	12	12	12	12	12
12	12	12	12	12	12	12
3	3	3	3	3	3	3
2	2	2	2	2	2	2
1	1	1	1	1	1	1
1	1	1	1	1	1	1
8	8	7	7	7	7	7
—	—	—	—	—	1	1
1	1	1	1	1	1	1
2	2	2	2	2	2	2
24	24	24	24	24	24	24
2	2	2	2	2	2	2
9	9	9	9	9	9	9
1	1	1	1	1	1	1
23	23	23	23	23	23	23
3	3	3	3	3	3	3
3	3	3	3	3	3	3
2	2	2	2	2	2	2

PARK DISTRICT OF OAK PARK, ILLINOIS

MANAGEMENT LETTER

PARK DISTRICT
of OAK PARK

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

218 Madison Street
Oak Park, IL 60302
Phone: 708.725.2015
Fax: 708.383.5702
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Naperville, IL 60563
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June 5, 2025

Members of the Board of Commissioners
Park District of Oak Park, Illinois

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

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

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

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

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATION

1. **<u>FUND OVER BUDGET</u>**

Comment

Previously and during our current year-end audit procedures, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

Fund		12/31/2024	12/31/2023
Capital Projects	$	22,037	3,740,090

Recommendation

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

Status

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

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

2. **<u>OUTSTANDING CHECK WRITE-OFF POLICY</u>**

Comment

Previously, we noted that the District does not have a formal policy for following up and processing old outstanding checks, which has resulted in several old outstanding checks being included in the bank reconciliations.

Recommendation

We recommended the District develop and implement an outstanding check policy that includes procedures to follow-up and subsequently how to process the outstanding checks. This policy should be in written form and should set specific instructions for these procedures including steps to be in compliance with State unclaimed property statutes. State unclaimed property statues note that all checks that are greater than three years old are to be sent to the State of Illinois Treasurer along with the required forms.

Status

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

UPCOMING STANDARDS

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

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

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

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

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June 5, 2025

Members of the Board of Commissioners
Park District of Oak Park
Oak Park, Illinois

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Park District of Oak Park (the District), Illinois for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements.No new accounting policies were adopted, and the application of existing policies was not changed during the year ended December 31, 2024, except for the implementation of GASB Statement No. 101, *Compensated Absences.* We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements were:

Management's estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Compensated absences are based on management assumptions and estimates related to benefit time usage
- Acquisition value of donated capital assets is based on estimated fair value for the assets in question
- Net pension related accounts are based on estimated assumptions used by the actuary
- Total OPEB related accounts are based on estimated assumptions used by the actuary

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant Audit Findings - Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 5, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information and supplemental schedules, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Matters - Continued

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Commissioners and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Commissioners and staff (in particular the Finance Department) of the Park District of Oak Park, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP