



# Wheaton Park District

## **PUBLIC NOTICE**

**Meeting - Wheaton Park District Board of Commissioners**

**Wednesday June 18, 2025 - 5:00 p.m.**

**City of Wheaton Council Chambers 303 W. Wesley Street Wheaton, Illinois**

**June 16, 2025**

**Public notice is hereby given that the Board of Park Commissioners of the Wheaton Park District will meet Wednesday June 18, 2025 at 5:00 p.m.**

**The meeting will take place at Wheaton City Hall, 303 W. Wesley, Wheaton, IL.**

**Please contact Michael J. Benard, Board Secretary, for further information.**

**[mbenard@wheatonparks.org](mailto:mbenard@wheatonparks.org)**

Michael J. Benard  
Secretary

**The Agenda for the June 18, 2025, Meeting is as Follows:**

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Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the park district's ADA Compliance Officer, Michael Benard, at the park district's Administrative Office, 102 E. Wesley Street, Wheaton, IL Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 630.510-4944; fax number 630.665.5880; email [dsiciliano@wheatonparks.org](mailto:dsiciliano@wheatonparks.org)



# Wheaton Park District

## Meeting of the Wheaton Park District Board of Commissioners

June 18, 2025, 5:00 pm

### **CALL TO ORDER**

### **PRESENTATIONS**

None

### **COMMUNITY INPUT**

Public comments are important to the Board. However, it is the Board's policy not to take action on items until time has been taken to gather information and discuss all options. Lack of action does not imply lack of interest in the issues. During the community input portion of the agenda the Board typically will ask residents to provide input prior to accepting input from nonresidents.

The purpose of the public participation is to allow the public the opportunity to make a statement to the Board. The purpose of public participation is not to provoke a debate with the Board. Once an individual has spoken, that individual may not speak on the same issue again. Any limitation regarding addressing the Board may be waived by a majority vote of the Board.

Except during the public comment portion of the regular Board agenda, or as stated in this rule, no person other than the Executive Director or the District's Attorney may address the Board.

### **CONSENT AGENDA**

Consent Agenda items are considered by the Park District to be routine and will be enacted in one motion. There will be no separate discussion on these items. If a member of the Park Board requests, a Consent Agenda item will be removed from the Consent Agenda and considered as an individual item at the end of old or new business.

- A. Approval of the Disbursements totaling \$2,222,372.46 for the period beginning May 14, 2025, and ending June 10, 2025
- B. Approval of Subcommittee Meeting Minutes June 4, 2025
- C. Approval of Board Meeting Minutes May 21, 2025
- D. Approval of Board Subcommittee Meeting Minutes May 7, 2025
- E. Approval of Amendments to the Board Meeting Schedules of the Wheaton Park District

### **UNFINISHED BUSINESS**

None



# Wheaton Park District

## NEW BUSINESS

1. **2024 Annual Comprehensive Financial Report**  
Motion to accept the 2024 Wheaton Park District Annual Comprehensive Financial Report.
2. **National Recreation and Parks Association Educational Conference and Exposition**  
Motion to approve attendance for two Commissioners at the National Recreation and Parks Association Educational Conference and Exposition September 15-19, 2025, in Orlando, Florida at a cost not to exceed \$3,100 per Commissioner.
3. **Ordinance 2025-04** – Motion to Approve Ordinance 2025-04 Approving the Terms and Authorizing the Execution of a Lease Agreement Between the Wheaton Park District and Computer System Innovation Inc. for the Lease of a Portion of the Wheaton Oaks Professional Building Located at 855 West Prairie Avenue, Wheaton Illinois
4. **Resolution 2025-02**  
Motion to approve Resolution 2025-02 Providing for the Destruction of Particular Verbatim Recordings of Closed Session Minutes
5. **DuPage County Historical Museum Grant Funded Building Improvement Projects**  
Motion to approve the Intergovernmental Agreement between the County of DuPage Illinois and the Wheaton Park District for DuPage County Historical Museum Renovation Project
6. **DuPage County Historical Museum Exterior Window Painting Project**  
Motion to approve a proposal from IOC Construction for \$24,355 plus a 10% contingency
7. **Lincoln Marsh Natural Area Land Acquisition**  
Motion to approve the sale and purchase agreement between the Conservation Foundation and the Wheaton Park District at a cost of \$118,000.00
8. **Ray Morrill Community Center Entrance Facade Improvement Project**  
Motion to approve change order 1 with LZ Design Group reducing the contract amount by \$12,000.
9. **Central Athletic Complex Parking Lot Replacement Project**  
Motion to approve change order 2 with Patriot Paving in the amount of \$6,208.



# Wheaton Park District

## 10. Cosley Zoo Education Pavilion & Duck Enclosure Project

Motion to approve Change Orders #4 & #5 in the total amount of \$3,605 with E.P. Doyle Construction.

## 11. Cosley Zoo Staff and Overflow Parking Area Project

Motion to approve Change Order Number 4 with E.P. Doyle in the total amount of \$94,818.30 and determine that doing so is germane to the original contract and in the best interest of the Park District.

## REPORTS FROM STAFF

- Executive Director
- Recreation Annual Report
- Monthly Department Reports – Finance, Marketing, Development, Events, Recreation, Athletics, Cosley Zoo, Parks, and Planning

## BOARD SUBCOMMITTEE REPORTS / DISCUSSION

### CLOSED SESSION

- a) Appointment, employment, compensation, discipline, performance, or dismissal of specific employees, 5ILCS 120/2 (c) (1)
- b) The Selection of a Person to Fill a Vacancy in Public Office, 5 ILCS 120/2(c) (3).
- c) Purchase or lease of real property, 5ILCS 120/2 (c) (5)
- d) Setting of price for sale or lease of property owned by the public body, 5ILCS 120/2 (c) (6)
- e) Pending, probable or imminent litigation, 5ILCS 120/2 (c) (11)
- f) Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes, 5 ILCS 120/2 (c) (21)

## POSSIBLE ACTION ON ITEMS DISCUSSED IN CLOSED SESSION

1. **Resolution 2025-01** – Resolution Concerning the Release of Certain Closed Session Minutes

## ADJOURNMENT



## Checks Approval Document

Board of Commissioners Report from the period beginning May 14, 2025 ending June 10, 2025.

Fund # and Description	Invoice Amounts
10-General	216,762.81
20-Recreation	679,424.27
22-Cosley Zoo	23,999.40
23-Liability	80,236.07
24-Audit	3,570.00
26-IMRF	41,549.97
40-Capital Projects	573,692.76
60-Golf Fund	400,534.27
70-Information Technology	18,675.47
75-Health Insurance	183,927.44
<b>Grand Total *</b>	<b>2,222,372.46</b>

To the Board of Commissioners

The payment of the above listed accounts has been accepted by the Park District Board of Commissioners at their meeting held on June 18, 2025.

  
(Treasurer)

  
(Secretary)

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
AAN Services 07664	251566	20-220-204-52-5280-4465	Wheaton United Invitational Referees	19,989.00
<b>AAN Services 07664 Total *</b>				<b>19,989.00</b>
Abbey Paving & Sealcoating Co Inc. 05147	251433	40-800-857-57-5701-0000	Blanchard Parking Lot	26,576.28
<b>Abbey Paving &amp; Sealcoating Co Inc. 05147 Total *</b>				<b>26,576.28</b>
Adolph Kiefer and Associates LLC 06704	251352	20-222-231-53-5302-0000	Northside Lifeguard Equipment	1,024.15
	251352	20-222-232-53-5302-0000	Rice Lifeguard Equipment	2,852.00
	251635	20-222-232-53-5302-0000	Rice Swim Suits	152.80
	251635	20-222-232-53-5330-0000	Rice Swim Suits	1,159.20
<b>Adolph Kiefer and Associates LLC 06704 Total *</b>				<b>5,188.15</b>
Advanced Intelligence Engineering 05743	251353	70-000-000-52-5240-0000	Atten Park Network - Project Labor	475.00
	251353	70-000-000-52-5240-0000	Atten Park Network - Support & Licensing	935.68
	251353	70-000-000-53-5305-0000	Atten Park Network - Hardware	1,313.32
	251434	70-000-000-52-5240-0000	Lincoln Marsh New Switch and Access Point - Project Labor	570.00
	251434	70-000-000-52-5240-0000	Lincoln Marsh New Switch and Access Point - Software and License	400.72
	251434	70-000-000-53-5305-0000	Lincoln Marsh New Switch and Access Point - Hardware	1,603.55
	251567	70-000-000-52-5240-0000	Lincoln Marsh New Switch and Access Point - Project Labor	570.00
<b>Advanced Intelligence Engineering 05743 Total *</b>				<b>5,868.27</b>
Advanced Turf Solutions 03163	251568	60-601-000-53-5331-0000	Crystal Blue Links Creeping Bentgrass Seed	378.50
	251636	60-601-000-53-5335-0000	Command	3,768.18
	251636	60-601-000-53-5335-0000	Gold Standard	8,705.34
	251636	60-601-000-53-5335-0000	Proxy	540.64
<b>Advanced Turf Solutions 03163 Total *</b>				<b>13,392.66</b>
Advantage Auto Leasing Inc. 03405	251435	10-101-000-53-5306-0000	Parts	421.60
	251435	10-101-000-53-5315-0000	Stock	99.60
<b>Advantage Auto Leasing Inc. 03405 Total *</b>				<b>521.20</b>
Advocate Health and Hospitals Corporation 06940	251569	23-418-000-52-5208-0000	Back Evaluations	1,039.00
	251569	60-418-902-52-5208-0000	Back Evaluations	576.00
	251569	60-418-912-52-5208-0000	Back Evaluations	225.00
<b>Advocate Health and Hospitals Corporation 06940 Total *</b>				<b>1,840.00</b>
Aflac 01091	0	10-000-000-21-2131-0000	May 2025 Aflac	266.64
	0	10-000-000-21-2132-0000	May 2025 Aflac	221.55
<b>Aflac 01091 Total *</b>				<b>488.19</b>
Airgas National Carbonation 03113	251637	60-612-000-52-5220-0000	Inv# 9160535374 Bulk Co2	175.03
	251637	60-612-000-52-5220-0000	Inv# 9160860234 Bulk Co2	166.93
	251637	60-612-000-52-5220-0000	Inv# 9161204702 Bulk Co2	152.09
<b>Airgas National Carbonation 03113 Total *</b>				<b>494.05</b>
Alexander Equipment Co. Inc. 00021	251638	40-800-822-53-5301-0000	Fuel Oil Mix	350.00
<b>Alexander Equipment Co. Inc. 00021 Total *</b>				<b>350.00</b>
Allison 07402	251436	20-220-204-52-5280-4457	Wheaton United Payment	333.35
<b>Allison 07402 Total *</b>				<b>333.35</b>
Alpha Graphics 00032	251437	10-430-415-54-5442-0000	Sign for Summer Camp	35.00
<b>Alpha Graphics 00032 Total *</b>				<b>35.00</b>
Altimari 03362	168275	20-000-416-52-5241-1905	Vital Signs Agreement - Cream of Wheaton 2025	1,200.00
<b>Altimari 03362 Total *</b>				<b>1,200.00</b>

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Altus Works, Inc. 07162	251570	40-000-000-52-5205-0000	GSC Assessment	5,000.00
Altus Works, Inc. 07162 Total *				5,000.00
American Septic Service Inc. 04885	251571	22-501-000-53-5311-0000	Pump Duck Pond	450.00
American Septic Service Inc. 04885 Total *				450.00
Anderson Elevator Co. 00042	251354	10-101-000-52-5211-0000	Monthly Elevator Maintenance Parks May 2025	171.00
	251354	10-101-854-52-5211-0000	Monthly Elevator Maintenance DHM May 2025	234.00
	251354	20-101-220-52-5211-0000	Monthly Elevator Maintenance CC May 2025	210.00
	251354	20-101-225-52-5211-0000	Monthly Elevator Maintenance CAC May 2025	212.00
Anderson Elevator Co. 00042 Total *				827.00
Anderson Lock 00041	251438	40-800-857-57-5701-0000	Blanchard Parking Lot Project	6,992.72
Anderson Lock 00041 Total *				6,992.72
Animal Medical Clinic 00046	251355	22-501-000-54-5424-0000	Veternarian Services	772.06
	251639	22-501-000-54-5424-0000	Animal Exams	1,586.45
Animal Medical Clinic 00046 Total *				2,358.51
Armor Construction, Inc. 07631	251356	40-800-811-53-5301-0000	Facia Repairs from Groot Damage	8,280.00
Armor Construction, Inc. 07631 Total *				8,280.00
ARMSTRONG TMP133	168262	20-000-000-20-2025-0000	Household Refund	222.25
ARMSTRONG TMP133 Total *				222.25
Arthur Clesen Inc. 00058	251439	60-601-000-52-5210-0000	Captain Xtr	455.66
	251439	60-601-000-52-5210-0000	JetBlack WSP	597.50
	251439	60-601-000-52-5210-0000	SeClear	470.64
	251439	60-601-000-53-5331-0000	Crystal Blue Links Creeping Bentgrass	562.50
	251439	60-601-000-53-5335-0000	Bifenthrin	122.20
	251439	60-601-000-53-5335-0000	Cascadetre2	8,015.00
	251572	60-601-000-53-5335-0000	Fertilizers	3,536.00
	251572	60-601-000-53-5335-0000	Flexguard Fungicide	2,433.70
	251572	60-601-000-53-5335-0000	Tetrino	1,992.00
Arthur Clesen Inc. 00058 Total *				18,185.20
Ashley 07386	251440	20-220-204-52-5280-4457	Wheaton United Payment	250.00
Ashley 07386 Total *				250.00
AssetWorks Risk Management Inc. 07051	251640	24-000-000-52-5203-0000	Annual Fixed Asset Software	3,570.00
AssetWorks Risk Management Inc. 07051 Total *				3,570.00
AT&T Internet 00070	251357	10-101-000-52-5262-0000	Parks 1000 Manchester Rd 050225-060125	115.17
	251441	10-000-856-52-5262-0000	Prairie 855 W Prairie Ave 050825-060725	115.17
	251573	60-000-000-52-5262-0000	AGC 26W151 Butterfield Rd 051225-061125	115.17
AT&T Internet 00070 Total *				345.51
AT&T Mobility 00068	251641	10-000-000-52-5265-0000	300-4503 D. Siciliano 041825-051725	51.31
	251641	10-000-000-52-5265-0000	346-9175 Tablet 7 Ex Director 041825-051725	33.63
	251641	10-000-000-52-5265-0000	945-7726 M. Benard 041825-051725	51.31
	251641	10-000-415-52-5265-0000	234-8725 Lauren C 041825-051725	51.31
	251641	10-000-415-52-5265-0000	240-0798 Hot Spot 1 Events 041825-051725	43.23
	251641	10-000-415-52-5265-0000	251-5866 Events Tablet 10 041825-051725	23.24
	251641	10-000-415-52-5265-0000	251-8452 Tablet 11 Events 041825-051725	23.24
	251641	10-000-416-52-5265-1906	815-6705 Events iPad 041825-051725	23.24
	251641	10-000-416-52-5265-1906	815-6706 Events iPad 041825-051725	23.24
	251641	10-000-416-52-5265-1906	815-6707 Events iPad 041825-051725	23.24
	251641	10-101-000-52-5265-0000	234-1025 Parks Tablet 8 041825-051725	23.24
	251641	10-101-000-52-5265-0000	234-8452 Parks Tablet 21 041825-051725	23.24

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
AT&T Mobility 00068	251641	10-101-000-52-5265-0000	346-0577 Security 7 Gables 041825-051725	83.24
	251641	10-101-000-52-5265-0000	386-1562 Parks Dept 041825-051725	8.99
	251641	10-101-000-52-5265-0000	386-1616 Parks Dept 041825-051725	6.24
	251641	10-101-000-52-5265-0000	464-0161 R. Sperl 041825-051725	76.52
	251641	10-101-000-52-5265-0000	639-8267 Parks Dept 041825-051725	5.62
	251641	10-101-000-52-5265-0000	639-8599 Parks Dept 041825-051725	51.31
	251641	10-101-000-52-5265-0000	639-8783 K. Flynn 041825-051725	51.31
	251641	10-101-000-52-5265-0000	917-4832 P. Stanczak 041825-051725	76.52
	251641	10-419-000-52-5265-0000	234-2925 Martha H 041825-051725	76.52
	251641	10-419-000-52-5265-0000	815-1067 Sandra S 041825-051725	51.31
	251641	20-000-112-52-5265-0000	520-8271 Marsh Camps 041825-051725	29.54
	251641	20-000-112-52-5265-0000	520-8361 Marsh Camps 041825-051725	29.54
	251641	20-000-112-52-5265-0000	871-1362 Camp Adventure 041825-051725	76.52
	251641	20-000-200-52-5265-0000	234-1813 Chad S 041825-051725	51.30
	251641	20-000-200-52-5265-0000	251-7649 Recreation Tablet 22 041825-051725	23.24
	251641	20-000-200-52-5265-0000	536-4138 V. Beyer 041825-051725	76.52
	251641	20-000-205-52-5265-0000	232-9893 Hot Spot 3 Athletics 041825-051725	43.23
	251641	20-000-205-52-5265-0000	605-1287 Athletics 041825-051725	76.52
	251641	20-000-304-52-5265-0000	251-0735 MLC Travel 041825-051725	51.31
	251641	20-000-415-52-5265-0000	414-0027 M. Wilhelmi 041825-051725	76.52
	251641	20-101-000-52-5265-0000	885-4579 D. Shee 041825-051725	36.71
	251641	20-101-220-52-5265-0000	768-2406 WPD Wagner 041825-051725	76.52
	251641	20-220-207-52-5265-0000	251-0972 Kelly N 041825-051725	76.52
	251641	20-220-207-52-5265-0000	346-9428 J. Martinson 041825-051725	76.52
	251641	20-220-207-52-5265-0000	520-8259 CC Camps 041825-051725	29.54
	251641	20-220-207-52-5265-0000	520-8326 CC Camps 041825-051725	29.54
	251641	20-220-207-52-5265-0000	520-8352 CC Camps 041825-051725	29.54
	251641	20-220-207-52-5265-0000	520-8362 CC Camps 041825-051725	29.54
	251641	20-220-207-52-5265-0000	520-8365 CC Camps 041825-051725	29.54
	251641	20-220-207-52-5265-0000	520-8391 CC Camps 041825-051725	29.54
	251641	20-222-232-52-5265-0000	251-7369 Max Y 041825-051725	76.52
	251641	20-222-232-52-5265-0000	885-4684 W. Russell 041825-051725	76.52
	251641	20-350-302-52-5265-0000	232-9894 Hot Spot 2 PPFC 041825-051725	43.23
	251641	22-501-000-52-5265-0000	234-0136 Cosley Tablet 16 041825-051725	23.24
	251641	22-501-000-52-5265-0000	234-9679 Cosley Tablet 9 041825-051725	23.24
	251641	22-501-000-52-5265-0000	779-8546 Cosley Tablet 17 041825-051725	23.24
	251641	60-000-000-52-5265-0000	240-0783 Hot Spot 4 AGC 041825-051725	43.23
	251641	60-000-000-52-5265-0000	520-5201 AGC Tablet 13 041825-051725	23.24
	251641	60-000-000-52-5265-0000	520-5473 AGC Tablet 14 041825-051725	23.24
	251641	60-000-000-52-5265-0000	624-3574 D. Novak 041825-051725	76.52
	251641	60-000-000-52-5265-0000	703-1526 AGC Backup 041825-051725	83.24
	251641	60-000-000-52-5265-0000	871-4196 AGC Tablet 15 041825-051725	23.24
AT&T Mobility 00068 Total *				2,397.50
Atkinson 07105	251574	20-220-204-52-5280-4457	Wheaton United Payment	17,991.65
Atkinson 07105 Total *				17,991.65
Atlas Bobcat Inc. 03248	251358	10-101-000-53-5315-0000	Equip 2020 PSC 67937	502.03
Atlas Bobcat Inc. 03248 Total *				502.03
Attolini TMP130	168243	20-000-000-20-2025-0000	Rsv# 3685531 Refund	100.00



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>Attolini TMP130 Total *</b>				<b>100.00</b>
<b>B &amp; R Financial LLC 06646</b>	<b>251442</b>	20-220-208-52-5280-8876	Retirement Class	15.00
<b>B &amp; R Financial LLC 06646 Total *</b>				<b>15.00</b>
<b>BACHELLER 07139</b>	<b>251443</b>	20-220-204-52-5280-4457	Wheaton United Payment	3,316.65
<b>BACHELLER 07139 Total *</b>				<b>3,316.65</b>
<b>Bagley TMP*3020</b>	<b>251642</b>	10-000-000-25-2581-0000	Reissue PR# 29704 7/26/2024 for K Bagley	48.48
<b>Bagley TMP*3020 Total *</b>				<b>48.48</b>
<b>Baker 07144</b>	<b>251444</b>	20-220-204-52-5280-4457	Wheaton United Payment	2,100.00
<b>Baker 07144 Total *</b>				<b>2,100.00</b>
<b>Bassi 03900</b>	<b>168276</b>	20-000-416-52-5241-1905	Chemically Imbalanced Agreement - Cream of Wheaton 2025	600.00
<b>Bassi 03900 Total *</b>				<b>600.00</b>
<b>Bathing Brands Inc 02834</b>	<b>251359</b>	20-101-220-52-5210-0000	Steam Boiler Repair	579.00
	<b>251445</b>	20-101-220-52-5210-0000	Steam Repair	548.00
<b>Bathing Brands Inc 02834 Total *</b>				<b>1,127.00</b>
<b>Baycom Inc. 07589</b>	<b>251360</b>	22-501-000-53-5315-0000	Radios/Batteries/Antenna	855.00
	<b>251575</b>	20-101-220-53-5313-0000	New Walkie Talkies & Batteries	695.00
<b>Baycom Inc. 07589 Total *</b>				<b>1,550.00</b>
<b>Beacon Athletics 00105</b>	<b>251361</b>	20-221-223-53-5306-0000	Double-Bases for BBSB	3,327.60
<b>Beacon Athletics 00105 Total *</b>				<b>3,327.60</b>
<b>Bellissimo Distribution, LLC 07599</b>	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1121781 Produce	747.10
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1122170B Produce	260.49
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1122304 Produce	27.00
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1122325 Produce	38.00
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1122526 Produce	251.70
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1122866 Produce	181.85
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1122867 Produce	29.95
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1123346A Produce	491.28
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1123600 Produce	3.99
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1123749 Produce	568.24
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1123759 Produce	113.90
	<b>251362</b>	60-000-000-14-1413-0000	Inv# 1123773 Produce	19.00
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1123217A Produce	526.58
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1124158 Produce	339.95
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1124573 Produce	293.40
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1124904A Produce	683.20
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1125264 Produce	415.76
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1125683 Produce	714.26
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1125805 Produce	44.00
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1125860 Produce	73.90
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1125940 Produce	26.40
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1126141 Produce	759.85
	<b>251446</b>	60-000-000-14-1413-0000	Inv# 1126310 Produce	28.80
	<b>251643</b>	60-000-000-14-1413-0000	Inv# 1126533 Produce	273.83
	<b>251643</b>	60-000-000-14-1413-0000	Inv# 1126534 Produce	24.95
	<b>251643</b>	60-000-000-14-1413-0000	Inv# 1127079 Produce	232.20
	<b>251643</b>	60-000-000-14-1413-0000	Inv# 1127245A Produce	372.25
	<b>251643</b>	60-000-000-14-1413-0000	Inv# 1127640 Produce	425.85
	<b>251643</b>	60-000-000-14-1413-0000	Inv# 1128040 Produce	580.14



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Bellissimo Distribution, LLC 07599	251643	60-000-000-14-1413-0000	Inv# 1128042 Produce	58.90
	251643	60-000-000-14-1413-0000	Inv# 1128468 Produce	485.46
	251643	60-000-000-14-1413-0000	Inv# 1128898 Produce	503.76
	251643	60-000-000-14-1413-0000	Inv# 1128956 Produce	122.25
	251643	60-000-000-14-1413-0000	Inv# 1129341 Produce	207.90
	251643	60-000-000-14-1413-0000	Inv# 1129343 Produce	42.99
	251643	60-000-000-14-1413-0000	Inv# 1129657 Produce	538.48
	251643	60-000-000-14-1413-0000	Inv# 1129982 Produce	217.98
	251643	60-000-000-14-1413-0000	Inv# 1129995 Produce	40.00
	251643	60-000-000-14-1413-0000	Inv# 1130127 Produce	15.96
	251643	60-000-000-14-1413-0000	Inv# 1130449 Produce	421.42
	251643	60-000-000-14-1413-0000	Inv# 1130852 Produce	934.12
	251643	60-000-000-14-1413-0000	Inv# 1130855 Produce	47.85
<b>Bellissimo Distribution, LLC 07599 Total *</b>				<b>12,184.89</b>
Berg Engineering Consultants Ltd. 05532	251644	40-800-846-57-5701-0000	CC Phase 1 Temperature Control Replacement	4,750.00
	251644	60-000-000-57-5701-0000	AGC RTU Replacement	5,100.00
<b>Berg Engineering Consultants Ltd. 05532 Total *</b>				<b>9,850.00</b>
Berry, Dunn, McNeil & Parker LLC 07629	251576	10-000-000-52-5205-0000	Professional Services for Strategic Plan/Community Engagement	9,963.67
	251576	20-000-000-52-5205-0000	Professional Services for Strategic Plan/Community Engagement	9,963.67
	251576	60-000-000-52-5205-0000	Professional Services for Strategic Plan/Community Engagement	9,963.66
<b>Berry, Dunn, McNeil &amp; Parker LLC 07629 Total *</b>				<b>29,891.00</b>
Black Gold Septic Inc 00125	251577	60-000-000-52-5263-0000	Inv# 49389	465.00
	251577	60-000-000-52-5263-0000	Inv# 49524	350.00
	251577	60-611-000-52-5210-0000	Inv# 49523	750.00
<b>Black Gold Septic Inc 00125 Total *</b>				<b>1,565.00</b>
BoardTronics 07083	251363	60-601-000-53-5343-0000	LTC Plus Irrigation Sattelite Parts	545.93
<b>BoardTronics 07083 Total *</b>				<b>545.93</b>
Breakthru Beverage Illinois, LLC 05816	168244	60-000-000-14-1412-0000	Inv# 121236323 Liquor	1,708.10
	168255	60-000-000-14-1412-0000	Inv# 121346375 Liquor	2,052.88
	168277	60-000-000-14-1412-0000	Inv# 121457999 Liquor	2,417.82
	168277	60-000-000-14-1412-0000	Inv# 121563296 Liquor	4,029.40
<b>Breakthru Beverage Illinois, LLC 05816 Total *</b>				<b>10,208.20</b>
Bronze Memorial Company 04036	251364	40-101-000-53-5338-0000	Commemorative Plaque	221.52
	251447	40-101-000-53-5338-0000	Commemorative Plaque	197.52
<b>Bronze Memorial Company 04036 Total *</b>				<b>419.04</b>
Bruckelmeyer TMP137	168263	20-000-000-20-2025-0000	Household Refund	125.00
<b>Bruckelmeyer TMP137 Total *</b>				<b>125.00</b>
Bryja 07683	251578	20-221-221-53-5330-0000	Cheer Bows	1,840.00
<b>Bryja 07683 Total *</b>				<b>1,840.00</b>
Brymax Enterprises Inc. 03913	251579	20-222-231-53-5328-0000	Northside Dippin Dots	691.20
	251579	20-222-232-53-5328-0000	Rice Pool Dippin Dots	691.20
<b>Brymax Enterprises Inc. 03913 Total *</b>				<b>1,382.40</b>
Buck TMP131	168264	20-000-000-20-2025-0000	Fitness Pass Refund	24.00
<b>Buck TMP131 Total *</b>				<b>24.00</b>
BUTLER TMP134	168265	20-000-000-20-2025-0000	Household Refund	130.00
<b>BUTLER TMP134 Total *</b>				<b>130.00</b>
BZR Assigning LLC 07399	251365	20-220-204-52-5280-4457	Wheaton United Referees - Second Payment	4,604.00
<b>BZR Assigning LLC 07399 Total *</b>				<b>4,604.00</b>

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Cali 07321	251448	20-220-204-52-5280-4457	Wheaton United Payment	2,511.65
<b>Cali 07321 Total *</b>				<b>2,511.65</b>
Campagna-Turano Bakery Inc. 06960	251366	60-000-000-14-1415-0000	Inv# 118030130 General Grocery	439.69
	251366	60-000-000-14-1415-0000	Inv# 118030162 General Grocery	139.80
	251366	60-000-000-14-1415-0000	Inv# 118030216 General Grocery	49.14
	251366	60-000-000-14-1415-0000	Inv# 118030254 General Grocery	101.49
	251366	60-000-000-14-1415-0000	Inv# 118030289 General Grocery	321.73
	251449	60-000-000-14-1415-0000	Inv# 118030315 General Grocery	137.37
	251449	60-000-000-14-1415-0000	Inv# 118030352 General Grocery	200.99
	251449	60-000-000-14-1415-0000	Inv# 118030410 General Grocery	236.08
	251449	60-000-000-14-1415-0000	Inv# 118030443 General Grocery	636.65
	251449	60-000-000-14-1415-0000	Inv# 118030477 General Grocery	155.21
	251645	60-000-000-14-1415-0000	Inv# 118030507 General Grocery	181.89
	251645	60-000-000-14-1415-0000	Inv# 118030541 General Grocery	241.44
	251645	60-000-000-14-1415-0000	Inv# 118030594 General Grocery	204.93
	251645	60-000-000-14-1415-0000	Inv# 118030626 General Grocery	111.67
	251645	60-000-000-14-1415-0000	Inv# 118030661 General Grocery	649.66
	251645	60-000-000-14-1415-0000	Inv# 118030691 General Grocery	57.63
	251645	60-000-000-14-1415-0000	Inv# 118030720 General Grocery	107.14
	251645	60-000-000-14-1415-0000	Inv# 118030808 General Grocery	100.57
<b>Campagna-Turano Bakery Inc. 06960 Total *</b>				<b>4,073.08</b>
Campaign Monitor Pty Ltd 06379	0	10-000-000-54-5434-0000	Email Software	200.00
	0	10-000-415-54-5425-0000	Email Software	1,400.00
	0	10-000-415-54-5426-0000	Email Software	2,550.00
	0	10-000-415-54-5438-0000	Email Software	2,350.00
	0	10-000-416-52-5241-1902	Email Software	300.00
	0	10-000-416-52-5241-1906	Email Software	700.00
	0	10-000-416-52-5241-1907	Email Software	125.00
	0	10-000-416-52-5241-1908	Email Software	100.00
	0	10-430-415-54-5442-0000	Email Software	250.00
	0	20-000-000-12-1226-0000	Email Software	1,485.00
	0	20-000-200-54-5426-0000	Email Software	2,245.00
	0	20-000-205-54-5426-0000	Email Software	2,150.00
	0	20-000-415-52-5210-0000	Email Software	3,037.81
	0	20-000-416-52-5241-1905	Email Software	150.00
	0	20-350-302-52-5241-1925	Email Software	150.00
	0	22-350-415-54-5426-0000	Email Software	1,825.00
	0	60-000-415-54-5442-0000	Email Software	750.00
	0	60-611-415-54-5426-0000	Email Software	1,525.00
	0	60-612-415-54-5426-0000	Email Software	1,525.00
<b>Campaign Monitor Pty Ltd 06379 Total *</b>				<b>22,817.81</b>
Carlys Kickers LLC 05083	251580	20-220-203-52-5280-3324	Soccer Shots Winter	7,918.02
	251646	20-220-203-52-5280-3324	Soccer Shots Spring 2025	19,605.30
<b>Carlys Kickers LLC 05083 Total *</b>				<b>27,523.32</b>
Carol Stream Lawn and Power 00164	251450	10-101-000-53-5315-0000	PSC 66437	158.54
	251581	10-101-000-53-5306-0000	Cordless for CC	289.98
<b>Carol Stream Lawn and Power 00164 Total *</b>				<b>448.52</b>
CARTER 07115	251451	20-220-204-52-5280-4457	Wheaton United Payment	1,466.65

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>CARTER 07115 Total *</b>				<b>1,466.65</b>
<b>Case Lots Inc 07469</b>	<b>251452</b>	20-101-231-53-5302-0000	Degreaser	99.80
	<b>251452</b>	20-101-232-53-5302-0000	Degreaser	99.80
<b>Case Lots Inc 07469 Total *</b>				<b>199.60</b>
<b>Chicago Beverage Systems, LLC 01058</b>	<b>168256</b>	60-000-000-14-1412-0000	Inv# 100709404 Beer	1,139.88
	<b>168266</b>	60-000-000-14-1412-0000	Inv# 100715290 Beer	461.73
	<b>168278</b>	60-000-000-14-1412-0000	Inv# 100721463 Beer	1,076.59
<b>Chicago Beverage Systems, LLC 01058 Total *</b>				<b>2,678.20</b>
<b>Chicago Classic Coach LLC 05068</b>	<b>251367</b>	20-220-304-52-5280-5522	Bus for Wild Wonders Day Trip 05/06/25 Plus Tip	1,335.00
	<b>251453</b>	20-220-304-52-5280-5522	Bus for Viva Pilsen 05/13/25 Plus Tip	1,134.00
<b>Chicago Classic Coach LLC 05068 Total *</b>				<b>2,469.00</b>
<b>Chicago Inter Soccer Inc 06694</b>	<b>251647</b>	20-220-204-52-5280-4457	Wheaton United Tournament Reg 07/11/25-07/13/25	1,250.00
<b>Chicago Inter Soccer Inc 06694 Total *</b>				<b>1,250.00</b>
<b>Christensen 05667</b>	<b>251368</b>	22-501-000-54-5422-0000	Mileage Reimbursement April 2025	31.50
<b>Christensen 05667 Total *</b>				<b>31.50</b>
<b>City of Wheaton 00192</b>	<b>251369</b>	10-000-000-54-5401-0000	April Board Meeting	103.33
	<b>251369</b>	20-000-000-54-5401-0000	April Board Meeting	103.34
	<b>251369</b>	60-000-000-54-5401-0000	April Board Meeting	103.33
<b>City of Wheaton 00192 Total *</b>				<b>310.00</b>
<b>City of Wheaton 00193</b>	<b>251454</b>	10-000-000-52-5264-0000	Briar Patch Park 040825-050625	192.84
	<b>251454</b>	10-000-000-52-5264-0000	Briarknoll Park 040825-050625	20.96
	<b>251454</b>	10-000-000-52-5264-0000	Central Pk 040725-050525	66.88
	<b>251454</b>	10-000-000-52-5264-0000	DC Hist Museum 040725-050525	48.73
	<b>251454</b>	10-000-000-52-5264-0000	Hillside Park 040825-050625	20.96
	<b>251454</b>	10-000-000-52-5264-0000	Hoffman Park 040725-050525	84.03
	<b>251454</b>	10-000-000-52-5264-0000	Hurley Park 040825-050625	45.68
	<b>251454</b>	10-000-000-52-5264-0000	Kelly Park/Edison 040825-050625	150.94
	<b>251454</b>	10-000-000-52-5264-0000	Memorial Park 040725-050525	393.22
	<b>251454</b>	10-000-000-52-5264-0000	Northside Park 040725-050525	557.91
	<b>251454</b>	10-000-000-52-5264-0000	Prairie Path Park 040825-050625	37.20
	<b>251454</b>	10-000-000-52-5264-0000	Scottdale Park 040825-050625	57.00
	<b>251454</b>	10-000-000-52-5264-0000	Seven Gables Park 040825-050625	627.12
	<b>251454</b>	10-000-000-52-5264-0000	Sunnyside Park 040825-050625	31.03
	<b>251454</b>	10-000-000-52-5264-0000	Triangle Park 040725-050525	32.43
	<b>251454</b>	10-000-000-52-5264-0000	W W Stevens Park 040725-050525	23.08
	<b>251454</b>	10-000-856-52-5264-0000	855 Prairie 040725-050525	247.56
	<b>251454</b>	10-101-000-52-5264-0000	Parks & Planning 040725-050525	320.31
	<b>251454</b>	10-430-000-52-5264-0000	DC Hist Museum 040725-050525	20.88
	<b>251454</b>	20-000-000-52-5264-0000	Atten Park 040825-050625	607.57
	<b>251454</b>	20-000-000-52-5264-0000	Boy Scout Cabin 040725-050525	57.34
	<b>251454</b>	20-000-000-52-5264-0000	Graf Park/Monroe 040725-050725	20.96
	<b>251454</b>	20-000-000-52-5264-0000	Graf Pk/Monroe 040725-050525	243.06
	<b>251454</b>	20-000-000-52-5264-0000	Rathje Park 040825-050625	59.99
	<b>251454</b>	20-000-000-52-5264-0000	Toohey Park 040825-050625	196.38
	<b>251454</b>	20-000-112-52-5264-0000	Lincoln Marsh 040825-050625	217.30
	<b>251454</b>	20-000-304-52-5264-0000	Mary Lubko Center 040725-050525	82.02
	<b>251454</b>	20-220-225-52-5264-0000	Central Athletic Complex 040725-050525	409.35
	<b>251454</b>	20-220-225-52-5264-0000	Zamboni Storage 040725-050525	144.05



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>City of Wheaton 00193</b>	<b>251454</b>	20-222-231-52-5264-0000	Northside Pool 040725-050525	6,218.11
	<b>251454</b>	20-222-232-52-5264-0000	Rice Pool 040825-050625	855.38
	<b>251454</b>	20-224-220-52-5264-0000	Community Center 040825-050625	1,632.74
	<b>251454</b>	20-224-234-52-5264-0000	Blanchard Building 040825-050625	140.87
	<b>251454</b>	20-350-303-52-5264-0000	Clocktower Commons 040725-050525	111.66
	<b>251454</b>	22-501-000-52-5264-0000	Cosley Bobcat 040725-050525	84.46
	<b>251454</b>	22-501-000-52-5264-0000	Cosley Welcome Center 040725-050525	84.98
	<b>251454</b>	22-501-000-52-5264-0000	Cosley Zoo 040725-050525	743.19
	<b>251454</b>	60-000-000-52-5264-0000	AGC Chemical Building 040825-050625	191.82
	<b>251454</b>	60-000-000-52-5264-0000	AGC Clubhouse 040825-050625	906.58
	<b>251454</b>	60-000-000-52-5264-0000	AGC Maintenance Building 040825-050625	149.75
<b>City of Wheaton 00193 Total *</b>				<b>16,136.32</b>
<b>Cleary Alman 07085</b>	<b>251455</b>	20-220-204-52-5280-4457	Wheaton United Payment	2,916.65
<b>Cleary Alman 07085 Total *</b>				<b>2,916.65</b>
<b>Colliflower 07251</b>	<b>251456</b>	10-101-000-53-5315-0000	PSC 68117 Equipment 1383	139.66
	<b>251456</b>	60-601-000-53-5315-0000	Inv# 02645022	325.81
<b>Colliflower 07251 Total *</b>				<b>465.47</b>
<b>Comcast Cable 03754</b>	<b>251370</b>	10-101-000-52-5262-0000	Parks Services 051725-061625	128.85
	<b>251370</b>	20-000-112-52-5262-0000	Lincoln Marsh 051825-061725	161.90
	<b>251370</b>	20-101-225-52-5262-0000	Central Athletic Center 051625-061525	133.85
	<b>251370</b>	20-220-225-52-5262-0000	Central Athletic Complex 051125-061025	260.85
	<b>251370</b>	20-222-231-52-5262-0000	Northside Pool 051125-061025	161.90
	<b>251370</b>	20-350-303-52-5262-0000	Clocktower Commons 051125-061025	161.90
	<b>251370</b>	22-501-000-52-5262-0000	Cosley Zoo 051125-061025	161.90
	<b>251370</b>	60-000-000-52-5262-0000	AGC Clubhouse 051425-061325	258.45
	<b>251582</b>	10-000-000-52-5262-0000	DC History Museum 052225-062125	161.90
	<b>251582</b>	20-000-304-52-5262-0000	Mary Lubko Center 051925-061825	128.85
	<b>251582</b>	20-224-220-52-5262-0000	Admin IP Services 052625-062525	221.85
	<b>251582</b>	20-224-220-52-5262-0000	Community Center 060125-063025	4.52
	<b>251648</b>	10-000-856-52-5262-0000	Prairie 060525-070425	260.85
	<b>251648</b>	20-224-234-52-5262-0000	CC Annex 060225-070125	140.90
<b>Comcast Cable 03754 Total *</b>				<b>2,348.47</b>
<b>Commonwealth Edison 00406</b>	<b>251371</b>	20-224-234-52-5260-0000	1753 S. Blanchard CC Annex 040225-050225	982.72
	<b>251583</b>	10-000-000-52-5260-0000	Seven Gables 041625-051625	19.52
	<b>251583</b>	20-000-112-52-5260-0000	Lincoln Ave 041825-052025	156.57
<b>Commonwealth Edison 00406 Total *</b>				<b>1,158.81</b>
<b>Community School District 200 00408</b>	<b>251457</b>	10-000-000-53-5302-0000	Paper Order	105.00
	<b>251457</b>	10-000-856-53-5302-0000	Paper Order	525.00
	<b>251457</b>	10-430-000-53-5302-0000	Paper Order	70.00
	<b>251457</b>	20-000-112-53-5302-0000	Paper Order	140.00
	<b>251457</b>	20-000-205-53-5302-0000	Paper Order	350.00
	<b>251457</b>	20-000-304-53-5302-0000	Paper Order	70.00
	<b>251457</b>	20-224-220-53-5302-0000	Paper Order	1,057.70
	<b>251457</b>	60-000-000-53-5302-0000	Paper Order	875.00
<b>Community School District 200 00408 Total *</b>				<b>3,192.70</b>
<b>Community Unit School District 200 01048</b>	<b>251584</b>	20-221-223-54-5405-4459	Travel BBSB Winter Field House Time	5,135.55
<b>Community Unit School District 200 01048 Total *</b>				<b>5,135.55</b>
<b>Conserv FS Inc. 00418</b>	<b>251372</b>	20-101-000-53-5349-0000	Athletic Mix	675.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Conserv FS Inc. 00418	251372	20-101-000-53-5349-0000	Pro's Choice & Chalk	1,455.00
	251649	10-101-000-53-5333-0000	Seed	720.00
	251649	20-101-000-53-5349-0000	Pro Choice Athletic Fields	6,520.00
Conserv FS Inc. 00418 Total *				9,370.00
Constellation NewEnergy Inc 00417	251373	20-000-000-52-5260-0000	Seven Gables Barn 040225-050225	48.10
	251458	10-000-000-52-5260-0000	DC History Museum 041125-051325	830.66
	251458	10-000-000-52-5260-0000	Main Street Tennis Lighting 041125-051325	23.57
	251458	10-000-000-52-5260-0000	Memorial Park 041125-051325	30.71
	251458	10-430-000-52-5260-0000	DC History Museum 041125-051325	356.00
	251458	20-000-304-52-5260-0000	Mary Lubko Center 041125-051325	501.89
	251458	20-220-225-52-5260-0000	Zamboni Storage 040425-050625	66.09
	251585	10-000-000-52-5260-0000	Briar Patch Park 041525-051525	71.55
	251585	20-000-000-52-5260-0000	Graf Park/Monroe 041525-051525	61.93
	251585	20-220-225-52-5260-0000	Central Athletic Complex 041425-051425	2,222.92
	251585	20-350-303-52-5260-0000	Clocktower Commons 041425-051425	263.21
	251585	22-501-000-52-5260-0000	Cosley Welcome Center 041825-052025	131.18
	251585	60-000-000-52-5260-0000	Orchard Gate 041625-051625	32.33
	251650	10-000-000-52-5260-0000	C L Herrick Park 042125-052125	52.39
	251650	10-000-000-52-5260-0000	Hurley Park 041625-051625	41.52
	251650	10-000-000-52-5260-0000	Northside Park 041825-052025	191.70
	251650	10-000-000-52-5260-0000	Overpass Bridge 041825-052025	75.85
	251650	10-000-000-52-5260-0000	Seven Gables Park 041625-051625	80.84
	251650	10-000-856-52-5260-0000	855 Prairie 041825-052025	750.26
	251650	10-101-000-52-5260-0000	Parks & Planning 041725-051925	923.93
	251650	20-000-000-52-5260-0000	Atten Park 041525-051525	622.95
	251650	20-000-000-52-5260-0000	Boy Scout Cabin 041825-052025	70.42
	251650	20-000-000-52-5260-0000	Girl Scout Cabin 041825-052025	39.74
	251650	20-000-000-52-5260-0000	Graf Park/Monroe 041525-051525	398.74
	251650	20-000-000-52-5260-0000	Northside Shelter 041825-052025	104.06
	251650	20-000-000-52-5260-0000	Rathje Park 041725-051925	180.22
	251650	20-000-000-52-5260-0000	Toohey Park 041625-051625	313.81
	251650	20-222-231-52-5260-0000	Northside Pool 041825-052025	1,676.47
	251650	20-222-232-52-5260-0000	Rice Pool 041525-051525	3,200.33
	251650	20-224-220-52-5260-0000	Community Center 041525-051525	9,600.99
	251650	22-501-000-52-5260-0000	Cosley Zoo 041825-052025	1,841.94
	251650	60-000-000-52-5260-0000	AGC Clubhouse 041625-051625	8,963.84
Constellation NewEnergy Inc 00417 Total *				33,770.14
Consumers Packing Co. 00419	251374	60-000-000-14-1411-0000	Inv# 423038 Meat	1,044.24
	251374	60-000-000-14-1411-0000	Inv# 423176 Meat	1,400.13
	251374	60-000-000-14-1411-0000	Inv# 423318 Meat	525.61
	251459	60-000-000-14-1412-0000	Inv# 423378 Meat	4,231.46
	251651	60-000-000-14-1411-0000	Inv# 423657 Meat	1,199.31
	251651	60-000-000-14-1411-0000	Inv# 423738 Meat	2,491.72
	251651	60-000-000-14-1411-0000	Inv# 423846 Meat	1,306.40
	251651	60-000-000-14-1411-0000	Inv# 423856 Meat	79.16
	251651	60-000-000-14-1411-0000	Inv# 423928 Meat	685.35
	251651	60-000-000-14-1411-0000	Inv# 424001 Meat	1,081.50
	251651	60-000-000-14-1411-0000	Inv# 424069 Meat	2,075.48



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Consumers Packing Co. 00419	251651	60-000-000-14-1411-0000	Inv# 424195 Meat	1,624.63
	251651	60-000-000-14-1411-0000	Inv# 424299 Meat	2,977.41
<b>Consumers Packing Co. 00419 Total *</b>				<b>20,722.40</b>
Cozzini Bros, Inc. 06626	251375	60-612-000-52-5210-0000	Inv# C18412833 Cutery Service	57.40
	251652	60-612-000-52-5210-0000	Inv# C18517810 Cutlery Service	57.40
<b>Cozzini Bros, Inc. 06626 Total *</b>				<b>114.80</b>
Cuautle 07305	251460	20-220-204-52-5280-4457	Wheaton United Payment	2,100.00
<b>Cuautle 07305 Total *</b>				<b>2,100.00</b>
Cuculich 07109	251461	20-220-204-52-5280-4457	Wheaton United Payment	883.35
<b>Cuculich 07109 Total *</b>				<b>883.35</b>
Culligan DuPage Soft Water Service Inc 04296	251653	10-000-856-52-5220-0000	Water Cooler Rental June 2025	6.00
	251653	10-000-856-53-5302-0000	Drinking Water May 2025	90.87
	251653	20-000-112-52-5220-0000	Water Cooler Rental June 2025	6.00
	251653	20-000-304-52-5220-0000	Water Cooler Rental June 2025	6.00
	251653	20-000-304-53-5302-0000	Drinking Water May 2025	13.98
	251653	20-224-220-52-5220-0000	Water Cooler Rental June 2025	12.00
	251653	20-224-220-53-5302-0000	Drinking Water May 2025	132.32
	251653	22-501-000-52-5220-0000	Water Cooler Rental June 2025	6.00
	251653	22-501-000-53-5302-0000	Drinking Water May 2025	97.37
	251653	60-000-000-52-5210-0000	Arrowhead Cooler Rental June 2025	18.00
	251653	60-000-000-52-5210-0000	Arrowhead Drinking Water May 2025	125.82
	251653	60-612-000-52-5210-0000	Arrowhead Salt Delivery May 2025	194.75
	251653	60-612-000-52-5210-0000	Arrowhead Softner Rental June 2025	110.00
<b>Culligan DuPage Soft Water Service Inc 04296 Total *</b>				<b>819.11</b>
Da Silva 07304	251462	60-612-901-52-5292-0000	Inv# MDay 2025	990.00
<b>Da Silva 07304 Total *</b>				<b>990.00</b>
Dearborn Life Insurance Company 06726	251463	10-000-000-21-2130-0000	Voluntary Life Insurance June 2025	1,053.56
	251463	75-000-000-12-1221-0000	Foundation% Life Insurance June 2025	6.57
	251463	75-000-000-12-1222-0000	WDSRA% Life Insurance June 2025	13.26
	251463	75-000-000-12-1223-0000	Cobra Vision Insurance June 2025	6.67
	251463	75-000-000-21-2137-0000	Retiree Vision Insurance June 2025	51.29
	251463	75-000-000-52-5230-0000	Group Term Life Insurance June 2025	2,342.33
	251463	75-000-000-52-5231-0000	EAP for June 2025	661.76
	251463	75-000-000-52-5231-0000	Vision Insurance June 2025	1,262.10
<b>Dearborn Life Insurance Company 06726 Total *</b>				<b>5,397.54</b>
DeCraene 07049	168279	20-000-416-52-5241-1905	Chemically Imbalanced Agreement - Cream of Wheaton 2025	600.00
<b>DeCraene 07049 Total *</b>				<b>600.00</b>
DeEtta's Bakery Inc 06027	251376	60-612-901-52-5292-0000	Inv# 5738 Event Dessert	460.00
	251464	60-612-901-52-5292-0000	Inv# 5747 Event Dessert	435.00
	251464	60-612-901-52-5292-0000	Inv# 5751 Event Dessert	385.00
	251464	60-612-901-52-5292-0000	Inv# 5754 Event Dessert	195.00
	251654	60-612-901-52-5292-0000	Inv# 5772 Event Desserts	385.00
	251654	60-612-901-52-5292-0000	Inv# 5781 Event Desserts	218.75
<b>DeEtta's Bakery Inc 06027 Total *</b>				<b>2,078.75</b>
Direct Fitness Solutions 00219	251465	20-350-302-52-5211-0000	Maintenance	600.00
	251586	20-350-302-52-5211-0000	Gym Wipes	852.00
<b>Direct Fitness Solutions 00219 Total *</b>				<b>1,452.00</b>

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Dock & Door National LLC 05758	251655	40-800-822-53-5301-0000	LM Pit Toilet	1,990.00
<b>Dock &amp; Door National LLC 05758 Total *</b>				<b>1,990.00</b>
Doty Nurseries LLC 06243	251587	10-101-000-53-5331-0000	Spring Annuals	6,846.00
<b>Doty Nurseries LLC 06243 Total *</b>				<b>6,846.00</b>
Dreisilker Electric Motors 00237	251656	60-000-000-54-5441-0000	Inv# I34255	21.21
<b>Dreisilker Electric Motors 00237 Total *</b>				<b>21.21</b>
Duchaj Bros. 00240	251657	22-501-000-53-5339-0000	150 Bales of Hay	1,050.00
<b>Duchaj Bros. 00240 Total *</b>				<b>1,050.00</b>
Dupage County Collector 03751	0	10-000-856-52-5210-0000	Prairie Bldg Property Tax 05-08-407-011 - 1st & 2nd Installments	825.84
<b>Dupage County Collector 03751 Total *</b>				<b>825.84</b>
DuPage County Public Works 00243	251588	10-000-000-52-5264-0000	Briar Patch Park 020725-040825	9.48
	251588	20-222-232-52-5264-0000	Bathhouse 020725-040825	44.04
	251588	20-224-220-52-5264-0000	Community Center 020725-040825	544.52
	251588	20-224-234-52-5264-0000	Blanchard Building 020725-040825	63.82
<b>DuPage County Public Works 00243 Total *</b>				<b>661.86</b>
DuPage Tents & Events 07215	168267	20-000-416-52-5241-1905	Cream of Wheaton 06/05/25-06/08/25 Balance Due	6,495.00
<b>DuPage Tents &amp; Events 07215 Total *</b>				<b>6,495.00</b>
E.J. Rohn Company 06706	251466	20-101-225-52-5211-0000	Floor Mat Service CAC	95.63
<b>E.J. Rohn Company 06706 Total *</b>				<b>95.63</b>
E.P. Doyle & Son LLC 03438	251377	40-800-813-57-5701-0000	Cosley Parking Expansion	223,204.03
<b>E.P. Doyle &amp; Son LLC 03438 Total *</b>				<b>223,204.03</b>
Eckles 07681	251658	10-000-000-25-2581-0000	Reissue PR# 30038 8/23/2024 for T Eckles	69.04
<b>Eckles 07681 Total *</b>				<b>69.04</b>
Egan 00287	251378	20-000-112-54-5422-0000	Mileage Reimbursement 03/11/25-04/24/25	20.72
<b>Egan 00287 Total *</b>				<b>20.72</b>
Elgin Beverage Co. 07460	168280	60-000-000-14-1412-0000	Inv# 7619 Beer	590.50
<b>Elgin Beverage Co. 07460 Total *</b>				<b>590.50</b>
Emena 07452	251467	20-220-204-52-5280-4457	Wheaton United Payment	1,666.65
<b>Emena 07452 Total *</b>				<b>1,666.65</b>
Encompass Audio Visual LLC 06759	251468	60-000-000-54-5441-0000	Inv# 10933-1	3,364.27
<b>Encompass Audio Visual LLC 06759 Total *</b>				<b>3,364.27</b>
Engineering Resource Associates Inc. 03125	251589	40-000-000-57-5701-0000	CAC Parking Lot	698.78
<b>Engineering Resource Associates Inc. 03125 Total *</b>				<b>698.78</b>
Euclid Beverage 00269	168245	60-000-000-14-1412-0000	Inv# W-4274014 Beer	2,374.30
	168245	60-000-000-14-1412-0000	Inv# W-4274213 Beer	38.00
	168257	60-000-000-14-1412-0000	Inv# W-4279781 Beer	3,545.85
	168257	60-000-000-14-1412-0000	Inv# W-4280219 Beer	522.00
	168268	20-000-416-53-5346-1905	Cream of Wheaton 2025	26,622.40
	168281	60-000-000-14-1412-0000	Inv# W-4287240 Beer	3,303.20
	168281	60-000-000-14-1412-0000	Inv# W-4294722 Beer	2,537.90
<b>Euclid Beverage 00269 Total *</b>				<b>38,943.65</b>
EZ-Toyz Incorporated 07094	251469	40-000-000-57-5701-0000	Rathje Camera Installation	3,553.94
	251659	40-000-000-57-5701-0000	LM Security Upgrades	4,577.83
<b>EZ-Toyz Incorporated 07094 Total *</b>				<b>8,131.77</b>
Family Landscaping & Treewerks Inc. 05374	251660	10-101-000-52-5210-0000	Contractual Tree Work Blanchard	1,450.00
<b>Family Landscaping &amp; Treewerks Inc. 05374 Total *</b>				<b>1,450.00</b>
Faulks Bros. Construction Inc. 00275	251661	60-601-000-53-5331-0000	Compost	1,305.65

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>Faulks Bros. Construction Inc. 00275 Total *</b>				<b>1,305.65</b>
<b>FDS Holdings Inc. 06712</b>	<b>0</b>	60-612-901-52-5239-0000	04/25 Cardconnect Gateway Fees	3,685.06
<b>FDS Holdings Inc. 06712 Total *</b>				<b>3,685.06</b>
<b>Federal Express Corporation 00277</b>	<b>251470</b>	22-501-000-53-5325-0000	Millipedes	116.68
<b>Federal Express Corporation 00277 Total *</b>				<b>116.68</b>
<b>Feece Oil Company 04888</b>	<b>251662</b>	10-101-000-53-5348-0000	164 Gallons of Diesel Fuel	374.11
	<b>251662</b>	10-101-000-53-5348-0000	206 Gallons of Diesel Fuel	459.02
	<b>251662</b>	10-101-000-53-5348-0000	275 Gallons of Diesel Fuel	622.39
	<b>251662</b>	10-101-000-53-5348-0000	465 Gallons of Regular Gasoline	1,286.44
	<b>251662</b>	10-101-000-53-5348-0000	610 Gallons of Regular Gasoline	1,702.86
	<b>251662</b>	10-101-000-53-5348-0000	800 Gallons of Regular Gasoline	2,276.46
	<b>251662</b>	60-601-000-53-5348-0000	239 Gallons of Diesel Fuel	540.67
	<b>251662</b>	60-601-000-53-5348-0000	625 Gallons of Regular Gasoline	1,778.49
	<b>251662</b>	60-601-000-53-5348-0000	695 Gallons of Regular Gasoline	1,958.22
<b>Feece Oil Company 04888 Total *</b>				<b>10,998.66</b>
<b>Flexible Benefit Service Corp. 00270</b>	<b>251663</b>	75-000-000-52-5274-0000	Flex/Cobra Admin Fees for April	71.50
<b>Flexible Benefit Service Corp. 00270 Total *</b>				<b>71.50</b>
<b>Floods Royal Flush Inc. 06985</b>	<b>251379</b>	10-101-000-52-5211-0000	Portable Units - Central Park Tennis	270.00
	<b>251379</b>	10-101-000-52-5211-0000	Portable Units - Kelly Park	270.00
	<b>251379</b>	10-101-000-52-5211-0000	Portable Units - Rathje	135.00
	<b>251379</b>	10-101-000-52-5211-0000	Portable Units - Rathje Park	135.00
	<b>251379</b>	10-101-000-52-5211-0000	Portable Units - Sensory Garden	1,390.00
	<b>251379</b>	20-000-000-52-5210-0000	Portable Units - Briar Glen Park	135.00
	<b>251379</b>	20-000-000-52-5210-0000	Portable Units - Briar Glen Park	135.00
	<b>251379</b>	20-000-000-52-5210-0000	Portable Units - Briar Patch Park	135.00
	<b>251379</b>	20-000-000-52-5210-0000	Portable Units - Lucent Fields	270.00
	<b>251379</b>	20-101-112-52-5211-0000	Portable Units - Lincoln Marsh	1,260.00
	<b>251379</b>	20-101-225-52-5211-0000	Portable Units - Franklin Middle School	135.00
	<b>251379</b>	20-101-225-52-5211-0000	Portable Units - Whittier	135.00
	<b>251379</b>	20-220-204-52-5280-4453	Portable Units - Seven Gables	920.00
	<b>251379</b>	20-220-204-52-5280-4454	Portable Units - Briar Knoll	270.00
	<b>251379</b>	20-220-204-52-5280-4454	Portable Units - Briar Patch	135.00
	<b>251379</b>	20-220-204-52-5280-4454	Portable Units - Brighton Park	270.00
	<b>251379</b>	20-220-204-52-5280-4454	Portable Units - Sandburg School	270.00
	<b>251379</b>	20-220-204-52-5280-4454	Portable Units - Whittier	135.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Jefferson School	135.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Atten Park	460.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - CAC	460.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Creekside	135.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Edison Middle School	270.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Emerson School	270.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Franklin Middle School	135.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Graf Park	270.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Hawthorne School	270.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Hoffman School	270.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Jefferson School	135.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Madison School	135.00
	<b>251379</b>	20-221-223-52-5210-4211	Portable Units - Northside	270.00



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Floods Royal Flush Inc. 06985	251379	20-221-223-52-5210-4211	Portable Units - Northside Shelter	270.00
	251379	20-221-223-52-5210-4211	Portable Units - Scottsdale Park	270.00
	251379	20-221-223-52-5210-4211	Portable Units - Washington School	135.00
	251379	20-221-223-52-5210-4211	Portable Units - Weisbrook School	270.00
	251379	20-221-223-52-5210-4211	Portable Units - Wiesbrook School	135.00
	251664	20-220-204-52-5280-4465	Tournament Portable Units	1,855.00
Floods Royal Flush Inc. 06985 Total *				12,555.00
Flores 07478	168282	20-000-416-52-5241-1905	Wheaton Dad Band Agreement - Cream of Wheaton 2025	750.00
Flores 07478 Total *				750.00
Folding Partition Services Inc 04232	251380	60-612-000-54-5441-0000	Service Call P/M Wall	3,659.00
	251590	20-101-220-52-5210-0000	Repairs to Folding Partition Walls	3,988.00
Folding Partition Services Inc 04232 Total *				7,647.00
Footjoy 00289	251381	60-000-000-14-1431-0000	Custom Shirt Order	2,751.63
	251471	60-000-000-14-1431-0000	Custom Golf Shoes	98.73
	251471	60-000-000-14-1431-0000	Custom Shoe Order	121.05
	251665	60-000-000-14-1431-0000	Custom Shoes	208.88
Footjoy 00289 Total *				3,180.29
Fore Better Golf 00291	251591	60-611-912-53-5342-0000	2025 Scorecards	1,695.00
Fore Better Golf 00291 Total *				1,695.00
Forest Preserve District of DuPage County 02315	251382	10-000-000-52-5210-0000	Annual Lease for Lucent Property for 7/1/2025 to 6/30/2026	12,435.60
Forest Preserve District of DuPage County 02315 Total *				12,435.60
Fort Smith Gymnastics Inc 05895	251472	20-000-205-53-5353-0000	Cheerleading Mats and Velcro	5,656.00
Fort Smith Gymnastics Inc 05895 Total *				5,656.00
Foster & Son Fire Extinguishers, Inc. 06934	251383	20-101-220-52-5210-0000	CC Abbleby Kitchen Hood Inspection	117.00
	251383	20-101-220-52-5210-0000	CC Memoriall Kitchen Hood Inspection	138.50
	251383	20-101-232-52-5210-0000	Rice Pool Hood Inspection	115.50
Foster & Son Fire Extinguishers, Inc. 06934 Total *				371.00
Fowler 07108	251473	20-220-204-52-5280-4457	Wheaton United Payment	533.35
Fowler 07108 Total *				533.35
Frederick 07157	251474	20-220-204-52-5280-4457	Wheaton United Payment	666.65
Frederick 07157 Total *				666.65
Garvey's Office Products, Inc. 07244	251475	20-101-220-53-5316-0000	Supplies	993.34
Garvey's Office Products, Inc. 07244 Total *				993.34
Gemplers Inc. 00316	251384	60-601-000-53-5342-0000	Work Shoes	167.84
Gemplers Inc. 00316 Total *				167.84
General Medical Devices, Inc. 07597	251476	23-000-000-53-5302-0000	AED Supplies	552.00
General Medical Devices, Inc. 07597 Total *				552.00
Geocon Professional Services, LLC 03952	251477	40-800-813-57-5701-0000	Cosley Zoo Parking Lot Expansion Project	5,686.00
Geocon Professional Services, LLC 03952 Total *				5,686.00
Get Fresh Produce Inc. 04508	251385	60-000-000-14-1411-0000	Inv# 05077223 Meat	630.00
	251385	60-000-000-14-1411-0000	Inv# 05079667 Meat	725.00
	251385	60-000-000-14-1411-0000	Inv# 05082361 Meat	184.80
	251385	60-000-000-14-1413-0000	Inv# 05080939 Produce	299.15
	251385	60-000-000-14-1414-0000	Inv# 05077223 Dairy	350.55
	251385	60-000-000-14-1414-0000	Inv# 05079667 Dairy	499.18
	251385	60-000-000-14-1414-0000	Inv# 05080939 Dairy	382.70

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Get Fresh Produce Inc. 04508	251385	60-000-000-14-1414-0000	Inv# 05082361 Dairy	230.23
	251385	60-000-000-14-1414-0000	Inv# 05083457 Dairy	282.15
	251385	60-000-000-14-1415-0000	Inv# 05077223 General Grocery	61.20
	251385	60-000-000-14-1415-0000	Inv# 05079667 General Grocery	30.60
	251385	60-000-000-14-1415-0000	Inv# 05083457 General Grocery	49.30
	251478	60-000-000-14-1411-0000	Inv# 05062312 Meat	148.80
	251478	60-000-000-14-1411-0000	Inv# 05084981 Meat	596.00
	251478	60-000-000-14-1411-0000	Inv# 05087451 Meat	149.20
	251478	60-000-000-14-1411-0000	Inv# 05088617 Meat	146.80
	251478	60-000-000-14-1411-0000	Inv# 05089999 Meat	184.80
	251478	60-000-000-14-1413-0000	Inv# 05087451 Produce	30.50
	251478	60-000-000-14-1414-0000	Inv# 05062312 Dairy	602.45
	251478	60-000-000-14-1414-0000	Inv# 05084981 Dairy	447.40
	251478	60-000-000-14-1414-0000	Inv# 05087451 Dairy	31.55
	251478	60-000-000-14-1414-0000	Inv# 05088617 Dairy	476.95
	251478	60-000-000-14-1414-0000	Inv# 05089999 Dairy	206.07
	251478	60-000-000-14-1414-0000	Inv# 05091483 Dairy	831.61
	251478	60-000-000-14-1415-0000	Inv# 05084981 General Grocery	58.10
	251666	60-000-000-14-1411-0000	CM# 00575151 Meat	(178.00)
	251666	60-000-000-14-1411-0000	Inv# 05093027 Meat	175.40
	251666	60-000-000-14-1411-0000	Inv# 05095251 Meat	965.60
	251666	60-000-000-14-1411-0000	Inv# 05099392 Meat	178.00
	251666	60-000-000-14-1411-0000	Inv# 05100700 Meat	178.00
	251666	60-000-000-14-1411-0000	inv# 05101255 Meat	344.60
	251666	60-000-000-14-1411-0000	Inv# 05105816 Meat	86.40
	251666	60-000-000-14-1411-0000	Inv# 05106556 Meat	109.00
	251666	60-000-000-14-1411-0000	Inv# 05108955 Meat	649.60
	251666	60-000-000-14-1413-0000	Inv# 05095251 Produce	70.55
	251666	60-000-000-14-1413-0000	Inv# 05099392 Produce	30.50
	251666	60-000-000-14-1413-0000	Inv# 05103296 Produce	104.60
	251666	60-000-000-14-1413-0000	Inv# 05105816 Produce	52.00
	251666	60-000-000-14-1414-0000	Inv# 05093027 Dairy	371.39
	251666	60-000-000-14-1414-0000	Inv# 05095251 Dairy	473.53
	251666	60-000-000-14-1414-0000	Inv# 05099392 Dairy	148.30
	251666	60-000-000-14-1414-0000	Inv# 05100700 Dairy	544.48
	251666	60-000-000-14-1414-0000	Inv# 05101255 Dairy	247.40
	251666	60-000-000-14-1414-0000	Inv# 05103296 Dairy	859.55
	251666	60-000-000-14-1414-0000	Inv# 05105816 Dairy	86.30
	251666	60-000-000-14-1414-0000	Inv# 05108955 Dairy	864.53
	251666	60-000-000-14-1415-0000	Inv# 05100700 General Grocery	27.50
	251666	60-000-000-14-1415-0000	Inv# 05108955 General Grocery	198.25
Get Fresh Produce Inc. 04508 Total *				14,222.57
Global Compliance Network, Inc. 06885	251667	10-418-000-54-5432-0000	GCN Tutorial for 2025	1,500.00
Global Compliance Network, Inc. 06885 Total *				1,500.00
Global Payments Inc 04287	0	10-000-000-20-2011-0000	04/25 Merchant CC Processing Fees	457.91
	0	10-000-416-52-5239-1900	04/25 Merchant CC Processing Fees	99.00
Global Payments Inc 04287 Total *				556.91
Gosling 07117	251479	20-220-204-52-5280-4457	Wheaton United Payment	4,975.00



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>Gosling 07117 Total *</b>				<b>4,975.00</b>
<b>Government Navigation Group 00323</b>	<b>251668</b>	10-000-000-52-5205-0000	Consulting Services April 2025	1,500.00
	<b>251668</b>	10-000-000-52-5205-0000	Consulting Services May 2025	1,500.00
	<b>251668</b>	20-000-000-52-5205-0000	Consulting Services April 2025	1,500.00
	<b>251668</b>	20-000-000-52-5205-0000	Consulting Services May 2025	1,500.00
	<b>251668</b>	60-000-000-52-5205-0000	Consulting Services April 2025	1,500.00
	<b>251668</b>	60-000-000-52-5205-0000	Consulting Services May 2025	1,500.00
<b>Government Navigation Group 00323 Total *</b>				<b>9,000.00</b>
<b>Grayslake Feed Sales, Inc. 06902</b>	<b>251386</b>	22-501-000-53-5336-0000	Animal Bedding	40.66
	<b>251386</b>	22-501-000-53-5339-0000	Animal Feed	667.38
	<b>251592</b>	22-501-000-53-5336-0000	Bedding	190.40
	<b>251592</b>	22-501-000-53-5339-0000	Bagged Feed	464.73
	<b>251669</b>	22-501-000-53-5339-0000	Mini Horse	25.55
<b>Grayslake Feed Sales, Inc. 06902 Total *</b>				<b>1,388.72</b>
<b>Groot Industries with Waste Connections 05757</b>	<b>251480</b>	40-000-188-57-5701-0000	Dirt Removal from Sensory Pavillion Install	8,132.64
	<b>251670</b>	10-101-000-52-5263-0000	Central Athletic Ct 060125-063025	31.00
	<b>251670</b>	10-101-000-52-5263-0000	Memorial Park 051925-053125	13.00
	<b>251670</b>	10-101-000-52-5263-0000	Memorial Park 060125-063025	31.00
	<b>251670</b>	10-101-000-52-5263-0000	Parks 042825-042825	324.18
	<b>251670</b>	10-101-000-52-5263-0000	Parks 050125-052725	1,150.24
	<b>251670</b>	20-000-000-52-5263-0000	Parks 042825-042825	324.18
	<b>251670</b>	20-000-000-52-5263-0000	Parks 050125-052725	1,150.24
	<b>251670</b>	20-222-232-52-5263-0000	Rice Pool 060125-063025	184.16
	<b>251670</b>	20-224-220-52-5263-0000	Community Center 060125-063025	652.92
	<b>251670</b>	22-501-000-52-5263-0000	Cosley Zoo 060125-063025	930.08
	<b>251670</b>	60-000-000-52-5263-0000	Arrowhead AGC 050525-052725	240.00
	<b>251670</b>	60-000-000-52-5263-0000	Arrowhead AGC 060125-063025	1,023.08
<b>Groot Industries with Waste Connections 05757 Total *</b>				<b>14,186.72</b>
<b>Grotts 07320</b>	<b>251481</b>	20-220-204-52-5280-4457	Wheaton United Payment	666.65
<b>Grotts 07320 Total *</b>				<b>666.65</b>
<b>Hagg Press Inc 00386</b>	<b>251387</b>	20-000-304-52-5235-0000	MLC Spring Summer News	1,989.00
<b>Hagg Press Inc 00386 Total *</b>				<b>1,989.00</b>
<b>Haggerty Ford 00387</b>	<b>251388</b>	10-101-000-53-5315-0000	PSC 67945 Truck 1177	79.89
	<b>251671</b>	10-101-000-53-5315-0000	PSC 68493 Equipment 1172	100.32
<b>Haggerty Ford 00387 Total *</b>				<b>180.21</b>
<b>HALOGEN SUPPLY COMPANY 00391</b>	<b>251593</b>	20-101-232-53-5313-0000	Rubber Bumpers for Ladders	310.20
	<b>251593</b>	20-101-232-53-5347-0000	Rice Paint	9,750.32
	<b>251672</b>	20-101-231-53-5302-0000	Poles for Pool Vacuum and Extra Parts	787.10
	<b>251672</b>	20-101-232-53-5302-0000	Pole and Vac Head	609.23
<b>HALOGEN SUPPLY COMPANY 00391 Total *</b>				<b>11,456.85</b>
<b>Halperin 06507</b>	<b>251482</b>	20-220-204-52-5280-4457	Wheaton United Payment	333.35
<b>Halperin 06507 Total *</b>				<b>333.35</b>
<b>Harris Motor Sports Inc 00395</b>	<b>251673</b>	60-601-000-53-5315-0000	Inv# 02-401745	372.32
	<b>251673</b>	60-612-000-57-5701-0000	2025 Bistro Deluxe Beverage Cart	21,173.00
<b>Harris Motor Sports Inc 00395 Total *</b>				<b>21,545.32</b>
<b>Hawkins Inc. 04609</b>	<b>251389</b>	20-101-232-53-5335-0000	Peristaltic Pump	829.90
	<b>251594</b>	20-101-232-53-5335-0000	Rice Pool Chemicals	2,869.62
<b>Hawkins Inc. 04609 Total *</b>				<b>3,699.52</b>

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Hawthorne Elementary School PTA 03842	251390	10-000-416-52-5241-1908	Superhero Fun Run 2025 - PTA Fundraiser Donations	10.00
Hawthorne Elementary School PTA 03842 Total *				10.00
Health Care Service Corporation 06725	0	75-000-000-12-1221-0000	Foundation % for June 2025	178.98
	0	75-000-000-12-1222-0000	WDSRA % for June 2025	464.17
	0	75-000-000-12-1223-0000	Cobra Premiums for June 2025	994.96
	0	75-000-000-21-2137-0000	Retiree Health/Dental for June 2025	4,762.49
	0	75-000-000-52-5231-0000	Employee Health & Dental for June 2025	173,111.36
Health Care Service Corporation 06725 Total *				179,511.96
Hershey Creamery Company 07069	251595	20-222-231-53-5328-0000	Northside Ice Cream	729.12
	251595	20-222-232-53-5328-0000	Rice Ice Cream	1,393.92
Hershey Creamery Company 07069 Total *				2,123.04
Hinchee 02444	251391	40-000-000-54-5422-0000	Mileage & Toll Reimbursement 04/14/25	63.05
Hinchee 02444 Total *				63.05
HIVOX LLC 07688	168283	20-000-416-52-5241-1905	Hi Infidelity Agreement - Cream of Wheaton 2025	4,500.00
HIVOX LLC 07688 Total *				4,500.00
Holy Cow Sports Inc. 01120	251674	20-220-204-53-5301-4454	In House Soccer Fall Referee Shirts	605.00
	251674	20-221-223-53-5319-4776	RWB Trophies ReFit for 2025	2,965.00
Holy Cow Sports Inc. 01120 Total *				3,570.00
Hot Shots Sports 06851	251483	20-220-203-52-5280-3310	Hot Shots - Winter Session II	9,995.70
Hot Shots Sports 06851 Total *				9,995.70
Hurley 07239	251392	60-000-000-54-5422-0000	Mileage Reimbursement April 2025	98.00
Hurley 07239 Total *				98.00
Husseini 07454	251485	20-220-204-52-5280-4457	Wheaton United Payment	1,866.65
Husseini 07454 Total *				1,866.65
Husseini 07581	251484	20-220-204-52-5280-4457	Wheaton United Payment	800.00
Husseini 07581 Total *				800.00
I.M.R.F. 00465	0	10-000-000-21-2123-0000	04/2025 IMRF	15,689.95
	0	10-000-000-21-2124-0000	04/2025 IMRF	35,750.57
	0	26-000-000-21-2124-0000	04/2025 IMRF	41,549.97
I.M.R.F. 00465 Total *				92,990.49
IL LIQUOR CONTROL COMM. 00448	0	10-000-416-52-5241-1906	Concerts at Memorial Park 2025 Liquor License	150.00
	0	20-000-416-52-5241-1905	Cream of Wheaton 2025 Liquor License	150.00
IL LIQUOR CONTROL COMM. 00448 Total *				300.00
ILLINOIS AMERICAN WATER CO. 00453	251486	20-000-112-52-5264-0000	Lincoln Marsh 041325-051325	35.33
ILLINOIS AMERICAN WATER CO. 00453 Total *				35.33
Illinois Department of Employment Security 05511	0	23-000-000-52-5275-0000	First Quarter 2025 Unemployment Compensation	20,362.00
Illinois Department of Employment Security 05511 Total *				20,362.00
ILLINOIS STATE POLICE 00451	251675	23-418-000-52-5208-0000	Funding to ISP Account PK0008746	5,000.00
ILLINOIS STATE POLICE 00451 Total *				5,000.00
Iovane 07325	251487	20-220-204-52-5280-4457	Wheaton United Payment	666.65
Iovane 07325 Total *				666.65
IPS INC. 00476	251596	20-101-232-52-5210-0000	Rice Pool Slide Touch Ups	4,185.00
IPS INC. 00476 Total *				4,185.00
ITASCA PARK DISTRICT 00480	251393	10-000-000-54-5432-0000	Legislative Conference Meal	71.28
	251393	20-000-000-54-5432-0000	Legislative Conference Meal	71.29
	251393	60-000-000-54-5432-0000	Legislative Conference Meal	71.28

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>ITASCA PARK DISTRICT 00480 Total *</b>				<b>213.85</b>
IWM Corporation 02460	251394	20-101-220-52-5211-0000	CC Monthly Water Treatment May 2025	440.00
	251676	20-101-220-52-5211-0000	CC Monthly Water Treatment June 2025	440.00
<b>IWM Corporation 02460 Total *</b>				<b>880.00</b>
Jay 06868	251597	10-418-000-54-5422-0000	Mileage Reimbursement 05/06/25-05/22/25	76.02
<b>Jay 06868 Total *</b>				<b>76.02</b>
Jeff Ellis and Associates Inc 00485	251598	20-222-232-54-5432-0000	Lifeguard Certifications	5,460.00
	251677	20-222-231-54-5432-0000	Lifeguard Certifications	585.00
	251677	20-222-232-54-5432-0000	Lifeguard Certifications	4,890.00
<b>Jeff Ellis and Associates Inc 00485 Total *</b>				<b>10,935.00</b>
Joseph A. Cuttone Jr. 07038	168284	20-000-416-52-5241-1905	Banned Joe Agreement - Cream of Wheaton 2025	800.00
<b>Joseph A. Cuttone Jr. 07038 Total *</b>				<b>800.00</b>
Justin Louis Colebrissi 07044	251395	20-220-204-53-5301-4465	Wheaton United Trophies and Medals	7,875.00
<b>Justin Louis Colebrissi 07044 Total *</b>				<b>7,875.00</b>
Kaempf 07132	251488	20-220-204-52-5280-4457	Wheaton United Payment	416.68
<b>Kaempf 07132 Total *</b>				<b>416.68</b>
Keith 07118	251489	20-220-204-52-5280-4457	Wheaton United Payment	500.00
<b>Keith 07118 Total *</b>				<b>500.00</b>
Keller 07067	251599	20-220-204-52-5280-4457	Wheaton United Payment	12,150.00
<b>Keller 07067 Total *</b>				<b>12,150.00</b>
Ken Slauf & Associates Inc. 04039	168285	20-000-416-52-5241-1905	Nite Hawks Agreement - Cream of Wheaton 2025	1,100.00
<b>Ken Slauf &amp; Associates Inc. 04039 Total *</b>				<b>1,100.00</b>
KH Kim Taekwondo 06619	251490	20-220-203-52-5280-3318	Winter 2025 Session	3,307.92
<b>KH Kim Taekwondo 06619 Total *</b>				<b>3,307.92</b>
Kinczyk 07120	251491	20-220-204-52-5280-4457	Wheaton United Payment	833.35
<b>Kinczyk 07120 Total *</b>				<b>833.35</b>
Kirhofers Sports Inc 00525	251600	20-220-204-53-5301-4409	Soccer Jerseys	4,440.00
<b>Kirhofers Sports Inc 00525 Total *</b>				<b>4,440.00</b>
Kline 07119	251492	20-220-204-52-5280-4457	Wheaton United Payment	3,816.65
<b>Kline 07119 Total *</b>				<b>3,816.65</b>
Knox TMP141	168286	20-000-000-20-2025-0000	Rsv# 3705684 Refund	100.00
<b>Knox TMP141 Total *</b>				<b>100.00</b>
Koeller 07121	251493	20-220-204-52-5280-4457	Wheaton United Payment	1,000.00
<b>Koeller 07121 Total *</b>				<b>1,000.00</b>
Kortenhoven 07193	251494	20-220-204-52-5280-4457	Wheaton United Payment	1,666.65
<b>Kortenhoven 07193 Total *</b>				<b>1,666.65</b>
L & M Greenhouses 05811	251678	10-101-000-53-5333-0000	Annuaals	2,490.32
	251678	60-101-000-53-5331-0000	AGC Annuaals	4,098.72
<b>L &amp; M Greenhouses 05811 Total *</b>				<b>6,589.04</b>
Lamesch 07671	251679	10-000-000-25-2581-0000	Reissue PR# 29050 5/31/2024 for M Lamesch	47.27
<b>Lamesch 07671 Total *</b>				<b>47.27</b>
Landscape Material & Firewood Sales Inc. 05747	251396	10-101-000-53-5331-0000	Garden Mix	1,100.00
	251396	40-000-188-57-5701-0000	Sensory Install Pavillion	480.00
	251396	40-800-822-53-5301-0000	Top Soil Lincoln Marsh	276.00
	251680	10-101-000-53-5334-0000	Mulch District	936.00
	251680	40-101-000-53-5302-0000	Lincoln Marsh Sidewalk	276.00
<b>Landscape Material &amp; Firewood Sales Inc. 05747 Total *</b>				<b>3,068.00</b>



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
LATTMANN 07672	251681	10-000-000-25-2581-0000	Reissue PR# 29773 7/26/2024 for L Lattman	293.67
	251681	10-000-000-25-2581-0000	Reissue PR# 29943 8/9/2024 for L Lattman	146.82
<b>LATTMANN 07672 Total *</b>				<b>440.49</b>
Le Chocolat de Bouchard, LLC 07602	251495	60-612-901-52-5292-0000	Inv# 3001 Event Desserts	925.00
	251682	60-612-901-52-5292-0000	Inv# 3002 Event Desserts	996.00
	251682	60-612-901-52-5292-0000	Inv# 3004 Event Desserts	105.50
	251682	60-612-901-52-5292-0000	Inv# 3005 Event Desserts	193.25
	251682	60-612-901-52-5292-0000	Inv# 3006 Event Desserts	390.00
	251682	60-612-901-52-5292-0000	Inv# 3007 Event Desserts	165.00
	251682	60-612-901-52-5292-0000	Inv# 3008 Event Desserts	300.00
	251682	60-612-901-52-5292-0000	Inv# 3009 Event Desserts	130.00
<b>Le Chocolat de Bouchard, LLC 07602 Total *</b>				<b>3,204.75</b>
Legrand 00550	251397	22-501-000-54-5422-0000	Mileage Reimbursement for March 2025	25.20
	251683	22-501-000-54-5422-0000	Mileage Reimbursement for April 2025	37.80
<b>Legrand 00550 Total *</b>				<b>63.00</b>
Lincoln PTA TMP124	168246	20-000-000-20-2025-0000	Golf Deposit Refund	1,000.00
<b>Lincoln PTA TMP124 Total *</b>				<b>1,000.00</b>
Lincoln School PTA 05819	251398	10-000-416-52-5241-1908	Superhero Fun Run 2025 - PTA Fundraiser Donations	50.00
<b>Lincoln School PTA 05819 Total *</b>				<b>50.00</b>
Livingston 07326	251496	20-220-204-52-5280-4457	Wheaton United Payment	883.35
<b>Livingston 07326 Total *</b>				<b>883.35</b>
Lovesong Entertainment LLC 07653	251497	10-000-416-52-5241-1906	Always Adele 09/06/25 - Deposit and August Payment	8,750.00
<b>Lovesong Entertainment LLC 07653 Total *</b>				<b>8,750.00</b>
LRS Holdings LLC 06250	251601	10-101-000-52-5263-0000	Parks&Planning 060125-063025	56.60
	251601	20-000-000-52-5263-0000	Manchester Park 060125-063025	56.60
	251601	20-222-232-52-5263-0000	Rice Pool 060125-063025	75.95
	251601	20-224-220-52-5263-0000	Community Center 060125-063025	269.28
	251601	22-501-000-52-5263-0000	Cosley Zoo 060125-063025	169.56
<b>LRS Holdings LLC 06250 Total *</b>				<b>627.99</b>
Lucky Lincoln Gaming 07684	251602	20-000-416-42-4206-1905	Cream of Wheaton 2025 Sponsorship	5,000.00
<b>Lucky Lincoln Gaming 07684 Total *</b>				<b>5,000.00</b>
Luetkehans 05765	251399	10-000-000-52-5207-0000	Services through 04/15/25	2,390.66
	251399	20-000-000-52-5207-0000	Services through 04/15/25	2,390.67
	251399	60-000-000-52-5207-0000	Services through 04/15/25	2,390.67
	251684	10-000-000-52-5207-0000	Services through 05/13/25	178.87
	251684	20-000-000-52-5207-0000	Services through 05/13/25	178.87
	251684	60-000-000-52-5207-0000	Services through 05/13/25	178.87
<b>Luetkehans 05765 Total *</b>				<b>7,708.61</b>
Machchhar TMP128	168247	20-000-000-20-2025-0000	Creature Features Camp Refund	464.00
	168247	20-000-000-20-2025-0000	Tennis Skills Camp Refund	350.00
<b>Machchhar TMP128 Total *</b>				<b>814.00</b>
Madison School PTA 03825	251400	10-000-416-52-5241-1908	Superhero Fun Run 2025 - PTA Fundraiser Donations	35.00
<b>Madison School PTA 03825 Total *</b>				<b>35.00</b>
Marte III 07127	251498	20-220-204-52-5280-4457	Wheaton United Payment	500.00
<b>Marte III 07127 Total *</b>				<b>500.00</b>
Martha Hernandez for Petty Cash 06943	168258	20-000-000-10-1011-0000	Petty Cash - Cream of Wheaton 2025	8,200.00
	168287	10-000-000-10-1011-0000	Petty Cash Request - Concerts at Memorial Park 2025	8,000.00
<b>Martha Hernandez for Petty Cash 06943 Total *</b>				<b>16,200.00</b>

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Martinez 07673	251685	10-000-000-25-2581-0000	Reissue PR# 29551 7/12/2024 for F Martinez	602.83
	251685	10-000-000-25-2581-0000	Reissue PR# 29729 7/26/2024 for F Martinez	845.38
<b>Martinez 07673 Total *</b>				<b>1,448.21</b>
McCloud 05010	251499	20-220-204-52-5280-4457	Wheaton United Payment	700.00
<b>McCloud 05010 Total *</b>				<b>700.00</b>
McCoyd 07362	251500	20-220-204-52-5280-4457	Wheaton United Payment	1,666.65
<b>McCoyd 07362 Total *</b>				<b>1,666.65</b>
Medanic 05844	168269	20-000-416-52-5241-1905	Mixtape Collective Agreement - Cream of Wheaton 06/05/25	750.00
<b>Medanic 05844 Total *</b>				<b>750.00</b>
Medina TMP127	168248	20-000-000-20-2025-0000	Rsv# 3682303 Refund	100.00
<b>Medina TMP127 Total *</b>				<b>100.00</b>
MENARDS GLENDALE HEIGHTS 00617	251401	40-800-813-57-5701-0000	Supplies Cosley Parking	170.98
	251501	20-101-232-53-5314-0000	Rice Carpentry Supplies	32.08
	251501	20-101-232-53-5314-0000	Supplies	241.32
<b>MENARDS GLENDALE HEIGHTS 00617 Total *</b>				<b>444.38</b>
MENARDS WEST CHICAGO 00615	251402	60-000-000-53-5313-0000	Inv# 19492	39.98
	251402	60-000-000-53-5313-0000	Inv# 19636	337.71
	251502	60-601-000-53-5342-0000	Bags of Asphalt Patch for the Wedding Site	136.39
	251603	60-000-000-53-5313-0000	Inv# 19856	39.84
	251603	60-000-000-53-5313-0000	Inv# 20245	38.65
	251686	60-601-000-53-5315-0000	Inv# 20865	139.96
<b>MENARDS WEST CHICAGO 00615 Total *</b>				<b>732.53</b>
Merrifield 07111	251503	20-220-204-52-5280-4457	Wheaton United Payment	333.35
<b>Merrifield 07111 Total *</b>				<b>333.35</b>
Michalak TMP135	168270	20-000-000-20-2025-0000	Lifeguard Training Refund	150.00
<b>Michalak TMP135 Total *</b>				<b>150.00</b>
Midwest Groundcovers LLC 00624	251504	20-101-231-53-5349-0000	NS Annuals	940.30
	251604	60-601-000-53-5331-0000	Hydrangeas Behind Clubhouse	530.25
<b>Midwest Groundcovers LLC 00624 Total *</b>				<b>1,470.55</b>
MINT GREEN GROUP USA INC. 07430	251403	60-000-000-14-1431-0000	Scottie Golf Shoes	659.72
	251605	60-000-000-14-1431-0000	Mens and Ladies Summer Order	3,362.85
<b>MINT GREEN GROUP USA INC. 07430 Total *</b>				<b>4,022.57</b>
Monarch Fire Protection Inc. 02865	251505	22-501-000-53-5312-0000	Coslay Pump House Supplies	2,163.62
<b>Monarch Fire Protection Inc. 02865 Total *</b>				<b>2,163.62</b>
Monticello 07682	251687	10-000-000-25-2581-0000	Reissue PR# 30247 9/6/2024 for K Monticello	77.57
<b>Monticello 07682 Total *</b>				<b>77.57</b>
Muhlana TMP129	168249	20-000-000-20-2025-0000	Fitness Pass Refund	60.00
<b>Muhlana TMP129 Total *</b>				<b>60.00</b>
Murray H. Weiner, DBA Entertainment Management	251506	10-000-416-52-5241-1906	Balance Due - Asia and HiFi Superstar 06/28/25	19,750.00
<b>Murray H. Weiner, DBA Entertainment Management 07641 Total *</b>				<b>19,750.00</b>
Naperville Trolley & Tours LTD. 07276	251507	20-220-304-52-5280-5522	Naperville Trolley Tour 10/16/25	500.00
<b>Naperville Trolley &amp; Tours LTD. 07276 Total *</b>				<b>500.00</b>
NCPERS - IL IMRF - 0817 00671	251688	10-000-000-21-2130-0000	05-2025 NCPERS	144.00
<b>NCPERS - IL IMRF - 0817 00671 Total *</b>				<b>144.00</b>
Nelson TMP126	168250	20-000-000-20-2025-0000	Fitness Pass Refund	24.00
<b>Nelson TMP126 Total *</b>				<b>24.00</b>
North American Corporation of Illinois, LLC 07628	251606	10-101-000-53-5313-1904	Custodial Supplies	18.37
	251606	10-101-000-53-5316-0000	Custodial Supplies	183.64



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
North American Corporation of Illinois, LLC 07628	251606	10-101-854-53-5316-0000	Custodial Supplies	36.73
	251606	10-101-856-53-5316-0000	Custodial Supplies	36.73
	251606	20-101-000-53-5313-0000	Custodial Supplies	36.73
	251606	20-101-112-53-5313-0000	Custodial Supplies	18.37
	251606	20-101-225-53-5316-0000	Custodial Supplies	36.73
North American Corporation of Illinois, LLC 07628 Total *				367.30
Northern Illinois Gas Company 00680	251508	10-000-856-52-5261-0000	855 Prairie 041125-051325	81.11
	251508	20-224-234-52-5261-0000	Blanchard Building 041025-051225	386.29
	251607	10-000-856-52-5261-0000	855 Prairie 041725-051925	291.18
	251607	20-000-000-52-5261-0000	Memorial Park Bandshell 041525-051525	64.13
	251607	20-222-231-52-5261-0000	Northside Pool 041525-051525	2,910.70
	251607	20-224-220-52-5261-0000	Community Center 041025-051225	256.66
	251607	22-501-000-52-5261-0000	Cosley Welcome Center 041725-051925	31.31
	251607	22-501-000-52-5261-0000	Cosley Zoo 041925-051925	133.29
Northern Illinois Gas Company 00680 Total *				4,154.67
ODP Business Solutions LLC 07149	251509	10-000-000-53-5302-0000	Office Supplies	61.23
ODP Business Solutions LLC 07149 Total *				61.23
Oettel TMP132	168271	20-000-000-20-2025-0000	Girls Self Defense Refund	25.00
Oettel TMP132 Total *				25.00
Office of the State Fire Marshal 00899	251689	20-101-220-52-5210-0000	Storage Tank Certificate	70.00
	251689	20-101-231-52-5210-0000	Storage Tank Certificate	70.00
Office of the State Fire Marshal 00899 Total *				140.00
Official Finders, LLC 04857	251608	20-221-223-52-5281-0000	Baseball Umpires	5,960.00
	251608	20-221-223-52-5281-0000	Softball Umpires	3,640.00
Official Finders, LLC 04857 Total *				9,600.00
Oker 07116	251510	20-220-204-52-5280-4457	Wheaton United Payment	2,916.65
Oker 07116 Total *				2,916.65
OpenGov Inc. 05744	251609	70-000-000-52-5240-0000	OpenGov 2025 Annual Subscription	8,103.38
OpenGov Inc. 05744 Total *				8,103.38
O'Toole III 07084	251690	60-612-901-52-5292-0000	Inv# 54772 Event Desserts	402.50
O'Toole III 07084 Total *				402.50
Ozinga Ready Mix Concrete Inc. 05939	251511	40-101-000-53-5349-0000	LM Sidewalk	1,046.25
Ozinga Ready Mix Concrete Inc. 05939 Total *				1,046.25
PADDOCK PUBLICATIONS INC. 00717	251404	40-000-000-54-5428-0000	Bid Notice CC Sound	151.80
PADDOCK PUBLICATIONS INC. 00717 Total *				151.80
Panek 06451	251405	20-000-304-54-5422-0000	Mileage Reimbursement March/April 2025	143.50
Panek 06451 Total *				143.50
Paramount Fence, Inc 07596	251610	40-800-825-57-5701-0000	Memorial Park Fence Project	62,888.00
Paramount Fence, Inc 07596 Total *				62,888.00
Parente 07592	251406	20-220-204-52-5280-4457	Reimbursement for Wheaton United Coaching Background Check	24.00
	251512	20-220-204-52-5280-4457	Wheaton United Payment	750.00
Parente 07592 Total *				774.00
Park District Risk Mgmt Agency 00725	251513	23-000-000-52-5270-0000	Property Ins Premium - April 2025	13,190.59
	251513	23-000-000-52-5271-0000	Public Liability Ins Premium - April 2025	9,200.15
	251513	23-000-000-52-5273-0000	Worker's Comp Ins Premium - April 2025	26,665.41
	251513	23-000-000-52-5276-0000	Employment Practice Ins Premium - April 2025	3,169.66
	251513	23-000-000-52-5277-0000	Pollution Liability Ins Premium - April 2025	13.06
	251513	23-000-000-52-5279-0000	Cyber Ins Premium - April 2025	879.03

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>Park District Risk Mgmt Agency 00725 Total *</b>				<b>53,117.90</b>
<b>Parts Town 02265</b>	<b>251611</b>	60-612-000-54-5441-0000	Inv# 2105756440	834.05
	<b>251611</b>	60-612-000-54-5441-0000	Inv# 2105821489	722.49
	<b>251691</b>	20-101-231-53-5311-0000	Northside Pool Gasket Fridge Door	360.05
<b>Parts Town 02265 Total *</b>				<b>1,916.59</b>
<b>Patriot Maintenance 07658</b>	<b>251612</b>	40-800-812-57-5701-0000	CAC Parking Lot	169,478.00
<b>Patriot Maintenance 07658 Total *</b>				<b>169,478.00</b>
<b>Paylocity Corporation 06279</b>	<b>0</b>	10-000-000-52-5211-0000	05/02/25 Payroll Processing	118.36
	<b>0</b>	10-000-000-52-5211-0000	05/16/25 Payroll Processing	295.57
	<b>0</b>	10-000-000-52-5211-0000	05/30/25 Payroll Processing	792.29
	<b>0</b>	20-000-000-52-5211-0000	05/02/25 Payroll Processing	346.62
	<b>0</b>	20-000-000-52-5211-0000	05/16/25 Payroll Processing	865.59
	<b>0</b>	20-000-000-52-5211-0000	05/30/25 Payroll Processing	2,320.26
	<b>0</b>	22-000-000-52-5211-0000	05/02/25 Payroll Processing	42.27
	<b>0</b>	22-000-000-52-5211-0000	05/16/25 Payroll Processing	105.56
	<b>0</b>	22-000-000-52-5211-0000	05/30/25 Payroll Processing	282.96
	<b>0</b>	60-000-000-52-5211-0000	05/02/25 Payroll Processing	338.16
	<b>0</b>	60-000-000-52-5211-0000	05/16/25 Payroll Processing	844.48
	<b>0</b>	60-000-000-52-5211-0000	05/30/25 Payroll Processing	2,263.67
<b>Paylocity Corporation 06279 Total *</b>				<b>8,615.79</b>
<b>Peerless Network Inc 06542</b>	<b>251514</b>	10-000-000-52-5262-0000	Admin 051525-061425	245.64
	<b>251514</b>	20-000-000-52-5262-0000	Recreation 051525-061425	272.93
	<b>251514</b>	22-501-000-52-5262-0000	Cosley 051525-061425	54.59
	<b>251514</b>	60-000-000-52-5262-0000	AGC 051525-061425	109.17
<b>Peerless Network Inc 06542 Total *</b>				<b>682.33</b>
<b>Pentzien 07113</b>	<b>251515</b>	20-220-204-52-5280-4457	Wheaton United Payment	883.35
<b>Pentzien 07113 Total *</b>				<b>883.35</b>
<b>Pepsi Beverages Company 00742</b>	<b>251407</b>	20-222-232-53-5302-0000	CO2 Deposit	150.00
	<b>251407</b>	20-222-232-53-5328-0000	Rice Pepsi Product	1,246.04
	<b>251407</b>	20-222-232-53-5329-0000	Rice Pepsi Supplies	443.49
	<b>251407</b>	60-000-000-14-1416-0000	Inv# 27415001 Non-Alcoholic Beverages	1,108.01
	<b>251516</b>	60-000-000-14-1416-0000	Inv# 47074007 Non-Alcoholic Beverages	1,143.82
	<b>251692</b>	60-000-000-14-1416-0000	Inv# 58640003 Non-Alcoholic Beverages	818.42
	<b>251692</b>	60-000-000-14-1416-0000	Inv# 67184005 Non-Alcoholic Beverages	2,253.88
<b>Pepsi Beverages Company 00742 Total *</b>				<b>7,163.66</b>
<b>Performance Chemical &amp; Supply 05540</b>	<b>251408</b>	20-101-220-53-5316-0000	Supplies	969.34
	<b>251408</b>	20-101-225-53-5316-0000	Supplies	969.34
	<b>251517</b>	20-350-302-53-5316-0000	Laundry Detergent	377.44
	<b>251613</b>	20-101-220-53-5316-0000	Cleaning Machine Floor Pad	58.87
	<b>251613</b>	20-101-225-53-5316-0000	Cleaning Machine Floor Pad	58.87
	<b>251613</b>	60-000-000-53-5316-0000	Inv# 314613	222.30
	<b>251613</b>	60-000-000-53-5316-0000	Inv# 317513	643.82
	<b>251613</b>	60-612-000-53-5316-0000	CM# 849	(83.40)
<b>Performance Chemical &amp; Supply 05540 Total *</b>				<b>3,216.58</b>
<b>PIONEER MANUFACTURING CO INC 00748</b>	<b>251518</b>	20-101-000-53-5349-0000	Athletic Field Paint	3,075.24
<b>PIONEER MANUFACTURING CO INC 00748 Total *</b>				<b>3,075.24</b>
<b>Playpower LT Farmington Inc. 00758</b>	<b>251409</b>	10-101-000-53-5310-0000	Briar Patch Climbing Net	1,160.85

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>Playpower LT Farmington Inc. 00758 Total *</b>				<b>1,160.85</b>
Pleasant Hill PTA 06207	251410	10-000-416-52-5241-1908	Superhero Fun Run 2025 - PTA Fundraiser Donations	55.00
<b>Pleasant Hill PTA 06207 Total *</b>				<b>55.00</b>
Potts 07126	251519	20-220-204-52-5280-4457	Wheaton United Payment	2,283.35
	251693	20-220-204-52-5280-4457	Reimbursement for Tournament Registration 2016 Select Girls	577.70
<b>Potts 07126 Total *</b>				<b>2,861.05</b>
Power Up Batteries LLC. 04109	251411	10-101-000-53-5315-0000	PSC 68073 Equipment 1102	172.05
	251520	10-101-000-53-5315-0000	PSC 68105/68106 Equipment 1321/1322	113.90
<b>Power Up Batteries LLC. 04109 Total *</b>				<b>285.95</b>
Prairie Material 00764	251412	40-000-188-57-5701-0000	Concrete for Sensory Shelter Build (Less Sales Tax)	1,081.50
	251412	40-000-188-57-5701-0000	Sensory Pavillion (Less Sales Tax)	1,424.00
	251614	40-000-188-57-5701-0000	Sensory Shelter Build (Less Sales Tax)	733.38
<b>Prairie Material 00764 Total *</b>				<b>3,238.88</b>
Pre-Paid Legal Service Inc 00766	0	10-000-000-21-2127-0000	05/25 Pre-Paid Legal	447.24
<b>Pre-Paid Legal Service Inc 00766 Total *</b>				<b>447.24</b>
Prestige Flag 05817	251615	60-601-000-53-5342-0000	6" Al Cup and Liners	1,006.69
<b>Prestige Flag 05817 Total *</b>				<b>1,006.69</b>
Production Plus Graphics Inc 00864	251616	10-101-000-53-5314-0000	Sign Shop Supplies	178.67
<b>Production Plus Graphics Inc 00864 Total *</b>				<b>178.67</b>
Pyykkonen 07133	251521	20-220-204-52-5280-4457	Wheaton United Coaching Payment	375.00
<b>Pyykkonen 07133 Total *</b>				<b>375.00</b>
Quadient Finance USA Inc. 04896	251694	10-000-000-53-5304-0000	Funded Prairie Postage 7900044036659674	1,000.00
<b>Quadient Finance USA Inc. 04896 Total *</b>				<b>1,000.00</b>
QuickScores LLC 05351	251522	20-221-223-52-5210-4211	BBSB League Scheduling/Standings Services	854.00
<b>QuickScores LLC 05351 Total *</b>				<b>854.00</b>
R.F. Beverage LLC 07425	168251	60-000-000-14-1412-0000	Inv# 620081 Wine	503.00
	168288	60-000-000-14-1412-0000	Inv# 627542 Wine	615.00
<b>R.F. Beverage LLC 07425 Total *</b>				<b>1,118.00</b>
Raftery 07134	251523	20-220-204-52-5280-4457	Wheaton United Payment	1,066.65
<b>Raftery 07134 Total *</b>				<b>1,066.65</b>
Rahmouni 07123	251524	20-220-204-52-5280-4457	Wheaton United Payment	2,133.35
<b>Rahmouni 07123 Total *</b>				<b>2,133.35</b>
Rapley 07124	251525	20-220-204-52-5280-4457	Wheaton United Payment	833.35
<b>Rapley 07124 Total *</b>				<b>833.35</b>
Rapsys Incorporated 06181	251526	10-101-000-52-5211-0000	Goose Patrol April 2025	1,080.00
<b>Rapsys Incorporated 06181 Total *</b>				<b>1,080.00</b>
Rebel Athletic Inc. 05944	251527	20-221-221-53-5330-0000	Cheerleading Uniforms	40,192.25
	251617	20-221-221-53-5330-0000	Cheerleading Uniforms	9,533.06
<b>Rebel Athletic Inc. 05944 Total *</b>				<b>49,725.31</b>
Recreonics Inc. 00789	251695	20-101-231-53-5302-0000	NS Foot Boards	1,803.02
	251695	20-101-232-53-5302-0000	Rice Foot Boards	7,651.09
<b>Recreonics Inc. 00789 Total *</b>				<b>9,454.11</b>
Redlok Productions Inc 09534	251528	20-221-221-52-5285-0000	ICA - Fall Cheerleading Competitions	30,225.00
<b>Redlok Productions Inc 09534 Total *</b>				<b>30,225.00</b>
Restaurant Service Equipment Group/ Ice Town 0767	251529	22-501-000-52-5220-0000	Ice Machine Rental	150.00
<b>Restaurant Service Equipment Group/ Ice Town 07677 Total *</b>				<b>150.00</b>
Revels Turf and Tractor, LLC 06973	251696	60-601-000-57-5706-0000	2 John Deere GS Gators	29,727.44
<b>Revels Turf and Tractor, LLC 06973 Total *</b>				<b>29,727.44</b>



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Ringo 07438	251618	10-430-000-54-5422-0000	Mileage Reimbursement 4/19/25 History Conference Presentation	30.10
<b>Ringo 07438 Total *</b>				<b>30.10</b>
Rivera 07125	251530	20-220-204-52-5280-4457	Wheaton United Payment	1,991.65
<b>Rivera 07125 Total *</b>				<b>1,991.65</b>
RJSisson Inc 05264	251697	20-220-207-52-5280-7740	Music Classes	6,542.28
<b>RJSisson Inc 05264 Total *</b>				<b>6,542.28</b>
Roe 07145	251531	20-220-204-52-5280-4457	Wheaton United Payment	1,658.35
<b>Roe 07145 Total *</b>				<b>1,658.35</b>
ROGERS 07674	251698	10-000-000-25-2581-0000	Reissue PR# 29919 8/9/2024 for M Rogers	104.88
<b>ROGERS 07674 Total *</b>				<b>104.88</b>
Ron Clesens Ornamental Plants Inc. 00809	251699	10-101-000-53-5333-0000	Annuals	1,974.10
	251699	10-101-854-53-5331-0000	Annuals	250.00
	251699	20-101-220-53-5349-0000	Annuals	600.00
	251699	20-101-232-53-5331-0000	Annuals	1,000.00
<b>Ron Clesens Ornamental Plants Inc. 00809 Total *</b>				<b>3,824.10</b>
Russo 07340	251532	20-220-204-52-5280-4457	Wheaton United Payment	166.65
<b>Russo 07340 Total *</b>				<b>166.65</b>
Russo Hardware Inc 00825	251413	60-601-000-53-5315-0000	Inv# SPI21067436	51.99
	251413	60-601-000-53-5348-0000	Inv# SPI21067436	72.96
	251619	60-601-000-53-5315-0000	Inv# SPI21099992	15.98
	251619	60-601-000-53-5315-0000	Inv# SPI21099993	35.98
<b>Russo Hardware Inc 00825 Total *</b>				<b>176.91</b>
Rychenkov 07233	251533	20-220-204-52-5280-4457	Wheaton United Payment	2,066.65
<b>Rychenkov 07233 Total *</b>				<b>2,066.65</b>
Salameh TMP140	168289	20-000-000-20-2025-0000	Rsv# 3705670 Refund	200.00
<b>Salameh TMP140 Total *</b>				<b>200.00</b>
SANTO SPORT STORE 00838	251534	20-221-223-53-5306-0000	BBSB Bid Items	321.68
<b>SANTO SPORT STORE 00838 Total *</b>				<b>321.68</b>
Schamberger Bros. Inc. 00841	168252	60-000-000-14-1412-0000	Inv# 1000139268 Beer	191.50
	168272	60-000-000-14-1412-0000	Inv# 1000141921 Beer	376.50
<b>Schamberger Bros. Inc. 00841 Total *</b>				<b>568.00</b>
Schreiner 07686	168290	20-000-416-52-5241-1905	Phase 5 Agreement - Cream of Wheaton 2025	300.00
<b>Schreiner 07686 Total *</b>				<b>300.00</b>
Searles TMP136	168273	20-000-000-20-2025-0000	Rsv# 3698136 Refund	150.00
<b>Searles TMP136 Total *</b>				<b>150.00</b>
Sebert Landscaping 07436	251535	10-101-000-52-5210-0000	Contractual Mowing April 2025	780.00
<b>Sebert Landscaping 07436 Total *</b>				<b>780.00</b>
Selvaggio 07329	251536	20-220-204-52-5280-4457	Wheaton United Payment	883.35
<b>Selvaggio 07329 Total *</b>				<b>883.35</b>
Sentinel Technologies Inc 07630	251700	40-800-846-57-5701-0000	Memorial Room Sound System	2,537.50
<b>Sentinel Technologies Inc 07630 Total *</b>				<b>2,537.50</b>
Sheppard 07135	251537	20-220-204-52-5280-4457	Wheaton United Payment	3,825.00
<b>Sheppard 07135 Total *</b>				<b>3,825.00</b>
Shindler-Olson TMP139	168291	20-000-000-20-2025-0000	Camp I Don't Know Refund	765.00
<b>Shindler-Olson TMP139 Total *</b>				<b>765.00</b>
Shining Star Productions 00859	251701	20-220-202-52-5280-2256	Theatre Classes 04/08/25-05/20/25	612.00
<b>Shining Star Productions 00859 Total *</b>				<b>612.00</b>

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Simplot AB Retail Inc. 07280	251414	60-601-000-53-5343-0000	Moisture Meter	995.00
	251538	60-601-000-53-5335-0000	Extreme Green	2,592.00
	251538	60-601-000-53-5335-0000	NuFarm 2024 Edge Rewards	(120.00)
	251538	60-601-000-53-5335-0000	Rebates - T-Pass Incentives	(1,015.68)
	251538	60-601-000-53-5335-0000	SePro Distributor Credit	(115.70)
	251538	60-601-000-53-5335-0000	Syngenta 2024 Green Trust Distributor Credit	(908.56)
	251702	60-601-000-53-5335-0000	June T-Pass Payment	23,913.00
Simplot AB Retail Inc. 07280 Total *				25,340.06
SiteOne Landscape Supply Holding LLC 05940	251703	10-101-000-53-5345-0000	Stick Transfer Pump Tool	398.00
SiteOne Landscape Supply Holding LLC 05940 Total *				398.00
Slaven 06253	251415	20-220-112-53-5301-6610	Reimbursement for April Mileage	17.50
Slaven 06253 Total *				17.50
Southern Glazer's Wine And Spirits, LLC 00874	168253	60-000-000-14-1412-0000	Inv# 1784358 Liquor	507.99
	168253	60-000-000-14-1412-0000	Inv# 1784359 Liquor	144.70
	168259	60-000-000-14-1412-0000	Inv# 1793654 Liquor	1,599.01
	168292	60-000-000-14-1412-0000	Inv# 1803458 Liquor	1,201.33
	168292	60-000-000-14-1412-0000	Inv# 1813338 Liquor	1,681.62
Southern Glazer's Wine And Spirits, LLC 00874 Total *				5,134.65
SpotOn 05134	0	60-612-000-52-5239-0000	04/25 SpotOn CC Fees	6,561.91
	0	70-000-000-52-5240-0000	06/25 SpotOn Cloud Fees	459.50
SpotOn 05134 Total *				7,021.41
Squeegee Bros Inc 04198	251416	10-101-000-53-5330-0000	Uniforms	2,660.40
Squeegee Bros Inc 04198 Total *				2,660.40
Standard Retirement Services Inc. 06874	0	10-000-000-21-2126-0000	05/02/25 Deferred Comp	4,509.64
	0	10-000-000-21-2126-0000	05/16/25 Deferred Comp	4,582.24
	0	10-000-000-21-2126-0000	05/30/25 Deferred Comp	4,609.35
	0	10-000-000-21-2135-0000	05/02/25 Deferred Comp	372.42
	0	10-000-000-21-2135-0000	05/16/25 Deferred Comp	399.36
	0	10-000-000-21-2135-0000	05/30/25 Deferred Comp	463.94
Standard Retirement Services Inc. 06874 Total *				14,936.95
Steiner Electric Company 05733	251620	40-000-000-57-5701-0000	NS Video Security Camera Supplies	1,117.45
Steiner Electric Company 05733 Total *				1,117.45
Stoner 07678	251539	20-221-223-54-5405-4459	Team Travel ReimbursementPaypal \$725.00 02/12/25	312.46
Stoner 07678 Total *				312.46
Stuever & Sons Inc 00911	251540	60-612-000-52-5210-0000	Inv# 493310 Beer Line and Espresso Machine Cleaning	214.00
	251704	60-612-000-52-5210-0000	Inv# 490179 Beer Line Cleaning	134.00
Stuever & Sons Inc 00911 Total *				348.00
Sunbelt Rentals Inc. 03209	251541	40-000-188-57-5701-0000	Sensory Shelter Build	920.50
	251621	10-101-000-52-5220-0000	CAC Fan Install Equipment	282.15
	251621	10-101-000-52-5220-0000	Cheer Mat Cleaning	75.00
Sunbelt Rentals Inc. 03209 Total *				1,277.65
Superior Beverage Co. Inc. 00923	168260	60-000-000-14-1412-0000	Inv# 732996 Beer	488.55
	168274	60-000-000-14-1412-0000	Inv# 736690 Beer	428.20
	168293	60-000-000-14-1412-0000	Inv# 738546 Beer	434.60
Superior Beverage Co. Inc. 00923 Total *				1,351.35
Syntech Systems Inc 07014	251622	10-101-000-54-5425-0000	Fuel System Maintenance Plan	550.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Syntech Systems Inc 07014 Total *				550.00
Sysco-Chicago 02231	251417	60-000-000-14-1411-0000	Inv# 824294900 Meat	981.42
	251417	60-000-000-14-1411-0000	Inv# 824294901 Meat	145.68
	251417	60-000-000-14-1411-0000	Inv# 824298343 Meat	978.25
	251417	60-000-000-14-1411-0000	Inv# 824298344 Meat	79.72
	251417	60-000-000-14-1411-0000	Inv# 824298345 Meat	166.61
	251417	60-000-000-14-1411-0000	Inv# 824298346 Meat	72.66
	251417	60-000-000-14-1411-0000	Inv# 824314770 Meat	514.17
	251417	60-000-000-14-1411-0000	Inv# 824314771 Meat	1,387.08
	251417	60-000-000-14-1411-0000	Inv# 824314772 Meat	77.88
	251417	60-000-000-14-1414-0000	Inv# 824294901 Dairy	86.62
	251417	60-000-000-14-1414-0000	Inv# 824298343 Dairy	195.80
	251417	60-000-000-14-1414-0000	Inv# 824314770 Dairy	881.10
	251417	60-000-000-14-1414-0000	Inv# 824314771 Dairy	67.79
	251417	60-000-000-14-1415-0000	CM# 824152297 General Grocery	(51.12)
	251417	60-000-000-14-1415-0000	Inv# 824294899 General Grocery	110.69
	251417	60-000-000-14-1415-0000	Inv# 824294900 General Grocery	907.51
	251417	60-000-000-14-1415-0000	Inv# 824294901 General Grocery	295.35
	251417	60-000-000-14-1415-0000	Inv# 824298343 General Grocery	1,377.96
	251417	60-000-000-14-1415-0000	Inv# 824298344 General Grocery	239.97
	251417	60-000-000-14-1415-0000	Inv# 824314770 General Grocery	575.15
	251417	60-000-000-14-1415-0000	Inv# 824314771 General Grocery	1,294.97
	251417	60-000-000-14-1415-0000	Inv# 824314772 General Grocery	323.79
	251417	60-000-000-14-1416-0000	Inv# 824314771 Non-Alcoholic Beverages	325.26
	251417	60-612-000-53-5316-0000	Inv# 824294902 Cleaning Supplies	225.75
	251417	60-612-000-53-5316-0000	Inv# 824298343 Cleaning Supplies	83.45
	251417	60-612-902-53-5388-0000	Inv# 824294899 Restaurant Supplies	107.84
	251417	60-612-902-53-5388-0000	Inv# 824298343 Restaurant Supplies	60.32
	251417	60-612-902-53-5388-0000	Inv# 824314771 Restaurant Supplies	90.98
	251542	60-000-000-14-1411-0000	Inv# 824316920 Meat	346.60
	251542	60-000-000-14-1411-0000	Inv# 824316922 Meat	89.52
	251542	60-000-000-14-1411-0000	Inv# 824316923 Meat	1,703.08
	251542	60-000-000-14-1411-0000	Inv# 824318205 Meat	890.20
	251542	60-000-000-14-1411-0000	Inv# 824320413 Meat	225.34
	251542	60-000-000-14-1411-0000	Inv# 824320414 Meat	905.94
	251542	60-000-000-14-1411-0000	Inv# 824320416 Meat	221.15
	251542	60-000-000-14-1411-0000	Inv# 824326305 Meat	162.31
	251542	60-000-000-14-1411-0000	Inv# 824333366 Meat	1,561.41
	251542	60-000-000-14-1411-0000	Inv# 824333369 Meat	336.63
	251542	60-000-000-14-1414-0000	Inv# 824316922 Dairy	97.90
	251542	60-000-000-14-1414-0000	Inv# 824316923 Dairy	115.88
	251542	60-000-000-14-1414-0000	Inv# 824333366 Dairy	48.96
	251542	60-000-000-14-1415-0000	Inv# 824316920 General Grocery	1,687.09
	251542	60-000-000-14-1415-0000	Inv# 824316921 General Grocery	126.14
	251542	60-000-000-14-1415-0000	Inv# 824316922 General Grocery	268.28
	251542	60-000-000-14-1415-0000	Inv# 824316923 General Grocery	158.60
	251542	60-000-000-14-1415-0000	Inv# 824318205 General Grocery	65.96
	251542	60-000-000-14-1415-0000	Inv# 824320413 General Grocery	424.47



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Sysco-Chicago 02231	251542	60-000-000-14-1415-0000	Inv# 824320414 General Grocery	766.09
	251542	60-000-000-14-1415-0000	Inv# 824326305 General Grocery	708.47
	251542	60-000-000-14-1415-0000	Inv# 824333365 General Grocery	483.51
	251542	60-000-000-14-1415-0000	Inv# 824333366 General Grocery	1,675.72
	251542	60-000-000-14-1415-0000	Inv# 824333368 General Grocery	124.14
	251542	60-000-000-14-1416-0000	Inv# 824333366 Non-Alcoholic Beverages	152.52
	251542	60-000-000-14-1416-0000	Inv# 824333368 Non-Alcoholic Beverages	325.26
	251542	60-000-000-53-5316-0000	Inv# 824333364 Custodial Supplies	855.36
	251542	60-612-000-53-5316-0000	Inv# 824320415 Cleaning Supplies	403.05
	251542	60-612-000-53-5316-0000	Inv# 824333367 Cleaning Supplies	328.07
	251542	60-612-901-53-5390-0000	Inv# 824316920 Banquet Supplies	34.79
	251542	60-612-902-53-5388-0000	Inv# 824333368 Restaurant Supplies	177.06
	251705	60-000-000-14-1411-0000	Inv# 824334306 Meat	917.62
	251705	60-000-000-14-1411-0000	Inv# 824334307 Meat	101.25
	251705	60-000-000-14-1411-0000	Inv# 824334308 Meat	261.42
	251705	60-000-000-14-1411-0000	Inv# 824338947 Meat	268.56
	251705	60-000-000-14-1411-0000	Inv# 824338948 Meat	654.90
	251705	60-000-000-14-1411-0000	Inv# 824338951 Meat	99.04
	251705	60-000-000-14-1411-0000	Inv# 824344395 Meat	244.85
	251705	60-000-000-14-1411-0000	Inv# 824351732 Meat	282.60
	251705	60-000-000-14-1411-0000	Inv# 824351733 Meat	2,374.82
	251705	60-000-000-14-1411-0000	Inv# 824351735 Meat	557.14
	251705	60-000-000-14-1411-0000	Inv# 824354018 Meat	401.50
	251705	60-000-000-14-1411-0000	Inv# 824354019 Meat	672.43
	251705	60-000-000-14-1411-0000	Inv# 824354020 Meat	146.18
	251705	60-000-000-14-1411-0000	Inv# 824357663 Meat	73.88
	251705	60-000-000-14-1411-0000	Inv# 824357664 Meat	907.31
	251705	60-000-000-14-1411-0000	Inv# 824370029 Meat	174.37
	251705	60-000-000-14-1411-0000	Inv# 824370031 Meat	612.72
	251705	60-000-000-14-1411-0000	Inv# 824370032 Meat	1,339.31
	251705	60-000-000-14-1414-0000	Inv# 824334306 Dairy	24.48
	251705	60-000-000-14-1414-0000	Inv# 824338951 Dairy	37.12
	251705	60-000-000-14-1414-0000	Inv# 824357664 Dairy	24.48
	251705	60-000-000-14-1414-0000	Inv# 824370031 Dairy	27.74
	251705	60-000-000-14-1415-0000	Inv# 284351735 General Grocery	603.34
	251705	60-000-000-14-1415-0000	Inv# 824334306 General Grocery	1,840.22
	251705	60-000-000-14-1415-0000	Inv# 824334307 General Grocery	190.42
	251705	60-000-000-14-1415-0000	Inv# 824338947 General Grocery	69.04
	251705	60-000-000-14-1415-0000	Inv# 824338948 General Grocery	1,382.95
	251705	60-000-000-14-1415-0000	Inv# 824338950 General Grocery	197.46
	251705	60-000-000-14-1415-0000	Inv# 824351732 General Grocery	708.93
	251705	60-000-000-14-1415-0000	Inv# 824351734 General Grocery	85.20
	251705	60-000-000-14-1415-0000	Inv# 824354018 General Grocery	555.26
	251705	60-000-000-14-1415-0000	Inv# 824354019 General Grocery	806.61
	251705	60-000-000-14-1415-0000	Inv# 824354020 General Grocery	66.65
	251705	60-000-000-14-1415-0000	Inv# 824357663 General Grocery	443.54
	251705	60-000-000-14-1415-0000	Inv# 824357664 General Grocery	1,188.89
	251705	60-000-000-14-1415-0000	Inv# 824370029 General Grocery	470.45

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Sysco-Chicago 02231	251705	60-000-000-14-1415-0000	Inv# 824370030 General Grocery	325.21
	251705	60-000-000-14-1415-0000	Inv# 824370031 General Grocery	404.23
	251705	60-000-000-14-1415-0000	Inv# 824370032 General Grocery	1,760.51
	251705	60-000-000-14-1415-0000	Inv# 824370035 General Grocery	154.77
	251705	60-000-000-14-1416-0000	Inv# 824334306 Non-Alcoholic Beverages	216.84
	251705	60-000-000-14-1416-0000	Inv# 824351734 Non-Alcoholic Beverages	542.10
	251705	60-000-000-14-1416-0000	Inv# 824354019 Non-Alcoholic Beverages	325.26
	251705	60-000-000-14-1416-0000	Inv# 824357665 Non-Alcoholic Beverages	325.26
	251705	60-000-000-14-1416-0000	Inv# 824370030 Non-Alcoholic Beverages	152.52
	251705	60-000-000-14-1416-0000	Inv# 824370033 Non-Alcoholic Beverages	581.94
	251705	60-000-000-53-5316-0000	Inv# 824370029 Custodial Supplies	174.52
	251705	60-612-000-53-5316-0000	Inv# 824338949 Cleaning Supplies	140.99
	251705	60-612-000-53-5316-0000	Inv# 824357666 Cleaning Supplies	771.94
	251705	60-612-000-53-5316-0000	Inv# 824370034 Cleaning Supplies	328.07
	251705	60-612-901-53-5390-0000	Inv# 824370030 Banquet Supplies	41.86
	251705	60-612-902-53-5388-0000	Inv# 824338949 Restaurant Supplies	186.76
	251705	60-612-902-53-5388-0000	Inv# 824354019 Restaurant Supplies	27.28
	251705	60-612-902-53-5388-0000	Inv# 824357663 Restaurant Supplies	26.52
	251705	60-612-902-53-5388-0000	Inv# 824357665 Restaurant Supplies	192.10
	251705	60-612-902-53-5388-0000	Inv# 824370034 Restaurant Supplies	26.10
Sysco-Chicago 02231 Total *				52,589.61
Tatnall 07346	251543	20-220-204-52-5280-4457	Wheaton United Payment	1,400.00
Tatnall 07346 Total *				1,400.00
TauerQuanstrum 07668	251418	10-000-000-25-2581-0000	Reissue PR Check #31071 3/21/25	64.64
TauerQuanstrum 07668 Total *				64.64
Terrace Supply Company 00942	251544	20-101-231-53-5335-0000	Northside Pool Chemicals Co2	525.00
	251623	20-101-232-53-5335-0000	Rice Pool Chemicals	583.10
	251706	20-101-231-53-5335-0000	Northside Pool Chemicals Co2	216.70
	251706	20-101-232-53-5335-0000	Rice Pool Chemicals Co2	308.30
Terrace Supply Company 00942 Total *				1,633.10
Terranova 07128	251545	20-220-204-52-5280-4457	Wheaton United Payment	666.65
Terranova 07128 Total *				666.65
TESTING SERVICE CORPORATION 00944	251546	40-800-857-57-5701-0000	Blanchard Parking Lot Testing	2,987.00
	251707	40-800-857-57-5701-0000	Blanchard Parking Lot	1,520.00
TESTING SERVICE CORPORATION 00944 Total *				4,507.00
Texas Life Insurance Company 03829	0	10-000-000-21-2130-0000	Texas Life Insurance May 2025	257.58
Texas Life Insurance Company 03829 Total *				257.58
The Bow Boys 07680	251624	20-221-221-53-5330-0000	Cheer Competition Bows	6,120.00
The Bow Boys 07680 Total *				6,120.00
The Chicago Tour Company 06745	251419	20-220-304-52-5280-5522	Viva Pilsen Tour 05/13/25	1,590.00
The Chicago Tour Company 06745 Total *				1,590.00
The Conservation Foundation 00415	251420	40-000-000-57-5701-0000	Gary Easement Lease May 2025	295.00
The Conservation Foundation 00415 Total *				295.00
The Right Stuff Entertainment Inc. 06893	168294	20-000-416-52-5241-1905	Boy Band Night - Cream of Wheaton 2025	4,000.00
The Right Stuff Entertainment Inc. 06893 Total *				4,000.00
The Throwbacks 07639	168295	20-000-416-52-5241-1905	The Throwbacks - Cream of Wheaton 2025	1,200.00
The Throwbacks 07639 Total *				1,200.00
Thom 07146	251547	20-220-204-52-5280-4457	Wheaton United Payment	416.65

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>Thom 07146 Total *</b>				<b>416.65</b>
<b>Thorngren 07549</b>	<b>251548</b>	20-220-204-52-5280-4457	Wheaton United Payment	938.35
<b>Thorngren 07549 Total *</b>				<b>938.35</b>
<b>Three Level Basketball LLC 07493</b>	<b>251549</b>	20-220-203-52-5280-3343	Biddy Ball Class 05/09/25	683.10
	<b>251549</b>	20-220-204-52-5280-4445	Training 04/28/25-05/07/25	1,350.00
	<b>251708</b>	20-220-203-52-5280-3343	Clinics	1,488.30
	<b>251708</b>	20-220-204-52-5280-4445	Training	1,620.00
<b>Three Level Basketball LLC 07493 Total *</b>				<b>5,141.40</b>
<b>Titleist 00956</b>	<b>251625</b>	60-000-000-14-1430-0000	Golf Bag	180.81
	<b>251625</b>	60-000-000-14-1431-0000	Custom Shoes	104.25
	<b>251625</b>	60-000-000-14-1432-0000	Golf Balls	8,381.95
	<b>251709</b>	60-000-000-14-1432-0000	Yellow V1 Golf Balls	253.70
<b>Titleist 00956 Total *</b>				<b>8,920.71</b>
<b>Todd 06829</b>	<b>251550</b>	20-221-221-53-5301-4754	Reimbursement for Sample Bows	205.00
<b>Todd 06829 Total *</b>				<b>205.00</b>
<b>Trane US Inc 00968</b>	<b>251551</b>	20-101-220-53-5313-0000	Chiller Maintenance O Rings	326.16
<b>Trane US Inc 00968 Total *</b>				<b>326.16</b>
<b>Trebelhorn 07573</b>	<b>251552</b>	20-220-204-52-5280-4457	Wheaton United Payment	400.00
<b>Trebelhorn 07573 Total *</b>				<b>400.00</b>
<b>Tressler LLP 03481</b>	<b>251421</b>	10-000-000-52-5207-0000	Services through 03/31/25	770.00
	<b>251421</b>	20-000-000-52-5207-0000	Services through 03/31/25	770.00
	<b>251421</b>	60-000-000-52-5207-0000	Services through 03/31/25	770.00
	<b>251553</b>	10-000-000-52-5207-0000	Services through 04/30/25	425.33
	<b>251553</b>	20-000-000-52-5207-0000	Services through 04/30/25	425.34
	<b>251553</b>	60-000-000-52-5207-0000	Services through 04/30/25	425.33
<b>Tressler LLP 03481 Total *</b>				<b>3,586.00</b>
<b>TreviPay 07655</b>	<b>251626</b>	60-601-000-53-5342-0000	8 Gallon ATV Weed Sprayer	99.99
<b>TreviPay 07655 Total *</b>				<b>99.99</b>
<b>TriMark Marlinn LLC 04419</b>	<b>251422</b>	60-612-901-53-5390-0000	Inv# 3314525 Banquet Supplies	97.93
	<b>251422</b>	60-612-902-53-5388-0000	Inv# 3311554 Restaurant Supplies	537.60
	<b>251422</b>	60-612-902-53-5388-0000	Inv# 3314525 Restaurant Supplies	706.04
	<b>251554</b>	60-612-902-53-5388-0000	Inv# 3317883 Restaurant Supplies	672.79
	<b>251710</b>	60-612-901-53-5390-0000	Inv# 3321895 Banquet Supplies	416.16
	<b>251710</b>	60-612-901-53-5390-0000	Inv# 3323857 Banquet Supplies	362.16
	<b>251710</b>	60-612-901-53-5390-0000	Inv# 3325460 Banquet Supplies	109.13
	<b>251710</b>	60-612-902-53-5388-0000	Inv# 3320847 Restaurant Supplies	895.98
	<b>251710</b>	60-612-902-53-5388-0000	Inv# 3323857 Restaurant Supplies	220.21
	<b>251710</b>	60-612-902-53-5388-0000	Inv# 3325460 Restaurant Supplies	720.93
	<b>251710</b>	60-612-902-53-5388-0000	Inv# 3325461 Restaurant Supplies	66.06
<b>TriMark Marlinn LLC 04419 Total *</b>				<b>4,804.99</b>
<b>Tumbling Times Inc. 06555</b>	<b>251423</b>	20-220-203-52-5280-3304	Spring Session I	8,064.00
<b>Tumbling Times Inc. 06555 Total *</b>				<b>8,064.00</b>
<b>UMB Bank N.A. 04121</b>	<b>0</b>	10-000-000-53-5302-0000	District Derby Judges Supplies	7.50
	<b>0</b>	10-000-000-53-5302-0000	District Derby Water	22.56
	<b>0</b>	10-000-000-54-5432-0000	Ex Asst & Marketing Director Legislative Conference - Coffee	5.01
	<b>0</b>	10-000-000-54-5432-0000	Ex Asst & Marketing Director Legislative Conference - Meal	20.32
	<b>0</b>	10-000-000-54-5432-0000	Ex Asst Legislative Conference - Coffee	1.33
	<b>0</b>	10-000-000-54-5432-0000	Ex Asst/Marketing Director/Direc Legislative Conference - Uber	12.37



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	10-000-000-54-5432-0000	Ex Direc/Ex Asst/Marketing Direc/Direc Legislative Conf - Uber	3.00
	0	10-000-000-54-5432-0000	Ex Director Legislative Conference-Transportation	5.98
	0	10-000-000-54-5432-0000	Ex Director SIU Allen Symposium Presentation-Lodging	66.60
	0	10-000-000-54-5432-0000	Ex Director/Commissioner Legislative Conference-Transportation	34.59
	0	10-000-000-54-5434-0000	Dir. of Mktg & Ex Springfield Crowne - Breakfast	22.16
	0	10-000-000-54-5434-0000	Staff Family Funeral Flowers	156.76
	0	10-000-000-54-5438-0000	Ticket for Earth Day Dinner	53.33
	0	10-000-000-54-5438-0000	WDSRA Charlie Long Golf Outing- 2 Foursomes	600.00
	0	10-000-415-53-5302-0000	11x17 Acrylic Stands	159.55
	0	10-000-415-53-5302-0000	8.5 x11 Acrylic Stands	30.98
	0	10-000-415-53-5302-0000	Office Supplies	210.54
	0	10-000-415-54-5425-0000	Bitly.Com Monthly Subscription	16.84
	0	10-000-415-54-5425-0000	Credit Bitly.Com Monthly Subscription	(16.84)
	0	10-000-415-54-5425-0000	Google Drive Monthly Subscription Fee	9.99
	0	10-000-415-54-5425-0000	Naperville Chamber Membership WPD and PFA	600.00
	0	10-000-415-54-5425-0000	Shaw Media	99.99
	0	10-000-415-54-5425-0000	Soundcloud Subscription 04/08/25-05/08/25	16.00
	0	10-000-415-54-5425-0000	WP Engine Subscription 04/25/25-05/24/25	850.00
	0	10-000-415-54-5426-0000	Fund Raising Breakfast with Cathy Plus Tip	36.34
	0	10-000-415-54-5432-0000	Dir. of Mktg & Ex Springfield Crowne - Breakfast	22.16
	0	10-000-415-54-5432-0000	Ex Asst & Marketing Director Legislative Conference - Coffee	5.00
	0	10-000-415-54-5432-0000	Ex Asst & Marketing Director Legislative Conference - Meal	20.33
	0	10-000-415-54-5432-0000	Ex Asst/Marketing Director/Direc Legislative Conference - Uber	12.37
	0	10-000-415-54-5432-0000	Ex Direc/Ex Asst/Marketing Direc/Direc Legislative Conf - Uber	3.00
	0	10-000-416-52-5241-1906	DuPage County Health Department - Memorial Park 2025	302.66
	0	10-000-416-52-5241-1908	Ads - Fun Run 2025	20.67
	0	10-000-416-52-5241-1908	Face Painter Balance - Fun Run 2025	137.50
	0	10-000-416-52-5241-1908	Facebook - Fun Run 2025 Ads	138.00
	0	10-000-416-52-5241-1908	Fairytale Entertainment - Fun Run 2025 Balance	502.00
	0	10-000-416-52-5241-1908	Fairytale Entertainment - Superhero Fun Run 2025 - Costume Chara	502.00
	0	10-000-416-53-5346-1900	Air Horns	24.46
	0	10-000-416-53-5346-1900	Speaker Cord	11.99
	0	10-000-416-53-5346-1902	Field of Honor Flag Tags	468.01
	0	10-000-416-53-5346-1906	Minuteman Printing EDDM Postage - Concerts at Memorial Park 2025	550.77
	0	10-000-416-53-5346-1908	Dunkin Donuts - Fun Run 2025	77.97
	0	10-000-416-53-5346-1908	Marianos - Fun Run 2025	49.95
	0	10-000-416-53-5346-1908	Superhero Fun Run 2025 - Giveaways - Sensory Garden	255.43
	0	10-000-416-53-5346-1908	Superhero Fun Run 2025 - Signs for Race Route	56.97
	0	10-101-000-52-5210-0000	PSC 67503 Equipment 1101	79.99
	0	10-101-000-53-5302-0000	Break Room Supplies	46.32
	0	10-101-000-53-5302-0000	Breakroom Supplies	31.19
	0	10-101-000-53-5302-0000	Funeral Flowers	97.33
	0	10-101-000-53-5302-0000	Office Supplies	18.71
	0	10-101-000-53-5308-0000	Graf Fence	173.84
	0	10-101-000-53-5310-0000	Briar Patch Playground	177.33
	0	10-101-000-53-5311-0000	Briar Patch Drinking Fountain	707.58
	0	10-101-000-53-5311-0000	Compressors and Filter	1,928.00
	0	10-101-000-53-5311-0000	Replacement Motors for Bubblers	60.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	10-101-000-53-5312-0000	Hurley Electrical	169.80
	0	10-101-000-53-5312-0000	Socket Cap	28.60
	0	10-101-000-53-5312-0000	Wire Length Counter Tool	355.00
	0	10-101-000-53-5313-0000	American Flags	380.56
	0	10-101-000-53-5313-0000	iPad Trade In	(50.00)
	0	10-101-000-53-5313-1904	Blower for Bandshell Water Heater	638.75
	0	10-101-000-53-5314-0000	Sensory Garden	526.94
	0	10-101-000-53-5314-0000	Shelter Repair	74.99
	0	10-101-000-53-5314-0000	Sign Shop Supplies	1,051.83
	0	10-101-000-53-5315-0000	Equipment 1120	210.49
	0	10-101-000-53-5315-0000	Equipment 1227	28.29
	0	10-101-000-53-5315-0000	PSC 67052	706.03
	0	10-101-000-53-5315-0000	PSC 67213 Equipment 1765	139.33
	0	10-101-000-53-5315-0000	PSC 67353	35.99
	0	10-101-000-53-5315-0000	PSC 67707 Equipment 2019	380.58
	0	10-101-000-53-5315-0000	PSC Pool Pump	37.42
	0	10-101-000-53-5315-0000	Tax Refund	(2.10)
	0	10-101-000-53-5316-0000	Gojo Soap	124.10
	0	10-101-000-53-5316-0000	Microfiber Cloths	38.49
	0	10-101-000-53-5316-0000	Paper Towels	121.40
	0	10-101-000-53-5331-0000	Redbud Trees	79.96
	0	10-101-000-53-5333-0000	Wasp Spray	108.19
	0	10-101-000-53-5334-0000	CAC Tunnel	70.43
	0	10-101-000-53-5334-0000	Glides for Breakroom Chairs	205.20
	0	10-101-000-53-5334-0000	Hardware	147.04
	0	10-101-000-53-5334-0000	Hurley Garden	57.52
	0	10-101-000-53-5334-0000	LM Door	69.86
	0	10-101-000-53-5334-0000	LM Door Refund	(14.06)
	0	10-101-000-53-5334-0000	Stock	39.99
	0	10-101-000-53-5345-0000	Flare Tool	11.18
	0	10-101-000-53-5345-0000	Milwaukee Charger Kit	52.98
	0	10-101-000-53-5347-0000	LM Door	26.46
	0	10-101-000-54-5425-0000	Notary Renewal	151.95
	0	10-101-000-54-5425-0000	Scribe Subscription 04/16/25-05/16/25	29.00
	0	10-101-856-53-5316-0000	Prairie Custodial Supplies	87.01
	0	10-101-856-53-5316-0000	Prairie Gojo Soap	64.75
	0	10-419-000-54-5432-0000	IGFOA Academy Intro to Government Finance Webinar	125.00
	0	10-430-000-53-5302-1107	Exhibit Backdrop	30.96
	0	10-430-000-53-5302-1107	Exhibit Installation Supplies	38.98
	0	10-430-000-53-5302-1107	Exhibit Supplies	83.40
	0	10-430-000-53-5302-1107	Photo Reproductions	132.30
	0	10-430-000-54-5432-0000	July 30-Aug 2 Assoc. of Midwest Museums Conference	480.00
	0	10-430-000-54-5432-0000	Museum Conference Fees	480.00
	0	20-000-000-53-5302-0000	Safety Fair Prize	21.35
	0	20-000-000-54-5432-0000	Ex Asst & Marketing Director Legislative Conference - Meal	20.32
	0	20-000-000-54-5432-0000	Ex Asst Legislative Conference - Coffee	1.33
	0	20-000-000-54-5432-0000	Ex Asst Marketing Director /Direc Legislative Conference - Uber	8.38
	0	20-000-000-54-5432-0000	Ex Asst/Marketing Director/Direc Legislative Conference - Uber	3.99

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-000-000-54-5432-0000	Ex Direc/Ex Asst/Marketing Direc/Direc Legislative Conf - Uber	3.00
	0	20-000-000-54-5432-0000	Ex Director Legislative Conference-Transportation	5.98
	0	20-000-000-54-5432-0000	Ex Director SIU Allen Symposium Presentation-Lodging	66.60
	0	20-000-000-54-5438-0000	Ticket for Earth Day Dinner	53.33
	0	20-000-000-54-5438-0000	WDSRA Charlie Long Golf Outing- 2 Foursomes	600.00
	0	20-000-112-53-5301-0000	Earth Day Event Supplies	27.50
	0	20-000-112-53-5301-0000	Nature Play Area Event Supplies	756.71
	0	20-000-112-53-5301-0000	Prairie Patch Play Area Event Supplies	412.77
	0	20-000-112-53-5302-0000	Office Security Door	154.00
	0	20-000-200-52-5210-0000	CC Kiln	75.15
	0	20-000-200-52-5210-0000	Kiln	81.50
	0	20-000-200-54-5425-0000	Zoom April 2025	102.60
	0	20-000-205-53-5302-0000	Athletic Report Software	30.00
	0	20-000-205-53-5302-0000	Business Cards	39.30
	0	20-000-205-53-5302-0000	Dupage Cnty Health Dept	327.20
	0	20-000-304-53-5302-0000	Vacuum for Office	89.99
	0	20-000-304-53-5304-0000	Spring Summer MLC News Postage	912.49
	0	20-000-304-54-5432-0000	Travel Show	74.42
	0	20-000-304-54-5432-0000	Travel Show Lunch	73.81
	0	20-000-304-54-5432-0000	Travel Show Parking	19.00
	0	20-000-416-53-5346-1905	Lamination Sheets	26.46
	0	20-101-000-53-5313-0000	Community Center Supplies	195.14
	0	20-101-112-53-5313-0000	LM Supplies	88.95
	0	20-101-112-53-5313-0000	Paper Towels	60.70
	0	20-101-220-53-5312-0000	Door Strike	38.94
	0	20-101-220-53-5313-0000	Headlamp	118.36
	0	20-101-220-53-5313-0000	Refund for Headlamp	(29.59)
	0	20-101-220-53-5313-0000	Tools	154.25
	0	20-101-220-53-5316-0000	Cleaning Supplies	66.96
	0	20-101-220-53-5316-0000	Trash Bags	89.36
	0	20-101-225-53-5313-0000	CAC Maintenance Supplies	81.16
	0	20-101-231-53-5314-0000	Supplies	54.75
	0	20-101-231-53-5347-0000	NS Pool Paint	275.46
	0	20-101-232-53-5302-0000	Mosaic Tile	876.00
	0	20-101-232-53-5312-0000	Lens Gasket	209.90
	0	20-101-232-53-5313-0000	Grout	125.00
	0	20-101-232-53-5313-0000	Replacement Part for Cleaner	96.00
	0	20-101-232-53-5347-0000	Paint Supplies	65.94
	0	20-101-234-53-5311-0000	Blanchard Water Heater	245.67
	0	20-101-234-53-5311-0000	Water Heater Replacement	694.86
	0	20-220-112-53-5301-6610	Mealworms	7.38
	0	20-220-112-53-5301-6610	Program and Camp Supplies	5.00
	0	20-220-112-53-5301-6610	Program Supplies	39.95
	0	20-220-112-53-5301-6612	Heat Bulbs for Reptiles/Filters for Aquarium	37.98
	0	20-220-112-53-5301-6612	Mealworms and Crickets	6.57
	0	20-220-112-53-5301-6612	Tablecloth Clips and Directional Arrows	32.98
	0	20-220-112-53-5301-6618	Batteries	5.86
	0	20-220-112-53-5301-6618	Paracord for Climbing Tower	16.99



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-220-112-53-5301-6628	Camp Supplies	17.44
	0	20-220-112-53-5301-6628	Canoe Cart	99.95
	0	20-220-112-53-5301-6628	Dinosaur Masks	17.95
	0	20-220-112-53-5301-6628	Garbage Can Lid	15.15
	0	20-220-112-53-5301-6628	Program and Camp Supplies	4.99
	0	20-220-112-53-5301-6628	Rope for Camps	10.00
	0	20-220-201-53-5301-1119	Art Explorer Class Supplies	60.31
	0	20-220-201-53-5301-1119	Pottery Studio Supplies	21.79
	0	20-220-202-53-5301-2205	Dance Camp Supplies	29.97
	0	20-220-202-53-5301-2205	Dance Recital Supplies	40.95
	0	20-220-202-53-5301-2205	Dance Recital Tights for Dancers	495.00
	0	20-220-202-53-5301-2259	Scripts for Theatre Classes and Camps	12.95
	0	20-220-203-52-5280-3366	Kane County Cougars	270.00
	0	20-220-203-53-5301-1014	Pickleball Roller Refund	(459.95)
	0	20-220-203-53-5301-1014	Supplies	615.92
	0	20-220-203-53-5301-3304	Gymnastic Equipment	1,253.00
	0	20-220-203-53-5301-3366	Camp Supplies	20.33
	0	20-220-204-52-5280-4445	One Day Shootouts	7,602.00
	0	20-220-204-52-5280-4457	Credit for GotSoccer	(21.14)
	0	20-220-204-52-5280-4457	Google Web Services for Wheaton United	100.80
	0	20-220-204-52-5280-4457	GotSoccer	42.28
	0	20-220-204-52-5280-4457	Sockers FC Chicago LLC	2,225.26
	0	20-220-204-52-5280-4457	United League Registration Girls	11,000.00
	0	20-220-204-52-5280-4457	Wheaton United Tournament Processing Fee	21.14
	0	20-220-204-52-5280-4457	Wheaton United Tournament Processing Fee Refund	(21.14)
	0	20-220-204-52-5280-4457	Wheaton United Tournament Refund	(1,112.63)
	0	20-220-204-52-5280-4457	Wheaton United Tournament Registration	2,407.04
	0	20-220-204-52-5280-4465	Tournament Sanctioning Tasks Background Screen by NCSI	20.00
	0	20-220-204-53-5301-4445	Athletic Sportswear	688.00
	0	20-220-204-53-5301-4445	Supplies	37.90
	0	20-220-204-53-5301-4451	Supplies	42.95
	0	20-220-204-53-5301-4457	Credit for Sockers FC Chicago LLC	(1,112.63)
	0	20-220-204-53-5301-4465	IL Youth Soccer	40.00
	0	20-220-204-53-5301-4465	IL Youth Soccer Background Check	20.00
	0	20-220-207-52-5280-7704	Kona Ice at Camp	270.00
	0	20-220-207-52-5280-7704	Sweet Memories Ice Cream Truck for Camp	246.31
	0	20-220-207-52-5280-7704	The Jesse White Tumbling Assembly for Camps	180.00
	0	20-220-207-52-5280-7705	Kona Ice at Camp	518.40
	0	20-220-207-52-5280-7705	Main Event Field Trip	1,698.60
	0	20-220-207-52-5280-7705	The Jesse White Tumbling Assembly for Camps	540.00
	0	20-220-207-52-5280-7738	Sweet Memories Ice Cream Truck for Camp	256.60
	0	20-220-207-52-5280-7775	Kona Ice at Camp	405.00
	0	20-220-207-53-5301-7705	Camp T-Shirts	400.00
	0	20-220-207-53-5301-7707	Camp Supplies	411.43
	0	20-220-207-53-5301-7729	Bubbles	15.88
	0	20-220-207-53-5301-7732	Cotton Balls	3.75
	0	20-220-207-53-5301-7732	Craft Supplies	5.99
	0	20-220-207-53-5301-7732	Spring Fling Supplies	12.50

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-220-207-53-5301-7746	Canva Subscription	15.00
	0	20-220-207-53-5301-7746	Craft and Art Supplies	56.85
	0	20-220-207-53-5301-7746	Craft Supplies	285.49
	0	20-220-207-53-5301-7746	Walmart Plus Account Membership	49.00
	0	20-220-207-53-5301-7746	Watercolor Paper	5.89
	0	20-220-207-53-5301-7775	Canoe Cart	50.00
	0	20-220-207-53-5301-7776	Canoe Cart	50.00
	0	20-220-208-52-5280-8880	Kona Ice at Camp	129.60
	0	20-220-208-52-5280-8880	Main Event Field Trip	424.65
	0	20-220-208-52-5280-8880	The Jesse White Tumbling Assembly for Camps	180.00
	0	20-220-208-53-5301-8860	Zone Party Supplies	37.95
	0	20-220-208-53-5301-8884	Camp Supplies	63.02
	0	20-220-208-53-5301-8884	Pizza for Camp	77.16
	0	20-220-209-52-5280-9901	Deposit for Pizza with Santa	32.50
	0	20-220-209-52-5280-9901	Deposit for Pizza with Santa Second Night	32.50
	0	20-220-209-52-5280-9912	Screen/AV Rental	2,870.65
	0	20-220-304-52-5280-5522	Chicago Tour Company	750.38
	0	20-220-304-52-5280-5522	City Experiences	1,348.00
	0	20-220-304-52-5280-5522	John G. Shedd Aquarium	1,078.20
	0	20-220-304-52-5280-5522	Marcus Center	2,443.50
	0	20-220-304-52-5280-5522	MLB Brewers Tickets	490.00
	0	20-220-304-52-5280-5522	Riverdance Day Trip Dinner	1,361.13
	0	20-220-304-52-5280-5522	Stans Donuts	100.86
	0	20-220-304-52-5280-5522	Taliesin Preservation	659.60
	0	20-220-304-52-5280-5522	The Edgewater Hotel	515.00
	0	20-220-304-53-5301-5500	Card Shuffler Canasta	17.98
	0	20-220-304-53-5301-5500	Coffee Cups for CC Programs	23.99
	0	20-220-304-53-5301-5500	Day Trip Candy	20.16
	0	20-220-304-53-5301-5500	Day Trip Candy/First Aid Supplies	61.85
	0	20-220-304-53-5301-5500	Day Trip Favor Bags	15.86
	0	20-220-304-53-5301-5500	Graphic Software	14.99
	0	20-220-304-53-5301-5500	Namaste Cafe	16.98
	0	20-220-304-53-5301-5500	Namaste Cafe Pedal Pushers First Ride	43.48
	0	20-220-304-53-5301-5500	Office and Program Supplies	56.58
	0	20-220-304-53-5301-5500	Office Paper	44.99
	0	20-220-304-53-5301-5500	Office Supplies	50.49
	0	20-220-304-53-5301-5500	Program Supplies	82.05
	0	20-220-304-53-5301-5500	Tax Refund from Costco	(15.67)
	0	20-220-304-53-5301-5500	Trip Favors	166.32
	0	20-220-304-53-5301-5500	Water	50.00
	0	20-221-221-53-5301-0000	Cheerleading University	2,400.00
	0	20-221-222-53-5302-0000	Plastic Wrap for Helmets	128.38
	0	20-221-223-53-5302-0000	Ground Stake Anchor	117.00
	0	20-221-223-54-5405-4459	12U Bobcats Tournament	567.45
	0	20-222-231-53-5302-0000	CPR Rescue Breathing Mask Kit/Bacterial Filter	393.75
	0	20-222-231-54-5429-0000	Dupage Cnty Health Dept Northside Concessions Permit	302.66
	0	20-222-232-53-5302-0000	CPR Rescue Breathing Mask Kit/Bacterial Filter	393.75
	0	20-222-232-53-5302-0000	Zoom for Interviews	15.99

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-222-232-54-5429-0000	Dupage Cnty Health Dept Rice Concessions Permit	302.66
	0	20-222-232-54-5429-0000	Dupage Cnty Health Dept Rice Pool Permits	680.99
	0	20-224-220-53-5302-0000	11x17 Acrylic Stands/Paper Plates/Flash Drives	73.76
	0	20-224-220-53-5302-0000	8 oz Coffee Cups	26.99
	0	20-224-220-53-5302-0000	Acco Binder Clips	16.06
	0	20-224-220-53-5302-0000	Alcohol Pads/Paper Plates/Laminating Sheets	63.17
	0	20-224-220-53-5302-0000	Bostitch Stapler/Spiral Wrist Coil Rings	40.55
	0	20-224-220-53-5302-0000	Kleenex	61.73
	0	20-224-220-53-5302-0000	Large Binder Clips	26.94
	0	20-224-220-53-5302-0000	Plastic Forks/Paper Plates	46.37
	0	20-224-220-53-5302-0000	Staff Lunch/Team Building	113.45
	0	20-224-220-53-5302-0000	Variety Candy Pack/Assorted Chocolate Pack	39.94
	0	20-350-302-52-5211-0000	DirecTv 04/28/25-05/27/25	249.99
	0	20-350-302-53-5302-0000	Jewel Osco Supplies	47.93
	0	20-350-302-53-5302-0000	PPF TV Service Extend Signal	320.00
	0	20-350-302-53-5302-0000	Signup Genius	9.99
	0	20-350-302-53-5302-0000	Supplies	214.95
	0	20-350-302-53-5302-0000	TV Remote	10.99
	0	20-350-302-53-5306-0000	Elivate Fitness Equipment	850.67
	0	20-350-302-53-5306-0000	Equipment	199.99
	0	20-350-302-53-5327-0000	Apple Music Subscription	10.99
	0	20-350-302-53-5327-0000	EZ Texting	56.65
	0	20-350-302-53-5327-0000	Fitness Supplies	39.07
	0	20-350-302-53-5327-0000	Supplies	71.97
	0	20-350-302-53-5330-0000	Blue Sky Marketing Group	293.08
	0	20-350-303-54-5429-0000	Dupage Cnty Health Dept Annual Concessions License	302.66
	0	22-220-206-53-5301-6655	Training Snacks	23.47
	0	22-220-206-53-5301-6655	Volunteer Appreciation Gifts	61.98
	0	22-220-206-53-5301-6655	Volunteer Appreciation Treats	40.03
	0	22-220-206-53-5301-6690	Beans and Dirt for Conservation Day	12.17
	0	22-220-206-53-5301-6690	Craft Supplies for Conservation Day	47.92
	0	22-220-206-53-5301-6690	Supplies for Conservation Day	39.34
	0	22-350-415-54-5426-0000	Cosley Event Postcards for Uncorked and Classic	68.77
	0	22-501-000-52-5210-0000	Anesthesia Machine Servicing	169.50
	0	22-501-000-52-5210-0000	Vet Consult	65.00
	0	22-501-000-53-5302-0000	Camera/Ear Buds	39.96
	0	22-501-000-53-5302-0000	File Cabinet	77.00
	0	22-501-000-53-5302-0000	Kleenex	13.52
	0	22-501-000-53-5302-0000	Laundry Soap	7.99
	0	22-501-000-53-5302-0000	Monitor	203.97
	0	22-501-000-53-5302-0000	Return of Ear Buds	(9.97)
	0	22-501-000-53-5302-0000	Team Building Meeting	82.00
	0	22-501-000-53-5309-0000	Bloodwork Equipment Supplies	7.82
	0	22-501-000-53-5309-0000	N95 Masks for Quarantine	71.44
	0	22-501-000-53-5309-0000	Treatment for Horses	399.09
	0	22-501-000-53-5311-0000	O Rings for Faucets	8.53
	0	22-501-000-53-5311-0000	Tax Refund on O Rings for Faucets	(0.63)
	0	22-501-000-53-5311-0000	Vacuum Breaker for Hose Bibs	17.58

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	22-501-000-53-5311-0000	Valves	17.89
	0	22-501-000-53-5311-0000	Valves for Lynx Pump	116.92
	0	22-501-000-53-5312-0000	Fasteners for Electrical Hook Ups	12.48
	0	22-501-000-53-5312-0000	Power Strips for Animal Care	201.52
	0	22-501-000-53-5312-0000	Reptile Bulbs	119.69
	0	22-501-000-53-5313-0000	Caution Tape	40.86
	0	22-501-000-53-5313-0000	Concrete to Fix Duck Pond Edges	73.83
	0	22-501-000-53-5313-0000	Industrial Mounting Tape	36.95
	0	22-501-000-53-5313-0000	Insect Repellent	38.95
	0	22-501-000-53-5313-0000	Mouse Traps	27.92
	0	22-501-000-53-5313-0000	Sandbags for Duck Pond	44.00
	0	22-501-000-53-5313-0000	Storage Safety Cabinet	228.21
	0	22-501-000-53-5313-0000	Supplies for Bathroom Baseboard Repair	29.34
	0	22-501-000-53-5316-0000	Custodial Supplies for Zoo	593.38
	0	22-501-000-53-5316-0000	Sanitary Napkin Bags	15.79
	0	22-501-000-53-5325-0000	Shipping Supplies for Millipede Transfer	29.00
	0	22-501-000-53-5331-0000	Aerator for Deer Pond	347.76
	0	22-501-000-53-5336-0000	Bloodwork Rotors	357.06
	0	22-501-000-53-5336-0000	Enrichment Supplies	4.87
	0	22-501-000-53-5336-0000	Fake Rock for Habitat	105.42
	0	22-501-000-53-5336-0000	Filter Parts	36.59
	0	22-501-000-53-5336-0000	Filter Parts/Blackout Shades	201.42
	0	22-501-000-53-5336-0000	Fly Traps and Animal Bedding	47.29
	0	22-501-000-53-5336-0000	Mosquito Bits	118.56
	0	22-501-000-53-5336-0000	Plaster of Paris/Mats	57.96
	0	22-501-000-53-5336-0000	Scrub Brushes	52.96
	0	22-501-000-53-5336-0000	Substrates Feeder Insects	94.94
	0	22-501-000-53-5336-0000	Zip Ties	18.66
	0	22-501-000-53-5339-0000	Cat Food	48.78
	0	22-501-000-53-5339-0000	Chicken Feed	41.98
	0	22-501-000-53-5339-0000	Fish and Worms	174.59
	0	22-501-000-53-5339-0000	Frozen Quail	920.36
	0	22-501-000-53-5339-0000	Lamb Milk Replacer	19.99
	0	22-501-000-53-5339-0000	Produce	122.83
	0	22-501-000-53-5339-0000	Substrates Feeder Insects	96.89
	0	22-501-000-53-5345-0000	Fish Tape	46.15
	0	22-501-000-53-5345-0000	Sprayer	17.47
	0	22-501-000-53-5345-0000	Sprinkler	29.98
	0	22-501-000-53-5345-0000	Vacuum for Station	149.99
	0	23-000-000-53-5302-0000	CPR Breathing Mask Kit/Bacterial Filter	165.17
	0	40-000-000-54-5432-0000	Ex Asst/Marketing Director/Direc Legislative Conference - Uber	12.36
	0	40-000-000-54-5432-0000	Ex Direc/Ex Asst/Marketing Direc/Direc Legislative Conf - Uber	2.98
	0	40-000-000-57-5701-0000	Camera Supplies	89.71
	0	40-000-000-57-5701-0000	Northside Cameras	266.26
	0	40-000-000-57-5701-0000	NS Cameras for AED	1,500.00
	0	40-101-000-53-5349-0000	Ballfield Maintenance Pumps	431.94
	0	40-800-813-57-5701-0000	Permit Fees	13,895.00
	0	40-800-813-57-5701-0000	Taylor Barn Demolition IEPA Permit	153.38



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	40-800-822-53-5301-0000	LM Pit Toilet	3,333.61
	0	40-800-822-53-5301-0000	Refund for LM Pit Toilet Supplies	(496.38)
	0	60-000-000-14-1413-0000	Apples	7.48
	0	60-000-000-14-1415-0000	Bagel Dogs for Easter Buffet	418.36
	0	60-000-000-14-1415-0000	Cigars for Trolley	3,995.50
	0	60-000-000-52-5210-0000	Opentable Reservation	665.00
	0	60-000-000-52-5211-0000	DirecTv 04/21/25-05/20/25	364.99
	0	60-000-000-52-5211-0000	Sirius XM Monthly Service	63.90
	0	60-000-000-52-5220-0000	CE Rentals Inc	480.00
	0	60-000-000-53-5302-0000	Staff Name Tags	627.74
	0	60-000-000-53-5311-0000	Shower Parts	28.10
	0	60-000-000-53-5311-0000	Slide Bar Handle Attachment	15.79
	0	60-000-000-53-5312-0000	Connectors	79.28
	0	60-000-000-53-5313-0000	Measuring	25.99
	0	60-000-000-53-5314-0000	Wood for Gate Repair	861.64
	0	60-000-000-53-5316-0000	Blue Waste Digester for Trolley	89.32
	0	60-000-000-53-5316-0000	Cleaning Supplies	133.57
	0	60-000-000-53-5316-0000	Pads for Floor Scrubber	49.23
	0	60-000-000-53-5316-0000	Vacuum Bags	49.95
	0	60-000-000-53-5330-0000	Tryad Solutions Inc	1,118.55
	0	60-000-000-53-5330-0000	Xtratuf	123.05
	0	60-000-000-53-5349-0000	CE Rentals Inc	560.00
	0	60-000-000-54-5432-0000	Ex Asst & Marketing Director Legislative Conference - Meal	20.32
	0	60-000-000-54-5432-0000	Ex Asst Legislative Conference - Coffee	1.34
	0	60-000-000-54-5432-0000	Ex Asst/Marketing Director/Direc Legislative Conference - Uber	12.37
	0	60-000-000-54-5432-0000	Ex Direc/Ex Asst/Marketing Direc/Direc Legislative Conf - Uber	3.00
	0	60-000-000-54-5432-0000	Ex Director Legislative Conference-Transportation	5.98
	0	60-000-000-54-5432-0000	Ex Director SIU Allen Symposium Presentation-Lodging	66.60
	0	60-000-000-54-5432-0000	SIU Symposium - Cleaners	19.57
	0	60-000-000-54-5432-0000	SIU Symposium - Gasoline	111.50
	0	60-000-000-54-5432-0000	SIU Symposium - Meal	25.00
	0	60-000-000-54-5432-0000	SIU Symposium - Room Charge	122.10
	0	60-000-000-54-5432-0000	SIU Symposium - Room Charges	122.10
	0	60-000-000-54-5432-0000	Vistaprint for AGC	111.56
	0	60-000-000-54-5434-0000	Rosatis Pizza	231.76
	0	60-000-000-54-5438-0000	Ticket for Earth Day Dinner	53.34
	0	60-000-000-54-5438-0000	WDSRA Charlie Long Golf Outing- 2 Foursomes	600.00
	0	60-000-000-54-5441-0000	Bearing	120.79
	0	60-000-000-54-5441-0000	Tax Refund from Hobart	(24.18)
	0	60-601-000-53-5315-0000	Elburn Radiator & Repair	170.00
	0	60-611-415-54-5426-0000	AGC Logo'd Pens	576.85
	0	60-611-415-54-5426-0000	CityCom Marketing - Golf Ad Program	500.00
	0	60-611-415-54-5426-0000	CMS Text LLC	255.60
	0	60-611-415-54-5426-0000	Yelp 04/01/25-04/30/25	125.00
	0	60-612-000-54-5432-0000	Food Allergen Training	18.95
	0	60-612-000-54-5441-0000	Equipment Repairs	774.14
	0	60-612-000-54-5441-0000	Oven Parts	259.55
	0	60-612-000-54-5441-0000	Parts for Clutch	128.40

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	60-612-000-54-5441-0000	Tax Refund from Hobart	(66.08)
	0	60-612-000-54-5441-0000	Thermostat for Cooler	96.85
	0	60-612-415-54-5426-0000	AGC Logo'd Pens	576.85
	0	60-612-415-54-5426-0000	Best Version Media - Ad for Facility	276.00
	0	60-612-415-54-5426-0000	Here Comes the Guide	170.00
	0	60-612-415-54-5426-0000	Lip Moisturizers for Wedding/Events	610.56
	0	60-612-901-52-5211-0000	Banquet Software	145.83
	0	60-612-901-52-5292-0000	Portillos Hot Dogs	371.89
	0	60-612-901-53-5390-0000	Banquet Supplies	15.68
	0	60-612-901-53-5390-0000	Glassware	146.99
	0	60-612-901-53-5390-0000	Returned Spoons from The Webstaurant Store Inc	(34.89)
	0	60-612-901-53-5390-0000	Tablecloths	239.80
	0	60-612-902-53-5388-0000	Glassware	146.99
	0	60-612-902-53-5388-0000	Refund for Restaurant Supplies	(29.56)
	0	60-612-902-53-5388-0000	Restaurant Supplies	251.30
	0	70-000-000-52-5240-0000	Wrike Project Management Software Annual Subscription Fee	2,976.00
	0	70-000-000-52-5240-0000	Wrike Project Management Software Prorated Additional Memory	1,252.29
<b>UMB Bank N.A. 04121 Total *</b>				<b>123,281.58</b>
Univar Solutions USA Inc. 07250	251424	20-101-231-53-5335-0000	NS Pool Chemicals	2,977.16
	251627	20-101-232-53-5335-0000	Rice Pool Chemicals	2,425.31
<b>Univar Solutions USA Inc. 07250 Total *</b>				<b>5,402.47</b>
Utz 07675	251711	10-000-000-25-2581-0000	Reissue PR# 30028 8/9/2024 for C Utz	196.65
<b>Utz 07675 Total *</b>				<b>196.65</b>
Vanguard Cleaning Systems of Chicago 07560	251712	20-101-220-52-5210-0000	Locker Room Janitorial Service June 2025	1,340.00
<b>Vanguard Cleaning Systems of Chicago 07560 Total *</b>				<b>1,340.00</b>
Van-Lang Enterprises 06687	251425	60-000-000-14-1415-0000	Inv# 322822 General Grocery	1,488.00
	251555	60-000-000-14-1415-0000	Inv# 322968 General Grocery	176.00
	251713	60-000-000-14-1415-0000	Inv# 323199 General Grocery	352.00
	251713	60-000-000-14-1415-0000	Inv# 323271 General Grocery	1,034.00
	251713	60-000-000-14-1415-0000	Inv# 323302 General Grocery	190.00
<b>Van-Lang Enterprises 06687 Total *</b>				<b>3,240.00</b>
Varsity Spirit Fashions & Supplies LLC 03743	251556	20-221-221-53-5330-0000	Cheerleading Shoes	16,876.00
<b>Varsity Spirit Fashions &amp; Supplies LLC 03743 Total *</b>				<b>16,876.00</b>
Vartanian 07136	251557	20-220-204-52-5280-4457	Wheaton United Payment	1,066.65
<b>Vartanian 07136 Total *</b>				<b>1,066.65</b>
Vermont Systems Inc 01006	0	10-000-000-52-5239-0000	04/25 Merchant CC Processing Fees	74.28
	0	10-000-416-52-5239-1900	04/25 Merchant CC Processing Fees	16.17
	0	10-101-000-52-5239-0000	04/25 Merchant CC Processing Fees	245.18
	0	20-000-000-52-5239-0000	04/25 Merchant CC Processing Fees	12,246.96
	0	20-000-112-52-5239-0000	04/25 Merchant CC Processing Fees	46.92
	0	20-000-304-52-5239-0000	04/25 Merchant CC Processing Fees	543.41
	0	20-350-302-52-5239-0000	04/25 Merchant CC Processing Fees	399.24
	0	20-350-303-52-5239-0000	04/25 Merchant CC Processing Fees	37.79
	0	60-611-000-52-5239-0000	04/25 Merchant CC Processing Fees	6,256.01
	0	60-612-000-52-5239-0000	04/25 Merchant CC Processing Fees	16.03
<b>Vermont Systems Inc 01006 Total *</b>				<b>19,881.99</b>
Vestis Group, Inc. 07463	251426	60-612-901-52-5222-0000	Inv# 6030407158 Banquet Linen	672.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Vestis Group, Inc. 07463	251426	60-612-902-52-5222-0000	Inv# 6030407158 Restaurant Linen	120.73
	251558	60-612-901-52-5222-0000	Inv# 6030409385 Banquet Linen	639.00
	251558	60-612-902-52-5222-0000	Inv# 6030409385 Restaurant Linen	130.73
	251714	60-612-901-52-5222-0000	Inv# 6030413876 Banquet Linen	642.00
	251714	60-612-902-52-5222-0000	Inv# 6030413876 Restaurant Linen	150.73
	Vestis Group, Inc. 07463 Total *			2,355.19
Vigano 07129	251559	20-220-204-52-5280-4457	Wheaton United Payment	1,991.65
Vigano 07129 Total *				1,991.65
Village of Lisle 02505	251628	20-000-000-52-5264-0000	Lucent Park 031725-043025	22.37
Village of Lisle 02505 Total *				22.37
Voyant Communications 06228	251715	10-000-000-52-5262-0000	Admin 060125-063025	72.16
	251715	10-101-000-52-5262-0000	Parks 060125-063025	221.83
	251715	10-418-000-52-5262-0000	HR 060125-063025	48.10
	251715	10-419-000-52-5262-0000	Finance 060125-063025	171.04
	251715	10-430-000-52-5262-0000	DCHM 060125-063025	32.07
	251715	20-000-000-52-5262-0000	Rec Dept 060125-063025	50.78
	251715	20-000-112-52-5262-0000	Lincoln Marsh 060125-063025	104.23
	251715	20-000-304-52-5262-0000	Mary Lubko Center 060125-063025	66.82
	251715	20-000-415-52-5262-0000	Marketing 060125-063025	72.16
	251715	20-101-000-52-5262-0000	CC Maintenance 060125-063025	16.03
	251715	20-220-000-52-5262-0000	Programs 060125-063025	93.54
	251715	20-220-203-52-5262-0000	Athletics 060125-063025	66.82
	251715	20-220-204-52-5262-0000	Leagues 060125-063025	81.52
	251715	20-222-231-52-5262-0000	Northside Pool 060125-063025	69.48
	251715	20-222-232-52-5262-0000	Rice Pool 060125-063025	93.54
	251715	20-224-220-52-5262-0000	Community Center 060125-063025	283.29
	251715	20-350-302-52-5262-0000	Parks Plus Fitness 060125-063025	114.92
	251715	20-350-303-52-5262-0000	Clocktower Commons 060125-063025	29.40
	251715	22-501-000-52-5262-0000	Cosley 060125-063025	248.55
	251715	40-101-000-52-5262-0000	Planning 060125-063025	48.11
	251715	60-000-000-52-5262-0000	Golf Admin 060125-063025	17.37
	251715	60-000-415-52-5262-0000	Marketing 060125-063025	77.50
	251715	60-601-000-52-5262-0000	Golf Maintenance 060125-063025	50.78
	251715	60-611-000-52-5262-0000	Golf 060125-063025	160.35
	251715	60-612-901-52-5262-0000	Banquet 060125-063025	179.07
	251715	60-612-902-52-5262-0000	Restaurant 060125-063025	171.05
	251715	60-613-000-52-5262-0000	Ski 060125-063025	16.03
	251715	70-000-000-52-5262-0000	IS&T 060125-063025	16.03
Voyant Communications 06228 Total *				2,672.57
W W Grainger Inc 00335	251427	10-101-000-53-5331-0000	Chemical Resistant Gloves	875.20
	251427	20-101-231-53-5313-0000	Barrier Post Kit Northside Pool	286.31
	251629	10-101-000-53-5311-0000	Irrigation Supplies	22.57
	251629	10-101-000-53-5333-0000	Supplies	167.38
	251629	20-101-231-53-5313-0000	Box Fan	35.04
	251629	20-101-231-53-5313-0000	Return Fire Hose Nozzle	(50.52)
	251629	20-101-232-53-5313-0000	Box Fan	35.04
	251629	20-101-232-53-5313-0000	Return Fire Hose Nozzle	(50.52)
	251716	20-101-231-53-5313-0000	Shower Curtain Hooks	81.73

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
W W Grainger Inc 00335	251716	20-101-232-53-5311-0000	Supplies	10.44
W W Grainger Inc 00335 Total *				1,412.67
WAGNER 07334	251560	20-220-204-52-5280-4457	Wheaton United Payment	1,400.00
WAGNER 07334 Total *				1,400.00
Walts TMP138	168261	20-000-000-20-2025-0000	Parent Tot Gymnastics Refund	90.00
	168261	20-000-000-20-2025-0000	Tiny Times Refund	76.00
Walts TMP138 Total *				166.00
WARD 07685	168296	20-000-416-52-5241-1905	Liquidated Damages Agreement - Cream of Wheaton 2025	600.00
WARD 07685 Total *				600.00
Washington School PTA 03818	251428	10-000-416-52-5241-1908	Superhero Fun Run 2025 - PTA Fundraiser Donations	25.00
Washington School PTA 03818 Total *				25.00
Waterline Technologies 07670	251561	20-222-231-53-5302-0000	Northside Lifeguard Chair	4,991.58
Waterline Technologies 07670 Total *				4,991.58
WDSRA Foundation 01028	251429	10-000-416-52-5241-1908	Superhero Fun Run 2025 - PTA Fundraiser Donations	45.00
WDSRA Foundation 01028 Total *				45.00
Westlake Hardware Inc 06308	251717	10-101-000-53-5311-0000	Irrigation Supplies	9.58
	251717	10-101-000-53-5311-0000	Supplies	30.97
	251717	10-101-000-53-5313-0000	Ant Bait	32.17
	251717	10-101-000-53-5314-0000	Supplies	88.69
	251717	10-101-000-53-5315-0000	Equipment 1997 PSC 68262	6.99
	251717	10-101-000-53-5315-0000	Equipment 2201 PSC 68263	8.50
	251717	10-101-000-53-5315-0000	Lacquer Thinner	23.99
	251717	10-101-000-53-5315-0000	Parts	32.16
	251717	10-101-000-53-5315-0000	PSC 67770	11.99
	251717	10-101-000-53-5315-0000	Supplies	56.58
	251717	10-101-000-53-5316-0000	Ant Bait	31.96
	251717	10-101-000-53-5316-0000	Mouse Traps	75.72
	251717	10-101-000-53-5331-0000	Potting Soil for Annuals	215.92
	251717	10-101-000-53-5334-0000	Hinge	4.99
	251717	10-101-000-53-5334-0000	Supplies	129.57
	251717	10-101-000-53-5345-0000	Rake and Auger Bit	107.96
	251717	20-000-205-53-5302-0000	Wheaton United Supplies - Staple Gun and Staples	49.35
	251717	20-101-220-53-5313-0000	Hose Nozzle	9.59
	251717	20-101-220-53-5313-0000	Paint Supplies	10.98
	251717	20-101-220-53-5313-0000	Supplies	69.76
	251717	20-101-231-53-5311-0000	Copper Pipe	23.99
	251717	20-101-231-53-5313-0000	Catalyst Penetrate	19.98
	251717	20-101-231-53-5313-0000	Supplies	96.39
	251717	20-101-231-53-5314-0000	Supplies	60.13
	251717	20-101-231-53-5345-0000	Shallow Socket	8.59
	251717	20-101-231-53-5345-0000	Tools	44.57
	251717	20-101-231-53-5347-0000	Paint Supplies	91.75
	251717	20-101-231-53-5347-0000	Supplies	43.74
	251717	20-101-231-53-5349-0000	Potting Soil	55.90
	251717	20-101-232-53-5302-0000	Supplies	50.32
	251717	20-101-232-53-5311-0000	Supplies	85.91
	251717	20-101-232-53-5313-0000	Supplies	109.28
	251717	20-101-232-53-5314-0000	Supplies	525.08



Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Westlake Hardware Inc 06308	251717	20-101-232-53-5316-0000	Supplies	75.48
	251717	20-101-232-53-5347-0000	Paint Supplies	105.01
	251717	20-101-232-53-5347-0000	Supplies	318.73
	251717	40-000-188-57-5701-0000	Sensory Shelter	88.90
	251717	60-000-000-53-5312-0000	Inv# 12612656	13.99
	251717	60-601-000-53-5313-0000	Inv# 12612601	103.93
	251717	60-601-000-53-5313-0000	Inv# 12612644	34.99
	251717	60-601-000-53-5342-0000	Knife/Garbage Pick Up Tools	82.97
Westlake Hardware Inc 06308 Total *				3,047.05
Whaley 07131	251630	20-220-204-52-5280-4457	Reimbursement WU TOVO Online Course	495.00
	251630	20-220-204-52-5280-4457	Wheaton United Payment	12,625.00
Whaley 07131 Total *				13,120.00
Wheaton Lions Club 00565	251562	10-000-000-54-5425-0000	2025 Candy Day Assessment	41.66
	251562	20-000-000-54-5425-0000	2025 Candy Day Assessment	41.67
	251562	60-000-000-54-5425-0000	2025 Candy Day Assessment	41.67
Wheaton Lions Club 00565 Total *				125.00
Wheaton Mulch Inc. 05050	251430	22-501-000-53-5336-0000	First Delivery of Sand for Yards	350.00
	251430	22-501-000-53-5336-0000	Second Delivery of Sand for Yards	350.00
	251430	22-501-000-53-5336-0000	Third Delivery of Sand for Yards	350.00
	251631	20-101-232-53-5331-0000	Rice Pool Mulch	370.00
	251718	20-101-231-53-5349-0000	NS Pool	1,206.00
Wheaton Mulch Inc. 05050 Total *				2,626.00
Wheaton Sanitary District 01043	251632	10-000-000-52-5264-0000	DC Hist Museum 040725-050525	20.54
	251632	10-000-000-52-5264-0000	Manchester Park 040725-050525	57.93
	251632	10-000-000-52-5264-0000	Northside Park 040725-050525	45.67
	251632	10-000-000-52-5264-0000	Prairie Path Park 040825-050625	13.00
	251632	10-000-000-52-5264-0000	Seven Gables Park 040825-050625	49.76
	251632	10-000-856-52-5264-0000	855 Prairie 040725-050625	82.43
	251632	10-101-000-52-5264-0000	Parks & Planning 040725-050525	41.59
	251632	10-430-000-52-5264-0000	DC Hist Museum 040725-050525	8.80
	251632	20-000-000-52-5264-0000	Boy Scout Cabin 040725-050525	17.08
	251632	20-000-000-52-5264-0000	Rathje Park 040825-050625	13.00
	251632	20-000-000-52-5264-0000	Toohey Park 040825-050625	49.08
	251632	20-000-112-52-5264-0000	Lincoln Marsh Fountain 041225-051325	13.00
	251632	20-000-304-52-5264-0000	Mary Lubko Center 040725-050525	25.25
	251632	20-220-225-52-5264-0000	Central Athletic Complex 040725-050525	17.08
	251632	20-220-225-52-5264-0000	Central Athletic Gym 040725-050525	25.25
	251632	20-220-225-52-5264-0000	Zamboni Storage 040725-050525	13.00
	251632	20-222-231-52-5264-0000	Northside Pool 040725-050525	3,812.20
	251632	20-350-303-52-5264-0000	Clocktower Commons 040725-050525	41.59
	251632	22-501-000-52-5264-0000	Bobcat Exhibit 040725-050525	25.25
	251632	22-501-000-52-5264-0000	Cosley Welcome Ctr 040725-050525	29.34
	251632	22-501-000-52-5264-0000	Cosley Zoo 040725-050525	324.16
	251632	60-000-000-52-5264-0000	AGC Clubhouse 040825-050625	558.80
	251632	60-000-000-52-5264-0000	AGC Maintenance Building 040825-050625	53.60
Wheaton Sanitary District 01043 Total *				5,337.40
Wiesbrook School PTA 04040	251431	10-000-416-52-5241-1908	Superhero Fun Run 2025 - PTA Fundraiser Donations	55.00
Wiesbrook School PTA 04040 Total *				55.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
<b>WILLIAMS 07056</b>	<b>168297</b>	20-000-416-52-5241-1905	Common Area Maintenance-Cream of Wheaton 2025	600.00
<b>WILLIAMS 07056 Total *</b>				<b>600.00</b>
<b>Williams Architects 02798</b>	<b>251563</b>	40-800-846-57-5701-0000	CC Ray Morrill Renaming	288.38
	<b>251563</b>	40-800-846-57-5701-0000	Phase III CC Conceptual Design	6,420.84
<b>Williams Architects 02798 Total *</b>				<b>6,709.22</b>
<b>Wilson Sporting Goods Company 01053</b>	<b>251633</b>	60-000-000-14-1430-0000	Custom Cart Bag	173.39
<b>Wilson Sporting Goods Company 01053 Total *</b>				<b>173.39</b>
<b>Wm. F. Meyer Co. 01068</b>	<b>251432</b>	60-000-000-53-5311-0000	Inv# S4669500.001	955.86
<b>Wm. F. Meyer Co. 01068 Total *</b>				<b>955.86</b>
<b>Wodarski TMP142</b>	<b>168298</b>	20-000-000-20-2025-0000	Rsv# 3705692 Refund	100.00
<b>Wodarski TMP142 Total *</b>				<b>100.00</b>
<b>Xcellent Officials 07509</b>	<b>251719</b>	20-220-204-52-5280-4417	Mens 16" Softball Officials	170.00
<b>Xcellent Officials 07509 Total *</b>				<b>170.00</b>
<b>XEROX CORPORATION 07159</b>	<b>251634</b>	20-000-415-52-5211-0000	Marketing 050725-060625	523.54
	<b>251634</b>	60-000-000-52-5211-0000	AGC Clubhouse 050725-060625	523.55
<b>XEROX CORPORATION 07159 Total *</b>				<b>1,047.09</b>
<b>Yamaha Motor Finance Corporation U.S.A. 06640</b>	<b>251564</b>	60-611-000-52-5211-0000	June 2025 Yamatrack GPS Lease	7,882.60
<b>Yamaha Motor Finance Corporation U.S.A. 06640 Total *</b>				<b>7,882.60</b>
<b>Yazz Jazz LLC 07026</b>	<b>251565</b>	60-612-901-52-5292-0000	Inv# 2785-84 Mother's Day Harpist	750.00
<b>Yazz Jazz LLC 07026 Total *</b>				<b>750.00</b>
<b>Young Sportsmens Soccer League 06201</b>	<b>251720</b>	20-220-204-52-5280-4457	Wheaton United Fees Spring 2025	150.00
<b>Young Sportsmens Soccer League 06201 Total *</b>				<b>150.00</b>
<b>Young's Grain Farms 01082</b>	<b>251721</b>	22-501-000-53-5336-0000	Straw	714.00
<b>Young's Grain Farms 01082 Total *</b>				<b>714.00</b>
<b>Zanika TMP125</b>	<b>168254</b>	20-000-000-20-2025-0000	Fitness Pass Refund	111.00
<b>Zanika TMP125 Total *</b>				<b>111.00</b>
<b>Grand Total *</b>				<b>2,222,372.46</b>



# Wheaton Park District

**Wheaton Park District Board of Commissioners  
SUBCOMITTEE MEETING  
Wednesday May 7, 2025  
Community Center  
1777 S. Blanchard Road, Wheaton, IL 60189  
Graf Room #031  
5:00 pm**

**CALL TO ORDER –**

President Kelly called the meeting to order at 5:00 p.m., Commissioner Vires, Commissioner Barrett, Commissioner Pecharich, and Commissioner Mee were present.

Commissioner Frey and Commissioner Welker were absent.

Staff Present included: Executive Director Benard, Director of Parks and Planning Sperl, Director of Finance Simpson, Director of Recreation Beyer, Superintendent of Planning Hinchee, Assistant to the Director of Parks and Planning Doromal.

**COMMUNITY INPUT  
NONE**

**DISCUSSION ITEMS  
Buildings and Grounds**

1. **Community Center Interior Renovation Project Phase 3** – Review of proposed design concept, cost estimates and construction timeline

Scott Morlock of Williams Architects presented the conceptual design study for Phase 3 of the Community Center Interior Renovation Project, focusing on improvements to the first floor. The presentation included preliminary design ideas, estimated costs, and a proposed construction timeline. Board members participated in a discussion and Q&A following the presentation.

Commissioner Kelly noted the intent of the presentation was to review various project areas and gather preliminary budget figures for the next phase. Tom Poulos from Williams

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Architects emphasized that the purpose was to better understand the scope of work and seek board approval to continue with design development.

Andreas Symeonidis from Williams Architects reviewed proposed design changes, including a more welcoming main entrance, reconfigured gymnasium access to improve traffic flow, and alternate options for bringing in natural light. Director Benard explained the need for improved gym access, noting that patrons currently must walk across two courts to reach other spaces. Commissioner Kelly suggested bidding the gym access changes as an alternate, while Commissioner Pecharich noted that a cost-benefit analysis would help guide that decision.

Plans for preschool classrooms and the staff administration area include updated finishes and modernized restrooms. The teaching kitchen is proposed to be upgraded using existing infrastructure (including the main duct and hood system) and equipped with high-end residential-style appliances to support both teaching and catering functions. A concession window could also be added, creating a new opportunity for community and event use. Commissioner Pecharich inquired about utilization of space, and Andreas explained the design emphasizes educational functionality. Both Executive Director Benard and Director Beyer affirmed the redesign would enhance both current and future programming opportunities.

Breakout areas throughout the facility would receive updated finishes and reconfigured layouts to provide more comfortable waiting and gathering spaces. Examples include the hallway outside the Rathje Room and the facility's secondary entrance, where some walls may be removed to open the space.

Construction timing was discussed, particularly in relation to minimizing impact on summer camps and preschool programming. Benard noted temporary staff relocation would be needed during some phases. Tom confirmed that the construction schedule aims to avoid the school year, and that the current design is approximately 50% schematic.

Budget discussions followed. Commissioner Kelly asked what portion of the work is included in this year's budget. Benard confirmed that \$2 million is allocated across this year and next, though most construction costs would fall in 2026. He emphasized that out year capital budget approvals are estimates and not fixed commitments.

Commissioner Kelly recommended approving the full design scope, with the option to bid the project in two phases. The board generally agreed on finalizing the conceptual design and moving forward into more detailed design and planning.

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2. **Ray Morrill Community Center Entrance Facade Improvement Project** – Review of bid results

Commissioner Kelly noted that a standard color could be used for the metal panels for \$8,000 savings. The project scope may be further adjusted to include only a partial replacement of the siding for an additional potential reduction. Director Benard addressed a previous suggestion from Commissioner Pecharich regarding the installation of metal plating over the existing facade, explaining that this option was found to be unfeasible. Director Sperl stated our architect contacted several vendors to explore alternatives, and findings from those inquiries will be included in the next project packet for board review.

3. **Ray Morrill Community Center Memorial Room Sound System Improvement Project**  
Review of bid results. Director Benard stated this was a separate bid item \$56,681.  
No discussion

4. **Northside Pool Locker Room Flooring Improvement Project** – Review of quotes  
Director Benard said three bids were received. Naperville painting is the lowest bid at \$24,140. No discussion.

5. **Purchase of 2025 Backhoe Loader** – Review of quotes  
No discussion.

6. **Purchase 2025 Ford F-150** – Review of quotes  
No discussion.

7. **Purchase 2025 Ford F350 Crew Cab Trucks (2)** – Review of quotes  
No discussion.

8. **Blanchard Building Parking Lot Replacement Project** – Review change order #1  
No discussion.

9. **Cosley Zoo Education Pavilion & Duck Enclosure Project** – Review change order #2 and 3.

Director Benard presented Change Orders #2 and #3 for the Cosley Zoo Education Pavilion and Duck Enclosure Project. To prevent damage to the existing parking lot pavers during construction, the contractor had recommended using construction mats for trucks to drive over that would have been costly. Commissioner Kelly proposed an alternative solution, delivering concrete in half loads, to minimize impact on the pavers. While this approach would incur additional hauling charges, it is more cost-effective.

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Benard also noted that the change orders include provisions for temporary ADA-compliant ramps and additional fencing. There was no further discussion from the board.

**10. Cosley Zoo Staff and Overflow Parking Area Project** – Review change order #3

No discussion.

**11. Reimbursement Agreement with Briarcliffe Baseball** – Review proposal for installation of batting cages.

Director Benard stated that Briarcliffe Baseball will fund the batting cage installation project, while the Wheaton Park District (WPD) will manage the bidding process. A reimbursement agreement with Briarcliffe Baseball will be requested to formalize the arrangement.

**12. Graf Park Atten Park and Central Athletic Complex Engineering Studies** – Review proposals

Director Benard discussed the need for engineering studies focused on drainage at the main ballfields, the feasibility of installing synthetic turf, and the potential replacement of existing synthetic turf at Graf Park. He also requested that the scope of work include a cost analysis for irrigation at Seven Gables.

**13. Toohey Park Improvements Design Services** – Review proposal from Upland Design

Director Benard noted that the shoreline, existing playground, and Safety City are strong candidates for an Oslad Grant. He emphasized the importance of having a design prepared for these areas prior to submitting the grant application. Park design assistance is being sought to support this effort. Benard also stated that the improvements would be necessary regardless of the grant outcome.

**14. Northside Park Girl Scout Cabin** – Review condition assessment and options

Director Benard reported that all activities and camps have been relocated due to the structure being deemed not suitable for public access per the recent engineering assessment. He presented three options for the board's consideration:

- a) Repair and restore the building
- b) Tear down and not replace
- c) Tear down and replace

Benard noted this would require future discussion on the historic structure's long-term planned use and budgeting for 2026.

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Commissioner Kelly also suggested fencing off the area and posting signage to prevent public access. Additionally, he requested the topic be added to the agenda for the next Buildings and Grounds Committee meeting.

**15. Illinois Parks and Recreation Association Statewide Funding Initiative – Review of application**

All in approval of moving forward.

**Finance and Administration**

**1. Community Wide Attitude and Interest Survey – Review of Survey Draft**

Jeff Andreasen and Dannie Wilson presented the draft version of the Community Wide Attitude and Interest Survey. The board engaged in a Q&A session following the presentation. Barry Dunn is currently leading the overall strategic planning process.

Commissioner Pecharich inquired about the number of responses appropriate for a district of this size. Dannie Wilson responded that while every community is unique, response rates will be interpreted accordingly.

Commissioner Kelly expressed concern that the current survey platform may be attracting responses from organized interest groups rather than typical families. Dannie assured the board that the data can be filtered to identify such patterns and clarified that the survey is not entirely self-selecting.

Jeff Andreasen outlined that the survey methodology includes random sampling through online pop-ups, outreach efforts, and multiple response options: online, phone, or paper. At least 400 completed surveys are targeted, and randomly selected households will receive unique participation links. Commissioner Barrett asked how long it would take to collect the responses. Jeff estimated approximately five weeks, with staff support in community outreach. He also confirmed that baseline demographic data will be sourced from the U.S. Census Bureau. In response to a question from Commissioner Pecharich about the number of invitations needed, Jeff explained that thousands would need to be distributed. Director Benard noted that in 2016 we had a return rate of 14% for paper survey and that was considered strong.

There was further discussion around possibly opening a general public version of the survey. Jeff mentioned it could follow the random-sample phase. However, concerns were raised by the board regarding potential inconsistencies between random and public responses. The board reached consensus not to proceed with a public version. Dannie advised managing staff expectations for insights from any broader public survey, while Benard emphasized the importance of obtaining defensible data and supported the

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continued use of the Social Pinpoint platform. He concluded by seeking confirmation for a finalized draft.

#### **Question Review and Revisions:**

- Commissioner Kelly requested rephrasing Question #6 for clarity, suggesting a more direct inquiry into whether WPD is meeting community needs.
- Commissioner Pecharich suggested revising Question #18 to address ADA improvements at Rice Pool. Jeff proposed updating the language to “improve.” Commissioner Kelly added further suggestions, including options to “modernize” the pool or fully “replace” it, depending on intended longevity (10–15 vs. 30 years).
- Director Benard commented on Question #16, ensuring that the listed options reflect what the board wants to evaluate. Commissioner Kelly noted that a referendum would be needed regardless of the option selected, but Benard cautioned against delving into that level of detail at this stage.
- Commissioner Welker, who could not attend, submitted the following suggestions:
  - (A) Include a question about installing lights with low light pollution at Seven Gables and Briarpatch.
  - (B) For Question #21, offer more space for open-ended responses. Jeff noted that older residents (70+) receiving paper surveys could include extra pages.
  - (C) Regarding Question #24, although some concerns were raised about age divisions in sports and athletics, the board decided to keep the current format.

Commissioner Pecharich asked about the threshold for survey completion if a respondent only answers a portion. Jeff stated that the majority of the survey would need to be completed. Demographic questions are not essential for the survey to be considered valid since some people will not complete.

Lastly, Commissioner Barrett asked if the estimated 8.5% of the total property tax bill applies district-wide. Benard responded that it does.

#### **2. Fiscal Year 2026 Budget Development – Review of the 2026 Budget Development Calendar for the Wheaton Park District**

No further discussion.

#### **3. Annual Review of Finance Policies – Review of Finance Policies and Proposed Amendments**

No further discussion.

#### **16 Discussion: Lighting Replacement on the West Side of Cosley Zoo**

Commissioner Kelly raised a question regarding the lighting on the west side of Cosley Zoo, noting recent updates to the shading and inquiring whether the board should consider replacing the existing light poles to align with dark sky compliance standards. The estimated cost for this potential change is approximately \$95,000.

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Commissioner Kelly asked whether this should be handled as a formal change order or if the project should be sent out for bid. He also questioned whether replacing the parking lot lighting was previously anticipated. Director Benard responded that while the lights had been refurbished in the past, full replacement had not been flagged as a priority item.

Benard suggested that the cost could potentially be covered through the Cosley Foundation. He added that if the Zoo expresses interest in pursuing the lighting replacement, the board could either approve the expense or opt to bid it out at a later date. Commissioner Pecharich agreed, stating that unless the upgrade is a regulatory requirement, the district should refrain from funding it directly. She recommended consulting the Zoo Foundation to get their opinion on whether they would like to take on the project.

Benard concluded by reiterating that the district will eventually comprehensively address dark sky compliance as part of its broader initiatives.

## **CLOSED SESSION**

- a. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees, 5ILCS 120/2 (c)(1)
- b. The Selection of a Person to Fill a Vacancy in Public Office, 5 ILCS 120/2(c)(3).
- c. Purchase or Lease of Real Property, 5ILCS 120/2 (c)(5)
- d. Setting of Price for Sale or Lease of Property Owned by the Public Body, 5ILCS 120/2 (c)(6)
- e. Pending, Probable or Imminent Litigation, 5ILCS 120/2 (c)(11)
- f. Discussion of Minutes of Meetings Lawfully Closed Under this Act, Whether for Purposes of Approval by the Body of the Minutes or Semi-Annual Review of the Minutes, 5 ILCS 120/2(c)(21)

## **OTHER ITEMS DISCUSSED**

None

## **ADJOURNMENT**

At 7:00p.m. Commissioner Pecharich moved to adjourn the meeting. Seconded by Commissioner Kelly, Motion carried by voice vote.

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# Wheaton Park District

## Wheaton Park District Board of Commissioners Meeting Minutes

Wednesday May 21, 2025 5:00 p.m.

City of Wheaton Council Chambers 303 W. Wesley Street Wheaton, Illinois

**CALL TO ORDER** – President Kelly called the meeting to order at 5:00 p.m. Commissioners Barrett, Pecharich Vires, Welker were present.

Commissioners Frey and Mee were absent

### PRESENTATIONS

#### Summer Day Camps

Kelly Nielsen- Preschool and Camp Manager stated that We are just two weeks away from the start of camp and only days away from training week, when over 70 camp counselors and directors will gather at the Community Center for a variety of important trainings, including CPR/AED certification, behavioral management training provided by WDSRA, ALICE training with the Wheaton Police Department, along with pool safety training with our aquatics team — and then we'll cap off the week with our 2nd Annual Ice Cream Social!

Nielsen said that the excitement about our camps is higher than ever. When registration opened in Feb., many of our camps filled very quickly. In response, we worked closely with other departments to secure additional space and hired more staff, allowing us to expand Camp No Name to accommodate 148 campers each week, which is a 50% increase from previous years. I'm thrilled to share that we now have over 4,700 children enrolled in our camps for the summer. Last year at this time it was just over 3,400.

Out of the 73-camp staff working this summer, only 17 of them are new hires. Nielsen had 125 new applicants to choose from. So, not only has the word gotten out about how great our camps are for campers but it's also THE place to work in Wheaton!

She said another fun piece of information to share is that we will have 20 campers with WDSRA support aides this summer, and 10 of them are new to our camps.

This year, campers will enjoy some new things on the schedule like a performance by the Jessie White Tumblers, a morning of geocaching adventures with Lincoln Marsh, an interactive reptile show, and a BMX bike show by Matt Wilhelm who was a semi-finalist from *America's Got Talent*, just to name a few of the new ones! Of course, we will bring back the favorites like going to a Kane Co Cougars game, visiting Brookfield Zoo and Main Event, and seeing a movie at the movie theater! Nielsen thought it was safe to say that our campers are in for another memorable summer!

Commissioner Pecharich asked Nielsen if CPR training for returning staff is the same for those who are new. Nielsen stated that all counselors are trained every year.

## **COMMUNITY INPUT**

None

## **CONSENT AGENDA**

- A. Approval of the Disbursements totaling \$1,691,771.57 for the period beginning April 9, 2025, and ending May 13, 2025
- B. Approval of Amended Subcommittee Meeting Schedule for the Wheaton Park District
- C. Approval of Subcommittee Meeting Minutes April 2, 2025
- D. Approval of Board Meeting Minutes April 23, 2025
- E. Approval of Closed Session Minutes 1/10/24, 1/17/24, 2/7/24, 2/21/24, 3/6/24, 3/20/24, 4/3/24, 4/17/24, 6/19/24, 7/10/24, 7/17/24, 8/21/24, 10/23/24, & 11/6/24

Commissioner Pecharich moved to approve the consent agenda as presented.  
Seconded by Commissioner Vires.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

## **UNFINISHED BUSINESS**

None

## **OATH OF OFFICE / ANNUAL ELECTION OF OFFICERS / APPOINTMENTS**

1. Swearing in of Park District Commissioners Elect John Kelly, Angela Welker, and Bill Barrett by Judge Paul Fullerton

Judge Paul Fullerton swore in John Kelly, Angela Welker and Bill Barrett as Commissioners for the Wheaton Park District for a four-year term.

2. Motion to Elect John Vires President and Bill Barrett Vice President of the Wheaton Park District Board of Commissioners

Commissioner Welker moved to elect John Vires as President and Bill Barrett Vice President of the Wheaton Park District. Seconded by Commissioner Pecharich.

Motion passed by voice vote.

3. Motion to Appoint Michael Benard Executive Director / Secretary and Sandra Simpson Treasurer of the Wheaton Park District  
Commissioner Kelly moved to appoint Michael Benard as Executive Director / Secretary and Sandra Simpson as Treasurer. Commissioner Pecharich seconded.

Motion passed by voice vote.

4. President to Appoint Foundation Park Board Liaisons and Subcommittee Chairpersons.  
President Vires appointed the following Commissioners to the following roles:
  - a. Commissioner Pecharich as the Cosley Foundation Board Liaison
  - b. Commissioner Barrett as the DuPage Museum Foundation Board Liaison
  - c. Commissioner Mee as the Sensory Garden and Playground Foundation Board Liaison
  - d. Commissioner Kelly as the Buildings and Grounds Subcommittee Chair
  - e. President Vires as the Finance Subcommittee Chair

## **NEW BUSINESS**

1. **Ray Morrill Community Center Entrance Facade Improvement Project**  
Commissioner Barrett moved to approve the base bid from LZ Design Group in the amount of \$66,700 plus a 10% contingency. Seconded by Pecharich

Commissioner Pecharich wanted to confirm that there will be cost savings that will put us below \$66,700. Executive Director Benard said that we identified with the low bidder slightly over \$12,000 in deductive change orders that will be brought to the board as a subsequent change order. Commissioner Kelly, this total cost is not just for the signage. When the current lettering is removed it will create the need to replace the facade panels.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

2. **Ray Morrill Community Center Memorial Room Sound System Improvement Project** – Commissioner Welker moved to approve the base bid from Mesa Electronics in the amount of \$56,681.10. Seconded by Commissioner Barrett. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee



**3. Purchase of 2025 Backhoe Loader**

Commissioner Pecharich moved to approve the purchase of a 2025 Case 580SN Backhoe Loader in the amount of \$130,874 from McCann Industries through the Sourcewell Purchasing Program. Seconded by Commissioner Barrett. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

**4. Purchase 2025 Ford F-150**

Commissioner Barrett moved to approve the purchase of a 2025 Ford F-150 in the amount of \$39,576 from Currie Motors Ford. Seconded by Commissioner Welker. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

**5. Purchase 2025 Ford F230 Crew Cab Dump Trucks (2)**

Commissioner Welker moved to approve the purchase of 2 2025 Ford F230 Crew Cab Trucks in the amount of \$143,836 from Morrow Brothers through the State Purchasing Program. Seconded by Commissioner Kelly. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

**6. Blanchard Building Parking Lot Replacement Project**

Commissioner Kelly moved to approve change order #1 from Abbey Paving for a contract increase of \$15,378. Second, by Commissioner Pecharich. Commissioner Kelly said it is not unusual to run into unsuitable soil, we usually expect to find this in paving projects. Motion carried by voice vote.

**7. Cosley Zoo Education Pavilion & Duck Enclosure Project**

Commissioner Kelly moved to approve change order #2 and #3 from EP Doyle Construction for a contract increase of \$7,850. Second, by Barrett. Commissioner Kelly reviewed the details of the change order. Motion carried by voice vote.

**8. Cosley Zoo Staff and Overflow Parking Area Project**

Commissioner Pecharich moved to approve change order #3 from EP Doyle Construction for a contract increase of \$4,202.30. Second, by Commissioner Barrett. Commissioner Kelly said that this was for undercuts under retaining wall. The soil didn't meet specifications. Motion carried by voice vote

**9. Reimbursement Agreement with Briarcliffe Baseball**

Commissioner Welker moved to approve a Reimbursement Agreement with Wheaton Braircliff Youth Baseball for the construction of a batting cage. Second, by Commissioner Pecharich

Executive Director Benard said that we have a partnership with Briarcliffe Youth Baseball for their use the ballfields fields at Briar Patch Park and Scottsdale Park. Briarcliff Baseball has agreed to reimburse the costs of construction not only for their use but for the public's use as well.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

**10. Graf Park, Atten Park, Seven Gables Park & Central Athletic Complex Engineering Studies**

Commissioner Welker moved to approve a contract for professional services with Wight Engineering in the amount of \$69,200 for athletic field engineering Second, by Commissioner Barrett.

Commissioner Pecharich asked if we have any idea how much the projects we are studying will cost. Benard stated that the results of the studies will provide project cost estimates as well as feasibility. Commissioner Kelly stated that \$40,000 of the total contract is for engineering for the replacement of the synthetic turf and the new batting cage with the balance being for studying potential future projects. Commissioner Welker asked how many fields we have taken out of use for rest and repair. Benard stated that the soccer fields at the Central Athletic Complex are being rested and repaired this spring

and summer because of over use and lack of irrigation or rain. Commissioner Welker asked Benard how many lit fields we have throughout the park district. Benard stated we have them at Atten Park, Central Athletic Complex and Graf Park.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

**11. Toohey Park Improvements Design Services**

Commissioner Pecharich moved to approve a contract for professional services with Upland Design in the amount of \$13,800 for park design service. Second, by Commissioner Welker. No discussion. Voice Vote

**12. Illinois Parks and Recreation Association Statewide Funding Initiative**

Commissioner Barrett moved to approve a grant application for Prairie Path Park and Seven Gables Park. Second, by Commissioner Kelly. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

**13. Annual Review of Finance Policies**

Commissioner Pecharich moved to approve the Finance Policies of the Wheaton Park District as Amended. Second, by Commissioner Barrett. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

**14. Cream of Wheaton Beer Garden**

Commissioner Kelly moved to approve purchases from Euclid Beverage in an amount not to exceed \$29,000. Second, by Commissioner Pecharich. No discussion

Motion passed by roll call vote.

Ayes: Barrett, Pecharich Vires, Welker, Kelly

Nays: None

Abstain: None

Absent: Frey, Mee

## **REPORTS FROM STAFF**

- **Executive Director**

Executive Director Benard thanked the board for their confidence in him as Executive Director. He was proud of our great programs, facilities, staff and community. He also thanked Commissioner Kelly for two years of leadership and counsel as President. 2023/2024 was challenging. A lot of care and time went into his presidency.

## **BOARD SUBCOMMITTEE REPORTS / DISCUSSION**

### **ADJOURNMENT**

At 5:28 p.m., Commissioner Pecharich moved to adjourn the meeting. Commissioner Kelly seconded. Motion passed by voice vote.





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Board of  
Commissioners

John Vires  
William Barrett  
Bob Frey  
John Kelly  
Terry A. Mee  
Linda Pecharich  
Angela Welker  
  
Executive Director  
Michael Benard  
630.510.4945

Community Center  
630.690.4880

Administration  
102 E. Wesley St.  
Wheaton, IL 60187



## SUBCOMMITTEE & SPECIAL MEETING SCHEDULE 2025

UPDATED: June 18, 2025

The Wheaton Park District Board of Commissioners Buildings and Grounds Committee and Finance Committee meetings for the year 2025 will be held on the following dates. Committee meetings typically take place on the first Wednesday of each month at the DuPage County Historical Museum 102 E. Wesley Street, Wheaton, IL, Beginning at 5:00 p.m. **Please note deviations below in bold.**

January 8	<b>Buildings Grounds &amp; Finance Meeting</b> <b>Second Wednesday of the month</b>
February 1	<b>Building Grounds &amp; Finance Meeting</b> <b>First Saturday of the Month- Held at the Community Center</b> <b>1777 S. Blanchard at 10:00 a.m.</b>
February 5	Building Grounds & Finance Meeting
March 5	<b>Special Meeting</b>
April 2	Buildings Grounds & Finance Meeting
May 7	<b>Buildings Grounds &amp; Finance Meeting</b> <b>Community Center 1777 S. Blanchard Road</b>
June 4	Buildings Grounds & Finance Meeting
July 2	Buildings Grounds & Finance Meeting-
<del>August 13</del>	<del><b>Buildings Grounds &amp; Finance Meeting-Canceled</b></del> <del><b>Second Wednesday of the month</b></del>
September 3	<b>Special Meeting</b>
October 1	Buildings Grounds & Finance Meeting
November 5	Buildings Grounds & Finance Meeting
December 3	Buildings Grounds & Finance Meeting

Respectfully Submitted

Michael Benard  
Board Secretary

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the park district's ADA Compliance Officer, Michael Benard, at the park district's Administrative Office, 102 E. Wesley Street, Wheaton, IL Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. [dsiciliano@wheatonparks.org](mailto:dsiciliano@wheatonparks.org) or Telephone number 630-510-4944 Fax number 630.665.5880



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Board of  
Commissioners

John Vires

William Barrett

Bob Frey

John Kelly

Terry A. Mee

Linda Pecharich

Angela Welker

Executive Director

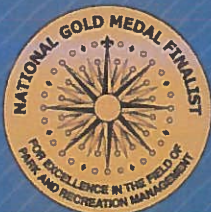
Michael Benard  
630.510.4945

Community Center

630.690.4880

Administration

102 E. Wesley St.  
Wheaton, IL 60187



## REGULAR & SPECIAL MEETING SCHEDULE 2025

UPDATED: June 18, 2025

The Wheaton Park District Board of Commissioners' regular meetings for the year 2025 will be held on the following dates. The regular board meetings typically will typically take place on the third Wednesday of each month in the City of Wheaton City Council Chambers, 303 W. Wesley Street, Wheaton, IL. All meetings will begin at 5 p.m. **Please note deviations below in bold.**

January 15	Regular Meeting
February 19	Regular Meeting
March 19	Regular Meeting
<b>April 23</b>	<b>Regular Meeting</b> <b>Fourth Wednesday of the month</b>
May 21	Regular Meeting
June 18	Regular Meeting
<b>July 16</b>	<b>Strategic Plan Workshop- Begins at 4:00 p.m.</b> <b>Regular Meeting Begins at 5:00 p.m.</b>
<del>August 20</del>	<del>Regular Meeting Canceled</del>
<b>September 3</b>	<b>Special Meeting</b> <b>Held at DuPage County Historical Museum 102 E. Wesley</b>
<b>September 24</b>	<b>Regular Meeting</b> <b>Fourth Wednesday of the month</b>
October 15	Regular Meeting
November 19	Regular Meeting
December 17	Regular Meeting

Respectfully Submitted,

Michael Benard  
Board Secretary

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the park district's ADA Compliance Officer, Michael Benard, at the park district's Administrative Office, 102 E. Wesley Street, Wheaton, IL Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. [dsiciliano@wheatonparks.org](mailto:dsiciliano@wheatonparks.org) or Telephone number 630.510-4944 fax number 630.665.5880





# **WHEATON PARK DISTRICT WHEATON, ILLINOIS**

Annual Comprehensive Financial Report  
For the Fiscal Period Ended December 31, 2024



# WHEATON PARK DISTRICT

## Wheaton, Illinois

### **Annual Comprehensive Financial Report**

For the Year Ended December 31, 2024

Prepared by:

Sandra D. Simpson  
Director of Finance

Bethany Meger  
Assistant Finance Director



**Wheaton Park District  
Wheaton, Illinois  
Annual Comprehensive Financial Report  
For the Fiscal Year Ended December 31, 2024**

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**Table of Contents**

---

**INTRODUCTORY SECTION**

Principal Officials	1
Organizational Chart	2
Letter of Transmittal	3
Certificate of Achievement for Excellence in Financial Reporting	9

**FINANCIAL SECTION**

<b>Independent Auditor's Report</b>	<b>11</b>
-------------------------------------	-----------

<b>Management's Discussion and Analysis</b>	<b>15</b>
---	-----------

**Basic Financial Statements:**

Government-wide Financial Statements:	
Statement of Net Position	26
Statement of Activities	28
Fund Financial Statements:	
Balance Sheet - Governmental Funds	30
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position	32
Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Governmental Funds	33
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) of Governmental Funds to the Statement of Activities	35
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
General Fund	36
Recreation - Special Revenue Fund	37
Cosley Zoo - Special Revenue Fund	38
Statement of Net Position - Proprietary Funds	39
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	41
Statement of Cash Flows - Proprietary Funds	42
Statement of Net Position - Fiduciary Fund	43
Statement of Changes in Net Position - Fiduciary Fund	44
Notes to the Financial Statements	45

**Wheaton Park District  
Wheaton, Illinois  
Annual Comprehensive Financial Report  
For the Fiscal Year Ended December 31, 2024**

---

**Table of Contents** (cont'd)

---

**FINANCIAL SECTION** (cont'd)

**Required Supplementary Information:**

Multiyear Schedule of Employer Contributions - Illinois Municipal Retirement Fund - Last 10 Fiscal Years	93
Multiyear Schedule of Changes in Net Pension Liability/(Asset) - and Related Ratios - Illinois Municipal Retirement Fund - Last Ten Calendar Years	94
Multiyear Schedule of Changes in the Employer's Total OPEB Liability - Retiree Benefit Plan - Last Ten Calendar Years	96

**Other Supplementary Information:**

Schedule of Revenues - Budget and Actual - General Fund	102
Schedule of Expenditures - Budget and Actual - General Fund	103
Schedule of Revenues - Budget and Actual - Recreation - Special Revenue Fund	108
Schedule of Expenditures - Budget and Actual - Recreation - Special Revenue Fund	109
Schedule of Revenues - Budget and Actual - Cosley Zoo - Special Revenue Fund	113
Schedule of Expenditures - Budget and Actual - Cosley Zoo - Special Revenue Fund	114
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual:	
Debt Service Fund	117
Capital Projects Fund	118
Schedule of Expenditures - Budget and Actual - Capital Projects Fund	119
Combining Balance Sheet - Nonmajor Governmental Funds	121
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	123
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
IMRF - Special Revenue Fund	125
Liability Insurance - Special Revenue Fund	126
Audit - Special Revenue Fund	127
FICA - Special Revenue Fund	128
Special Recreation - Special Revenue Fund	129

(cont'd)

**Wheaton Park District  
Wheaton, Illinois  
Annual Comprehensive Financial Report  
For the Fiscal Year Ended December 31, 2024**

---

**Table of Contents** (cont'd)

---

**FINANCIAL SECTION** (cont'd)

**Other Supplementary Information** (cont'd):

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Golf Course - Enterprise Fund	130
Schedule of Operating Revenues - Budget and Actual - Golf Course - Enterprise Fund	131
Schedule of Operating Expenses - Budget and Actual - Golf Course - Enterprise Fund	132
Combining Statement of Net Position - Internal Service Funds	138
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	139
Combining Statement of Cash Flows - Internal Service Funds	140
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual:	
Information Technology - Internal Service Fund	141
Health Insurance - Internal Service Fund	142

**Supplemental Schedules:**

Long-Term Debt Requirements:	
General Obligation Limited Tax Refunding Park Bonds of 2015C	144
General Obligation Refunding (Alternate Revenue Sources) Bonds of 2019A	145

**STATISTICAL SECTION (unaudited)**

**Financial Trends:**

Net Position By Component - Last Ten Fiscal Years	147
Changes in Net Position - Last Ten Fiscal Years	149
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	153
Fund Balances of Governmental Funds - Last Ten Fiscal Years	155

**Revenue Capacity:**

Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years	157
Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years	159
Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago	161
Property Tax Levies and Collections - Last Ten Fiscal Years	162

(cont'd)

**Wheaton Park District  
Wheaton, Illinois  
Annual Comprehensive Financial Report  
For the Fiscal Year Ended December 31, 2024**

---

**Table of Contents** (cont'd)

---

**STATISTICAL SECTION** (cont'd)

Debt Capacity:	
Ratios of Outstanding Debt By Type - Last Ten Fiscal Years	163
Schedule of Direct and Overlapping Governmental Activities Debt	165
Legal Debt Margin Information - Last Ten Fiscal Years	166
Demographic and Economic Information:	
Demographic and Economic Statistics - Last Ten Fiscal Years	168
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	169
Operating Information:	
Government Employees By Function/Program - Last Ten Fiscal Years	171
Operating Indicators By Function/Program - Last Ten Fiscal Years	172
Capital Asset Statistics By Function/Program - Last Ten Fiscal Years	174



## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the District including: Principal Officials, Organizational Chart, Letter of Transmittal, and Certificate of Achievement for Excellence in Financial Reporting.

**Wheaton Park District  
Wheaton, Illinois**

**Principal Officials  
December 31, 2024**

---

**Board of Commissioners**

John Kelly, President

John Vires, Vice President

Terry A. Mee, Commissioner

William Barrett, Commissioner

Angela Welker, Commissioner

Bob Frey, Commissioner

Linda Pecharich, Commissioner

**Administrative Staff**

Michael J. Benard  
Executive Director, Secretary

Daniel Novak  
Director of Arrowhead Operations

Adam Lewandowski  
Director of Athletics

Rob Sperl  
Director of Parks and Planning

Sandra Simpson  
Director of Finance

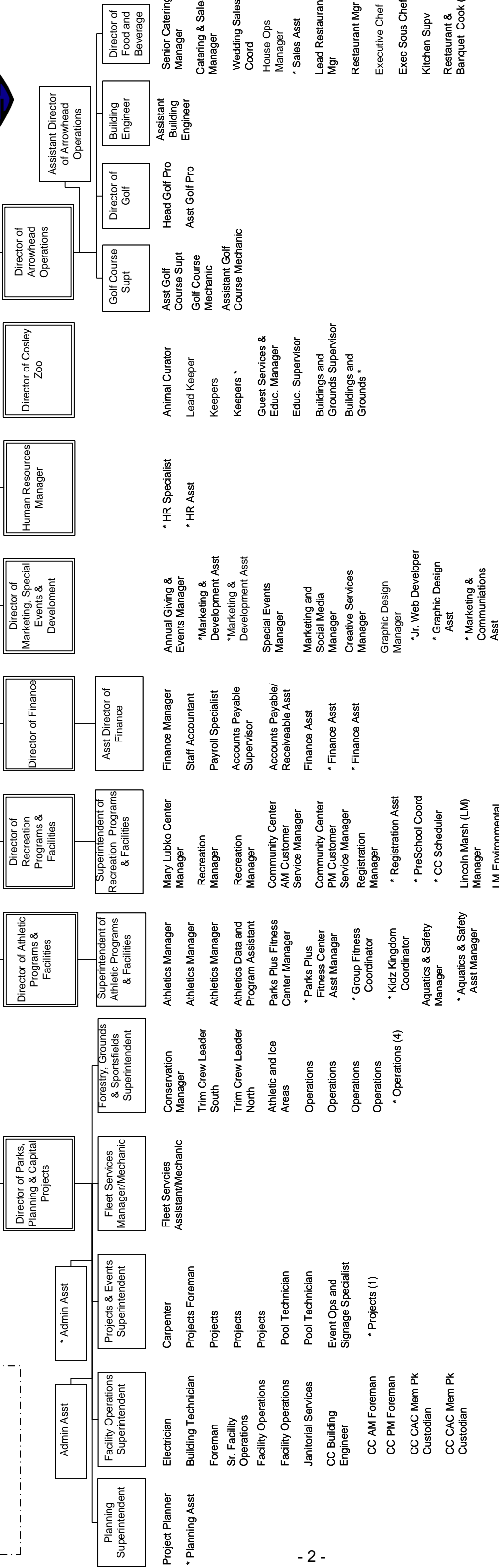
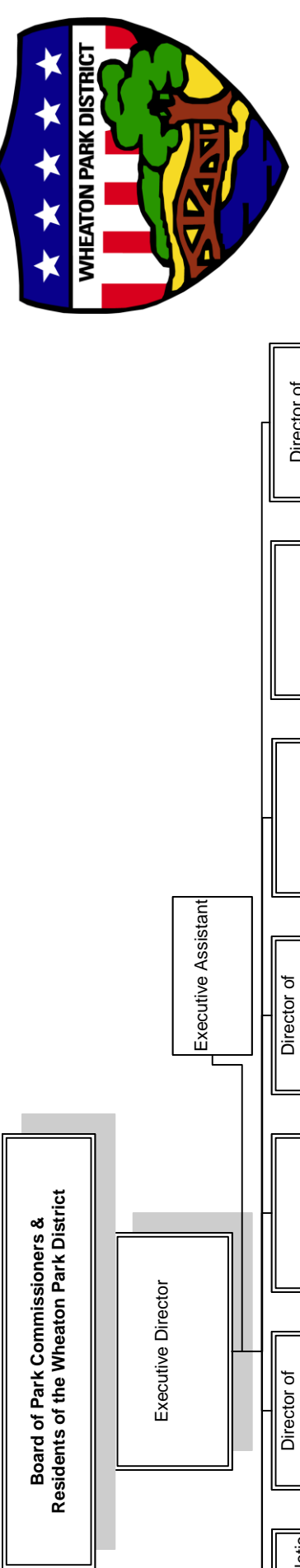
Margie Wilhelmi  
Director of Marketing

Vicki Beyer  
Director of Recreation

Wheaton Park District  
Organizational Chart - 2024

Divisions may be too large to include all  
year round part time positions, seasonal  
positions and volunteer positions

\* Indicates part time position



Additional part time staff, seasonal staff and volunteers serve in all external service departments and are too numerous to list on this chart



June 18, 2025

Dear Honorable Commissioner and Citizens of the Wheaton Park District:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we issue the Annual Comprehensive Financial Report of the Wheaton Park District for the fiscal year ended December 31, 2024.

This report consists of management's representations concerning the finances of the Wheaton Park District. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Wheaton Park District has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for preparation of the Wheaton Park District's financial statements in conformity with GAAP. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Wheaton Park District's financial statements have been audited by Selden Fox. The independent auditor's report is presented as the first component of the financial section of this report. GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A complements the letter of transmittal and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

### **The Reporting Entity and its Services**

The Wheaton Park District, incorporated in 1921, is a special district unit of local government and exists as authorized by the State of Illinois Park District Code. The District serves most of the City of Wheaton, and small portions of unincorporated DuPage County, Glen Ellyn, Carol Stream, Winfield, and Lisle. The population of the District is estimated to be about 53,000.

Services which are provided by the District for all ages and abilities include recreation programs, athletic programs, continuing education programs, recreation facilities, enterprise facilities, museums, park management, capital development, and general administration. The Wheaton Park District is located in the heart of DuPage County and is approximately 30 miles west of downtown Chicago.

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Active and passive parks owned or leased by the District include fifty-one (51) sites totaling nearly 821 acres. Recreational facilities owned and/or operated by the District include Rice Pool and Water Park, Ray Morrill Community Center, Parks Plus Fitness Center, Northside Park Family Aquatic Center, Arrowhead Golf Club, Central Athletic Complex, Lincoln Marsh Natural Area and Teams Course, Mary Lubko Leisure Center, Memorial Park Bandshell, Clock Tower Commons Mini Golf Course and Skate Park, Cosley Zoo, DuPage County Historical Museum, Prairie Administrative Building, Blanchard Building and numerous softball / baseball diamonds, football / soccer / lacrosse fields, tennis courts, pickleball courts, playgrounds, open spaces, natural areas, gardens, ponds and picnic areas.

The District includes all agencies, departments and organizations of its governmental operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Additionally, the District maintains the financial records for both the DuPage County Historical Museum Foundation, which exists to raise funds to support capital development and operations of the Museum and the Play for All Foundation, a 501c-3 the District established in 2014, which exists for the capital development of playgrounds for children with sensory disorders. There are no other organizations for which we have financial accountability. The District, however, participates as a member in the Illinois Municipal Retirement Fund (IMRF), the Western DuPage Special Recreation Association (WDSRA), and the Park District Risk Management Agency (PDRMA). These organizations are considered separate governmental units because they are organized entities, have governmental character and are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices. Also, the District is closely affiliated with the Cosley Foundation, a 501c-3 Illinois not for profit organization which exists to raise funds to support capital development and operations of the Cosley Zoo. This organization is a discretely presented component unit in this report.

## **Economic Condition and Outlook**

For the ninth time in ten years, the District has seen an increase in the total equalized assessed value. The increase from 2023 to 2024 was 6.3% (85% residential, 15% commercial). Our Cosley Zoo operations reported a positive bottom line for the twelfth year in a row. Under the direction of the Board, Management has been aggressive in cost containment and reduction efforts. Alternative revenue sources are aggressively sought and creative marketing, sales and promotions are employed.

## **Significant Events and Accomplishments**

The Wheaton Park District made significant strides in 2024, completing over \$6 million in capital projects. By the end of the year, we recorded 36,468 program registrations and welcomed over 1.8 million visitors to our facilities, special events, tournaments, and programs.

Memorial Park was a hub of activity, with nearly 45,000 people attending concerts and special events during the summer and fall seasons. Highlights included the Summer Concert Series, Cream of Wheaton, Shakespeare in the Park, and HOPTober Fest.

Arrowhead Golf Club saw a rise in play, with 70,000 rounds of golf—up from 66,350 in 2023. The club also hosted 60 weddings and a sold-out Dueling Pianos event for over 200 attendees. Additionally, the restaurant introduced two new seasonal menus, enhancing the dining experience for guests.

Since reopening after the Community Center Renovation Project to Park Plus Fitness, the fitness center has seen a remarkable 50% increase in membership.



The District's youth sports programs experienced growth as well. The Baseball/Softball travel program saw an 11% increase in participation, while the Wheaton United Soccer Club Invitational grew to over 4,500 participants—more than doubling from 2,000 in 2023. Rams Cheerleading teams also excelled, earning bids to the state competition and securing first through third place finishes.

- **Rice Pool & Water Park and Northside Pool** welcomed 120,270 visitors during the summer season.
- **Cosley Zoo** celebrated its 50th anniversary with a year-long celebration, welcoming over 150,000 visitors and hosting its first-ever gala.
- **The Mary Lubko Center** participants traveled more than 20,000 miles as part of the extended travel program.
- **Pickleball enthusiasts** enjoyed the addition of three new courts at Briar Patch Park and Northside Park, bringing the district's total to 17 courts.

The District's finance department was honored with the Certificate of Award for Outstanding Financial Reporting from the Government Finance Officers Association (GFOA) for the 36th consecutive year.

Volunteers played a crucial role in our success, contributing over **107,000 hours** at facilities, events, programs, and tournaments.

## **Financial Management and Control**

The management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is properly recorded to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control 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. All internal control evaluations occur within this framework. Internal control practices are also integrated into the budgetary management of the District's funds. A budget is prepared for each fund; control is provided by verification of budgeted amounts prior to expenditures, as well as a monthly review of actual account totals compared to budget. Additional control is established through published policies and procedures for all aspects of accounting practices of the Park District which includes the recording of receipts and disbursements of funds entrusted to the District.

Proper accounting practices, internal controls, and budgetary planning are affirmed by the continual review of the Board of Commissioners, to ensure sound financial management.

The basis of accounting and the funds utilized by the District are fully described in Note 1 of the financial statements. Additional information on the District's budgetary accounting can also be found in the Required Supplementary Information.

The District's defined benefit pension plan is the Illinois Municipal Retirement Fund (IMRF). A description of the plan, the benefits it pays, the percentage that employees and the District contribute, the actuarial assumptions used by the plan and the actuarial calculation method used by the plan, annual pension cost, actuarial accrued liability, actuarial value of plan assets, unfunded actuarial accrued liability

and covered payroll are all disclosed in Note 4 of the Notes to Financial Statements. The annual employer pension contribution of IMRF in 2024 was 1.63% of total District expenses and 1.63% in 2023. While only employees who are expected to work 1,000 or more hours are eligible for this pension, all of the District employees are eligible for Social Security.

Management is responsible for preparing a Management's Discussion and Analysis of the District. This discussion is located in the basic financial statements, providing an assessment of District finances for 2024, with comparisons to 2023.

### **Future Initiatives**

The Sensory Garden Playground, a cooperative effort with the Kiwanis Club of Wheaton, Western DuPage Special Recreation Association, and the Forest Preserve District of DuPage, began playground construction in 2014. The playground, located in Danada South Park, includes sensory integrated playground equipment and amenities with the goal of providing barrier-free and universally accessible outdoor play spaces for children. Phase one, the 2 to 5 year old playground was completed in 2015 and phase two, an accessible treehouse was completed in 2020. The third phase of the Sensory Garden Playground, completed in 2024 is an accessible playground for children aged 5-12. The 5 to 12 playground includes accessible play options for children, including climbers, slides, bouncers, bridges, ramps and colorful interactive panels. During the Spring of 2025, the construction of an open-air shelter will be completed. The District and their partners are working diligently at securing grants and donations to continue on with all phases of construction.

In 2019, the District began a multi-year plan to remodel the Ray Morrill Community Center interior. The concept for the remodeling project was presented at the August 2019 board meeting. The plan includes replacing the Community Center roof and windows and renovating the program rooms, office spaces, restrooms, lobby area, fitness center and locker rooms.

After a brief pause in the project due to the COVID-19 pandemic, Phase 1 was completed in 2022. This included new carpeting, paint, fabric sound panels, a refinished stage and sound and lighting in the Memorial room as well as the remodeling of program rooms on the second floor of the Community Center. Phase 2, which began in 2023 focused on the Parks Plus Fitness center, remodeling the Zone, first floor preschool rooms, hallways, restrooms and locker rooms. The locker rooms which was the final project in phase 2 was completed in 2024. The locker rooms feature larger, wooden lockers, refinished tiled floors, new steam rooms, and renovated showers, recovery tubs and saunas.

Phase 3 of the Ray Morrill Community Center is a two-year project that will begin in 2025 that will include improvements to the first floor. The design ideas include a more welcoming main entrance, reconfigured gymnasium access to improve traffic flow and renovation of all classroom, office and storage facilities. The gymnasium will also be renovated along with the seating and locker areas. Breakout areas throughout the facility will receive updated finishes and reconfigured layouts to provide more comfortable waiting and gathering spaces.

In 2024, the District, funded by the Cosley Foundation, began the \$2.1 million plan to expand the parking lot at Cosley Zoo. In April of 2024, the District released the final plan for a new parking area that incorporates feedback and addresses concerns raised by nearby residents and community members during a months-long public input process. The final plan proposes 93 new spaces, reduced from the originally proposed 258, and features larger setbacks for additional green areas. The new parking area will be one acre in size and be constructed using permeable pavers. Over four and a half acres of the land acquired for

the parking expansion project will remain green. The proposed plan adheres to city and county stormwater regulations. Visitors will be able to cross the road safely to Cosley Zoo grounds at a pedestrian crosswalk to be constructed at Gary and Prairie Avenues by the City of Wheaton. This parking project will be completed in 2025 after the Gary Road improvements are completed by the City of Wheaton.

In 2025, construction will begin on the Hale Family Education Pavilion at Cosley Zoo. The Hale Family Education Pavilion will replace the original open-air Taylor barn, which has surpassed its useful life. Cosley Zoo's new education pavilion will allow for expanded capacity for educational programming, zoo events, and private rentals. A new duck shelter in the pavilion will also improve animal well-being by providing secure overnight protection for the ducks. Construction is expected to be completed by August of 2025.

Wheaton Park District engaged BerryDunn Consulting partnered with aQity Research to create a geographically diverse statistically valid survey to be mailed to a representative sample of households within the District. The survey will provide critical information in determining community values, satisfaction levels, needs and priorities, preferred marketing channels, level of awareness, current usage levels, and demographic information for long-range planning efforts. This survey will help the Wheaton Park District determine the future capital projects and needs of District residents.

### **Independent Audit**

The Illinois Compiled Statutes require that park districts secure a licensed public accountant designated by the Board of Commissioners to perform an annual audit of all accounts. The firm Selden Fox, a firm of licensed certified public accountants, has performed the audit for the fiscal year ended December 31, 2024. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Their unmodified opinion on the basic financial statements is presented in the financial section of this report.

### **Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Wheaton Park District for its annual comprehensive financial report for the fiscal year ended December 31, 2024. This was the thirty-eighth consecutive year that the Wheaton Park District has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

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

## Acknowledgments

This financial report was compiled through the efficient and dedicated efforts of the entire staff of the Finance Department, and with cooperation and assistance from the staff of all departments of the Wheaton Park District. The staff would like to thank the Finance Subcommittee of the Board of Park Commissioners for their extra time and effort in reviewing the audit as it was developed and the entire Park Board for their oversight, interest and support in planning and conducting the financial operations of the District in a responsible manner.

Respectfully Submitted,

A handwritten signature in cursive script, reading "Sandra D. Simpson".

Sandra D. Simpson  
Finance Director

A handwritten signature in cursive script, reading "Bethany A. Meger".

Bethany A. Meger  
Assistant Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Wheaton Park District  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO



## **FINANCIAL SECTION**

This section includes:

Independent Auditor's Report

Management Discussion and Analysis

Basic Financial Statements

Required supplementary Information

Other Supplementary Information

Supplemental Schedules

## **INDEPENDENT AUDITOR'S REPORT**

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

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Wheaton Park District  
Wheaton, Illinois

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely repented component unit, each major fund, and the aggregate remaining fund information of the **Wheaton Park District, Wheaton, Illinois**, (District) as of and for the year ended December 31, 2024, and the statements of revenues, expenditures and changes in fund balance - budget and actual for the General Fund and the Recreation and Cosley Zoo Funds (major Special Revenue Funds) and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the accompanying table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Wheaton Park District as of December 31, 2024, and the respective changes in financial position, and where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the Recreation and Cosley Zoo Funds (major Special Revenue Funds) for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

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

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and required supplementary information 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's basic financial statements. The accompanying financial information listed as other supplementary information and supplemental schedules in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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.

\_\_\_\_\_, 2025



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **Wheaton Park District Management's Discussion and Analysis December 31, 2024**

This discussion and analysis is intended to be an easily readable overview of the Wheaton Park District's financial activities for the fiscal period ended December 31, 2024, based on currently known facts, decisions and conditions.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments.

### **FINANCIAL HIGHLIGHTS**

- The Wheaton Park District's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$109,090,502 as of December 31, 2024, which represents an overall net position increase of \$6,902,597 (6.8%) from the previous year's balance.
- The net position of \$109,090,502 on December 31, 2024 includes \$75,296,555 net investment in capital assets, \$1,429,714 subject to external restrictions and \$32,364,233 unrestricted net position that may be used to meet ongoing obligations to Wheaton Park District citizens and creditors.
- The District's governmental funds reported a combined ending fund balance of \$24,161,840 which represents an overall increase of \$1,425,171 (6.2%) from the previous year's balance of \$22,736,669. General obligation bonds of \$2,142,397 were issued to fund capital improvements.
- The General Fund reported \$6,100,775 in revenues and \$4,878,890 in expenditures for an ending surplus of \$321,885 at year end.

### **USING THE ANNUAL REPORT/REPORT LAYOUT**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components:

- a. Government-wide financial statements
- b. Fund financial statements, and
- c. Notes to the financial statements.

The government-wide statements are highly condensed and present information about the District's finances and operations as a whole, with a longer-term view. Within this view, all District operations are categorized and reported as either governmental or business-type activities.

The fund financial statements tell how we financed our governmental activities in the short-term, as well as what remains for future spending. The fund financial statements also report the District's operations in more detail than the government-wide financial statements by providing information about the District's most significant funds.

**Wheaton Park District  
Management's Discussion and Analysis  
December 31, 2024**

**REPORTING THE DISTRICT AS A WHOLE**

The analysis of the District as a whole begins with the basic financial statements. One of the most important questions asked about the District is, "Is the District better or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities provide the basis for answering this question. These statements include all assets/deferred outflows, liabilities/deferred inflows, revenues and expenses using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses regardless of when cash is received or paid.

*Statement of Net Position*

The Statement of Net Position presents assets/deferred outflows of resources, liabilities/deferred inflows of resources and resulting net position of the District's governmental and business-type activities. Net position, the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources provide a measure of the District's financial strength, or financial position. Over time, increases or decreases in net position are an indicator of whether the financial health is improving or deteriorating. However, it is important to consider other non-financial factors such as changes in the District's property tax base or the condition of parks to accurately assess the overall health of the District.

*Statement of Activities*

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

**REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS**

These statements reinforce information in the government-wide financial statements or provide additional information. The District's major funds are presented in separate columns in the fund financial statements and the remaining funds are combined into a column titled "Nonmajor Governmental Funds." For the General Fund and each major special revenue fund, a Budgetary Comparison Schedule is also presented. Users who want to obtain information on non-major funds can find it in the Supplementary Information section of the Annual Comprehensive Financial Report.

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets and deferred outflows that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental activities include

**Wheaton Park District  
Management's Discussion and Analysis  
December 31, 2024**

recreation, museum operation and general government administration. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements of the Governmental Funds.

Proprietary funds have historically used the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in statements for the District as a whole. Proprietary fund activity consists of golf course operations (business-type activities), the health insurance fund established in fiscal year 2004 (governmental activities), and the information technology fund established in fiscal period 2009 (governmental activities).

During fiscal year 2011, the Employee Relief Fund was established for the charitable purposes of assisting all IMRF eligible employees with short-term financial assistance and is voluntarily funded by employees of the Wheaton Park District. The District acts as custodian of these funds and cannot use them to support the District's operations. The fund's position is reported in a fiduciary fund using the accrual basis of accounting.

## **THE PARK DISTRICT AS A WHOLE**

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The District's total net position of \$109.1 million represents an increase of approximately \$6.9 million from the prior year's total. The total assets and deferred outflow of resources increased from the previous year by \$5.4 million. This increase is mostly attributable to an increase in capital assets of \$3.3 million, as well as an increase in current assets of \$3.3 million, offset by a decrease in deferred outflow of resources of \$1.2 million, primarily from pension-related items.

The total liabilities and deferred inflow of resources decreased by \$1.5 million which is primarily attributable to a \$0.6 million increase in deferred inflows and a \$0.1 million increase in current liabilities, offset by a \$2.2 million decrease in long-term liabilities due within one year or more. The increase in deferred inflows is comprised of a decrease in Deferred items – IMRF (\$0.2 million) offset by an increase in property taxes deferred inflow (\$0.8 million). The decrease in long-term liabilities due within one year or more is primarily due to a \$0.4 million decrease in general obligation bonds and a \$1.8 million decrease in other long-term liabilities.

A large portion of the Wheaton Park District's net position, \$58,357,052 or 68%, reflects its investment in capital assets (for example, land, improvements, buildings, machinery and equipment, and vehicles), less any related debt used to acquire those assets that is still outstanding. The Wheaton Park District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Wheaton Park District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$1,429,714 or 2%, of the Wheaton Park District's net position represents resources that are subject to external restrictions on how they may be used. The

**Wheaton Park District  
Management's Discussion and Analysis  
December 31, 2024**

remaining 30%, or \$26,612,894, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors. For more detailed information, see the Statement of Net Position on pages 26 and 27. A condensed version of the Statement of Net Position at December 31, 2024, and December 31, 2023, follows:

**Net Position at December 31, 2024 and December 31, 2023**  
(in thousands)

	December 31, 2024			December 31, 2023		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>						
Current and other assets	\$ 47,697	\$ 7,235	\$ 54,932	\$ 45,444	\$ 6,230	\$ 51,674
Capital assets	65,941	16,940	82,881	62,820	16,725	79,545
<b>Total Assets</b>	<b>113,638</b>	<b>24,175</b>	<b>137,813</b>	<b>108,264</b>	<b>22,955</b>	<b>131,219</b>
<b>Deferred Outflows:</b>						
Deferred outflows of resources	3,640	69	3,709	4,912	24	4,936
<b>Total Assets/Deferred Outflows of Resources</b>	<b>\$ 117,278</b>	<b>\$ 24,244</b>	<b>\$ 141,522</b>	<b>\$ 113,176</b>	<b>\$ 22,979</b>	<b>\$ 136,155</b>
<b>Liabilities:</b>						
Current liabilities	\$ 4,252	\$ 1,040	\$ 5,292	\$ 4,512	\$ 677	\$ 5,189
Long-term liabilities:						
Due within one year	3,687	156	3,843	3,143	-	3,143
Due in more than one year	5,659	279	5,938	8,675	223	8,898
<b>Total Liabilities</b>	<b>13,598</b>	<b>1,475</b>	<b>15,073</b>	<b>16,330</b>	<b>900</b>	<b>17,230</b>
<b>Deferred Inflows:</b>						
Deferred inflows of resources	17,280	78	17,358	16,655	82	16,737
<b>Total Liabilities/Deferred Inflows of Resources</b>	<b>\$ 30,878</b>	<b>\$ 1,553</b>	<b>\$ 32,431</b>	<b>\$ 32,985</b>	<b>\$ 982</b>	<b>\$ 33,967</b>
<b>Net Position:</b>						
Net investment in capital assets	\$ 58,357	\$ 16,940	\$ 75,297	\$ 54,166	\$ 16,725	\$ 70,891
Restricted	1,430	-	1,430	1,703	-	1,703
Unrestricted	26,613	5,751	32,364	24,322	5,272	29,594
<b>Total Net Position</b>	<b>\$ 86,400</b>	<b>\$ 22,691</b>	<b>\$ 109,091</b>	<b>\$ 80,191</b>	<b>\$ 21,997</b>	<b>\$ 102,188</b>

Note: Rounding differences will occur between Annual Comprehensive Financial Report, this Table and other Tables.

The governmental activities end of year total net position of \$86.4 million represents an increase of \$6.2 million from the beginning of the year's net position of \$80.2 million. There are restrictions on \$1.4 million of the net position for governmental activities. These restrictions represent legal or contractual obligations on how the assets may be expended, specifically for liability insurance (\$383 thousand), audit purposes (\$29 thousand), IMRF (\$364 thousand), FICA payroll taxes (\$419 thousand), and special recreation (\$235 thousand).



**Wheaton Park District  
Management's Discussion and Analysis  
December 31, 2024**

The end of the year total net position for business-type activities of \$22.7 million reflects a \$0.7 million increase from the beginning balance of \$22.0 million. A summary of changes in net position follows:

**Governmental and Business-Type Activities**

**Changes in Net Position**

**For the Fiscal Periods Ended December 31, 2024 and December 31, 2023**

(in thousands)

	<b>December 31, 2024</b>			<b>December 31, 2023</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Revenues:</b>						
Program Revenues:						
Charges for services	\$ 8,560	\$ 9,901	\$ 18,461	\$ 7,855	\$ 9,321	\$ 17,176
Operating grants and donations	318	-	318	290	-	290
Capital grants and donations	3,610	-	3,610	871	-	871
General Revenues:						
Property taxes	16,164	-	16,164	15,411	-	15,411
Replacement taxes	136	-	136	231	-	231
Investment income (loss)	1,319	233	1,552	1,172	170	1,342
Miscellaneous	83	-	83	276	-	276
<b>Total Revenues</b>	<b>30,190</b>	<b>10,134</b>	<b>40,324</b>	<b>26,106</b>	<b>9,491</b>	<b>35,597</b>
<b>Expenses:</b>						
Program Expenses:						
General government	9,135	-	9,135	9,030	-	9,030
Culture and Recreation	12,316	-	12,316	10,510	-	10,510
Cosley Zoo	2,292	-	2,292	2,033	-	2,033
Interest on long-term liabilities	288	-	288	312	-	312
Golf course	-	9,390	9,390	-	8,777	8,777
<b>Total Expenses</b>	<b>24,031</b>	<b>9,390</b>	<b>33,421</b>	<b>21,885</b>	<b>8,777</b>	<b>30,662</b>
<b>Transfers</b>	<b>50</b>	<b>(50)</b>	<b>-</b>	<b>50</b>	<b>(50)</b>	<b>-</b>
<b>Change in net position</b>	<b>6,209</b>	<b>694</b>	<b>6,903</b>	<b>4,271</b>	<b>664</b>	<b>4,935</b>
Net position, beginning of year	80,191	21,997	102,188	75,920	21,333	97,253
<b>Net position, end of year</b>	<b>\$ 86,400</b>	<b>\$ 22,691</b>	<b>\$ 109,091</b>	<b>\$ 80,191</b>	<b>\$ 21,997</b>	<b>\$ 102,188</b>

Note: Rounding differences will occur between Annual Comprehensive Financial Report, this Table and other Tables.

**Governmental Activities**

Net position of the District's governmental activities increased by \$6,208,807 or 8%. This increase is due to the following:

- Revenue increased by \$4.0 million in charges for services, property taxes and interest income.

**Wheaton Park District  
Management's Discussion and Analysis  
December 31, 2024**

- Expenses increased by \$2.1 million in General Government, Culture and Recreation, Cosley Zoo and interest on long term liabilities.
- The cost of all governmental activities for 2024 was \$24.0 million.

The primary source of revenue within the charges for services classification comes from \$7,449,445 in Culture and Recreation revenue, which consists of recreational programming revenue and revenue generated from our community center, fitness center and clock tower and pool facilities. This revenue increased by \$784,582, or 12%, in 2024.

Expenses for the fiscal year ending December 31, 2024, totaled \$24,031,445. The largest source of expense, totaling \$12,315,658, was in the Culture and Recreation program. This source encompasses all expenses related to the programming of various activities and events offered to residents, including payroll, materials and supplies, and contractual services. It also includes facility operations and maintenance costs associated with all recreation facilities, such as the pool facilities, community center and fitness center and clock tower. Additional expenses of \$9,135,333 and \$2,292,629 were related to General Government and Cosley Zoo respectively. These expenses include maintenance and administration costs for the District and program and maintenance costs for the Cosley Zoo.

Fees collected from those who directly benefited from or contributed to programs offset \$8.6 million of the total cost.

In the table below, we have presented the cost of each of the District's largest functions, as well as the program's net cost (total cost less revenues generated by the activities), for the years ended December 31, 2024, and 2023. The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3  
Governmental Activities  
(in thousands)**

	December 31, 2024		December 31, 2023	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	\$ 9,135	\$ (8,520)	\$ 9,030	\$ (8,297)
Culture and recreation	12,316	(1,240)	10,510	(2,956)
Cosley Zoo	2,292	(1,495)	2,033	(1,303)
Interest on long-term liabilities	288	(288)	312	(312)
<b>Total Expenses</b>	<b>\$ 24,031</b>	<b>\$ (11,543)</b>	<b>\$ 21,885</b>	<b>\$ (12,868)</b>

Note: Rounding differences will occur between Annual Comprehensive Financial Report, this Table and other Tables.

**Wheaton Park District  
Management's Discussion and Analysis  
December 31, 2024**

Governmental revenue for the year also included \$3,610,323 in capital donations in Culture and Recreation. Operating grants and donations of \$317,899 are also included in governmental revenues. Not included in the net cost of services above are \$16,299,357 in property and replacement taxes, investment income of \$1,319,109, and miscellaneous sources totaling \$83,513.

***Business-Type Activities***

The District's business-type programs encompass only the operations of the Arrowhead Golf Club which includes a golf course, restaurant, and banquet facilities.

The cost of providing all business-type activities this year was \$9.4 million comprised of operating expenses. Arrowhead Golf Club expenses primarily include golf operations, food and beverage operations and administration expenses.

Revenues totaled \$10.1 million consisting of \$9.9 million in user fees for goods and services and \$0.2 million in investment income. The Arrowhead Golf Club had an operating income of \$0.5 million and an increase of \$0.7 million in total net position. This increase in net position is due to increased demand throughout the season both on the greens and driving range as well as the restaurant and banquet facilities.

**THE DISTRICT'S FUNDS**

As indicated earlier, the District's governmental funds are accounted for on the modified accrual basis of accounting. Governmental funds reported a combined total of \$30,239,689 of revenues and \$28,864,518 in expenditures. The combined fund balance of all governmental funds at December 31, 2024, was \$24,161,840 compared to the combined fund balance for all governmental funds of \$22,736,669 at December 31, 2023. The \$1,425,171 increase in fund balance is mostly attributable to an increase in charges for services and grants and donations.

The General Fund is the primary operating fund for the District. The revenues and expenditures totaled \$6,100,775 and \$4,878,890, respectively. After taking into consideration transfers out to the Capital Projects Fund of \$900,000, the fund balance increased by \$321,885. Revenue from charges for services, which includes revenue from the District special events, decreased from 2023 by 26%. This decrease is mainly attributed to the elimination of the Brewfest event. The increase of \$316,169 in expenditures from 2023 is mainly due to an increase in salary and wages. After years of difficulty in maintaining staff and hiring challenges, the District is now seeing less staff turnover and vacant positions for administration staff.

Revenues for the Recreation Fund totaled \$13,036,420; expenditures totaled \$10,694,908. The ending fund balance at December 31, 2024, was \$5,768,350 which was an increase of \$320,368 from the beginning fund balance of \$5,447,982. Revenue from charges for services increased by \$802,461 (13%) from 2023. This increase can be attributed to the purchase of the Blanchard Building which allowed for an increase in recreational programming and camps and the expansion of the Wheaton United Soccer club.

As the Cosley Zoo celebrated its 50<sup>th</sup> anniversary, revenues were \$2,162,348, expenditures were \$1,936,263 and transfers out were \$100,000 resulting in a fund balance increase of \$126,085.

**Wheaton Park District  
Management's Discussion and Analysis  
December 31, 2024**

The increase in revenue from 2023 is due to an increase in property taxes allocated to the Cosley Zoo. This represents an 18% increase in taxes from 2023. Similar to the General Fund the increase in expenditures can be attributed to an increase in salaries and wages due to less staff turnover and less vacant positions at the Zoo. The ending fund balance at December 31, 2024, was \$1,610,085.

The Debt Service Fund showed revenues of \$2,825,885 for the year and expenditures of \$1,294,332. A transfer in from the Capital Projects Fund of \$81,200 and a transfer out to the Capital Projects Fund of \$1,632,497 for capital projects resulted in a decrease in fund balance of \$19,744 to the beginning deficit fund balance of \$1,154,836. This resulted in an ending fund balance of deficit \$1,174,580. The District issues an annual general obligation bond to provide funds for the acquisition and construction of major capital facilities.

Revenues for the Capital Projects Fund totaled \$4,166,091; expenditures totaled \$7,835,339; and net transfers in totaled \$4,622,441. The ending fund balance at December 31, 2024, of \$12,130,730 was an increase of \$953,193 from the beginning fund balance of \$11,177,537. During 2024, the District spent a total of \$7.8 million on capital projects and received \$3.6 million in Grants and Donations, including a \$1.2 million grant from the Cosley Foundation to fund the construction of the Cosley Zoo parking lot and a \$621 thousand grant from the Play for All Foundation for the construction of the 5 to 12 playground. The capital fund also received a total of \$4.7 million in budgeted transfers from the General, Recreation, Cosley Zoo, and Debt Service Funds. The Board of Commissioners and Staff strive for continued improvement and to maintain or enhance quality parks and recreation throughout the community, therefore the District continues to invest in capital.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The District made no budget amendments to the General Fund during the year. The General Fund's actual results yielded a positive variance to the budget of \$807,553. Actual revenues for the year totaled \$6,100,775, compared to the budgeted revenue of \$5,940,543. This positive variance of \$160,232 is due to revenue received from property taxes and investment income.

The General Fund actual expenditures had a favorable budget variance of \$647,321. The reductions in expenditures were mainly due to the expected cost of supplies and contractual services being less than anticipated.

#### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

##### ***Capital Assets***

As of December 31, 2024, the District has invested approximately \$82.9 million in capital assets (net of accumulated depreciation).

The District showed an increase in governmental net capital assets of \$3.1 million and a decrease in business-type assets by \$214 thousand. This investment in capital assets includes land, construction in progress, buildings, land improvements, machinery and equipment, vehicles, and lease property.

# Wheaton Park District Management's Discussion and Analysis December 31, 2024

## Capital Assets (net of depreciation)

For the Fiscal Periods Ended December 31, 2024 and December 31, 2023  
(in thousands)

	December 31, 2024			December 31, 2023		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Land	\$ 19,010	\$ 5,761	\$ 24,771	\$ 19,010	\$ 5,761	\$ 24,771
Construction in progress	1,580	11	1,591	4,570	19	4,589
Land improvements	15,154	1,473	16,627	13,285	1,560	14,845
Buildings	26,207	8,061	34,268	22,273	8,287	30,560
Machinery and equipment	3,498	1,631	5,129	3,321	1,091	4,412
Vehicles	337	2	339	194	7	201
Leased property	156	-	156	167	-	167
<b>Net Capital Assets</b>	<b>\$ 65,942</b>	<b>\$ 16,939</b>	<b>\$ 82,881</b>	<b>\$ 62,820</b>	<b>\$ 16,725</b>	<b>\$ 79,545</b>

Note: Rounding differences will occur between Annual Comprehensive Financial Report, this Table and other Tables.

Further detail is included in Note 3 of the notes to the financial statements.

## Debt Administration

As of year-end, the District had \$5.3 million in governmental activities debt outstanding compared to \$6.4 million last year. The District no longer has business-type activities debt outstanding. The net decrease is primarily the result of annual debt payments and the retirement of debt. Below is a breakdown of the District's outstanding debt as of December 31, 2024 and December 31, 2023.

### Outstanding Debt December 31, 2024 and December 31, 2023 (in thousands)

Governmental Activities	12/31/2024	12/31/2023
General obligation bonds	\$ 4,685	\$ 5,670
Unamortized issuance premium	455	556
Leases payable	171	181
	<u>\$ 5,311</u>	<u>\$ 6,407</u>
<b>Business-type Activities</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
General obligation bonds	\$ -	\$ -
Unamortized issuance premium	-	-
Leases payable	-	-
	<u>\$ -</u>	<u>\$ -</u>

Note: Rounding differences will occur between Annual Comprehensive Financial Report, this Table and other Tables.

Additional information 2024, the District's long-term debt can be found in Note 3 of the notes to the financial statements.

Moody's Investor Service rates the District's general obligation bonds Aa2.



**Wheaton Park District  
Management's Discussion and Analysis  
December 31, 2024**

**NEXT YEAR'S BUDGETS AND RATES**

The 2025 fiscal year operating budget is \$37,100,240 which represents a 5% increase over the fiscal year 2024 budget. The 2025 fiscal year capital budget is \$16,077,038, which represents a 3% decrease compared to the 2024 capital budget. Combined, the budget components result in an overall 2% increase to the overall District budget of \$57,648,018 from the prior fiscal year.

**DECISIONS EXPECTED TO HAVE AN EFFECT ON FUTURE OPERATIONS**

Many trends and economic factors can affect the future operations of the Park District and during budgeting and long-range planning these factors need to be considered. Private-sector development of competitive facilities and comparable services in the area, trends in facility usage, and the availability for acquisition of open space and facilities are constant considerations. A challenge the District faces is funding the maintenance of aging facilities, parks and infrastructure. Our primary focus is on providing fiscal responsibility to the community by developing the strength of the District's finances, so we continue to prioritize alignment of the District's fund balances with the Fund Balance Policy.

**FINANCIAL CONTACT**

The District's financial statements are designed to present users (citizens, taxpayers, investors, customers and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. If you have questions about the report or need additional financial information, please contact the Park District's Finance Director, Sandra D. Simpson, 855 West Prairie Avenue, Wheaton, IL 60187.

## **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 Funds

  - Fiduciary 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.

**WHEATON PARK DISTRICT**

**WHEATON, ILLINOIS**

**Statement of Net Position  
December 31, 2024**

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**See Following Page**

**Wheaton Park District  
Wheaton, Illinois  
Statement of Net Position  
December 31, 2024**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Cosley Foundation
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 27,007,558	\$ 6,874,106	\$ 33,881,664	\$ 3,573,305
Receivables - net of allowances:				
Property taxes	16,855,226	-	16,855,226	-
Accounts	3,187,401	11,371	3,198,772	29,174
Accrued interest	383,310	185,120	568,430	-
Other	185,233	-	185,233	3,901
Promises to give	-	-	-	-
Inventories	5,296	95,758	101,054	26,897
Prepays	72,866	68,672	141,538	-
Total current assets	<u>47,696,890</u>	<u>7,235,027</u>	<u>54,931,917</u>	<u>3,633,277</u>
Noncurrent assets:				
Capital assets:				
Nondepreciable capital assets	20,589,770	5,771,892	26,361,662	-
Depreciable/amortized capital assets	89,402,563	22,965,853	112,368,416	-
Accumulated depreciation/amortization	<u>(44,050,990)</u>	<u>(11,798,242)</u>	<u>(55,849,232)</u>	<u>-</u>
Total noncurrent assets	<u>65,941,343</u>	<u>16,939,503</u>	<u>82,880,846</u>	<u>-</u>
Total assets	<u>113,638,233</u>	<u>24,174,530</u>	<u>137,812,763</u>	<u>3,633,277</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred items - IMRF	3,404,206	-	3,404,206	-
Deferred items - RBP	221,528	68,883	290,411	-
Unamortized refunding loss	<u>14,086</u>	<u>-</u>	<u>14,086</u>	<u>-</u>
Total deferred outflows of resources	<u>3,639,820</u>	<u>68,883</u>	<u>3,708,703</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 117,278,053</u>	<u>\$ 24,243,413</u>	<u>\$ 141,521,466</u>	<u>\$ 3,633,277</u>

See accompanying notes.

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Cosley Foundation
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 2,264,422	\$ 699,661	\$ 2,964,083	\$ 1,313,132
Accrued payroll	271,129	86,668	357,797	-
Accrued interest payable	12,033	-	12,033	-
Deposits payable	-	252,525	252,525	-
Other payables	1,705,409	-	1,705,409	-
Compensated absences	375,194	144,645	519,839	-
General obligation bonds - net	3,263,163	-	3,263,163	-
Total OPEB liability - RBP - current	37,475	11,653	49,128	-
Lease payable	10,841	-	10,841	-
Total current liabilities	7,939,666	1,195,152	9,134,818	1,313,132
Noncurrent liabilities:				
Compensated absences	378,627	132,848	511,475	-
Net pension liability - IMRF	629,162	-	629,162	-
Total OPEB liability - RBP	471,514	146,613	618,127	-
General obligation bonds - net	4,019,713	-	4,019,713	-
Lease payable	159,901	-	159,901	-
Total noncurrent liabilities	5,658,917	279,461	5,938,378	-
Total liabilities	13,598,583	1,474,613	15,073,196	1,313,132
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes	16,855,226	-	16,855,226	-
Deferred items - IMRF	29,108	-	29,108	-
Deferred items - RBP	250,717	77,958	328,675	-
Unamortized refunding gain	144,759	-	144,759	-
Total deferred inflows of resources	17,279,810	77,958	17,357,768	-
Total liabilities and deferred inflows of resources	30,878,393	1,552,571	32,430,964	1,313,132
<b>NET POSITION</b>				
Net investment in capital assets	58,357,052	16,939,503	75,296,555	-
Restricted:				
IMRF employee retirement	363,834	-	363,834	-
Liability insurance	382,765	-	382,765	-
Audit purposes	28,987	-	28,987	-
FICA payroll taxes	418,657	-	418,657	-
Special recreation	235,471	-	235,471	-
Special purposes	-	-	-	383,003
Unrestricted	26,612,894	5,751,339	32,364,233	1,937,142
	\$ 86,399,660	\$ 22,690,842	\$ 109,090,502	\$ 2,320,145

**Wheaton Park District  
Wheaton, Illinois  
Statement of Activities  
For the Fiscal Year Ended December 31, 2024**

Functions/Programs Primary Government	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Governmental activities:			
General government	\$ 9,135,333	\$ 440,514	\$ 174,903
Culture and recreation	12,315,658	7,449,445	16,107
Cosley Zoo	2,292,629	670,092	126,889
Interest on long-term debt	287,825	-	-
<b>Total governmental activities</b>	<b>24,031,445</b>	<b>8,560,051</b>	<b>317,899</b>
Business-type activities:			
Golf course	9,390,009	9,901,322	-
<b>Total primary government</b>	<b>\$ 33,421,454</b>	<b>\$ 18,461,373</b>	<b>\$ 317,899</b>
Component unit:			
Cosley Foundation	\$ 2,258,286	\$ 1,014,818	\$ 445,388
General revenues:			
Taxes:			
Property			
Intergovernmental - unrestricted:			
Replacement taxes			
Investment income			
Miscellaneous			
Transfers			
<b>Total general revenues</b>			
<b>Changes in net position</b>			
Net position, beginning of the year			
Net position, end of the year			

See accompanying notes.



Capital Grants and Contributions	Net (Expenses)/Revenues			Component Unit Cosley Foundation
	Primary Government			
	Governmental Activities	Business-Type Activities	Totals	
\$ -	\$ (8,519,916)	\$ -	\$ (8,519,916)	\$ -
3,610,323	(1,239,783)	-	(1,239,783)	-
-	(1,495,648)	-	(1,495,648)	-
-	(287,825)	-	(287,825)	-
3,610,323	(11,543,172)	-	(11,543,172)	-
-	-	511,313	511,313	-
\$ 3,610,323	(11,543,172)	511,313	(11,031,859)	-
\$ -	-	-	-	(798,080)
	16,163,765	-	16,163,765	-
	135,592	-	135,592	-
	1,319,109	232,477	1,551,586	113,268
	83,513	-	83,513	603
	50,000	(50,000)	-	-
	17,751,979	182,477	17,934,456	113,871
	6,208,807	693,790	6,902,597	(684,209)
	80,190,853	21,997,052	102,187,905	3,004,354
\$	\$ 86,399,660	\$ 22,690,842	\$ 109,090,502	\$ 2,320,145

**Wheaton Park District  
Wheaton, Illinois  
Balance Sheet - Governmental Funds  
December 31, 2024**

	General	Recreation	Cosley Zoo	Debt Service	Capital Projects	Nonmajor	Totals
<b>Assets</b>							
Cash	\$ 3,466,334	\$ 5,763,556	\$ 1,697,284	\$ 699,067	\$ 4,343,055	\$ 1,553,581	\$ 17,522,877
Investments	1,114,357	1,864,357	-	250,000	5,921,429	-	9,150,143
Receivables, net of allowances:							
Taxes	5,131,241	5,077,198	1,274,287	2,841,909	-	2,530,591	16,855,226
Accounts	4,238	513,002	2,049	-	2,668,112	-	3,187,401
Accrued interest	-	56,250	-	18,750	308,310	-	383,310
Other	20,326	760	8,790	-	153,239	-	183,115
Inventories	5,296	-	-	-	-	-	5,296
Prepays	10,954	47,465	11,634	-	-	2,149	72,202
<b>Total assets</b>	<b>\$ 9,752,746</b>	<b>\$ 13,322,588</b>	<b>\$ 2,994,044</b>	<b>\$ 3,809,726</b>	<b>\$ 13,394,145</b>	<b>\$ 4,086,321</b>	<b>\$ 47,359,570</b>
<b>Liabilities</b>							
Accounts payable	\$ 119,556	\$ 685,248	\$ 66,896	\$ -	\$ 1,258,153	\$ 93,716	\$ 2,223,569
Accrued payroll	106,319	98,216	31,181	-	5,262	30,151	271,129
Other payables	238	1,693,576	11,595	-	-	-	1,705,409
General obligation bonds payable	-	-	-	2,142,397	-	-	2,142,397
<b>Total liabilities</b>	<b>226,113</b>	<b>2,477,040</b>	<b>109,672</b>	<b>2,142,397</b>	<b>1,263,415</b>	<b>123,867</b>	<b>6,342,504</b>
<b>Deferred Inflows of Resources</b>							
Property taxes	5,131,241	5,077,198	1,274,287	2,841,909	-	2,530,591	16,855,226
<b>Total liabilities and deferred inflows of resources</b>	<b>5,357,354</b>	<b>7,554,238</b>	<b>1,383,959</b>	<b>4,984,306</b>	<b>1,263,415</b>	<b>2,654,458</b>	<b>23,197,730</b>
<b>Fund Balances (Deficit)</b>							
Nonspendable - inventories and prepaids	16,250	47,465	11,634	-	-	2,149	77,498
Restricted:							
IMRF employee retirement	-	-	-	-	-	363,834	363,834
Liability insurance	-	-	-	-	-	382,765	382,765
Audit purposes	-	-	-	-	-	28,987	28,987
FICA payroll taxes	-	-	-	-	-	418,657	418,657
Special recreation	-	-	-	-	-	235,471	235,471
Assigned:							
Construction and development	-	-	-	-	12,130,730	-	12,130,730
League specific capital projects	-	1,048,570	-	-	-	-	1,048,570
Recreation purposes	-	4,672,315	-	-	-	-	4,672,315
Cosley Zoo operations	-	-	1,598,451	-	-	-	1,598,451
Unassigned	4,379,142	-	-	(1,174,580)	-	-	3,204,562
<b>Total fund balances (deficit)</b>	<b>4,395,392</b>	<b>5,768,350</b>	<b>1,610,085</b>	<b>(1,174,580)</b>	<b>12,130,730</b>	<b>1,431,863</b>	<b>24,161,840</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficit)</b>	<b>\$ 9,752,746</b>	<b>\$ 13,322,588</b>	<b>\$ 2,994,044</b>	<b>\$ 3,809,726</b>	<b>\$ 13,394,145</b>	<b>\$ 4,086,321</b>	<b>\$ 47,359,570</b>

See accompanying notes.

**Wheaton Park District  
Wheaton, Illinois  
Reconciliation of Balance Sheet of Governmental Funds  
to the Statement of Net Position  
December 31, 2024**

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Fund balances of governmental funds (page 31)	\$ 24,161,840
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 governmental funds.	65,941,343
Less internal service funds	-
Internal service funds used by the District to charge the costs of insurance and information systems and telecommunications to individual funds.	
The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	296,467
Deferred outflows ( inflows) of resources related to the IMRF pension and OPEB plans are not reported in the governmental funds.	
Deferred items - IMRF	3,375,098
Deferred items - RBP	(29,189)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences payable	(753,821)
Net pension liability- IMRF	(629,162)
Total OPEB liability - RBP	(508,989)
General obligation bonds payable	(5,140,479)
Unamortized loss on refunding	14,086
Unamortized gain on refunding	(144,759)
Lease payable	(170,742)
Accrued interest payable	(12,033)
Net position of governmental activities (page 27)	<u>\$ 86,399,660</u>

See accompanying notes.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances (Deficit) - Governmental Funds**  
**For the Fiscal Year Ended December 31, 2024**

	General	Recreation	Cosley Zoo	Debt Service	Capital Projects	Nonmajor	Totals
Revenues:							
Taxes	\$ 5,240,867	\$ 5,191,295	\$ 1,276,455	\$ 2,748,460	\$ -	\$ 1,706,688	\$ 16,163,765
Intergovernmental	-	-	-	-	-	135,592	135,592
Charges for services	312,907	7,075,044	609,174	-	64,324	-	8,061,449
Rentals	51,504	162,684	59,325	-	-	-	273,513
Product sales	76,103	191,302	1,593	-	-	-	268,998
Grants and donations	174,903	16,107	126,889	-	3,610,323	-	3,928,222
Investment income	220,699	364,288	87,955	77,425	463,173	105,569	1,319,109
Miscellaneous	23,792	35,700	957	-	28,271	321	89,041
<b>Total revenues</b>	<b>6,100,775</b>	<b>13,036,420</b>	<b>2,162,348</b>	<b>2,825,885</b>	<b>4,166,091</b>	<b>1,948,170</b>	<b>30,239,689</b>
Expenditures:							
Current:							
General government	4,047,851	3,751,746	-	-	-	1,285,253	9,084,850
Culture and recreation	578,052	6,943,162	-	-	1,578,970	808,698	9,908,882
Cosley Zoo	-	-	1,936,263	-	-	130,835	2,067,098
Capital outlay	242,146	-	-	-	6,256,369	-	6,498,515
Debt service:							
Principal	10,649	-	-	985,000	-	-	995,649
Interest and fiscal charges	192	-	-	309,332	-	-	309,524
<b>Total expenditures</b>	<b>4,878,890</b>	<b>10,694,908</b>	<b>1,936,263</b>	<b>1,294,332</b>	<b>7,835,339</b>	<b>2,224,786</b>	<b>28,864,518</b>
<b>Revenues over (under) expenditures before other financing sources (uses)</b>	<b>1,221,885</b>	<b>2,341,512</b>	<b>226,085</b>	<b>1,531,553</b>	<b>(3,669,248)</b>	<b>(276,616)</b>	<b>1,375,171</b>
Other financing sources (uses):							
Transfers in	-	-	-	81,200	4,703,641	-	4,784,841
Transfers out	(900,000)	(2,021,144)	(100,000)	(1,632,497)	(81,200)	-	(4,734,841)
<b>Total other financing sources (uses)</b>	<b>(900,000)</b>	<b>(2,021,144)</b>	<b>(100,000)</b>	<b>(1,551,297)</b>	<b>4,622,441</b>	<b>-</b>	<b>50,000</b>
<b>Net changes in fund balances (deficit)</b>	<b>321,885</b>	<b>320,368</b>	<b>126,085</b>	<b>(19,744)</b>	<b>953,193</b>	<b>(276,616)</b>	<b>1,425,171</b>
Fund balances (deficit), beginning of the year	4,073,507	5,447,982	1,484,000	(1,154,836)	11,177,537	1,708,479	22,736,669
Fund balances (deficit), end of the year	\$ 4,395,392	\$ 5,768,350	\$ 1,610,085	\$ (1,174,580)	\$ 12,130,730	\$ 1,431,863	\$ 24,161,840

See accompanying notes.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in**  
**Fund Balances (Deficit) of Governmental Funds to the Statement of Activities**  
**For the Fiscal Year Ended December 31, 2024**

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Net changes in fund balances (deficit) - total governmental funds (page 34)	\$ 1,425,171
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlays	6,498,516
Depreciation expense	(3,016,649)
Disposals - cost	(884,410)
Disposals - accumulated depreciation	525,420

Internal service funds used by the District to charge the costs of insurance and information systems and telecommunications to individual funds.

The net revenue of certain activities of internal service funds is reported with governmental activities.	(1,320)
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The net effect of deferred outflows (inflows) of resources related to pensions is not reported in the funds.

Change in deferred items - IMRF	(1,392,505)
Change in deferred items - RBP	145,045

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

Change in compensated absences payable	(194,102)
Change in net pension (asset) - IMRF	2,074,338
Change in total OPEB liability - RBP	(138,721)
Retirement of general obligation bonds	985,000
Amortization of unamortized bond premiums	100,766
Amortization of gain on refunding	72,380
Amortization of loss on refunding	(2,818)
Retirement of leases payable	10,649

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.

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2,047

Change in net position of governmental activities (page 29)	\$ 6,208,807
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See accompanying notes.

**Wheaton Park District**  
**Wheaton, Illinois**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Taxes	\$ 5,209,320	\$ 5,209,320	<b>\$ 5,240,867</b>	\$ 31,547
Charges for services	356,168	356,168	<b>312,907</b>	(43,261)
Rentals	51,505	51,505	<b>51,504</b>	(1)
Product sales	68,300	68,300	<b>76,103</b>	7,803
Grants and donations	182,750	182,750	<b>174,903</b>	(7,847)
Investment income	65,000	65,000	<b>220,699</b>	155,699
Miscellaneous	7,500	7,500	<b>23,792</b>	16,292
<b>Total revenues</b>	<b>5,940,543</b>	<b>5,940,543</b>	<b>6,100,775</b>	<b>160,232</b>
Expenditures:				
General government:				
Administrative	1,456,028	1,456,028	<b>1,317,171</b>	138,857
Maintenance and operations	2,903,025	2,920,963	<b>2,730,680</b>	190,283
Culture and recreation:				
Administrative	785,158	785,158	<b>578,052</b>	207,106
Capital outlay	382,000	364,062	<b>242,146</b>	121,916
Debt service:				
Principal retirement	-	-	<b>10,649</b>	(10,649)
Interest and fiscal charges	-	-	<b>192</b>	(192)
<b>Total expenditures</b>	<b>5,526,211</b>	<b>5,526,211</b>	<b>4,878,890</b>	<b>647,321</b>
<b>Revenues over expenditures before other financing sources (uses)</b>	<b>414,332</b>	<b>414,332</b>	<b>1,221,885</b>	<b>807,553</b>
Other financing sources (uses):				
Transfers out	(900,000)	(900,000)	<b>(900,000)</b>	-
<b>Total other financing sources (uses)</b>	<b>(900,000)</b>	<b>(900,000)</b>	<b>(900,000)</b>	<b>-</b>
<b>Net changes in fund balance</b>	<b>\$ (485,668)</b>	<b>\$ (485,668)</b>	<b>321,885</b>	<b>\$ 807,553</b>
Fund balance, beginning of the year			<b>4,073,507</b>	
Fund balance, end of the year			<b>\$ 4,395,392</b>	

See independent auditor's report.



**Wheaton Park District**  
**Wheaton, Illinois**  
**Recreation - Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Taxes	\$ 5,155,473	\$ 5,155,473	<b>\$ 5,191,295</b>	\$ 35,822
Charges for service	6,753,173	6,753,173	<b>7,075,044</b>	321,871
Rentals	155,080	155,080	<b>162,684</b>	7,604
Product sales	195,485	195,485	<b>191,302</b>	(4,183)
Grants and donations	15,500	15,500	<b>16,107</b>	607
Investment income	75,000	75,000	<b>364,288</b>	289,288
Miscellaneous	110,641	110,641	<b>35,700</b>	(74,941)
<b>Total revenues</b>	<b>12,460,352</b>	<b>12,460,352</b>	<b>13,036,420</b>	<b>576,068</b>
Expenditures:				
General government:				
Administrative	4,528,369	4,417,129	<b>3,751,746</b>	665,383
Culture and recreation:				
Recreation programs	6,783,408	6,894,648	<b>6,803,953</b>	90,695
Special events	168,150	168,150	<b>139,209</b>	28,941
<b>Total expenditures</b>	<b>11,479,927</b>	<b>11,479,927</b>	<b>10,694,908</b>	<b>785,019</b>
<b>Revenues over expenditures before other financing uses</b>	<b>980,425</b>	<b>980,425</b>	<b>2,341,512</b>	<b>1,361,087</b>
Other financing uses:				
Transfers out	(2,021,144)	(2,021,144)	<b>(2,021,144)</b>	-
<b>Total other financing uses</b>	<b>(2,021,144)</b>	<b>(2,021,144)</b>	<b>(2,021,144)</b>	<b>-</b>
<b>Net changes in fund balance</b>	<b>\$ (1,040,719)</b>	<b>\$ (1,040,719)</b>	<b>320,368</b>	<b>\$ 1,361,087</b>
Fund balance, beginning of the year			<b>5,447,982</b>	
Fund balance, end of the year			<b>\$ 5,768,350</b>	

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Cosley Zoo - Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Taxes	\$ 1,267,884	\$ 1,267,884	<b>\$ 1,276,455</b>	\$ 8,571
Charges for service	654,247	654,247	<b>609,174</b>	(45,073)
Rentals	63,000	63,000	<b>59,325</b>	(3,675)
Product sales	1,000	1,000	<b>1,593</b>	593
Grants and donations	94,600	94,600	<b>126,889</b>	32,289
Investment income	10,000	10,000	<b>87,955</b>	77,955
Miscellaneous	738	738	<b>957</b>	219
<b>Total revenues</b>	<u>2,091,469</u>	<u>2,091,469</u>	<u><b>2,162,348</b></u>	<u>70,879</u>
Expenditures:				
Cosley Zoo:				
Maintenance and operations	2,065,556	2,065,556	<b>1,915,952</b>	149,604
Recreational programs	<u>21,671</u>	<u>21,671</u>	<u><b>20,311</b></u>	<u>1,360</u>
<b>Total expenditures</b>	<u>2,087,227</u>	<u>2,087,227</u>	<u><b>1,936,263</b></u>	<u>150,964</u>
<b>Revenues over expenditures before other financing uses</b>	4,242	4,242	<b>226,085</b>	221,843
Other financing uses - transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u><b>(100,000)</b></u>	<u>-</u>
<b>Net changes in fund balance</b>	<u><b>\$ (95,758)</b></u>	<u><b>\$ (95,758)</b></u>	<u><b>126,085</b></u>	<u><b>\$ 221,843</b></u>
Fund balance, beginning of the year			<u><b>1,484,000</b></u>	
Fund balance, end of the year			<u><b>\$ 1,610,085</b></u>	

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Statement of Net Position - Proprietary Funds**  
**December 31, 2024**

	Business-Type Activities	Governmental Activities
	Golf Course	Internal Service
<b>Assets</b>		
Current assets:		
Cash	\$ 4,016,348	\$ 334,538
Investments	2,857,758	-
Receivables - net of allowances:		
Accounts	11,371	-
Accrued interest	185,120	-
Other	-	2,118
Inventories	95,758	-
Prepays	68,672	664
Total current assets	7,235,027	337,320
Noncurrent assets:		
Capital assets:		
Land	5,760,892	-
Construction in progress	11,000	-
Land improvements	7,244,959	-
Building	11,932,507	-
Equipment	3,727,235	66,269
Vehicles	61,152	-
Accumulated depreciation	(11,798,242)	(66,269)
Total noncurrent assets	16,939,503	-
Total assets	24,174,530	337,320
<b>Deferred Outflows of Resources</b>		
Deferred items - RBP	68,883	-
Total deferred outflows of resources	68,883	-
Total assets and deferred outflows of resources	\$ 24,243,413	\$ 337,320

See accompanying notes.

	Business-Type Activities Golf Course	Governmental Activities Internal Service
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	\$ 699,661	\$ 40,853
Accrued payroll	86,668	-
Banquet deposits payable	252,525	-
Compensated absences	144,645	-
Total OPEB liability - RBP - current	11,653	-
Total current liabilities	1,195,152	40,853
Noncurrent liabilities:		
Compensated absences	132,848	-
Total OPEB liability - RBP	146,613	-
Total noncurrent liabilities	279,461	-
Total liabilities	1,474,613	40,853
<b>Deferred Inflows of Resources</b>		
Deferred items - RBP	77,958	-
Total liabilities and deferred inflows of resources	1,552,571	40,853
<b>Net Position</b>		
Net investment in capital assets	16,939,503	-
Unrestricted	5,751,339	296,467
Total net position	\$ 22,690,842	\$ 296,467

**Wheaton Park District**  
**Wheaton, Illinois**  
**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds**  
**For the Year Ended December 31, 2024**

	Business-Type Activities <u>Golf Course</u>	Governmental Activities <u>Internal Service</u>
Operating revenues:		
Fees and admissions	\$ 3,591,602	\$ -
Handicap service income	150	-
Food service and beverage	5,578,691	-
Service charges and tips	503,575	-
Pro shop merchandise	201,078	-
Miscellaneous	26,226	188,249
Interfund services provided	-	2,367,594
Total operating revenues	<u>9,901,322</u>	<u>2,555,843</u>
Operating expenses:		
Golf operations	2,363,879	-
Food and beverage	5,156,474	-
Administrative	1,298,745	-
Cross country skiing	1,176	-
Contractual services	-	2,485,970
Supplies	-	69,982
Depreciation and amortization	567,894	1,234
Total operating expenses	<u>9,388,168</u>	<u>2,557,186</u>
Operating income (loss)	<u>513,154</u>	<u>(1,343)</u>
Nonoperating revenues (expenses):		
Investment income	232,477	23
Loss on disposal of capital assets	(1,841)	-
Total nonoperating revenues (expenses)	<u>230,636</u>	<u>23</u>
Transfer out	<u>(50,000)</u>	<u>-</u>
Change in net position	693,790	(1,320)
Net position, beginning of the year	<u>21,997,052</u>	<u>297,787</u>
Net position, end of the year	<u>\$ 22,690,842</u>	<u>\$ 296,467</u>

See accompanying notes.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended December 31, 2024**

	Business-Type Activities Golf Course	Governmental Activities Internal Service
Cash flows from operating activities:		
Receipts from customers and users	\$ 9,892,606	\$ -
Receipts from internal services provided	-	2,557,089
Payments to employees	(4,333,470)	-
Payment to suppliers	(3,945,107)	(467,574)
Claims paid	-	(2,072,995)
	<u>1,614,029</u>	<u>16,520</u>
Cash flows from noncapital financing activities:		
Transfer out	(50,000)	-
Cash flows from capital and related financing activities:		
Purchase of capital assets	(784,550)	-
Proceeds from disposal of capital assets	310	-
	<u>(784,240)</u>	<u>-</u>
Cash flows from investing activities - interest received	<u>146,619</u>	<u>23</u>
<b>Net change in cash and cash equivalents</b>	926,408	16,543
Cash and cash equivalents, beginning of the year	<u>5,947,698</u>	<u>317,995</u>
<b>Cash and cash equivalents, end of the year</b>	<u>\$ 6,874,106</u>	<u>\$ 334,538</u>
Reconciliation of operating income to net cash from operating activities:		
Operating income (loss)	\$ 513,154	\$ (1,343)
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation and amortization	567,894	1,234
Changes in assets and liabilities:		
Receivables	(8,716)	1,246
Inventory	22,016	-
Prepaid expense	(5,753)	(204)
Payables	442,703	15,587
Accrued payroll	22,976	-
Total OPEB liability - RBP	35,131	-
Deferred outflows - RBP	(44,703)	-
Deferred inflows - RBP	(4,165)	-
Compensated absences payable	73,492	-
<b>Net cash from operating activities</b>	<u>\$ 1,614,029</u>	<u>\$ 16,520</u>

See accompanying notes.



**Wheaton Park District  
Wheaton, Illinois  
Statement of Net Position - Fiduciary Fund  
December 31, 2024**

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	<div>Custodial Employee Relief</div>
<b>Assets</b>	
Cash and cash equivalents	<div>\$29,350</div>
<b>Net Position</b>	
Restricted for employee assistance	<div>\$29,350</div>

See accompanying notes.

**Wheaton Park District  
Wheaton, Illinois  
Statement of Changes in Net Position - Fiduciary Fund  
For the Year Ended December 31, 2024**

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	<u>Custodial Employee Relief</u>
Additions:	
Contributions - donations	<u>\$         4,089</u>
Deductions:	
Services	-
Contractual	<u>28</u>
Total deductions	<u>28</u>
Change in net position	4,061
Net position, beginning of the year	<u>25,289</u>
Net position, end of the year	<u>\$         29,350</u>

See accompanying notes.

## **Wheaton Park District, Wheaton, Illinois**

### **Notes to the Financial Statements**

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#### **1. Summary of Significant Accounting Policies**

The Wheaton Park District (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 (an elected Board of seven District commissioners). The District provides a variety of 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.

##### **A. Reporting Entity**

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "the Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in GASB Statement No. 61, all component units that have a significant operational or financial relationship with the District have been included.

##### **B. Discretely Presented Component Unit**

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 39 but do not meet the criteria for blending.

##### **Cosley Foundation, Inc.**

The Cosley Foundation, Inc. (the Foundation) is being reported as a discretely presented component unit of the District as it is legally separate from the District. The Foundation's Board is separately appointed. The Foundation is included within the reporting entity since the District has the ability to otherwise access the resources of the Foundation which are entirely held for the benefit of the District, and the resources held by the Foundation are significant to the District. Separate financial statements of the Foundation are available by contacting the Administrative Office of the Wheaton Park District, 102 E. Wesley Street, Wheaton, Illinois 60187.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**C. Basis of Presentation**

**Government-wide Statements**

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities. The District's golf course activities are classified as business-type activities.

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

The government-wide statement of activities reports both the gross and net cost of each of the District's functions (general government, culture and recreation, etc.). The functions are supported by general government revenues (property and personal property replacement taxes, certain intergovernmental revenues interest 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 and personal property replacement taxes, charges for services, interest income, etc.). The District allocates indirect costs directly to the Funds generating the expenditures/expenses. As a general rule, the effect of interfund activity has been eliminated from the entity-wide financial statements. 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.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**C. Basis of Presentation (cont'd)**

**Fund Financial Statements**

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District electively added the Cosley Zoo Fund as a major fund, which has a specific community focus. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

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

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

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

**Governmental Funds**

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

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

*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 seven special revenue funds. The Recreation Fund, a major fund, accounts for revenue and expenditures related to recreation programs funded by a tax levy and user fees. The Cosley Zoo Fund, elected by the District to be reported as a major fund,

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**C. Basis of Presentation (cont'd)**

**Fund Financial Statements (cont'd)**

accounts for the activities of the Cosley Zoo, funded by a tax levy, user fees, grants, and donations from the Cosley Foundation.

*Debt Service Funds* are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund, a major fund, accounts for the accumulation of resources for, and the payment of, principal and interest on governmental activities' long-term debt.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains one major capital projects fund, the Capital Projects Fund, which accounts for the cost of park land acquisition and development, as well as recreation and administrative facilities projects. Financing is provided by the sale of various general obligation bond issues and internal and grant funding.

**Proprietary Funds**

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:

*Enterprise funds* are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The District maintains one major enterprise fund, the Golf Course Fund, which accounts for the operation of the Arrowhead Golf Course and Clubhouse. Operations include greens fees, driving range, lessons, banquets, rentals and food and beverage sales. The cost of operations is recovered through user charges.

*Internal service funds* are used to account for the financing of goods or services provided by an activity to other departments of the District on a cost-reimbursement basis. The District maintains two internal service funds, the Information Technology Fund and the Health Insurance Fund. The Information Technology Fund accounts for the costs related to the maintenance and capital expenditures for the District's information technology. The Health Insurance Fund accounts for the health insurance costs of the employees of the District.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**C. Basis of Presentation (cont'd)**

**Fund Financial Statements (cont'd)**

**Proprietary Funds (cont'd)**

The District's internal service funds are 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 fund 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, culture, and recreation, etc.).

**Fiduciary Funds**

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to the support District programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

*Custodial funds* are used to account for assets held by the District in a purely custodial capacity. The Employee Relief Fund accounts for the collection of donations from District employees to be used to assist fellow employees during times of need.

Since by definition these assets are being held for the benefit of a third party (employee participants) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the governmentwide statements.

**D. Measurement Focus and Basis of Accounting**

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

**Measurement Focus**

On the government-wide statement of net position and the statement of activities, both governmental and business-type 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.



**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**D. Measurement Focus and Basis of Accounting (cont'd)**

**Measurement Focus (cont'd)**

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 and custodial 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 and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

The accounting objectives of the "economic resources" 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, the governmental and business-type 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/deferred inflow is incurred, except for general obligation bond principal and interest which are recognized when due.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**D. Measurement Focus and Basis of Accounting (cont'd)**

**Basis of Accounting (cont'd)**

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

All proprietary and custodial funds utilize the accrual basis of accounting. 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. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**E. Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity**

**Cash and Investments**

For purpose of the statement of net position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. 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. The District's investments certificates of deposit and U.S. Treasury notes and bills which are considered Level 2 investments and valued using a matrix pricing technique that values securities based on the securities' relationship to benchmark quoted prices.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**E. Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity (cont'd)**

**Interfund Receivables, Payables and Activity**

Internal service transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except internal service transactions and reimbursements, are reported as transfers.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds: (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**Inventories/Prepays**

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

**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. Major receivables balances for business-type activities include accounts receivable.

**Capital Assets**

Capital assets purchased or acquired over the capitalization thresholds depicted in the table below, with a useful life of no less than three years, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**E. Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity (cont'd)**

**Capital Assets (cont'd)**

Asset Category	Capitalization Threshold
Land	\$ 1
Land improvements	25,000
Buildings	50,000
Building improvements (constructed assets)	25,000
Machinery, equipment and vehicles	10,000
Infrastructure	50,000

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

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

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

Land improvements	10 - 20 Years
Buildings and constructed assets	10 - 30 Years
Machinery and equipment	15 Years
Vehicles	8 Years

**Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an expense until that future time. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized as a revenue until that future time.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**E. Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity (cont'd)**

**Compensated Absences**

Accumulated unpaid vacation pay is accrued by the District on the statement of net position and the proprietary fund financial statements. Full-time employees are entitled to compensated vacation time. Vacations are usually taken within the anniversary year of each employee. The liability for accumulated unpaid vacation pay is based upon accumulated days at year-end, times the current pay rate (including certain benefits) for each employee.

All full-time employees receive one sick day per month. Unused sick leave days accumulate to a maximum of 30 days for full-time personnel. The District does not reimburse employees for unused sick days remaining upon termination of employment. Employees can receive an annual payout for unused sick days up to a maximum of six days per year. The liability for accumulated sick leave is based upon the accumulated days at year-end times the expected use factor, times the current pay rate (including certain benefits) for each employee.

**Long-term Obligations**

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

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

**Net Position**

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

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

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**1. Summary of Significant Accounting Policies (cont'd)**

**E. Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity (cont'd)**

**Net Position (cont'd)**

**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 legislations.

**Unrestricted** – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

**2. Stewardship, Compliance and Accountability**

**Budgetary Information**

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- In December 2023, the Executive Director submitted to the Board of Commissioners a proposed operating budget and appropriation for the fiscal year covering the period January 1, 2024, through December 31, 2024. The operating budget included proposed expenditures and the means of financing them.
- A public hearing was held on December 6, 2023, to obtain taxpayer comments.
- On December 20, 2023, the budget was legally adopted through passage of an ordinance by the Board of Commissioners.
- Once adopted, the Board of Commissioners can make transfers between objects within any fund up to 10% of the total budget of that fund. However, any revisions that alter the total disbursements of any fund must be approved by the Board of Commissioners after a public hearing, except that the Board of Commissioners may adopt a supplemental appropriation ordinance in an amount not to exceed the aggregate of any additional revenue available to the District or estimated to be received by the District without being subject to any publication, notice and public hearing provisions.
- Formal budgetary integration is employed as a management control device during the year for all funds. The legal level of budgetary control is the fund level.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**2. Stewardship, Compliance and Accountability (cont'd)**

**Budgetary Information (cont'd)**

- Budgets are adopted on a basis consistent with generally accepted accounting principles with the exception of depreciation (which is not budgeted), debt service and capital outlay (which are budgeted on a cash basis). The financial statements present the operating budget of the District, the appropriations are 20% higher than the operating budget.
- All budget authority lapses at the end of the year. No supplemental appropriations were adopted during the current fiscal period.

**Deficit Fund Balance**

The following fund had deficit fund balance as of the date of this report:

Fund	Deficit
Debt Service	\$ 1,174,580

**3. Detail Notes on All Funds**

**Deposits and Investments**

The District maintains a cash and cash equivalents 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 cash equivalents." In addition, investments are separately held by several of the District's funds.

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

It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (protection of investment principal), liquidity and yield. The District's policy further restricts the types of investments permitted by excluding investment in commercial paper.



**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk**

**Deposits with Financial Institutions**

At year-end, the carrying amount of the District's deposits totaled \$21,858,863 and the bank balances totaled \$21,855,456. Cash on hand totaled \$14,900.

*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. At year-end, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance. The District's formal investment policy states that the amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds secured. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

**Investments**

The following table presents the investments and maturities of the District's debt securities as of December 31, 2024:

		Investment Maturities (in Years)			
	Fair Value	Less Than One Year	1 - 5 Years	6 – 10 Years	More Than 10 Years
U.S. Treasury Notes	\$ 5,559,438	\$ -	\$ 5,559,438	\$ -	\$ -
Certificate of deposit	6,448,463	-	6,448,463	-	-
	<u>\$ 12,007,901</u>	<u>\$ -</u>	<u>\$ 12,007,901</u>	<u>\$ -</u>	<u>\$ -</u>

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's formal investment policy states the District will minimize the risk that the market value of securities in the portfolio will fall due to changes in the general interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and investing funds primarily in shorter-term securities, money market mutual funds, or similar investment pools. The maximum maturity of individual securities will be 4 years from the settlement date. The maximum weighted average maturity of the portfolio will not exceed 2.5 years (can be less).

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District will minimize credit risk by diversifying the investment portfolio so that potential losses on individual securities will be minimized. The District's investments were unrated.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**3. Detail Notes on All Funds (cont'd)**

**Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk (cont'd)**

**Investments (cont'd)**

*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. To reduce this risk, the District's investment policy states that no individual issuer shall account for more than 5% of the value of the portfolio (direct obligations of the US Treasury, FDIC insured obligations, and money market funds) and at least quarterly, any outside investment managers must furnish a detailed list of holdings so that the District can be assured that the limitations established here have not been violated. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

*Custodial Credit Risk.* For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a formal policy for custodial credit risk for investments.

**Property Taxes**

The following information gives significant dates on the property tax calendar of the District:

- The property tax lien date is January 1;
- The annual tax levy ordinance for 2023 was passed on December 20, 2023;
- Property taxes are due to the County Collector in two installments, June 1 and September 1;
- Property taxes for 2023 are normally received semi-annually in June and September 2024 and monthly in July, August, October, and December of 2024.

Property tax revenues are recognized in the year intended to be financed. The 2024 tax levy is intended to finance the 2025 fiscal year and is not considered available for current operations and is, therefore, shown as a receivable and deferred revenue at year-end.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Capital Assets**

**Governmental Activities**

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance January 1, 2024	Additions	Retirements	Balance December 31, 2024
Capital assets, not being depreciated:				
Land	\$ 19,009,847	\$ -	\$ -	\$ 19,009,847
Construction in process	4,570,489	1,577,492	4,568,058	1,579,923
<b>Total capital assets not being depreciated</b>	<b>23,580,336</b>	<b>1,577,492</b>	<b>4,568,058</b>	<b>20,589,770</b>
Capital assets, being depreciated:				
Land improvements	32,899,827	3,295,429	85,803	36,109,453
Buildings and constructed assets	39,245,991	5,420,725	702,917	43,963,799
Machinery and equipment	7,307,435	569,580	67,872	7,809,143
Vehicles	1,066,179	203,348	27,818	1,241,709
Lease property (intangible asset)	278,459	-	-	278,459
<b>Total capital assets being depreciated</b>	<b>80,797,891</b>	<b>9,489,082</b>	<b>884,410</b>	<b>89,402,563</b>
Less accumulated depreciation for:				
Land improvements	19,614,617	1,400,541	59,470	20,955,688
Buildings and constructed assets	16,973,461	1,153,638	370,521	17,756,578
Machinery and equipment	3,986,403	392,338	67,611	4,311,130
Vehicles	872,666	60,228	27,818	905,076
Lease property (intangible asset)	111,380	11,138	-	122,518
<b>Total accumulated depreciation</b>	<b>41,558,527</b>	<b>3,017,883</b>	<b>525,420</b>	<b>44,050,990</b>
<b>Total capital assets being depreciated, net</b>	<b>39,239,364</b>	<b>6,471,199</b>	<b>358,990</b>	<b>45,351,573</b>
Governmental activities' capital assets, net	<b>\$ 62,819,700</b>	<b>\$ 8,048,691</b>	<b>\$ 4,927,048</b>	<b>\$ 65,941,343</b>

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Capital Assets (cont'd)**

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

General government	\$ 439,616
Culture and recreation	2,415,039
Cosley Zoo	161,994
Internal service	1,234
	<u>3,017,883</u>
	<u>\$ 3,017,883</u>

**Business-type Activities**

Business-type capital asset activity for the year ended December 31, 2024, was as follows:

	Balance January 1, 2024	Additions	Retirements	Balance December 31, 2024
Capital assets, not being depreciated:				
Land	\$ 5,760,892	\$ -	\$ -	\$ 5,760,892
Construction in process	19,000	-	8,000	11,000
<b>Total capital assets not being depreciated</b>	<u>5,779,892</u>	<u>-</u>	<u>8,000</u>	<u>5,771,892</u>
Capital assets, being depreciated:				
Land improvements	7,179,057	65,902	-	7,244,959
Buildings	11,941,466	-	8,959	11,932,507
Equipment	3,012,327	726,648	11,740	3,727,235
Vehicles	61,152	-	-	61,152
<b>Total capital assets being depreciated</b>	<u>22,194,002</u>	<u>792,550</u>	<u>20,699</u>	<u>22,965,853</u>
Less accumulated depreciation for:				
Land improvements	5,618,862	152,797	-	5,771,659
Buildings and constructed assets	3,654,084	223,888	6,808	3,871,164
Machinery and equipment	1,921,658	186,636	11,740	2,096,554
Vehicles	54,292	4,573	-	58,865
<b>Total accumulated depreciation</b>	<u>11,248,896</u>	<u>567,894</u>	<u>18,548</u>	<u>11,798,242</u>
<b>Total capital assets being depreciated, net</b>	<u>10,945,106</u>	<u>224,656</u>	<u>2,151</u>	<u>11,167,611</u>
Governmental activities' capital assets, net	<u>\$ 16,724,998</u>	<u>\$ 224,656</u>	<u>\$ 10,151</u>	<u>\$ 16,939,503</u>

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Capital Assets (cont'd)**

**Business-type Activities (cont'd)**

Depreciation/amortization expense was charged to business-type activities as follows:

Golf Course	\$ 567,894
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**Interfund Transfers**

Transfer In	Transfer Out	Amount
Capital Projects	General	\$ 900,000
Capital Projects	Recreation	2,021,144
Capital Projects	Cosley Zoo	100,000
Capital Projects	Debt Service	1,632,497
Capital Projects	Golf Course	50,000
Debt Service	Capital Projects	81,200

Transfers to the Capital Projects Fund from the Debt Service Fund are used to move the capital project portion of short-term debt issuance. Other transfers to the Capital Projects Fund were fund balance reserves designated for future capital expenses.

**Short-Term Debt**

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. The schedule below details the changes in short-term debt for the year ended December 31, 2024:

Issue	Beginning Balance	Issuances	Retirements	Ending Balance
\$2,046,178 General Obligation Limited Tax Park Bonds of 2023 – Due in one installment of \$2,046,178 plus interest at 4.29% on October 15, 2024.	\$ 2,046,178	\$ -	\$ 2,046,178	\$ -
\$2,142,397 General Obligation Limited Tax Park Bonds of 2024 – Due in one installment of \$2,142,397 plus interest at 3.46% on October 15, 2025.	-	2,142,397	-	2,142,397
	\$ 2,046,178	\$ 2,142,397	\$ 2,046,178	\$ 2,142,397

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Long-term Liabilities**

**Leases**

The District has the following leases outstanding at year end:

<u>Lease</u>	<u>Term Length</u>	<u>Start Date</u>	<u>Payments</u>	<u>Interest Rate</u>
PFA Property	25 years	May 2, 2014	\$11,138 per year	1.800%

The future lease payments are as follows:

<u>Fiscal Year</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 10,841	\$ 195	\$ -	\$ -
2026	11,036	199	-	-
2027	11,235	202	-	-
2028	11,437	206	-	-
2029	11,643	210	-	-
Thereafter	114,550	2,064	-	-
	<u>\$ 170,742</u>	<u>\$ 3,076</u>	<u>\$ -</u>	<u>\$ -</u>

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Long-term Liabilities (cont'd)**

**General Obligation Bonds**

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

Issue	Balance	Issuances	Retirements	Balance
\$2,915,000 General Obligation Limited Tax Refunding Park Bonds of 2015C – Due in annual installments of \$30,000 to \$610,000 plus semi-annual interest at 3.00% through December 30, 2026.	\$ 1,780,000	\$ -	\$ 575,000	\$ 1,205,000
\$5,335,000 General Obligation Refunding (Alternate Revenue Source) Bonds of 2019A – Due in annual installments of \$335,000 to \$810,000 plus interest at 2.00% to 5.00% to December 15, 2029.	3,890,000	-	410,000	3,480,000
	\$ 5,670,000	\$ -	\$ 985,000	\$ 4,685,000

The Series 2015C and Series 2019A bonds are retired by the Debt Service Fund.

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

Fiscal Year	Governmental Activities	
	General Obligation Bonds	
	Principal	Interest
2025	\$ 1,020,000	\$ 178,050
2026	1,325,000	138,950
2027	750,000	84,900
2028	780,000	47,400
2029	810,000	16,200
	\$ 4,685,000	\$ 465,500



**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Long-term Liabilities (cont'd)**

**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
<b>GOVERNMENTAL ACTIVITIES</b>					
Compensated absences	\$ 559,719	\$ 194,102	\$ -	\$ 753,821	\$ 375,194
Net pension liability – IMRF	2,703,500	-	2,074,338	629,162	-
Total OPEB liability – RBP	370,268	138,721	-	508,989	37,475
General obligation bonds	5,670,000	-	985,000	4,685,000	1,020,000
Unamortized premium	556,245	-	100,766	455,479	100,766
Leases payable	181,390	-	10,648	170,742	10,841
	<b>\$ 10,041,122</b>	<b>\$ 332,823</b>	<b>\$ 3,170,752</b>	<b>\$ 7,203,193</b>	<b>\$ 1,544,276</b>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Compensated absences	\$ 204,001	\$ 73,492	\$ -	\$ 277,493	\$ 144,645
Total OPEB liability – RBP	123,135	35,131	-	158,266	11,653
	<b>\$ 327,136</b>	<b>\$ 108,623</b>	<b>\$ -</b>	<b>\$ 435,759</b>	<b>\$ 156,298</b>

For governmental activities payments on the compensated absences, the net pension liability/(asset), and the total OPEB liability are being made by the General Fund, Recreation Fund, Cosley Zoo Fund, Capital Projects Fund, and IMRF Fund. Payments on the general obligation bonds are made by the Debt Service Fund. Payments on the leases payable are being made by the General Fund, Recreation Fund, and Cosley Zoo Fund.

For business-type activities, the Golf Course Fund makes payments on the compensated absences and the total OPEB liability.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**3. Detail Notes on All Funds (cont'd)**

**Long-term Liabilities (cont'd)**

**Legal Debt Margin**

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

Assessed Valuation – 2023	<u>\$ 2,844,389,562</u>
Legal Debt Limit – 2.875% of Equalized Assessed Value	\$ 81,776,200
Amount of Debt Applicable to Limit:	
General obligation limited tax refunding park bonds of 2015C	1,205,000
General obligation limited tax park bonds of 2024	<u>2,142,397</u>
Legal Debt Margin	<u>\$ 78,428,803</u>
<b>Non-Referendum Legal Debt Limit:</b>	
.575% of Equalized Assessed Valuation	\$ 16,355,240
Amount of Debt Applicable to Debt Limit:	
General obligations limited tax refunding park bonds of 2015C	1,205,000
General obligation limited tax park bonds of 2024	<u>2,142,397</u>
Non-Referendum Legal Debt Margin	<u>\$ 13,007,843</u>

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**3. Detail Notes on All Funds (cont'd)**

**Net Position/Fund Balances**

**Net Position Classification**

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

Governmental Activities:

Capital Assets, Net of Accumulated Depreciation	\$ 65,941,343
Less: Capital Related Debt:	
General obligations limited tax refunding park bonds of 2015C	(1,205,000)
General obligation refunding (alternate revenue source) bonds of 2019A	(3,480,000)
General obligation limited tax park bonds of 2024	(2,142,397)
Unamortized bond premium	(455,479)
Unamortized gain on refunding	(144,759)
Unamortized loss on refunding	14,086
Leases payable	(170,742)
	<hr/>
Net investment in capital assets	\$ 58,357,052

Business-type Activities

Capital Assets, Net of Accumulated Depreciation	\$ 16,939,503
	<hr/>
Net investment in capital assets	\$ 16,939,503

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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**3. Detail Notes on All Funds (cont'd)**

**Fund Balance Classifications**

*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. None of the restricted fund balances result from enabling legislation adopted by the District.

*Committed Fund Balance.* Constrained by formal actions of the District's Board of Commissioners, which is considered the District's highest level of decision-making authority. Formal actions include ordinances approved by the Board.

*Assigned Fund Balance.* Consists of amounts that are constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the District's Executive Director through the approved fund balance policy of the District. Any residual fund balance is reported as unassigned in the General Fund.

*Unassigned Fund Balance.* The General Fund is the only fund to report a positive unassigned fund balance. Unassigned fund balance is also used for any deficit fund balances reported in governmental fund types other than the General Fund.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the District considers committed funds to be expended first followed by assigned and then unassigned funds.

*Minimum Fund Balance Policy.* The District has established fund balance reserve policies for their governmental funds. The General Fund targets three to four months of operating expenditures of spendable fund balance. The Recreation Fund targets a minimum of two months of operating expenditures as unrestricted fund balance. The Cosley Zoo, Liability Insurance, Audit, FICA, and IMRF Funds target a range of three to six months of operating expenditures in fund balance. For the Debt Service Fund, the entire fund balance is restricted for debt service and is targeted at \$5,000. The Capital Projects and Special Recreation Funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Net Position/Fund Balances (cont'd)**

**Fund Balance Classifications (cont'd)**

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

	General	Recreation	Cosley Zoo	Debt Service	Capital Projects	Nonmajor	Total
<b>Nonspendable:</b>							
Inventories	\$ 5,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,296
Prepays	10,954	47,465	11,634	-	-	2,149	72,202
	<u>16,250</u>	<u>47,465</u>	<u>11,634</u>	<u>-</u>	<u>-</u>	<u>2,149</u>	<u>77,498</u>
<b>Restricted:</b>							
Property tax levies:							
IMRF employee retirement	-	-	-	-	-	363,834	363,834
Liability insurance	-	-	-	-	-	382,765	382,765
Audit purposes	-	-	-	-	-	28,987	28,987
FICA payroll taxes	-	-	-	-	-	418,657	418,657
Special recreation	-	-	-	-	-	235,471	235,471
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,429,714</u>	<u>1,429,714</u>
<b>Assigned:</b>							
Construction and development	-	-	-	-	12,130,730	-	12,130,730
League specific capital projects	-	1,048,570	-	-	-	-	1,048,570
Recreation purposes	-	4,672,315	-	-	-	-	4,672,315
Cosley Zoo operations	-	-	1,598,451	-	-	-	1,598,451
	<u>-</u>	<u>5,720,885</u>	<u>1,598,451</u>	<u>-</u>	<u>12,130,730</u>	<u>-</u>	<u>19,450,066</u>
<b>Unassigned</b>	<u>4,379,142</u>	<u>-</u>	<u>-</u>	<u>(1,174,580)</u>	<u>-</u>	<u>-</u>	<u>3,204,562</u>
<b>Total fund balances</b>	<u>\$ 4,395,392</u>	<u>\$ 5,768,350</u>	<u>\$ 1,610,085</u>	<u>\$ (1,174,580)</u>	<u>\$ 12,130,730</u>	<u>\$ 1,431,863</u>	<u>\$ 24,161,840</u>

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

**3. Detail Notes on All Funds (cont'd)**

**Deferred Outflows of Resources and Deferred Inflows of Resources**

The following table provides additional detail regarding deferred outflows of resources and deferred inflows of resources on the government-wide statement of financial position:

	Governmental Activities	Business-Type Activities	Totals
<b>Deferred Outflows of Resources:</b>			
Refunding of debt	\$ 14,086	\$ -	\$ 14,086
Retirement related	3,625,734	68,883	3,694,617
	<u>\$ 3,639,820</u>	<u>\$ 68,883</u>	<u>\$ 3,708,703</u>
<b>Deferred Inflows of Resources:</b>			
Property taxes	\$ 16,855,226	\$ -	\$ 16,855,226
Refunding of debt	144,759	-	144,759
Retirement related	279,825	77,958	357,783
	<u>\$ 17,279,810</u>	<u>\$ 77,958</u>	<u>\$ 17,357,768</u>

**4. Other Information**

**Risk Management**

**Park District Risk Management Agency (PDRMA)**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; workers compensation, and net income losses. These risks are provided for through participation in the Park District Risk Management Agency. Since 1984, the Park District has been a member of the Park District Risk Management Agency (PDRMA). PDRMA is a public entity risk pool consisting of park districts, forest preserve districts, special recreation associations and certain non-profit organizations serving the needs of public entities formed in accordance with the terms of an intergovernmental cooperative agreement among its members. Property, general liability, automobile liability, crime, boiler and machinery, public officials' liability, employment practices liability, workers' compensation and pollution liability coverage are provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the property/casualty coverage in effect for the period January 1, 2024 through January 1, 2025.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Risk Management (cont'd)**

**Park District Risk Management Agency (PDRMA) (cont'd)**

<b>Coverage</b>	<b>Member Deductible</b>	<b>PDRMA Self-insured Retention</b>	<b>Limits</b>
<b>Property</b>			
Property/Bldg/Contents			
All Losses Per Occurrence	\$1,000	\$1,000,000	\$1,000,000,000/All Members
Flood/Except Zones A & V	\$1,000	\$1,000,000	\$100,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$50,000,000 Occurrence/Annual Aggregate
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annual Aggregate
Auto Physical Damage			
Comprehensive and Collision	\$1,000	\$1,000,000	Included
Course of Construction	\$1,000	\$1,000,000	\$25,000,000
Tax Revenue Interruption	\$1,000	\$1,000,000	\$3,000,000/Reported Value \$1,000,000/Non-Reported Value
Business Interruption Rental Income	\$1,000		\$100,000,000/Reported Value \$500,000/\$2,500,000/Non-Reported Values
Off Premises Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery			\$100,000,000 Equipment Breakdown
Property Damage	\$1,000	\$9,000	Property Damage – Included
Business Income	48 Hours	N/A	Included
Fidelity and Crime	\$1,000	\$24,000	\$2,000,000/Occurrence
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/Occurrence
Blanket Bond	\$1,000	\$24,000	\$2,000,000/Occurrence
<b>Workers Compensation</b>			
Employer Liability	N/A	\$500,000	Statutory \$3,500,000 Employers Liability
<b>Liability</b>			
General	None	\$500,000	\$22,000,000/Occurrence
Auto Liability	None	\$500,000	\$22,000,000/Occurrence
Employment Practices	None	\$500,000	\$22,000,000/Occurrence
Public Officials' Liability	None	\$500,000	\$22,000,000/Occurrence
Law Enforcement Liability	None	\$500,000	\$22,000,000/Occurrence
Uninsured/Underinsured Motorists	None	\$500,000	\$1,000,000/Occurrence
Communicable Disease	\$1,000/5,000	\$5,000,000	\$250,000/Claim/Aggregate; \$5,000,000 Aggregate All Members



**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Risk Management (cont'd)**

**Park District Risk Management Agency (PDRMA) (cont'd)**

<b>Coverage</b>	<b>Member Deductible</b>	<b>PDRMA Self-insured Retention</b>	<b>Limits</b>
<b>Pollution Liability</b>			
Liability – Third Party	None	\$25,000	\$5,000,000/Occurrence
Property – First Party	\$1,000	\$24,000	\$30,000,000 3 Year Aggregate
<b>Outbreak Expense</b>			
Outbreak Suspension	24 Hours	N/A	\$1,000,000 Aggregate Policy Limit \$5,000/\$25,000/Day All Locations
Workplace Violence Suspension	24 Hours	N/A	\$150,000/\$500,000 Aggregate \$15,000/Day All Locations 5 Day Maximum
Fungus Suspension	24 Hours	N/A	\$15,000/Day All Locations 5 Day Maximum
<b>Information Security and Privacy Insurance with Electronic Media</b>			
<b>Liability Coverage</b>			
Breach Response	\$1,000	\$50,000	\$500,000/Occurrence/Annual Aggregate
Business Interruption	8 Hours	\$50,000	\$750,000/Occurrence/Annual Aggregate
Business Interruption due to System Failure	8 Hours	\$50,000	\$500,000/Occurrence/Annual Aggregate
Dependent Business Loss	8 Hours	\$50,000	750,000/Occurrence/Annual Aggregate
eCrime	\$1,000	\$50,000	\$75,000/Occurrence/Annual Aggregate
Criminal Reward	\$1,000	\$50,000	\$25,000/Occurrence/Annual Aggregate
<b>Deadly Weapon Response</b>			
Liability	\$1,000	\$9,000	\$500,000/Occurrence/\$2,500,000 Annual Aggregate
First Party Property	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Crisis Management Services	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Counseling/Funeral Expenses	\$1,000	\$9,000	\$250,000/Occurrence as part of overall limit
Medical Expenses	\$1,000	\$9,000	\$25,000/person/\$500,000 Annual Aggregate
AD&D	\$1,000	\$9,000	\$50,000/person/\$500,000 Annual Aggregate
<b>Volunteer Medical Accident</b>			
Volunteer Medical Accident	None	\$5,000	\$5,000 Medical Expense Excess of any other Collectible Insurance
<b>Underground Storage Tank Liability</b>			
Underground Storage Tank Liability	None	N/A	\$10,000, Follows Illinois Leaking Underground Tank Fund
<b>Unemployment Compensation</b>			
Unemployment Compensation	None	N/A	Statutory

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

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Risk Management (cont'd)**

**Park District Risk Management Agency (PDRMA) (cont'd)**

As a member of PDRMA, the Park District is represented on the Property/Liability/Workers' Compensation Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the Park District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the Park District's governing body. The Park District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

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

The following represents a summary of PDRMA's balance sheet at December 31, 2023, and the statement of revenues and expenses for the period ended December 31, 2023. The Park District's portion of the overall equity of the pool is 3.38% or \$1,376,705.

Assets	\$ 60,313,775
Deferred outflows of resources - Pension	1,896,306
Liabilities	21,332,998
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 reserved 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.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Joint Venture**

**Western DuPage Special Recreation Association (WDSRA)**

The District participates as a member of the Western DuPage Special Recreation Association (WDSRA). WDSRA is an association of other area park districts that provides recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in WDSRA, and generally provides funding based on up to .0400 cents per \$100 of its equalized assessed valuation. The District contributed \$350,240 to WDSRA during the current fiscal year.

The District does not have a direct financial interest in WDSRA and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of WDSRA, the assets, if any, shall be divided among the members in accordance with an equitable formula as determined by a unanimous vote of WDSRA's Board of Directors.

Complete financial statements for WDSRA can be obtained from WDSRA's administrative offices at 116 Schmale Road, Carol Stream, Illinois.

**Contingent Liabilities**

**Litigation**

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the District.

**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.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Employee Retirement System – Defined Benefit Pension Plan**

**Illinois Municipal Retirement Fund (IMRF)**

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

**Plan Descriptions**

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

*Benefits Provided.* IMRF 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. The 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. The 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 ½ of the increase in the Consumer Price Index of the original pension amount.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

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

**Illinois Municipal Retirement Fund (IMRF) (cont'd)**

**Plan Descriptions (cont'd)**

*Plan Membership.* At December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	144
Inactive Plan Members Entitled to but not yet Receiving Benefits	416
Active Plan Members	<u>177</u>
<b>Total</b>	<u><b>737</b></u>

*Contributions.* As set by statute, the District's Regular Plan Members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the remaining 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 4.53% of covered payroll.

*Net Pension (Asset) Liability.* The District's net pension (asset) liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension (asset) 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, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Aggregate Entry Age Normal
Asset Valuation Method	5-Year smoothed market; 20% corridor
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

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

**Illinois Municipal Retirement Fund (IMRF) (cont'd)**

**Plan Descriptions (cont'd)**

*Actuarial Assumptions (cont'd).* For nondisabled 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 arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Fixed Income	24.5%	4.75%
Domestic Equities	34.5%	5.00%
International Equities	18.0%	6.35%
Real estate	10.5%	6.30%
Blended	11.5%	6.05% - 8.65%
Cash and Cash equivalents	1.0%	3.80%

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

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

**Illinois Municipal Retirement Fund (IMRF) (cont'd)**

**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 periods of projected benefit payments to determine the total pension liability.

**Discount Rate Sensitivity**

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension (asset) liability	\$ 6,766,927	\$ 629,162	\$ (4,146,285)

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Illinois Municipal Retirement Fund (IMRF) (cont'd)**

**Changes in Net Pension Liability/(Asset)**

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset) Liability
Balances 12/31/22	\$ 49,994,465	\$ 47,290,965	\$ 2,703,500
Changes for the year:			
Service cost	817,072	-	817,072
Interest	3,571,886	-	3,571,886
Change of benefit terms	-	-	-
Differences between expected and actual experience	201,746	-	201,746
Changes in assumptions	(48,207)	-	(48,207)
Contributions - employer	-	438,789	(438,789)
Contributions - members	-	431,123	(431,123)
Net investment income	-	5,161,325	(5,161,325)
Benefit payments, including refunds of employee contributions	(2,271,209)	(2,271,209)	-
Other changes	-	585,598	(585,598)
Net changes	2,271,288	4,345,626	(2,074,338)
Balances 12/31/23	\$ 52,265,753	\$ 51,636,591	\$ 629,162

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report.



**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Illinois Municipal Retirement Fund (IMRF) (cont'd)**

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

For the year ended December 31, 2023, the District recognized pension income of \$210,533 in the government-wide financial statements. At December 31, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Differences between expected and actual experience	\$ 294,192	\$ -	\$ 294,192
Changes in assumptions	-	(29,108)	(29,108)
Net difference between projected and actual earnings on pension plan investments	2,638,715	-	2,638,715
Total expense to be recognized in future periods	2,932,907	(29,108)	2,903,799
Contributions subsequent to measurement date	471,299	-	471,299
Total	\$ 3,404,206	\$ (29,108)	\$ 3,375,098

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

Year Ending December 31,

2024	\$ 545,800
2025	927,304
2026	1,783,154
2027	(352,459)
2028	-
Thereafter	-
Total	\$ 2,903,799

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Other Post-Employment Benefits**

**General Information about the OPEB Plan**

*Plan Description.* The District's defined benefit OPEB plan, 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 Statement 75.

*Benefits Provided.* RBP provides medical coverage to retirees and their eligible dependents. Retirees are responsible for the entire cost of the premium. Coverage may continue as long as payments are made.

*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	6
Inactive plan members entitled to but not yet receiving benefits	-
Active members	<u>183</u>
<b>Total</b>	<u>189</u>

**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:

Inflation	3.00%
Salary Increases	4.00%
Discount Rate	4.28% (4.00% in prior year)
Healthcare Cost Trend Rates	7.50%
Retirees' Share of Benefit - Related Costs	100.00%

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Other Post-Employment Benefits (cont'd)**

**Actuarial Assumptions and Other Inputs (cont'd)**

The discount rate was based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

Mortality rates were based on rates from the December 31, 2023, IMRF Actuarial Valuation Report.

**Change in the Total OPEB Liability**

	Total OPEB Liability
Balance at December 31, 2023	\$ 493,403
Changes for the year:	
Service cost	27,356
Interest on total pension liability	18,754
Difference between expected and actual experience	162,065
Changes of assumptions or other inputs	14,805
Benefit payments	(49,128)
Net changes	173,852
Balance at December 31, 2024	\$ 667,255

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

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.00%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease in Discount Rate (3.28%)	Current Discount Rate (4.25%)	1% Increase in Discount Rate (5.28%)
Total OPEB liability	\$ 715,658	\$ 667,255	\$ 622,901

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Other Post-Employment Benefits (cont'd)**

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

The following presents the total OPEB liability, calculated using current Healthcare Trend Rates, 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 (6.50%)	Healthcare Cost Trend Rates (7.50%)	1% Increase (8.50%)
Total OPEB liability	\$ 611,606	\$ 667,255	\$ 731,346

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

For the year ended December 31, 2024, the District recognized OPEB expense of \$29,066. At December 31, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Inflows of Resources
Differences between expected and actual experience	\$ 141,517	\$ (197,654)	\$ (56,137)
Changes in assumptions	148,894	(131,021)	17,873
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total	\$ 290,411	\$ (328,675)	\$ (38,264)

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Other Post-Employment Benefits (cont'd)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (cont'd)**

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

<u>Year Ending December 31,</u>		
2025	\$	(17,043)
2026		(17,043)
2027		(17,043)
2028		(15,013)
2029		(10,539)
Thereafter		<u>38,417</u>
Total	\$	<u>(38,264)</u>

**Cosley Foundation**

**Summary of Significant Accounting Policies**

**Foundation Purpose**

The Cosley Foundation, Inc., (the Foundation), incorporated under the Not-for-profit Corporation Act of the State of Illinois, is engaged in fundraising activities solely to benefit the Cosley Zoo (the Zoo). The Zoo is a historical zoo, farm, museum, nature center and outdoor educational facility, owned and operated by the Wheaton Park District. The activities of the Zoo include the maintaining of a historic railroad station, barn, aviaries, other buildings and grounds, feeding and veterinary care of animals, and sponsoring of educational programs. The aim of the Foundation is to provide the Zoo with a stable, ascertainable funding base.

**Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Cosley Foundation (cont'd)**

**Summary of Significant Accounting Policies (cont'd)**

**Net Assets**

The Foundation's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets of the Foundation and changes therein are classified and reported as follows:

**Net assets without donor restrictions** - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the Board of Directors.

**Net assets with donor restrictions** - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

**Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions 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 expenses during the reported period. Actual results could differ from those estimates.

**Functional Allocation of Expenses**

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fund-raising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with the time and on estimated made by the Foundation's management.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Cosley Foundation (cont'd)**

**Summary of Significant Accounting Policies (cont'd)**

**Cash and Cash Equivalents**

For the purpose of the 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**

Investments consist of all funds held in a brokerage account and are recorded at fair value with unrealized gains and losses included in the statement of activities.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurement is broken down into a three-level valuation hierarchy based on the reliability of observable and unobservable inputs as follows:

**Level 1** – Valuations are based on quoted prices in active markets for identical assets or liabilities that the Foundation has the ability to access at the measurement date.

**Level 2** – Valuations are based on quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; and model-derived valuations whose significant inputs are observable.

**Level 3** – Valuations are based on unobservable inputs for the asset or liability that reflect the reporting entity's own data and assumptions that market participants would use in pricing the asset or liability.

United States Treasury securities are valued using pricing models based on standard inputs. These standard inputs, listed in approximate order of priority, include benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Accordingly, these types of investments are categorized in Level 2 of the fair value hierarchy.

Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investment securities will occur in the near term and such change could be material in nature.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Cosley Foundation (cont'd)**

**Summary of Significant Accounting Policies (cont'd)**

**Receivables**

Receivables are stated at the amount billed reduced by an allowance for credit losses. The Foundation does not charge late fees on amounts past due. Prior to 2023, management periodically evaluated the collectability of receivables is based on past experience, known and inherent risks in the receivables, adverse situations that may affect the Foundation's ability to be repaid, and current economic conditions. As a result of the changes in the Foundation's credit policy during 2023, the Foundation changed to estimating the allowance based on an analysis of individual customers, taking into consideration the age of the past due accounts and an assessment of the customer's ability to pay. The allowance for credit losses was \$0 at December 31, 2024 and 2023.

**Promises to Give**

Promises to give consist of unconditional promises to give to the Foundation. The carrying amount of promises to give may be recorded by a valuation allowance based on management's assessment of the collectability of specific promise to give balances. Promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset.

**Inventories/Prepays**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as inventories/prepays in both the government-wide and fund financial statements. Inventories/prepays are valued at cost, which approximates market, using the first-in/first-out (FIFO) method.

**In-Kind Contributions**

The Foundation receives in-kind contributions and donated services from various donors. In accordance with generally accepted accounting principles, contribution of services are required to be recognized if the services received (a) create or enhance non-financial assets, or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. In-kind contributions are recorded at fair value. Fair value for the use of the golf course was determined as the prevailing rate multiplied by the number of golfers for the Cosley Classic. The fair value of equipment and supplies, donated for the Cosley Classic and Run for the Animals fundraisers, was determined based on market rates for identical items. The total in-kind contributions at December 31, were as follows:



**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Cosley Foundation (cont'd)**

**Summary of Significant Accounting Policies (cont'd)**

**In-Kind Contributions (cont'd)**

	<u>2024</u>	<u>2023</u>
Use of golf course	\$ -	\$ 2,360
Equipment and supplies	<u>16,624</u>	<u>22,236</u>
	<u>\$ 16,624</u>	<u>\$ 24,596</u>

**Donated Services**

There were also a substantial number of volunteers who donated a significant amount of their time towards the activities of the Foundation for the years ended December 31, 2024 and 2023, the value of which has not been recognized in the financial statements as they do not meet the criteria for recognition.

**Functional Allocation of Expenses**

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fundraising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with the time and on estimated made by the Foundation's management.

**Income Taxes**

The Foundation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, except to the extent of any unrelated business income in excess of a \$1,000 specific deduction. The Foundation reported no such income for the year ended December 31, 2024. Although the Foundation has determined it is not required to record a liability for any uncertain tax positions as of December 31, 2024, and has received no notice of exam, the Foundation's tax returns for the years ended December 31, 2021, 2022 and 2023, remain subject to examination.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Cosley Foundation (cont'd)**

**Summary of Significant Accounting Policies (cont'd)**

**Budgetary Information**

The budget is prepared on the same basis and uses the same accounting principles as are used to prepare the financial statements. The budget is authorized by the Board of Directors, which is reviewed monthly against actual revenue and expenses by the Board. The Board discussed with staff the provisions for generating revenue, assuring long-term solvency, and maintaining services. Their recommendations are presented to the Board of Directors for discussion and decision making. No supplemental appropriations were made during the year.

**Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date at December 31, are comprised of the following:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 1,642,602	\$ 1,320,294
Investments	1,930,703	1,510,871
Receivables	33,075	272,903
Less amount with donor restrictions	<u>(383,003)</u>	<u>(604,697)</u>
	<u>\$ 3,223,377</u>	<u>\$ 2,499,371</u>

The Foundation invests idle funds in Treasury securities to generate better earnings. These excess funds are being set aside for future capital projects but can be utilized for current expenses if necessary. Based on the accompanying statement of activities, on average, these financial assets would be sufficient to meet approximately 17 months of expenses at December 31, 2024.

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Cosley Foundation (cont'd)**

**Investments**

Investments held at fair value at December 31, 2024 and 2023, consist of the following:

	<b>2024</b>		<b>2023</b>	
	<b>Cost</b>	<b>Fair Value</b>	<b>Cost</b>	<b>Fair Value</b>
U.S. Treasury notes	<b>\$ 1,920,896</b>	<b>\$ 1,930,703</b>	<b>\$ 1,481,004</b>	<b>\$ 1,510,871</b>

The fair values of assets measured at fair value on a recurring basis at December 31, 2024, are as follows:

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
U.S. Treasury notes	<b>\$ -</b>	<b>\$ 1,930,703</b>	<b>\$ -</b>	<b>\$ 1,930,703</b>

The fair values of assets measured at fair value on a recurring basis at December 31, 2023, are as follows:

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
U.S. Treasury note	<b>\$ -</b>	<b>\$ 1,510,871</b>	<b>\$ -</b>	<b>\$ 1,510,871</b>

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Cosley Foundation (cont'd)**

**Restrictions and Limitations on Net Assets**

Net assets with donor restrictions at December 31, were comprised of the following:

	<u><b>2024</b></u>	<u><b>2023</b></u>
Lincoln Marsh renovation	\$ <b>16,028</b>	\$ 15,787
Capital campaign	-	457,965
Blood analysis equipment	-	542
Rabbit yard shelter	-	1,630
Strategic plan	-	28,773
Taylor barn	<b>206,630</b>	100,000
Zoo existing conditions assessment	<b>12,716</b>	-
SW zoo consulting	<b>25,200</b>	-
Laser	<b>45</b>	-
Zoo Leaders of Tomorrow scholarship	<b>122,384</b>	-
	<u><b>\$ 383,003</b></u>	<u><b>\$ 604,697</b></u>

The source of net assets released from donor restrictions by incurring expenses satisfying the restriction, or by the occurrence of events specified by the donor, was as follows for the years ended December 31:

	<u><b>2024</b></u>	<u><b>2023</b></u>
Capital campaign	\$ <b>457,965</b>	\$ 173,210
Blood analysis equipment	<b>542</b>	1,261
Cosley van	-	35,000
Rabbit yard shelter	<b>1,630</b>	-
Electronic kiosk	-	16,500
Van wrap	-	4,569
Strategic plan	<b>28,773</b>	21,227
Zoo existing conditions assessment	<b>20,584</b>	-
Laser	<b>14,055</b>	-
Annual cart project	<b>2,000</b>	-
Nature play equipment	<b>6,485</b>	-
	<u><b>\$ 532,034</b></u>	<u><b>\$ 251,767</b></u>

**Wheaton Park District, Wheaton, Illinois**  
**Notes to the Financial Statements (cont'd)**

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

**Cosley Foundation (cont'd)**

**Donation Agreement**

On October 24, 2012, the Foundation entered into a donation agreement with the Wheaton Park District to fund the purchase of certain real property which will be partially used for administrative and operational functions of the Cosley Zoo. The agreement is an intention to give, which provides a sum of \$800,000 to be paid in 16 annual installments of \$50,000 commencing on July 15, 2013, through and including July 15, 2028. The current year installment is included as part of program service expense. Future installments will be recorded as an expense in the year the contribution is made.

On September 15, 2016, the Foundation entered into a donation agreement with the Wheaton Park District to fund the costs associated with the contract for the Animal Welcome Center/Quarantine Facility for Cosley Zoo. The agreement is an intention to give, which provides a sum of \$250,000 donated in December 2016 and \$25,000 donated annually beginning December 2017 until the donation balance is reached in December 2026. The current year installment is included as part of program service expense. Future installments will be recorded as an expense in the year the contribution is made.

Subsequent to year end, the Foundation entered into a grant agreement with the Wheaton Park District to fund the costs associated with the construction of a parking lot for the benefit and use of Cosley Zoo and its visitors, employees and others. The Foundation has agreed to award Wheaton Park District a grant in the approximate amount of \$2,147,974, which may be adjusted in accordance with terms set forth in the agreement.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

- Schedule of 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

**Wheaton Park District**  
**Wheaton, Illinois**  
**Illinois Municipal Retirement Fund**  
**Multiyear Schedule of Contributions - Last 10 Fiscal Years**  
**December 31, 2024**

Fiscal Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered
2015	\$ 742,021	\$ 752,036	\$ 10,015	\$ 7,649,696	9.83 %
2016	757,892	757,730	(162)	8,246,917	9.19
2017	755,635	755,635	-	8,509,413	8.88
2018	756,745	756,745	-	8,571,573	8.83
2019	630,246	630,246	-	8,859,413	7.11
2020	702,424	702,424	-	8,229,272	8.54
2021	701,016	701,016	-	8,166,865	8.58
2022	578,304	578,304	-	8,795,668	6.57
2023	438,789	438,789	-	9,580,535	4.58
2024	471,300	471,300	-	10,235,838	4.60

Notes to Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % of Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Wage Growth	2.75%
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.

See independent auditor's report.

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

	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
<b>Total pension liability:</b>										
Service cost	\$ 855,835	\$ 794,154	\$ 811,294	\$ 862,665	\$ 806,594	\$ 877,295	\$ 883,145	\$ 755,482	\$ 745,158	\$ 817,072
Interest on the total pension liability	2,293,432	2,484,800	2,570,666	2,753,277	2,821,924	2,981,064	3,131,993	3,240,866	3,382,383	3,571,886
Difference between expected and actual changes	(310,268)	(793,204)	440,361	89,523	305,165	11,876	(140,643)	79,038	785,476	201,746
Assumption changes	983,781	45,566	(48,289)	(1,189,300)	1,235,220	-	(459,200)	-	-	(48,207)
Benefit payments and refunds	(1,160,789)	(1,319,936)	(1,378,552)	(1,442,781)	(1,702,889)	(1,720,688)	(1,862,072)	(1,837,458)	(2,399,071)	(2,271,209)
<b>Net change in total pension liability</b>	2,661,991	1,211,380	2,395,480	1,073,384	3,466,014	2,149,547	1,553,223	2,237,928	2,513,946	2,271,288
<b>Total pension liability - beginning</b>	30,731,572	33,393,563	34,604,943	37,000,423	38,073,807	41,539,821	43,689,368	45,242,591	47,480,519	49,994,465
<b>Total pension liability - ending</b>	\$ 33,393,563	\$ 34,604,943	\$ 37,000,423	\$ 38,073,807	\$ 41,539,821	\$ 43,689,368	\$ 45,242,591	\$ 47,480,519	\$ 49,994,465	\$ 52,265,753
<b>Plan fiduciary net position:</b>										
Employer contributions	\$ 760,522	\$ 752,036	\$ 757,730	\$ 755,635	\$ 761,926	\$ 624,626	\$ 720,061	\$ 699,048	\$ 578,304	\$ 438,789
Employee contributions	348,153	356,276	373,211	386,206	390,838	408,239	373,158	367,683	395,577	431,123
Pension plan net investment income	1,890,293	164,058	2,190,435	5,812,950	(1,945,101)	6,784,095	6,010,601	7,919,230	(6,710,556)	5,161,325
Benefit payments and refunds	(1,160,789)	(1,319,936)	(1,378,552)	(1,442,781)	(1,702,889)	(1,720,688)	(1,862,072)	(1,837,458)	(2,399,071)	(2,271,209)
Other	64,708	(1,147,226)	315,301	(678,087)	470,531	57,220	302,185	(188,473)	(20,657)	585,598
<b>Net change in plan fiduciary net position</b>	1,902,887	(1,194,792)	2,258,125	4,833,923	(2,024,695)	6,153,492	5,543,933	6,960,030	(8,156,403)	4,345,626
<b>Plan fiduciary net position - beginning</b>	31,014,465	32,917,352	31,722,560	33,980,685	38,814,608	36,789,913	42,943,405	48,487,338	55,447,368	47,290,965
<b>Plan fiduciary net position - ending</b>	\$ 32,917,352	\$ 31,722,560	\$ 33,980,685	\$ 38,814,608	\$ 36,789,913	\$ 42,943,405	\$ 48,487,338	\$ 55,447,368	\$ 47,290,965	\$ 51,636,591
<b>Net pension liability (asset)</b>	\$ 476,211	\$ 2,882,383	\$ 3,019,738	\$ (740,801)	\$ 4,749,908	\$ 745,963	\$ (3,244,747)	\$ (7,966,849)	\$ 2,703,500	\$ 629,162
<b>Plan fiduciary net position as a percentage of total pension liability</b>	98.57%	91.67%	91.84%	101.95%	88.57%	98.29%	107.17%	116.78%	94.59%	98.80%
<b>Covered valuation payroll</b>	\$ 7,658,832	\$ 7,649,696	\$ 8,246,917	\$ 8,509,413	\$ 8,571,573	\$ 8,859,932	\$ 8,229,272	\$ 8,166,865	\$ 8,795,668	\$ 9,580,535
<b>Net pension liability as a percentage of covered valuation payroll</b>	6.22%	37.68%	36.62%	-8.71%	55.41%	8.42%	-39.43%	-97.55%	30.74%	6.57%

See independent auditor's report.



**Wheaton Park District**  
**Wheaton, Illinois**  
**Retiree Benefits Plan**  
**Multiyear Schedule of Changes in the Employer's Total OPEB Liability**  
**December 31, 2024**

	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
Total OPEB Liability:							
Service cost	\$ 36,198	\$ 38,106	\$ 23,147	\$ 28,942	\$ 30,790	\$ 21,662	\$ 27,356
Interest	24,576	26,570	25,521	9,134	10,801	19,655	18,754
Difference between expected and actual experience	-	-	(389,892)	-	(8,074)	-	162,065
Change of assumptions or other inputs	(14,787)	17,675	65,119	(12,547)	(28,879)	11,593	14,805
Benefit payments	(43,554)	(40,746)	(16,989)	(11,099)	(26,279)	(31,076)	(49,128)
Other changes	(7,507)	(589)	(19,461)	-	-	-	-
<b>Net change in total OPEB liability</b>	(5,074)	41,016	(312,555)	14,430	(21,641)	21,834	173,852
Total OPEB liability - beginning	755,393	750,319	791,335	478,780	493,210	471,569	493,403
<b>Total OPEB liability - ending</b>	<b>\$ 750,319</b>	<b>\$ 791,335</b>	<b>\$ 478,780</b>	<b>\$ 493,210</b>	<b>\$ 471,569</b>	<b>\$ 493,403</b>	<b>\$ 667,255</b>
<b>Covered-employee payroll</b>	<b>\$ 8,261,917</b>	<b>\$ 8,261,917</b>	<b>\$ 7,907,469</b>	<b>\$ 8,220,167</b>	<b>9,822,551</b>	<b>9,822,551</b>	<b>10,733,740</b>
Total OPEB liability as a percentage of covered-employee payroll	9.08%	9.58%	6.05%	6.00%	4.80%	5.02%	6.22%

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 Statement 75.

Changes of Assumptions:

    Changes in assumptions related to the annual change to discount rate.

## **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 Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Budgetary Comparison Schedule – Enterprise Fund
- Combining Statements – Internal Service Funds
- Budgetary Comparison Schedules – Internal Service Funds

# INDIVIDUAL FUND DESCRIPTIONS

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## GENERAL FUND

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

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## 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 expenditure for specified purposes.

### **Recreation Fund**

The Recreation Fund is used to account for revenue and expenditures related to recreation programs funded by a tax levy and user fees. The Recreation Fund is reported as a major fund.

### **Cosley Zoo Fund**

The Cosley Zoo Fund is used to account for the activities of the Cosley Zoo funded by a tax levy, user fees, grants, and donations from the Cosley Foundation. The Cosley Zoo Fund is reported as a major fund.

### **IMRF Fund**

The IMRF Fund is used to account for the activities resulting from the District's participation in IMRF. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to IMRF on behalf of the District's employees.

### **Liability Insurance Fund**

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

### **Audit Fund**

The Audit Fund is used to account for the expenditures in connection with the District's annual financial and compliance audit which is mandated by state statute and related activities. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose.

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **SPECIAL REVENUE FUNDS (cont'd)**

#### **FICA Fund**

The FICA Fund is used to account for the activities resulting from the District's participation in OASDI/Medicare. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to OASDI/Medicare on behalf of the District's employees.

#### **Special Recreation Fund**

The Special Recreation Fund is used to account for expenditures in connection with the District's participation in the Western DuPage Special Recreation Association which specializes in providing recreational opportunities for the physically and mentally challenged. Financing is provided from an annual property tax levy.

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### **DEBT SERVICE FUND**

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

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### **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

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### **ENTERPRISE FUND**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

## INDIVIDUAL FUND DESCRIPTIONS

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### ENTERPRISE FUND (cont'd)

#### **Golf Course Fund**

The Golf Course Fund is used to account for the operation of the Arrowhead Golf Course and Clubhouse. Operations include green fees, driving range, banquets, rental and food and beverage sales. The cost of operations is recovered through user fees. The Golf Course Fund is reported as a major fund.

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### INTERNAL SERVICE FUNDS

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 other governmental unit, or to other governmental units, on a cost-reimbursement basis.

#### **Information Technology Fund**

The Information Technology Fund is used to account for the costs related to the maintenance and capital expenditures for the District's information systems.

#### **Health Insurance Fund**

The Health Insurance Fund is used to account for the health insurance costs of the employees of the District.

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### FIDUCIARY FUND

#### **Custodial Fund**

#### **Employee Relief Fund**

The Employee Relief Fund is used to account for the collection of donations from District employees to be used to assist fellow employees during times of need.

**Wheaton Park District**  
**Wheaton, Illinois**  
**General Fund**  
**Schedule of Revenues - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Property taxes:				
Current	\$ 5,209,320	\$ 5,209,320	<b>\$ 5,240,610</b>	\$ 31,290
Prior years	-	-	<b>257</b>	257
Total property taxes	5,209,320	5,209,320	<b>5,240,867</b>	31,547
Charges for services	356,168	356,168	<b>312,907</b>	(43,261)
Rentals	51,505	51,505	<b>51,504</b>	(1)
Product sales	68,300	68,300	<b>76,103</b>	7,803
Grants and donations	182,750	182,750	<b>174,903</b>	(7,847)
Investment income	65,000	65,000	<b>220,699</b>	155,699
Miscellaneous	7,500	7,500	<b>23,792</b>	16,292
<b>Total revenues</b>	<b>\$ 5,940,543</b>	<b>\$ 5,940,543</b>	<b>\$ 6,100,775</b>	<b>\$ 160,232</b>

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
General government:				
Administrative:				
Salaries and wages:				
Administrative	\$ 696,073	\$ 696,073	\$ 723,859	\$ (27,786)
Part-time help	106,406	106,406	84,423	21,983
Overtime	64	64	5	59
Total salaries and wages	802,543	802,543	808,287	(5,744)
Services:				
Board expenditure	9,460	9,460	8,626	834
Mileage reimbursement	3,950	4,200	1,494	2,706
Dues and subscriptions	33,345	33,345	26,919	6,426
Advertising and publicity	29,384	29,384	13,476	15,908
Legal notices	400	400	170	230
Training	37,982	37,499	10,897	26,602
Employee relations	10,205	10,438	13,587	(3,149)
Marketing	1,000	1,443	1,443	-
Public relations	10,061	10,061	6,813	3,248
Total services	135,787	136,230	83,425	52,805
Supplies:				
Office supplies	24,180	23,737	15,121	8,616
Postage and mailing	4,600	4,600	2,001	2,599
Information technology	16,416	16,416	13,631	2,785
Uniforms	600	600	455	145
Supplies - green team	700	700	699	1
Total supplies	46,496	46,053	31,907	14,146
Contractual services:				
Consultant fees	46,850	46,850	22,487	24,363
Attorney fees	50,000	50,000	81,921	(31,921)
Professional services	23,200	23,200	-	23,200
Service agreements	17,560	17,560	17,846	(286)
Financial service charges	4,970	4,970	695	4,275

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
General government (cont'd):				
Administration (cont'd):				
Contractual services (cont'd):				
Rental of office equipment	\$ 2,700	\$ 2,700	\$ 2,026	\$ 674
Printing	1,000	1,000	-	1,000
Electric	43,000	43,000	33,049	9,951
Natural gas	15,500	15,500	9,579	5,921
Telephone	17,065	17,065	16,530	535
Water	23,000	23,000	26,631	(3,631)
Cell phones	9,300	9,300	6,910	2,390
Health & life insurance contribs	107,443	107,443	105,089	2,354
Information technology	72,076	72,076	59,847	12,229
Other	37,538	37,538	10,942	26,596
Total contractual services	471,202	471,202	393,552	77,650
<b>Total administrative</b>	<b>1,456,028</b>	<b>1,456,028</b>	<b>1,317,171</b>	<b>138,857</b>
Maintenance and operations:				
Salaries and wages:				
Maintenance	1,376,824	1,376,824	1,370,296	6,528
Part-time help	379,520	379,520	308,416	71,104
Overtime	37,700	37,700	54,428	(16,728)
Total salaries and wages	1,794,044	1,794,044	1,733,140	60,904
Services:				
Training	13,660	13,496	4,695	8,801
Dues and subscriptions	1,390	2,055	2,055	-
Total services	15,050	15,551	6,750	8,801
Supplies:				
General supplies	6,900	7,299	7,299	-
First aid supplies	1,250	1,250	1,077	173
Postage and mailing	210	210	57	153

(cont'd)



**Wheaton Park District**  
**Wheaton, Illinois**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
General government (cont'd):				
Maintenance and operations (cont'd):				
Supplies (cont'd):				
Information technology	\$ 8,566	\$ 8,566	\$ 7,113	\$ 1,453
Equipment maintenance	16,700	29,610	29,610	-
Fencing supplies	5,450	5,450	3,401	2,049
Playground supplies	14,975	14,975	14,334	641
Plumbing supplies	31,620	27,691	17,248	10,443
Electrical supplies	23,100	26,273	26,144	129
Building supplies	7,600	7,600	3,820	3,780
Carpentry supplies	30,600	19,815	17,307	2,508
Machinery	44,421	52,379	52,379	-
Custodial cleaning supplies	22,550	21,966	19,076	2,890
Uniforms	5,700	7,750	7,750	-
Landscaping supplies	23,900	25,894	25,394	500
Turf supplies	22,600	20,606	8,249	12,357
Hardware	6,200	6,784	6,735	49
Tools	7,210	6,560	6,030	530
Paint	5,700	5,700	2,077	3,623
Petroleum/fuel	97,695	97,695	92,856	4,839
Supplies - museum	500	500	85	415
Total supplies	383,447	394,573	348,041	46,532
Contractual services:				
Service agreements	97,770	98,095	76,703	21,392
Financial service charges	75	75	-	75
Equipment rental	2,000	2,000	1,064	936
Electric	18,000	18,000	12,201	5,799
Natural gas	20,000	19,804	9,743	10,061
Telephone	9,770	9,770	9,341	429
Scavenger	11,254	17,565	17,565	-
Water	7,500	7,500	4,247	3,253
Cell phones	10,880	10,880	10,723	157
Health & life insurance contributions	433,127	433,127	423,637	9,490
Information technology	50,527	50,527	41,955	8,572
Other	49,581	49,452	35,570	13,882
Total contractual services	710,484	716,795	642,749	74,046

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
General government (cont'd):				
<b>Total maintenance &amp; ops.</b>	<u>\$ 2,903,025</u>	<u>\$ 2,920,963</u>	<u><b>\$ 2,730,680</b></u>	<u>\$ 190,283</u>
<b>Total general government</b>	<u>4,359,053</u>	<u>4,376,991</u>	<u><b>4,047,851</b></u>	<u>329,140</u>
Culture and recreation:				
Administration:				
Salaries and wages:				
Administrative	128,278	127,898	<b>131,838</b>	(3,940)
Part-time help	41,630	46,288	<b>43,800</b>	2,488
Overtime	<u>18,250</u>	<u>15,548</u>	<u><b>9,070</b></u>	<u>6,478</u>
Total salaries and wages	<u>188,158</u>	<u>189,734</u>	<u><b>184,708</b></u>	<u>5,026</u>
Services:				
Fund-raising	250	250	-	250
Prizes and giveaways	200	200	-	200
Operating donations	89,000	89,000	<b>38,347</b>	50,653
Mileage reimbursement	350	350	<b>29</b>	321
Dues and subscriptions	1,055	1,055	<b>1,253</b>	(198)
Advertising and publicity	3,950	3,950	<b>1,440</b>	2,510
Training	<u>4,000</u>	<u>2,000</u>	<u><b>441</b></u>	<u>1,559</u>
Total services	<u>98,805</u>	<u>96,805</u>	<u><b>41,510</b></u>	<u>55,295</u>
Supplies:				
General supplies	6,800	6,800	<b>3,522</b>	3,278
Postage and training	215	215	<b>166</b>	49
Information technology	3,480	3,480	<b>2,889</b>	591
Equipment museum	2,500	2,500	<b>842</b>	1,658
Special events	102,950	101,374	<b>37,625</b>	63,749
Gift shop	<u>1,000</u>	<u>1,000</u>	<u><b>6,802</b></u>	<u>(5,802)</u>
Total supplies	<u>116,945</u>	<u>115,369</u>	<u><b>51,846</b></u>	<u>63,523</u>

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Culture and recreation (cont'd):				
Administration (cont'd):				
Contractual services:				
Health & life insurance contribs.	\$ 37,835	\$ 37,835	\$ 37,006	\$ 829
Information technology	15,609	15,609	12,961	2,648
Electricity	5,000	5,000	4,663	337
Natural gas	2,500	2,500	1,820	680
Telephone	550	550	423	127
Water	400	400	367	33
Cell phones	5,160	5,160	1,797	3,363
Other	314,196	316,196	240,951	75,245
Total contractual services	381,250	383,250	299,988	83,262
Capital expenditures	-	-	-	-
<b>Total culture and recreation</b>	<b>785,158</b>	<b>785,158</b>	<b>578,052</b>	<b>207,106</b>
Capital outlay:				
Equipment replacement	382,000	364,062	242,146	121,916
Debt service:				
Principal retirement	-	-	10,649	(10,649)
Interest and fiscal charges	-	-	192	(192)
<b>Total debt service</b>	<b>-</b>	<b>-</b>	<b>10,841</b>	<b>(10,841)</b>
<b>Total expenditures</b>	<b>\$ 5,526,211</b>	<b>\$ 5,526,211</b>	<b>\$ 4,878,890</b>	<b>\$ 647,321</b>

See independent auditor's report.

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

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Property taxes:				
Current	\$ 5,155,473	\$ 5,155,473	\$ 5,191,040	\$ 35,567
Prior year	-	-	255	255
<b>Total property taxes</b>	<b>5,155,473</b>	<b>5,155,473</b>	<b>5,191,295</b>	<b>35,822</b>
Charges for services:				
Program revenue	5,214,473	5,214,473	5,507,575	293,102
Community center	1,200	1,200	962	(238)
Fitness center and clock tower	584,500	584,500	544,272	(40,228)
Pools	953,000	953,000	1,022,235	69,235
<b>Total charges for services</b>	<b>6,753,173</b>	<b>6,753,173</b>	<b>7,075,044</b>	<b>321,871</b>
Rentals:				
Community center	40,300	40,300	48,697	8,397
Fitness center and clock tower	3,000	3,000	726	(2,274)
Pools	15,100	15,100	19,125	4,025
Other rentals	96,680	96,680	94,136	(2,544)
<b>Total rentals</b>	<b>155,080</b>	<b>155,080</b>	<b>162,684</b>	<b>7,604</b>
Product sales	195,485	195,485	191,302	(4,183)
Grants and donations	15,500	15,500	16,107	607
Investment income	75,000	75,000	364,288	289,288
Miscellaneous	110,641	110,641	35,700	(74,941)
<b>Total revenues</b>	<b>\$ 12,460,352</b>	<b>\$ 12,460,352</b>	<b>\$ 13,036,420</b>	<b>\$ 576,068</b>

See independent auditor's report.

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

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
General government:				
Administrative:				
Salaries and wages:				
Recreation supervisors	\$ 414,878	\$ 414,878	\$ 418,611	\$ (3,733)
Administrative	834,829	834,829	801,061	33,768
Maintenance	679,336	679,336	675,837	3,499
Part-time help	472,577	472,577	405,866	66,711
Overtime	13,930	13,930	37,656	(23,726)
<b>Total salaries</b>	<b>2,415,550</b>	<b>2,415,550</b>	<b>2,339,031</b>	<b>76,519</b>
Services:				
Board expenditure	9,460	9,460	8,451	1,009
Mileage reimbursement	2,535	2,772	1,358	1,414
Equipment repairs	450	450	250	200
Dues and subscriptions	19,703	16,134	15,814	320
Advertising and publicity	11,650	11,925	8,574	3,351
Training	41,040	31,782	21,570	10,212
Employee relations	4,300	4,300	7,696	(3,396)
Public relations	7,466	7,466	6,616	850
Legal notices	200	200	275	(75)
Contingency/miscellaneous	500	500	-	500
Scholarships	24,000	24,964	24,964	-
<b>Total services</b>	<b>121,304</b>	<b>109,953</b>	<b>95,568</b>	<b>14,385</b>
Supplies:				
General supplies	126,334	122,968	39,824	83,144
Postage and mailing	5,125	5,125	3,752	1,373
Information technology	19,309	19,309	16,033	3,276
Recreation equipment	114,501	5,891	3,622	2,269
Plumbing supplies	2,600	2,994	2,266	728
Electrical supplies	13,680	15,202	13,558	1,644
Building supplies	51,110	46,354	33,342	13,012
Carpentry supplies	4,160	4,160	2,155	2,005
Custodial cleaning	40,240	45,606	43,167	2,439
Chemicals	124,373	123,404	63,037	60,367

(cont'd)

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

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
General government (cont'd):				
Administrative (cont'd):				
Supplies (cont'd):				
Landscaping	\$ 3,200	\$ 3,200	\$ 3,069	\$ 131
Uniforms	1,000	-	-	-
Hardware	210,520	210,520	21,026	189,494
Surface materials	31,750	26,364	14,568	11,796
<b>Total supplies</b>	<b>747,902</b>	<b>631,097</b>	<b>259,419</b>	<b>371,678</b>
Contractual services:				
Consultant fees	38,000	38,000	16,487	21,513
Attorney fees	50,000	50,000	81,921	(31,921)
Professional fees	22,500	22,500	-	22,500
Service agreements	157,205	157,250	123,550	33,700
Financial service charges	130,550	144,231	152,642	(8,411)
Equipment rental	2,141	2,141	1,237	904
Printing	27,365	27,365	23,513	3,852
Electric	39,000	39,000	39,920	(920)
Natural gas	40,200	40,200	12,460	27,740
Telephone	16,150	16,150	13,933	2,217
Scavenger service	10,775	10,775	16,211	(5,436)
Water	21,000	21,000	16,782	4,218
Cell phone	17,040	17,040	13,399	3,641
Health and life insurance contributions	445,314	445,314	435,554	9,760
Information technology	67,466	67,466	56,020	11,446
Other	115,407	120,162	51,934	68,228
<b>Total contractual services</b>	<b>1,200,113</b>	<b>1,218,594</b>	<b>1,055,563</b>	<b>163,031</b>
Capital expenditures:				
Information system & technology	31,500	31,500	-	31,500
Equipment	12,000	10,435	2,165	8,270
<b>Total capital expenditures</b>	<b>43,500</b>	<b>41,935</b>	<b>2,165</b>	<b>39,770</b>
<b>Total general government</b>	<b>4,528,369</b>	<b>4,417,129</b>	<b>3,751,746</b>	<b>665,383</b>

(cont'd)

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

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Culture and recreation:				
Recreational programs:				
General programs:				
Salaries and wages	\$ 1,464,695	\$ 1,464,695	<b>\$ 1,483,866</b>	\$ (19,171)
Services	86,500	85,113	<b>84,613</b>	500
Supplies	549,901	509,110	<b>496,914</b>	12,196
Contractual services	2,172,715	2,336,598	<b>2,292,835</b>	43,763
<b>Total general programs</b>	<b>4,273,811</b>	<b>4,395,516</b>	<b>4,358,228</b>	<b>37,288</b>
Community center:				
Salaries and wages	199,641	199,641	<b>202,444</b>	(2,803)
Services	9,989	9,821	<b>4,926</b>	4,895
Supplies	50,492	50,423	<b>39,861</b>	10,562
Contractual services	393,397	387,660	<b>348,513</b>	39,147
<b>Total community center</b>	<b>653,519</b>	<b>647,545</b>	<b>595,744</b>	<b>51,801</b>
Fitness center:				
Salaries and wages	458,756	461,010	<b>417,851</b>	43,159
Services	11,800	12,321	<b>7,848</b>	4,473
Supplies	63,627	63,569	<b>62,437</b>	1,132
Contractual services	74,757	76,173	<b>68,590</b>	7,583
<b>Total fitness center</b>	<b>608,940</b>	<b>613,073</b>	<b>556,726</b>	<b>56,347</b>
Northside pool:				
Salaries and wages	231,035	231,035	<b>267,032</b>	(35,997)
Services	4,200	2,075	<b>1,915</b>	160
Supplies	29,133	30,629	<b>29,686</b>	943
Contractual services	123,344	125,269	<b>97,293</b>	27,976
<b>Total Northside pool</b>	<b>387,712</b>	<b>389,008</b>	<b>395,926</b>	<b>(6,918)</b>

(cont'd)

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

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Culture and recreation (cont'd):				
Recreational programs (cont'd):				
Rice pool:				
Salaries and wages	\$ 532,061	\$ 532,062	\$ 613,629	\$ (81,567)
Services	18,500	14,382	11,579	2,803
Supplies	74,416	73,480	70,307	3,173
Contractual services	234,449	229,582	201,814	27,768
<b>Total Rice pool</b>	<b>859,426</b>	<b>849,506</b>	<b>897,329</b>	<b>(47,823)</b>
<b>Total recreational programs</b>	<b>6,783,408</b>	<b>6,894,648</b>	<b>6,803,953</b>	<b>90,695</b>
Special events:				
Salaries and wages	33,000	33,000	28,984	4,016
Supplies	30,150	30,150	29,495	655
Contractual services	105,000	105,000	80,730	24,270
<b>Total special events</b>	<b>168,150</b>	<b>168,150</b>	<b>139,209</b>	<b>28,941</b>
<b>Total culture &amp; recreation</b>	<b>6,951,558</b>	<b>7,062,798</b>	<b>6,943,162</b>	<b>119,636</b>
<b>Total expenditures</b>	<b>\$ 11,479,927</b>	<b>\$ 11,479,927</b>	<b>\$ 10,694,908</b>	<b>\$ 785,019</b>

See independent auditor's report.



**Wheaton Park District**  
**Wheaton, Illinois**  
**Cosley Zoo - Special Revenue Fund**  
**Schedule of Revenues - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Property taxes:				
Current	\$ 1,267,884	\$ 1,267,884	\$ 1,276,392	\$ 8,508
Prior	-	-	63	63
<b>Total property taxes</b>	<b>1,267,884</b>	<b>1,267,884</b>	<b>1,276,455</b>	<b>8,571</b>
Charges for services:				
Program revenue	198,647	198,647	193,270	(5,377)
General admissions	450,000	450,000	412,904	(37,096)
Miscellaneous	5,600	5,600	3,000	(2,600)
<b>Total charges for services</b>	<b>654,247</b>	<b>654,247</b>	<b>609,174</b>	<b>(45,073)</b>
Rentals	63,000	63,000	59,325	(3,675)
Product sales	1,000	1,000	1,593	593
Grants and donations	94,600	94,600	126,889	32,289
Investment income	10,000	10,000	87,955	77,955
Miscellaneous	738	738	957	219
<b>Total revenues</b>	<b>\$ 2,091,469</b>	<b>\$ 2,091,469</b>	<b>\$ 2,162,348</b>	<b>\$ 70,879</b>

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Cosley Zoo - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Maintenance and operations:				
Salaries and wages:				
Administrative	\$ 760,530	\$ 760,530	\$ 708,152	\$ 52,378
Maintenance	62,970	62,970	64,749	(1,779)
Overtime	2,010	2,010	2,034	(24)
Part-time help	510,050	510,050	478,054	31,996
<b>Total salaries and wages</b>	<b>1,335,560</b>	<b>1,335,560</b>	<b>1,252,989</b>	<b>82,571</b>
Services:				
Operating donations	3,000	2,725	1,030	1,695
Mileage reimbursement	500	775	742	33
Veterinarian	25,000	25,000	19,288	5,712
Dues and subscriptions	13,537	13,537	12,632	905
Advertising and publicity	19,003	19,003	12,159	6,844
Training	11,235	11,235	5,985	5,250
Penny machine	3,000	3,000	651	2,349
Scholarships/awards	450	450	55	395
Equipment repairs	1,500	1,500	893	607
<b>Total services</b>	<b>77,225</b>	<b>77,225</b>	<b>53,435</b>	<b>23,790</b>
Supplies:				
Building	8,900	8,900	4,228	4,672
Machinery	3,000	3,000	2,346	654
Custodial/cleaning	9,100	9,100	8,591	509
Tools	2,700	2,700	1,713	987
Paint	1,375	1,375	581	794
General supplies	7,375	7,375	7,631	(256)
First aid supplies	250	250	4	246
Postage and mailing	500	500	295	205
Information technology	13,589	13,589	11,283	2,306
Fencing supplies	9,450	9,450	323	9,127
Plumbing	4,900	4,900	2,764	2,136
Electrical	9,050	9,050	4,668	4,382
Educational materials	150	150	-	150

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Cosley Zoo - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Maintenance and operations (cont'd):				
Supplies (cont'd):				
Uniforms	\$ 7,350	\$ 7,350	\$ 7,820	\$ (470)
Landscaping	19,350	19,350	16,769	2,581
Animal	43,430	43,430	36,340	7,090
Animal feed	43,880	43,880	44,944	(1,064)
Surface materials	1,700	1,700	1,693	7
Rental	850	850	728	122
Hardware	-	-	15	(15)
<b>Total supplies</b>	<b>186,899</b>	<b>186,899</b>	<b>152,736</b>	<b>34,163</b>
Contractual services:				
Attorney's fees	-	-	53,293	(53,293)
Contractual	40,000	40,000	20,024	19,976
Service agreements	18,287	18,287	16,106	2,181
Financial service charges	10,000	10,000	12,223	(2,223)
Equipment rental	1,572	1,572	672	900
Printing	2,160	2,160	1,960	200
Electric	36,500	36,500	33,530	2,970
Natural gas	10,000	10,000	6,109	3,891
Telephone	8,100	8,100	6,829	1,271
Scavenger service	11,500	11,500	12,184	(684)
Water	19,000	19,000	16,195	2,805
Cell phone	3,900	3,900	3,556	344
Health and life insurance contributions	200,374	200,374	195,984	4,390
Information technology	49,719	49,719	41,283	8,436
Other	54,760	54,760	36,844	17,916
<b>Total contractual services</b>	<b>465,872</b>	<b>465,872</b>	<b>456,792</b>	<b>9,080</b>
<b>Total maintenance and operations</b>	<b>2,065,556</b>	<b>2,065,556</b>	<b>1,915,952</b>	<b>149,604</b>

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Cosley Zoo - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Recreational programs:				
Outdoor education:				
Supplies	\$ 19,121	\$ 19,121	\$ 17,985	\$ 1,136
Contractual services	2,550	2,550	2,326	224
<b>Total recreational programs</b>	<b>21,671</b>	<b>21,671</b>	<b>20,311</b>	<b>1,360</b>
<b>Total expenditures</b>	<b>\$ 2,087,227</b>	<b>\$ 2,087,227</b>	<b>\$ 1,936,263</b>	<b>\$ 150,964</b>

See independent auditor's report.

**Wheaton Park District  
Wheaton, Illinois  
Debt Service Fund**

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

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Revenues:				
Property taxes:				
Current	\$ 2,748,460	\$ 2,748,460	<b>\$ 2,748,460</b>	\$ -
Investment income	10,000	10,000	<b>77,425</b>	67,425
<b>Total revenues</b>	<b>2,758,460</b>	<b>2,758,460</b>	<b>2,825,885</b>	<b>67,425</b>
Expenditures:				
Debt service:				
Principal retirement	985,000	985,000	<b>985,000</b>	-
Interest and fiscal charges	316,942	316,942	<b>309,332</b>	7,610
<b>Total expenditures</b>	<b>1,301,942</b>	<b>1,301,942</b>	<b>1,294,332</b>	<b>7,610</b>
<b>Revenue over expenditures before other financing uses sources (uses)</b>	<b>1,456,518</b>	<b>1,456,518</b>	<b>1,531,553</b>	<b>75,035</b>
Other financing sources (uses):				
Transfers in	81,200	81,200	<b>81,200</b>	-
Transfers out	(1,590,548)	(1,590,548)	<b>(1,632,497)</b>	(41,949)
<b>Total other financing sources (uses)</b>	<b>(1,509,348)</b>	<b>(1,509,348)</b>	<b>(1,551,297)</b>	<b>(41,949)</b>
<b>Net changes in fund deficit</b>	<b>\$ (52,830)</b>	<b>\$ (52,830)</b>	<b>(19,744)</b>	<b>\$ 33,086</b>
Fund deficit, beginning of the year			<b>(1,154,836)</b>	
Fund deficit, end of the year			<b>\$ (1,174,580)</b>	

See independent auditor's report.

**Wheaton Park District  
Wheaton, Illinois  
Capital Projects Fund**

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

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Charges for services:				
Cell tower rental	\$ 32,024	\$ 32,024	\$ 32,024	\$ -
Tree memorials	25,000	25,000	32,300	7,300
Grants and donations	6,242,900	6,242,900	3,610,323	(2,632,577)
Investment income	35,000	35,000	463,173	428,173
Miscellaneous	2,500	2,500	28,271	25,771
<b>Total revenues</b>	<b>6,337,424</b>	<b>6,337,424</b>	<b>4,166,091</b>	<b>(2,171,333)</b>
Expenditures:				
Culture and recreation:				
Maintenance and operations	545,715	544,395	584,817	(40,422)
Park development	265,700	284,462	994,153	(709,691)
Capital outlay	15,008,113	14,990,671	6,256,369	8,734,302
<b>Total expenditures</b>	<b>15,819,528</b>	<b>15,819,528</b>	<b>7,835,339</b>	<b>7,984,189</b>
<b>Revenues under expenditures before other financing sources</b>	<b>(9,482,104)</b>	<b>(9,482,104)</b>	<b>(3,669,248)</b>	<b>5,812,856</b>
Other financing sources (uses):				
Transfers in	4,661,692	4,661,692	4,703,641	41,949
Transfers out	(81,200)	(81,200)	(81,200)	-
<b>Total other financing sources (uses)</b>	<b>4,580,492</b>	<b>4,580,492</b>	<b>4,622,441</b>	<b>41,949</b>
<b>Net changes in fund balance</b>	<b>\$ (4,901,612)</b>	<b>\$ (4,901,612)</b>	<b>953,193</b>	<b>\$ 5,854,805</b>
Fund balance, beginning of the year			<b>11,177,537</b>	
Fund balance, end of the year			<b>\$ 12,130,730</b>	

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Capital Projects Fund**  
**Schedule of Expenses - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Culture and recreation:				
Maintenance and operations:				
Salaries and wages:				
Full-time maintenance	\$ 180,980	\$ 180,980	\$ 183,080	\$ (2,100)
Part-time help	24,430	24,430	21,725	2,705
Overtime	-	-	767	(767)
<b>Total salaries</b>	<b>205,410</b>	<b>205,410</b>	<b>205,572</b>	<b>(162)</b>
Services:				
Dues and subscriptions	2,000	2,000	545	1,455
Legal notices	3,500	3,500	3,402	98
Training	8,800	8,345	1,775	6,570
Mileage reimbursement	250	250	187	63
<b>Total services</b>	<b>14,550</b>	<b>14,095</b>	<b>5,909</b>	<b>8,186</b>
Supplies:				
General supplies	64,100	58,193	104,917	(46,724)
Postage and mailing	250	250	392	(142)
Playground supplies	25,000	25,000	22,849	2,151
Land development	53,500	45,500	44,580	920
Surface materials	20,000	28,455	28,455	-
Non-capital asset replacements	7,500	7,500	684	6,816
Equipment - recreation	3,500	3,500	1,134	2,366
<b>Total supplies</b>	<b>173,850</b>	<b>168,398</b>	<b>203,011</b>	<b>(34,613)</b>
Contractual services:				
Consultant fees	30,000	29,250	14,320	14,930
Attorney fees	10,000	10,000	1,371	8,629
Grant expenditure	750	4,000	4,000	-
Printing	3,250	4,937	5,396	(459)
Telephone	1,330	1,330	1,114	216
Health and life insurance contributions	46,775	46,775	45,751	1,024

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Capital Projects Fund**  
**Schedule of Expenses - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Culture and recreation (cont'd):				
Maintenance and operations (cont'd):				
Contractual services (cont'd):				
Information technology	\$ 7,300	\$ 7,300	\$ 6,061	\$ 1,239
Other	50,000	50,000	89,412	(39,412)
Land appraisals	2,500	2,900	2,900	-
<b>Total contractual services</b>	<b>151,905</b>	<b>156,492</b>	<b>170,325</b>	<b>(13,833)</b>
<b>Total maintenance and operations</b>	<b>545,715</b>	<b>544,395</b>	<b>584,817</b>	<b>(40,422)</b>
Park development:				
Supplies	52,000	53,320	28,519	24,801
Non-capital asset replacements	63,700	81,142	192,650	(111,508)
Contractual services	150,000	150,000	772,984	(622,984)
<b>Total park development</b>	<b>265,700</b>	<b>284,462</b>	<b>994,153</b>	<b>(709,691)</b>
Capital outlay:				
Equipment	200,000	396,831	443,529	(46,698)
Construction	11,003,113	10,806,282	4,749,567	6,056,715
Park development	3,805,000	3,787,558	1,063,273	2,724,285
<b>Total capital outlay</b>	<b>15,008,113</b>	<b>14,990,671</b>	<b>6,256,369</b>	<b>8,734,302</b>
<b>Total expenditures</b>	<b>\$ 15,819,528</b>	<b>\$ 15,819,528</b>	<b>\$ 7,835,339</b>	<b>\$ 7,984,189</b>

See independent auditor's report.



**Wheaton Park District  
Wheaton, Illinois  
Combining Balance Sheet - Nonmajor Governmental Funds  
December 31, 2024**

	IMRF	Liability Insurance	Audit	FICA	Special Recreation	Total Nonmajor Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 412,075	\$ 442,105	\$ 28,987	\$ 434,943	\$ 235,471	\$ 1,553,581
Receivables:						
Property taxes	504,118	827,023	34,354	689,096	476,000	2,530,591
Prepays	-	2,149	-	-	-	2,149
<b>Total assets</b>	<b>\$ 916,193</b>	<b>\$ 1,271,277</b>	<b>\$ 63,341</b>	<b>\$ 1,124,039</b>	<b>\$ 711,471</b>	<b>\$ 4,086,321</b>
<b>Liabilities</b>						
Accounts payable	\$ 34,376	\$ 59,340	\$ -	\$ -	\$ -	\$ 93,716
Accrued payroll	13,865	-	-	16,286	-	30,151
<b>Total liabilities</b>	<b>48,241</b>	<b>59,340</b>	<b>-</b>	<b>16,286</b>	<b>-</b>	<b>123,867</b>
<b>Deferred Inflows of Resources</b>						
Property taxes	504,118	827,023	34,354	689,096	476,000	2,530,591
<b>Total liabilities and deferred inflows of resources</b>	<b>552,359</b>	<b>886,363</b>	<b>34,354</b>	<b>705,382</b>	<b>476,000</b>	<b>2,654,458</b>
<b>Fund Balances</b>						
Nonspendable	-	2,149	-	-	-	2,149
Restricted:						
IMRF employee retirement	363,834	-	-	-	-	363,834
Liability insurance	-	382,765	-	-	-	382,765
Audit purposes	-	-	28,987	-	-	28,987
FICA payroll taxes	-	-	-	418,657	-	418,657
Special recreation	-	-	-	-	235,471	235,471
<b>Total fund balances</b>	<b>363,834</b>	<b>384,914</b>	<b>28,987</b>	<b>418,657</b>	<b>235,471</b>	<b>1,431,863</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 916,193</b>	<b>\$ 1,271,277</b>	<b>\$ 63,341</b>	<b>\$ 1,124,039</b>	<b>\$ 711,471</b>	<b>\$ 4,086,321</b>

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Nonmajor Governmental Funds**  
**For the Fiscal Year Ended December 31, 2024**

	IMRF	Liability Insurance	Audit	FICA	Special Recreation	Total Nonmajor Governmental Funds
Revenues:						
Property taxes	\$ 193,748	\$ 661,021	\$ 14,246	\$ 484,369	\$ 353,304	\$ 1,706,688
Intergovernmental	67,796	-	-	67,796	-	135,592
Investment income	29,038	26,295	1,214	31,606	17,416	105,569
Miscellaneous	-	321	-	-	-	321
<b>Total revenues</b>	<b>290,582</b>	<b>687,637</b>	<b>15,460</b>	<b>583,771</b>	<b>370,720</b>	<b>1,948,170</b>
Expenditures:						
Current:						
General government:						
Retirement	219,057	-	-	397,820	-	616,877
Liability insurance	-	640,676	-	-	-	640,676
Auditing	-	-	27,700	-	-	27,700
Culture and recreation	208,829	-	-	249,629	350,240	808,698
Cosley Zoo	43,414	-	-	87,421	-	130,835
<b>Total expenditures</b>	<b>471,300</b>	<b>640,676</b>	<b>27,700</b>	<b>734,870</b>	<b>350,240</b>	<b>2,224,786</b>
<b>Net changes in fund balances</b>	<b>(180,718)</b>	<b>46,961</b>	<b>(12,240)</b>	<b>(151,099)</b>	<b>20,480</b>	<b>(276,616)</b>
Fund balances, beginning of year	544,552	337,953	41,227	569,756	214,991	1,708,479
Fund balances, end of the year	\$ 363,834	\$ 384,914	\$ 28,987	\$ 418,657	\$ 235,471	\$ 1,431,863

See independent auditor's report.

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

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Revenues:				
Property taxes:				
Current	\$ 190,284	\$ 190,284	\$ 193,738	\$ 3,454
Prior year	-	-	10	10
Intergovernmental - replacement taxes	107,500	107,500	67,796	(39,704)
Investment income	10,000	10,000	29,038	19,038
<b>Total revenues</b>	<b>307,784</b>	<b>307,784</b>	<b>290,582</b>	<b>(17,202)</b>
Expenditures:				
General government:				
Retirement - IMRF	241,477	241,477	219,057	22,420
Culture and recreation:				
Retirement - IMRF	230,202	230,202	208,829	21,373
Cosley Zoo:				
Retirement - IMRF	47,857	47,857	43,414	4,443
<b>Total expenditures</b>	<b>519,536</b>	<b>519,536</b>	<b>471,300</b>	<b>48,236</b>
<b>Net changes in fund balance</b>	<b>\$ (211,752)</b>	<b>\$ (211,752)</b>	<b>(180,718)</b>	<b>\$ 31,034</b>
Fund balance, beginning of the year			<b>544,552</b>	
Fund balance, end of the year			<b>\$ 363,834</b>	

See independent auditor's report.

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

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Property taxes:				
Current	\$ 655,269	\$ 655,269	\$ 660,989	\$ 5,720
Prior year	-	-	32	32
Investment income	5,000	5,000	26,295	21,295
Miscellaneous	50	50	321	271
<b>Total revenues</b>	<b>660,319</b>	<b>660,319</b>	<b>687,637</b>	<b>27,318</b>
Expenditures:				
General government:				
Liability insurance:				
Professional fees	26,549	26,549	18,047	8,502
Property	178,208	169,466	169,317	149
Public liability	87,947	87,947	90,672	(2,725)
Workers' compensation	258,063	258,063	268,479	(10,416)
Employment practices	32,401	32,401	12,691	19,710
Unemployment compensation	30,000	30,000	38,164	(8,164)
Pollution	5,555	5,555	5,274	281
Cyber	-	8,742	8,742	-
Supplies	50,000	50,000	29,290	20,710
<b>Total expenditures</b>	<b>668,723</b>	<b>668,723</b>	<b>640,676</b>	<b>28,047</b>
<b>Net changes in fund balance</b>	<b>\$ (8,404)</b>	<b>\$ (8,404)</b>	<b>46,961</b>	<b>\$ 55,365</b>
Fund balance, beginning of the year			<b>337,953</b>	
Fund balance, end of the year			<b>\$ 384,914</b>	

See independent auditor's report.

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

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Property taxes:				
Current	\$ 12,641	\$ 12,641	\$ 14,246	\$ 1,605
Investment income	400	400	1,214	814
<b>Total revenues</b>	<b>13,041</b>	<b>13,041</b>	<b>15,460</b>	<b>2,419</b>
Expenditures:				
General government:				
Salaries and wages - part-time help	2,964	2,964	-	2,964
Contractual services:				
Audit	34,450	34,450	27,700	6,750
<b>Total expenditures</b>	<b>37,414</b>	<b>37,414</b>	<b>27,700</b>	<b>9,714</b>
<b>Net changes in fund balance</b>	<b>\$ (24,373)</b>	<b>\$ (24,373)</b>	<b>(12,240)</b>	<b>\$ 12,133</b>
Fund balance, beginning of the year			41,227	
Fund balance, end of the year			<b>\$ 28,987</b>	

See independent auditor's report.

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

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Property taxes:				
Current	\$ 479,658	\$ 479,658	\$ 484,345	\$ 4,687
Prior year	-	-	24	24
Intergovernmental - replacement taxes	107,500	107,500	67,796	(39,704)
Investment income	10,000	10,000	31,606	21,606
<b>Total revenues</b>	<b>597,158</b>	<b>597,158</b>	<b>583,771</b>	<b>(13,387)</b>
Expenditures:				
General government:				
Retirement - OASDI/Medicare	403,562	403,562	397,820	5,742
Culture and recreation:				
Retirement - OASDI/Medicare	253,232	253,232	249,629	3,603
Cosley Zoo:				
Retirement - OASDI/Medicare	88,682	88,682	87,421	1,261
<b>Total expenditures</b>	<b>745,476</b>	<b>745,476</b>	<b>734,870</b>	<b>10,606</b>
<b>Net changes in fund balance</b>	<b>\$ (148,318)</b>	<b>\$ (148,318)</b>	<b>(151,099)</b>	<b>\$ (2,781)</b>
Fund balance, beginning of the year			<b>569,756</b>	
Fund balance, end of the year			<b>\$ 418,657</b>	

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, 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			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Property taxes:				
Current	\$ 350,240	\$ 350,240	\$ 353,287	\$ 3,047
Prior year	-	-	17	17
Investment income	5,000	5,000	17,416	12,416
<b>Total revenues</b>	<b>355,240</b>	<b>355,240</b>	<b>370,720</b>	<b>15,480</b>
Expenditures:				
Culture and recreation:				
Disbursement to WDSRA	350,240	350,240	350,240	-
<b>Total expenditures</b>	<b>350,240</b>	<b>350,240</b>	<b>350,240</b>	<b>-</b>
<b>Net changes in fund balance</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>20,480</b>	<b>\$ 15,480</b>
Fund balance, beginning of the year			<b>214,991</b>	
Fund balance, end of the year			<b>\$ 235,471</b>	

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Golf Course - Enterprise**  
**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Operating revenues:				
Charges for services:				
Fees and admissions	\$ 3,247,250	\$ 3,247,250	\$ 3,591,602	\$ 344,352
Handicap service income	1,000	1,000	150	(850)
Food service and beverage	6,390,000	6,390,000	5,578,691	(811,309)
Service charges and tips	315,000	315,000	503,575	188,575
Pro shop merchandise	180,000	180,000	201,078	21,078
Miscellaneous	42,500	42,500	26,226	(16,274)
<b>Total operating revenues</b>	<b>10,175,750</b>	<b>10,175,750</b>	<b>9,901,322</b>	<b>(274,428)</b>
Operating expenses:				
Golf operations	2,625,441	2,644,742	2,363,879	280,863
Food service and beverages	5,811,445	5,808,708	5,156,474	652,234
Administrative	2,118,169	2,101,605	1,298,745	802,860
Cross country skiing	10,683	10,683	1,176	9,507
Depreciation and amortization	-	-	567,894	(567,894)
<b>Total operating expenses</b>	<b>10,565,738</b>	<b>10,565,738</b>	<b>9,388,168</b>	<b>1,177,570</b>
<b>Operating income (loss)</b>	<b>(389,988)</b>	<b>(389,988)</b>	<b>513,154</b>	<b>903,142</b>
Nonoperating revenues (expenses):				
Investment income	30,000	30,000	232,477	202,477
Loss on disposal of capital assets	-	-	(1,841)	(1,841)
<b>Total nonoperating revenues (expenses)</b>	<b>30,000</b>	<b>30,000</b>	<b>230,636</b>	<b>200,636</b>
Transfer out	(50,000)	(50,000)	(50,000)	-
<b>Changes in net position</b>	<b>\$ (409,988)</b>	<b>\$ (409,988)</b>	<b>693,790</b>	<b>\$ 1,103,778</b>
Net position, beginning of the year			<b>21,997,052</b>	
Net position, end of the year			<b>\$ 22,690,842</b>	

See independent auditor's report.



**Wheaton Park District**  
**Wheaton, Illinois**  
**Golf Course - Enterprise**  
**Schedule of Operating Revenues - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Fees and admissions:				
Golf course green fees	\$ 2,362,500	\$ 2,362,500	\$ 2,642,849	\$ 280,349
Golf lessons	20,000	20,000	25,076	5,076
Golf tournament entry fees	7,000	7,000	4,555	(2,445)
Golf cart rental	609,000	609,000	633,920	24,920
Golf club rental	8,000	8,000	13,060	5,060
Cross country ski rental	20,000	20,000	7,559	(12,441)
Locker rental	750	750	-	(750)
Range income	220,000	220,000	264,583	44,583
<b>Total fees and admissions</b>	<b>3,247,250</b>	<b>3,247,250</b>	<b>3,591,602</b>	<b>344,352</b>
Handicap service income	1,000	1,000	150	(850)
Food service and beverage:				
Facility rental	3,000	3,000	1,066	(1,934)
Banquet bar	680,000	680,000	495,709	(184,291)
Banquet food	2,150,000	2,150,000	1,964,881	(185,119)
Banquet premium service	283,000	283,000	260,905	(22,095)
Beverage cart food and bar	114,000	114,000	147,944	33,944
Halfway house food and bar	360,000	360,000	306,006	(53,994)
Restaurant bar	1,000,000	1,000,000	936,937	(63,063)
Restaurant food	1,800,000	1,800,000	1,465,243	(334,757)
<b>Total food service and beverages</b>	<b>6,390,000</b>	<b>6,390,000</b>	<b>5,578,691</b>	<b>(811,309)</b>
Service charges and tips	315,000	315,000	503,575	188,575
Pro shop merchandise	180,000	180,000	201,078	21,078
Miscellaneous	42,500	42,500	26,226	(16,274)
<b>Total operating revenues</b>	<b>\$ 10,175,750</b>	<b>\$ 10,175,750</b>	<b>\$ 9,901,322</b>	<b>\$ (274,428)</b>

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Golf Course - Enterprise**  
**Schedule of Operating Expenses - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Golf operations:				
Salaries and wages:				
Buildings and maintenance	\$ 715,750	\$ 715,750	\$ 700,334	\$ 15,416
Full-time pro shop	262,826	262,826	330,365	(67,539)
Part-time pro shop	266,515	266,515	289,913	(23,398)
<b>Total salaries and wages</b>	<b>1,245,091</b>	<b>1,245,091</b>	<b>1,320,612</b>	<b>(75,521)</b>
Cost of goods sold - pro shop purchases for resale	125,550	125,550	136,100	(10,550)
Services:				
Tree care	18,000	29,747	29,747	-
Advertising and publicity	30,000	30,000	13,035	16,965
<b>Total services</b>	<b>48,000</b>	<b>59,747</b>	<b>42,782</b>	<b>16,965</b>
Supplies:				
Pro shop supplies	11,000	11,000	5,015	5,985
Postage and mailing	50	50	-	50
Information technology	5,125	5,125	4,256	869
Equipment	28,000	26,000	12,334	13,666
Building	4,000	6,000	3,763	2,237
Machinery	53,500	53,500	48,114	5,386
Custodial	1,000	1,000	77	923
Uniforms	10,900	10,900	4,842	6,058
Landscaping	45,000	36,317	36,317	-
Chemicals	210,000	206,936	195,844	11,092
Golf course	44,400	44,400	28,683	15,717
Irrigation	15,000	15,000	8,920	6,080
Petroleum/fuel	55,250	55,250	50,194	5,056
<b>Total supplies</b>	<b>483,225</b>	<b>471,478</b>	<b>398,359</b>	<b>73,119</b>
Contractual services:				
Equipment rental	5,650	5,650	-	5,650
Service agreements	49,100	49,100	47,903	1,197
Financial services charges	73,700	83,001	84,894	(1,893)

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Golf Course - Enterprise**  
**Schedule of Operating Expenses - Budget and Actual (cont'd)**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Golf operations (cont'd):				
Contractual services (cont'd):				
FICA contribution	\$ 95,761	\$ 95,761	\$ 97,989	\$ (2,228)
Health & life insurance contributions	164,392	164,392	160,791	3,601
Information technology	29,022	29,022	24,099	4,923
Telephone	6,250	6,250	5,192	1,058
Other	44,700	54,700	45,158	9,542
<b>Total contractual services</b>	<b>468,575</b>	<b>487,876</b>	<b>466,026</b>	<b>21,850</b>
Capital outlay - equipment & furniture	255,000	255,000	-	255,000
<b>Total golf operations</b>	<b>2,625,441</b>	<b>2,644,742</b>	<b>2,363,879</b>	<b>280,863</b>
Food service and beverage:				
Salaries and wages:				
Kitchen staff	708,280	708,280	622,944	85,336
Food and beverage management	941,139	941,139	962,785	(21,646)
Part-time	962,600	962,600	889,204	73,396
Beverage cart staff	11,315	11,315	43,088	(31,773)
Halfway house staff	21,585	21,585	-	21,585
<b>Total salaries and wages</b>	<b>2,644,919</b>	<b>2,644,919</b>	<b>2,518,021</b>	<b>126,898</b>
Cost of goods sold:				
Bar purchases for resale	515,000	515,000	404,023	110,977
Food purchases for resale	1,297,000	1,297,000	1,111,069	185,931
<b>Total cost of goods sold</b>	<b>1,812,000</b>	<b>1,812,000</b>	<b>1,515,092</b>	<b>296,908</b>
Services:				
Advertising and publicity	50,000	50,000	48,182	1,818
Licenses and permits	4,000	4,000	2,056	1,944
Training	5,000	5,000	374	4,626
Equipment repairs	30,000	30,000	27,928	2,072
<b>Total services</b>	<b>89,000</b>	<b>89,000</b>	<b>78,540</b>	<b>10,460</b>

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Golf Course - Enterprise**  
**Schedule of Operating Expenses - Budget and Actual (cont'd)**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Food service and beverage (cont'd):				
Supplies:				
General	\$ 7,500	\$ 7,500	\$ 1,046	\$ 6,454
Postage and mailing	100	100	1	99
Information technology	14,308	14,308	11,881	2,427
Restaurant equipment	15,000	15,000	16,139	(1,139)
Custodial	30,000	32,500	32,721	(221)
Uniforms	12,000	12,000	3,700	8,300
Restaurant supplies	70,000	70,000	70,035	(35)
Decorations	5,000	5,000	277	4,723
Banquet supplies	40,000	40,000	30,939	9,061
<b>Total supplies</b>	<b>193,908</b>	<b>196,408</b>	<b>166,739</b>	<b>29,669</b>
Contractual services:				
Consulting	3,000	3,000	-	3,000
Service agreements	350	350	402	(52)
Financial services	126,200	133,463	137,647	(4,184)
Equipment rental	5,000	5,000	4,885	115
Linen services	45,000	45,000	41,057	3,943
Entertainment	17,000	17,000	9,899	7,101
Printing	5,000	5,000	1,098	3,902
Telephone	11,400	11,400	9,506	1,894
Banquet service	141,500	141,500	127,055	14,445
FICA contribution	268,328	268,328	230,555	37,773
Health & life insurance contribution	215,561	215,561	210,838	4,723
Information technology	67,779	67,779	56,280	11,499
Other	80,500	68,000	48,860	19,140
<b>Total contractual services</b>	<b>986,618</b>	<b>981,381</b>	<b>878,082</b>	<b>103,299</b>
Capital outlay:				
Furniture/equipment	85,000	85,000	-	85,000
<b>Total capital outlay</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>
<b>Total food service &amp; beverage</b>	<b>5,811,445</b>	<b>5,808,708</b>	<b>5,156,474</b>	<b>652,234</b>

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Golf Course - Enterprise**  
**Schedule of Operating Expenses - Budget and Actual (cont'd)**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Administrative:				
Salaries and wages:				
Administration	\$ 477,200	\$ 477,200	\$ 542,977	\$ (65,777)
Part-time help	126,216	126,216	47,363	78,853
<b>Total salaries and wages</b>	<b>603,416</b>	<b>603,416</b>	<b>590,340</b>	<b>13,076</b>
Services:				
Board expense	4,960	4,960	3,578	1,382
Mileage reimbursement	2,500	2,500	477	2,023
Dues and subscriptions	21,300	21,300	12,467	8,833
Advertising and publicity	5,150	5,150	330	4,820
Legal notices	500	500	76	424
Licenses and permits	3,975	3,975	2,541	1,434
Training	23,360	23,360	20,866	2,494
Employee relations	8,600	8,600	11,008	(2,408)
Internal food and beverage	30,000	30,000	36,770	(6,770)
Public relations	12,948	12,948	6,149	6,799
Equipment repairs	30,000	30,000	13,590	16,410
Other	3,500	3,340	2,681	659
<b>Total services</b>	<b>146,793</b>	<b>146,633</b>	<b>110,533</b>	<b>36,100</b>
Supplies:				
General supplies	9,000	9,000	5,965	3,035
Postage and mailing	60	60	-	60
Information technology	3,185	3,185	2,645	540
Equipment	1,000	1,000	-	1,000
Plumbing supplies	20,000	20,000	15,516	4,484
Electrical supplies	11,700	11,700	6,245	5,455
Building supplies	35,000	35,000	29,408	5,592
Carpentry supplies	8,500	1,500	934	566
Custodial cleaning supplies	25,000	32,000	32,341	(341)
Uniforms	2,250	2,250	571	1,679
Landscaping supplies	10,000	10,000	10,083	(83)
Hardware	3,000	3,000	208	2,792
Tools	1,500	1,500	-	1,500

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Golf Course - Enterprise**  
**Schedule of Operating Expenses - Budget and Actual (cont'd)**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
Administrative (cont'd):				
Supplies (cont'd):				
Paint supplies	\$ 2,500	\$ 2,500	\$ 608	\$ 1,892
Surface materials	7,500	7,500	-	7,500
<b>Total supplies</b>	<b>140,195</b>	<b>140,195</b>	<b>104,524</b>	<b>35,671</b>
Contractual services:				
Consultant fees	38,000	38,000	16,487	21,513
Attorney fees	50,000	50,000	28,628	21,372
Professional fees	28,355	28,355	3,778	24,577
Service agreements	101,857	101,857	93,818	8,039
Cleaning service	5,000	5,000	-	5,000
Financial service charges	5,100	5,100	1,303	3,797
Rental equipment	3,000	3,000	1,450	1,550
Printing	5,000	5,000	1,114	3,886
Information technology	13,281	13,281	11,028	2,253
Electric	140,000	140,000	132,771	7,229
Natural gas	60,000	43,436	30,173	13,263
Telephone	7,720	7,720	6,988	732
Scavenger service	20,000	20,000	16,579	3,421
Water	26,000	26,000	24,070	1,930
Cell phones	13,420	13,580	9,904	3,676
FICA contribution	46,696	46,696	41,830	4,866
Health & life insurance contributions	77,336	77,336	75,641	1,695
OPEB expense	-	-	(13,737)	13,737
Other	42,000	42,000	11,523	30,477
<b>Total contractual services</b>	<b>682,765</b>	<b>666,361</b>	<b>493,348</b>	<b>173,013</b>
Capital outlay - equipment/furniture	545,000	545,000	-	545,000
<b>Total administrative</b>	<b>2,118,169</b>	<b>2,101,605</b>	<b>1,298,745</b>	<b>802,860</b>

(cont'd)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Golf Course - Enterprise**  
**Schedule of Operating Expenses - Budget and Actual (cont'd)**  
**For the Fiscal Year Ended December 31, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Cross country skiing:				
Salaries	\$ 5,000	\$ 5,000	\$ 896	\$ 4,104
FICA contribution	383	383	69	314
Telephone	300	300	211	89
General supplies	5,000	5,000	-	5,000
<b>Total cross country skiing</b>	<b>10,683</b>	<b>10,683</b>	<b>1,176</b>	<b>9,507</b>
<b>Total operating expenses excluding depreciation and amortization</b>	<b>10,565,738</b>	<b>10,565,738</b>	<b>8,820,274</b>	<b>1,745,464</b>
Depreciation and amortization	-	-	567,894	(567,894)
<b>Total operating expenses</b>	<b>\$ 10,565,738</b>	<b>\$ 10,565,738</b>	<b>\$ 9,388,168</b>	<b>\$ 1,177,570</b>

See independent auditor's report.

**Wheaton Park District  
Wheaton, Illinois  
Combining Statement of Net Position  
Internal Service Funds  
December 31, 2024**

	Information Technology	Health Insurance	Totals
<b>Assets</b>			
Current assets:			
Cash	\$ 59,307	\$ 275,231	\$ 334,538
Investments	-	-	-
Receivables, net of allowances:			
Accounts receivable	-	-	-
Other	-	2,118	2,118
Prepaid expenses	664	-	664
	<u>59,971</u>	<u>277,349</u>	<u>337,320</u>
<b>Total current assets</b>			
Noncurrent assets:			
Capital assets:			
Equipment	66,269	-	66,269
Accumulated depreciation	(66,269)	-	(66,269)
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total noncurrent assets</b>			
<b>Total assets</b>	<u>59,971</u>	<u>277,349</u>	<u>337,320</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	40,853	-	40,853
	<u>40,853</u>	<u>-</u>	<u>40,853</u>
<b>Total liabilities</b>			
<b>Net Position</b>			
Unrestricted	19,118	277,349	296,467
	<u>\$ 19,118</u>	<u>\$ 277,349</u>	<u>\$ 296,467</u>
<b>Total net position</b>			

See independent auditor's report.



**Wheaton Park District**  
**Wheaton, Illinois**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2024**

	Information Technology	Health Insurance	Totals
Operating revenues:			
Charges for services:			
Contributions	\$ -	\$ 188,201	\$ 188,201
Interfund services provided	486,396	1,881,198	2,367,594
Miscellaneous	48	-	48
	<u>486,444</u>	<u>2,069,399</u>	<u>2,555,843</u>
<b>Total operating revenues</b>	<b>486,444</b>	<b>2,069,399</b>	<b>2,555,843</b>
Operating expenses:			
Contractual services	416,463	2,069,507	2,485,970
Supplies	69,982	-	69,982
Depreciation	1,234	-	1,234
	<u>487,679</u>	<u>2,069,507</u>	<u>2,557,186</u>
<b>Total operating expenses</b>	<b>487,679</b>	<b>2,069,507</b>	<b>2,557,186</b>
<b>Operating loss</b>	<b>(1,235)</b>	<b>(108)</b>	<b>(1,343)</b>
Nonoperating revenues:			
Investment income	-	23	23
	<u>-</u>	<u>23</u>	<u>23</u>
<b>Changes in net position</b>	<b>(1,235)</b>	<b>(85)</b>	<b>(1,320)</b>
Net position, beginning of year	20,353	277,434	297,787
	<u>20,353</u>	<u>277,434</u>	<u>297,787</u>
<b>Net position, end of year</b>	<b>\$ 19,118</b>	<b>\$ 277,349</b>	<b>\$ 296,467</b>
	<u>\$ 19,118</u>	<u>\$ 277,349</u>	<u>\$ 296,467</u>

See independent auditor's report.

**Wheaton Park District  
Wheaton, Illinois  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2024**

	<u>Information Technology</u>	<u>Health Insurance</u>	<u>Totals</u>
Cash flows from operating activities:			
Receipts from interfund services provided	\$ 488,648	\$ 2,068,441	\$ 2,557,089
Payments to suppliers	(467,574)	-	(467,574)
Claims paid	-	(2,072,995)	(2,072,995)
	<u>21,074</u>	<u>(4,554)</u>	<u>16,520</u>
Cash flow from investing activities:			
Interest on investments	-	23	23
	<u>-</u>	<u>23</u>	<u>23</u>
<b>Net change in cash and cash equivalents</b>	21,074	(4,531)	16,543
Cash and cash equivalents:			
Beginning of the year	38,233	279,762	317,995
	<u>38,233</u>	<u>279,762</u>	<u>317,995</u>
<b>End of the year</b>	<u>\$ 59,307</u>	<u>\$ 275,231</u>	<u>\$ 334,538</u>
Reconciliation of operating income to net cash from operating activities:			
Operating loss	\$ (1,235)	\$ (108)	\$ (1,343)
Adjustments to reconcile operating loss to net cash from operating activities:			
Depreciation expense	1,234	-	1,234
Changes in assets and liabilities:			
Receivables	2,204	(958)	1,246
Prepaid expenses	(204)	-	(204)
Accounts payable	19,075	(3,488)	15,587
	<u>19,075</u>	<u>(3,488)</u>	<u>15,587</u>
<b>Net cash from operating activities</b>	<u>\$ 21,074</u>	<u>\$ (4,554)</u>	<u>\$ 16,520</u>

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Information Technology - Internal Service Fund**  
**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Operating revenues:				
Interfund service provided	\$ 585,781	\$ 585,781	\$ 486,396	\$ (99,385)
Miscellaneous	250	250	48	(202)
<b>Total operating revenues</b>	<b>586,031</b>	<b>586,031</b>	<b>486,444</b>	<b>(99,587)</b>
Operating expenses:				
Contractual services	475,206	475,206	416,463	58,743
Supplies	110,575	110,575	69,982	40,593
Depreciation	-	-	1,234	(1,234)
<b>Total operating expenses</b>	<b>585,781</b>	<b>585,781</b>	<b>487,679</b>	<b>98,102</b>
<b>Changes in net position</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>(1,235)</b>	<b>\$ (1,485)</b>
Net position, beginning of the year			<b>20,353</b>	
Net position, end of the year			<b>\$ 19,118</b>	

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**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		Actual	Variance Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services - contributions	\$ 182,582	\$ 182,582	\$ 188,201	\$ 5,619
Interfund service provided	1,925,292	1,925,292	1,881,198	(44,094)
<b>Total operating revenues</b>	<b>2,107,874</b>	<b>2,107,874</b>	<b>2,069,399</b>	<b>(38,475)</b>
Operating expenses:				
Contractual services	2,108,874	2,108,874	2,069,507	39,367
<b>Operating income (loss)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(108)</b>	<b>892</b>
Nonoperating income:				
Investment income	500	500	23	(477)
<b>Changes in net position</b>	<b>\$ (500)</b>	<b>\$ (500)</b>	<b>(85)</b>	<b>\$ 415</b>
Net position, beginning of the year			277,434	
Net position, end of the year			<b>\$ 277,349</b>	

See independent auditor's report.

## **SUPPLEMENTAL SCHEDULES**

**WHEATON PARK DISTRICT  
WHEATON, ILLINOIS  
Long-Term Debt Requirements  
General Obligation Limited Tax Refunding Park Bonds of 2015C  
December 31, 2024**

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Date of Issue	November 12, 2015
Date of Maturity	December 30, 2026
Authorized Issue	\$2,915,000
Denomination of Bonds	\$5,000
Interest Rates	3.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated Bank of Chicago, Chicago IL

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2025	\$ 595,000	\$ 36,150	\$ 631,150	2025	\$ 18,075	2025	\$ 18,075
2026	610,000	18,300	628,300	2026	9,150	2026	9,150
	<u>\$ 1,205,000</u>	<u>\$ 54,450</u>	<u>\$ 1,259,450</u>		<u>\$ 27,225</u>		<u>\$ 27,225</u>

See independent auditor's report.

**WHEATON PARK DISTRICT  
WHEATON, ILLINOIS  
Long-Term Debt Requirements  
General Obligation Refunding (Alternate Revenue Source) Bonds of 2019A  
December 31, 2024**

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Date of Issue	September 25, 2019
Date of Maturity	December 15, 2029
Authorized Issue	\$5,335,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 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 Year	Principal	Interest	Totals	Jun. 30	Amount	Dec. 30	Amount
2025	\$ 425,000	\$ 141,900	\$ 566,900	2025	\$ 70,950	2025	\$ 70,950
2026	715,000	120,650	835,650	2026	60,325	2026	60,325
2027	750,000	84,900	834,900	2027	42,450	2027	42,450
2028	780,000	47,400	827,400	2028	23,700	2028	23,700
2029	810,000	16,200	826,200	2029	8,100	2029	8,100
	<u>\$ 3,480,000</u>	<u>\$ 411,050</u>	<u>\$ 3,891,050</u>		<u>\$ 205,525</u>		<u>\$ 205,525</u>

See independent auditor's report.

## STATISTICAL SECTION

This part of the Wheaton Park District's 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 displays about the District's overall financial health.

<b>Contents</b>	<b>Pages</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	147 – 156
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the District's most significant local revenue sources.	157 – 162
<b>Debt Capacity</b> The schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	163 – 167
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	168 – 170
<b>Operating Information</b> 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.	171 – 175

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.



**Wheaton Park District**  
**Wheaton, Illinois**  
**Net Position by Component - Last Ten Fiscal Years\***  
**December 31, 2024 (Unaudited)**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities:										
Net investment in										
capital assets	\$ 58,357,052	\$ 54,165,652	\$ 51,757,702	\$ 50,092,309	\$ 47,274,365	\$ 43,658,185	\$ 38,256,302	\$ 34,942,952	\$ 28,687,046	\$ 27,704,299
Restricted	1,429,714	1,702,570	9,629,975	1,535,059	1,660,632	1,215,231	1,272,989	1,191,242	1,991,321	1,991,567
Unrestricted	26,612,894	24,322,631	14,532,805	16,428,128	12,099,425	11,653,903	11,652,616	11,877,650	13,961,340	12,404,264
<b>Total Governmental Activities Net Position</b>	<b>\$ 86,399,660</b>	<b>\$ 80,190,853</b>	<b>\$ 75,920,482</b>	<b>\$ 68,055,496</b>	<b>\$ 61,034,422</b>	<b>\$ 56,527,319</b>	<b>\$ 51,181,907</b>	<b>\$ 48,011,844</b>	<b>\$ 44,639,707</b>	<b>\$ 42,100,130</b>
Business-type Activities:										
Net investment in										
capital assets	\$ 16,939,503	\$ 16,724,998	\$ 16,936,623	\$ 15,850,389	\$ 14,799,772	\$ 13,579,381	\$ 12,363,653	\$ 11,270,134	\$ 9,098,339	\$ 7,867,758
Unrestricted	5,751,339	5,272,054	4,395,903	4,989,460	3,810,198	4,369,342	4,531,712	4,786,882	6,037,062	6,037,094
<b>Total Business-type Activities Net Position</b>	<b>\$ 22,690,842</b>	<b>\$ 21,997,052</b>	<b>\$ 21,332,526</b>	<b>\$ 20,839,849</b>	<b>\$ 18,609,970</b>	<b>\$ 17,948,723</b>	<b>\$ 16,895,365</b>	<b>\$ 16,057,016</b>	<b>\$ 15,135,401</b>	<b>\$ 13,904,852</b>
Primary Government:										
Net investment in										
capital assets	\$ 75,296,555	\$ 70,890,650	\$ 68,694,325	\$ 65,942,698	\$ 62,074,137	\$ 57,237,566	\$ 50,619,955	\$ 46,213,086	\$ 37,785,385	\$ 35,572,057
Restricted	1,429,714	1,702,570	9,629,975	1,535,059	1,660,632	1,215,231	1,272,989	1,191,242	1,991,321	1,991,567
Unrestricted	32,364,233	29,594,685	18,928,708	21,417,588	15,909,623	16,023,245	16,184,328	16,664,532	19,998,402	18,441,358
<b>Total Primary Government Net Position</b>	<b>\$ 109,090,502</b>	<b>\$ 102,187,905</b>	<b>\$ 97,253,008</b>	<b>\$ 88,895,345</b>	<b>\$ 79,644,392</b>	<b>\$ 74,476,042</b>	<b>\$ 68,077,272</b>	<b>\$ 64,068,860</b>	<b>\$ 59,775,108</b>	<b>\$ 56,004,982</b>

Data Source: Audited Financial Statements

\*Accrual Basis of Accounting

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Changes in Net Position - Last Ten Fiscal Years\***  
**December 31, 2024 (Unaudited)**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses:										
Governmental activities:										
General government	\$ 9,135,333	\$ 9,030,458	\$ 5,876,681	\$ 6,075,810	\$ 7,458,494	\$ 5,363,494	\$ 8,584,138	\$ 8,333,198	\$ 9,150,683	\$ 8,807,137
Culture and recreation	12,315,658	10,509,920	9,497,333	8,200,292	6,480,113	12,752,201	9,521,656	9,602,159	9,080,840	6,871,801
Cosley Zoo	2,292,629	2,032,612	1,864,430	1,703,898	1,555,756	1,675,173	1,616,872	1,612,837	1,500,213	1,422,873
Interest and fees on long-term debt	287,825	312,245	347,514	98,884	190,479	642,248	462,560	531,486	642,485	1,576,668
Total governmental activities expenses	24,031,445	21,885,235	17,585,958	16,078,884	15,684,842	20,433,116	20,185,226	20,079,680	20,374,221	18,678,479
Business-type activities - Golf course	9,390,009	8,777,325	8,062,078	6,719,525	5,792,086	7,796,187	8,040,668	8,560,421	8,046,182	8,587,789
Total primary government expenses	\$ 33,421,454	\$ 30,662,560	\$ 25,648,036	\$ 22,798,409	\$ 21,476,928	\$ 28,229,303	\$ 28,225,894	\$ 28,640,101	\$ 28,420,403	\$ 27,266,268
Program revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 440,514	\$ 558,855	\$ 549,620	\$ 410,888	\$ 115,173	\$ 385,497	\$ 375,692	\$ 359,675	\$ 370,204	\$ 352,855
Culture and recreation	7,449,445	6,664,863	5,547,613	4,121,309	1,761,032	5,369,047	5,397,504	5,526,883	5,423,507	5,283,363
Cosley Zoo	670,092	631,354	552,977	587,384	233,977	515,559	491,708	534,244	435,107	412,625
Operating grants and contributions	317,899	290,349	295,194	372,323	404,997	240,759	221,709	219,986	211,143	231,252
Capital grants and contributions	3,610,323	871,288	494,150	183,658	599,318	2,167,714	659,932	849,989	554,954	509,430
Total governmental activities program revenues	12,488,273	9,016,709	7,439,554	5,675,562	3,114,497	8,678,576	7,146,545	7,490,777	6,994,915	6,789,525
Business-type activities:										
Charges for services:										
Golf Course	9,901,322	9,321,129	8,544,366	7,618,940	4,670,272	6,983,459	7,268,464	7,629,036	7,681,283	7,620,459
Operating grants and contributions	-	-	5,485	-	39,785	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	12,869
Total business-type activities program revenues	9,901,322	9,321,129	8,549,851	7,618,940	4,710,057	6,983,459	7,268,464	7,629,036	7,681,283	7,633,328
Total primary government program revenues	\$ 22,389,595	\$ 18,337,838	\$ 15,989,405	\$ 13,294,502	\$ 7,824,554	\$ 15,662,035	\$ 14,415,009	\$ 15,119,813	\$ 14,676,198	\$ 14,422,853
Net (expense) revenues:										
Governmental activities	\$ (11,543,172)	\$ (12,868,526)	\$ (10,146,404)	\$ (10,403,322)	\$ (12,570,345)	\$ (11,754,540)	\$ (13,038,681)	\$ (12,588,903)	\$ (13,379,306)	\$ (11,888,954)
Business-type activities	511,313	543,804	487,773	899,415	(1,082,029)	(812,728)	(772,204)	(931,385)	(364,899)	(954,461)
Total primary government net revenues (expenses)	\$ (11,031,859)	\$ (12,324,722)	\$ (9,658,631)	\$ (9,503,907)	\$ (13,652,374)	\$ (12,567,268)	\$ (13,810,885)	\$ (13,520,288)	\$ (13,744,205)	\$ (12,843,415)

**Wheaton Park District**  
**Wheaton, Illinois**  
**Changes in Net Position - Last Ten Fiscal Years\***  
**December 31, 2024 (Unaudited)**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property	\$ 16,163,765	\$ 15,410,802	\$ 17,276,835	\$ 17,117,836	\$ 16,766,996	\$ 16,450,380	\$ 16,279,951	\$ 15,863,470	\$ 15,660,037	\$ 15,500,097
Intergovernmental:										
Replacement taxes	135,592	231,018	277,680	137,238	78,176	87,470	70,356	77,390	73,284	82,704
Investment income	1,319,109	1,171,507	365,994	24,528	111,953	457,275	345,112	185,855	105,884	21,081
Miscellaneous	83,513	275,570	40,881	144,794	120,323	117,930	72,010	119,643	79,678	10,625
Transfers	50,000	50,000	50,000	-	-	-	-	-	-	-
<b>Total governmental activities</b>	<b>17,751,979</b>	<b>17,138,897</b>	<b>18,011,390</b>	<b>17,424,396</b>	<b>17,077,448</b>	<b>17,113,055</b>	<b>16,767,429</b>	<b>16,246,358</b>	<b>15,918,883</b>	<b>15,614,507</b>
Business-type activities:										
Property taxes	-	-	-	1,325,929	1,715,740	1,774,137	1,744,172	1,529,931	1,571,923	1,524,467
Investment income	232,477	170,722	54,904	4,535	27,536	92,934	63,089	37,751	23,525	4,273
Transfers	(50,000)	(50,000)	(50,000)	-	-	-	-	-	-	-
<b>Total business-type activities</b>	<b>182,477</b>	<b>120,722</b>	<b>4,904</b>	<b>1,330,464</b>	<b>1,743,276</b>	<b>1,867,071</b>	<b>1,807,261</b>	<b>1,567,682</b>	<b>1,595,448</b>	<b>1,528,740</b>
<b>Total primary government</b>	<b>\$ 17,934,456</b>	<b>\$ 17,259,619</b>	<b>\$ 18,016,294</b>	<b>\$ 18,754,860</b>	<b>\$ 18,820,724</b>	<b>\$ 18,980,126</b>	<b>\$ 18,574,690</b>	<b>\$ 17,814,040</b>	<b>\$ 17,514,331</b>	<b>\$ 17,143,247</b>
Changes in net position:										
Governmental activities	\$ 6,208,807	\$ 4,270,371	\$ 7,864,986	\$ 7,021,074	\$ 4,507,103	\$ 5,358,515	\$ 3,728,748	\$ 3,657,455	\$ 2,539,577	\$ 3,725,553
Business-type activities	693,790	664,526	492,677	2,229,879	661,247	1,054,343	1,035,057	636,297	1,230,549	574,279
<b>Total primary government</b>	<b>\$ 6,902,597</b>	<b>\$ 4,934,897</b>	<b>\$ 8,357,663</b>	<b>\$ 9,250,953</b>	<b>\$ 5,168,350</b>	<b>\$ 6,412,858</b>	<b>\$ 4,763,805</b>	<b>\$ 4,293,752</b>	<b>\$ 3,770,126</b>	<b>\$ 4,299,832</b>

Data Source: Audited Financial Statements  
\*Accrual Basis of Accounting

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years\***  
**December 31, 2022**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues:										
Taxes	\$ 16,163,765	\$ 15,410,802	\$ 17,276,835	\$ 17,117,836	\$ 16,766,996	\$ 16,537,850	\$ 16,350,307	\$ 15,940,860	\$ 15,733,321	\$ 15,582,801
Intergovernmental	135,592	231,018	277,680	137,238	78,176	-	-	-	-	-
Charges for services	8,061,449	7,322,003	6,088,430	4,707,911	1,944,835	5,677,428	5,679,975	6,420,802	6,228,818	6,048,843
Rentals	273,513	291,261	281,233	228,548	156,972	393,464	389,625	-	-	-
Product sales	268,998	280,898	265,560	183,122	8,375	199,211	195,304	-	-	-
Grants and donations	3,928,222	1,161,637	789,344	555,981	1,004,315	2,408,473	881,641	1,069,975	766,097	740,682
Investment income	1,319,109	1,171,507	365,994	23,885	111,952	456,762	339,591	179,104	105,379	22,000
Miscellaneous	89,041	275,585	40,881	144,794	120,323	117,930	34,244	119,643	79,678	65,568
<b>Total revenues</b>	<b>30,239,689</b>	<b>26,144,711</b>	<b>25,385,957</b>	<b>23,099,315</b>	<b>20,191,944</b>	<b>25,791,118</b>	<b>23,870,687</b>	<b>23,730,384</b>	<b>22,913,293</b>	<b>22,459,894</b>
Expenditures:										
Current:										
General government	9,084,850	8,470,643	7,677,502	7,059,903	6,879,596	8,028,138	7,860,706	7,676,188	7,452,825	7,086,488
Culture and recreation	9,908,882	8,313,781	7,357,193	6,167,104	4,552,571	7,570,459	7,741,265	8,006,383	7,416,923	6,763,212
Cosley Zoo	2,067,098	1,851,093	1,649,229	1,562,651	1,413,530	1,531,722	1,472,453	1,473,646	1,368,861	1,348,887
Capital outlay	6,498,515	6,981,947	2,229,652	1,082,084	3,355,637	5,249,772	2,674,130	4,191,042	2,591,151	1,542,088
Debt service:										
Principal retirement	995,649	960,461	2,522,966	2,647,601	2,594,578	2,534,607	2,607,680	2,486,015	4,025,090	3,619,993
Interest and fiscal charges	309,524	330,660	363,027	449,900	542,532	754,315	825,178	896,035	1,004,166	1,495,321
<b>Total expenditures</b>	<b>28,864,518</b>	<b>26,908,585</b>	<b>21,799,569</b>	<b>18,969,243</b>	<b>19,338,444</b>	<b>25,669,013</b>	<b>23,181,412</b>	<b>24,729,309</b>	<b>23,859,016</b>	<b>21,855,989</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>1,375,171</b>	<b>(763,874)</b>	<b>3,586,388</b>	<b>4,130,072</b>	<b>853,500</b>	<b>122,105</b>	<b>689,275</b>	<b>(998,925)</b>	<b>(945,723)</b>	<b>603,905</b>
Other financing sources (uses):										
Disposal of capital assets	-	13,580	14,987	509	107,307	82,301	37,765	-	90,003	42,845
Debt insurance	-	-	-	-	-	5,335,000	-	-	1,615,815	16,165,730
Premium on debt issuance	-	-	-	-	-	846,494	-	-	-	590,902
Payment to escrow agent	-	-	-	-	-	(6,166,810)	-	-	-	(15,101,872)
Transfers in	4,784,841	8,853,169	6,077,459	1,267,988	1,230,432	2,804,251	2,675,311	3,454,312	2,500,000	2,510,000
Transfers out	(4,734,841)	(8,803,169)	(6,027,459)	(1,267,988)	(1,230,432)	(2,804,251)	(2,675,311)	(3,454,312)	(2,500,000)	(2,510,000)
<b>Total other financing sources (uses)</b>	<b>50,000</b>	<b>63,580</b>	<b>64,987</b>	<b>509</b>	<b>107,307</b>	<b>96,985</b>	<b>37,765</b>	<b>-</b>	<b>1,705,818</b>	<b>1,697,605</b>
<b>Net changes in fund balances</b>	<b>\$ 1,425,171</b>	<b>\$ (700,294)</b>	<b>\$ 3,651,375</b>	<b>\$ 4,130,581</b>	<b>\$ 960,807</b>	<b>\$ 219,090</b>	<b>\$ 727,040</b>	<b>\$ (998,925)</b>	<b>\$ 760,095</b>	<b>\$ 2,301,510</b>
Debt service as a percentage of noncapital expenditures	5.84%	6.47%	14.76%	17.32%	19.63%	16.11%	16.74%	16.50%	23.70%	25.18%

Data Source: Audited Financial Statements

\*Modified Accrual Basis of Accounting

See independent auditor's report.

**Wheaton Park District  
Wheaton, Illinois  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund:										
Nonspendable	\$ 16,250	\$ 52,585	\$ 9,766	\$ 8,275	\$ 10,941	\$ 13,486	\$ 12,380	\$ 14,886	\$ 13,516	\$ 10,541
Unreserved/unassigned	4,379,142	4,020,922	5,137,160	5,499,375	3,818,157	2,363,484	2,560,517	3,322,876	3,295,924	2,932,376
<b>Total General Fund</b>	<b>\$ 4,395,392</b>	<b>\$ 4,073,507</b>	<b>\$ 5,146,926</b>	<b>\$ 5,507,650</b>	<b>\$ 3,829,098</b>	<b>\$ 2,376,970</b>	<b>\$ 2,572,897</b>	<b>\$ 3,337,762</b>	<b>\$ 3,309,440</b>	<b>\$ 2,942,917</b>
All other governmental funds:										
Nonspendable	\$ 61,248	\$ 113,558	\$ 38,604	\$ 20,666	\$ 33,834	\$ 47,978	\$ 65,784	\$ 86,462	\$ 105,586	\$ 65,433
Restricted:										
Special Revenues Funds	1,429,714	1,702,570	1,663,126	1,535,059	1,660,632	1,215,232	1,272,989	1,191,242	1,165,279	1,163,883
Debt Service Funds	-	-	-	-	-	-	-	-	845,559	845,718
Assigned:										
Special Revenues Funds	7,319,336	6,824,333	8,600,381	8,378,288	5,908,403	4,858,112	3,205,959	2,616,568	3,041,419	3,712,818
Capital Projects Funds	12,130,730	11,177,537	9,093,685	5,406,985	5,252,036	7,161,639	8,194,353	7,241,740	7,895,527	6,871,946
Unassigned	(1,174,580)	(1,154,836)	(1,105,759)	(1,063,060)	(1,028,996)	(965,731)	(836,872)	(725,704)	-	-
<b>Total all other governmental funds</b>	<b>\$ 19,766,448</b>	<b>\$ 18,663,162</b>	<b>\$ 18,290,037</b>	<b>\$ 14,277,938</b>	<b>\$ 11,825,909</b>	<b>\$ 12,317,230</b>	<b>\$ 11,902,213</b>	<b>\$ 10,410,308</b>	<b>\$ 13,053,370</b>	<b>\$ 12,659,798</b>
<b>Total governmental funds</b>	<b>\$ 24,161,840</b>	<b>\$ 22,736,669</b>	<b>\$ 23,436,963</b>	<b>\$ 19,785,588</b>	<b>\$ 15,655,007</b>	<b>\$ 14,694,200</b>	<b>\$ 14,475,110</b>	<b>\$ 13,748,070</b>	<b>\$ 16,362,810</b>	<b>\$ 15,602,715</b>

Data Source: Audited Financial Statements

\*Modified Accrual Basis of Accounting

See independent auditor's report.

**Wheaton Park District  
Wheaton, Illinois  
Assessed Value and Actual Value of Taxable Property -  
Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Commercial Property	Industrial Property	Equalized Assessed Value	Estimated Actual Value	Ratio of Equalized Assessed Value to Estimated Actual Value	Total Direct Rate
2015	2014	1,691,201,324	316,746,797	10,788,445	2,018,736,566	6,056,209,698	33.33%	0.8442
2016	2015	1,745,609,458	323,858,307	11,074,035	2,080,541,800	6,241,625,400	33.33%	0.8275
2017	2016	1,860,732,961	341,792,379	11,498,631	2,214,023,971	6,642,071,913	33.33%	0.7892
2018	2017	1,959,814,630	355,320,407	11,462,869	2,326,597,906	6,979,793,718	33.33%	0.7670
2019	2018	2,055,649,652	372,048,160	12,189,117	2,439,886,929	7,319,660,787	33.33%	0.7469
2020	2019	2,104,708,507	380,009,396	12,133,824	2,496,851,727	7,490,555,181	33.33%	0.7425
2021	2020	2,166,784,913	378,583,925	10,304,160	2,555,672,998	7,667,018,994	33.33%	0.7403
2022	2021	2,194,116,045	381,926,626	10,336,120	2,586,378,791	7,759,136,373	33.33%	0.7201
2023	2022	2,262,903,892	431,187,153	9,867,469	2,703,958,514	8,111,875,542	33.33%	0.5705
<b>2024</b>	<b>2023</b>	<b>2,381,705,535</b>	<b>450,185,988</b>	<b>12,498,039</b>	<b>2,844,389,562</b>	<b>8,533,168,686</b>	33.33%	<b>0.5695</b>

Data Source: Office of the County Clerk

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years**  
**December 31, 2024 (Unaudited)**

Tax Levy Year Fiscal Year	2023 2024	2022 2023	2021 2022	2020 2021	2019 2020	2018 2019	2017 2018	2016 2017	2015 2016	2014 2015
District Direct Rates:										
General	0.1841	0.1871	0.1890	0.1867	0.1710	0.1790	0.1773	0.1790	0.1900	0.1914
Special Revenue	0.1044	0.1069	0.2350	0.2584	0.3286	0.3211	0.3335	0.3431	0.3542	0.3616
Debt Service	0.2810	0.2765	0.2961	0.2952	0.2429	0.2468	0.2562	0.2671	0.2833	0.2912
<b>Total district direct rate</b>	<b>0.5695</b>	0.5705	0.7201	0.7403	0.7425	0.7469	0.7670	0.7892	0.8275	0.8442
Overlapping Rates:										
County of DuPage	0.1473	0.1428	0.1587	0.1609	0.1655	0.1673	0.1749	0.1848	0.1971	0.2057
City of Wheaton	0.7983	0.8379	0.8771	0.8913	0.9123	0.9338	0.9631	0.9960	1.0342	1.0341
Junior College District #502	0.1907	0.1946	0.2037	0.2114	0.2112	0.2317	0.2431	0.2626	0.2786	0.2975
DuPage Forest Preserve District	0.1076	0.1130	0.1177	0.1205	0.1242	0.1278	0.1306	0.1514	0.1622	0.1691
School District #200	4.7816	4.9029	4.8374	4.8540	4.8603	4.8883	4.9916	5.1076	5.3108	5.3915
Milton Township	0.0609	0.0606	0.0596	0.0434	0.0408	0.0442	0.0449	0.0457	0.0475	0.0484
Milton Township Roads	0.0748	0.0744	0.0734	0.0725	0.0722	0.0722	0.0734	0.0748	0.0778	0.0793
DuPage Airport Authority	0.0132	0.0139	0.0144	0.0148	0.0141	0.0146	0.0166	0.0176	0.0188	0.0196
Wheaton Mosquito	0.0141	0.0148	0.0154	0.0157	0.0000	0.0161	0.0165	0.0136	0.0156	0.0188
<b>Total overlapping rates</b>	<b>6.1885</b>	6.3549	6.3574	6.3845	6.4006	6.4960	6.6547	6.8541	7.1426	7.2640
<b>Total rate</b>	<b>6.7580</b>	6.9254	7.0775	7.1248	7.1431	7.2429	7.4217	7.6433	7.9701	8.1082

Note: Includes library districts in rates.

Data Source: Office of the County Clerk, Revenue Department

\* Rates are per \$100 of Assessed Value

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago**  
**December 31, 2024 (Unaudited)**

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Wheaton Center LLC	\$ 43,943,380	1	1.42%	\$ 16,166,850	2	0.78%
Wilson Danada LLC	34,000,010	2	1.10%			
Wheaton Multifamily Exchange	27,157,284	3	0.88%			
Nelp Wyndmere LLC	23,995,740	4	0.78%			
TGM Retreat Danada LP	21,666,670	5	0.70%			
CH Realty X-DLC R Wheaton	18,458,772	6	0.60%			
Redwood Briarbrook Wheaton	16,192,630	7	0.52%			
Danada East Retail	12,737,293	8	0.41%	9,524,240	8	0.46%
JVM Realty Corp.	12,349,354	9	0.40%			
Town Square Wheaton 2015 LLC	11,513,874	10	0.37%			
Invesco Advisors Inc.				21,734,600	1	1.04%
Avalon Properties				15,104,560	3	0.73%
UCR Asset Services				14,960,670	4	0.72%
AV & BV Wheaton LLC				12,698,310	5	0.61%
Rice Lake Square LP				11,920,750	6	0.57%
Redwood Capital Group				9,690,000	7	0.47%
Wheaton Illinois Senior Property				9,305,330	9	0.45%
Friedkin Realty Group				6,681,530	10	0.32%
	<b>\$ 222,015,007</b>		<b>7.18%</b>	<b>\$ 127,786,840</b>		<b>6.15%</b>

Data Source:

City of Wheaton Annual Comprehensive Financial Report. The percentage of total District taxable assessed valuation is based upon the District's assessed valuations, not the City's.

Office of the DuPage County Clerk

See independent auditor's report.



**Wheaton Park District**  
**Wheaton, Illinois**  
**Property Tax Levies and Collections - Last Ten Fiscal Years**  
**December 31, 2024 (Unaudited)**

Levy Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 17,216,483	\$ 17,190,552	99.85 %	160	\$ 17,190,712	99.85 %
2016	17,473,077	17,428,951	99.75 %	-	17,428,951	99.75 %
2017	17,845,006	17,792,698	99.71 %	-	17,792,698	99.71 %
2018	18,223,515	18,197,858	99.86 %	-	18,197,858	99.86 %
2019	18,539,122	18,509,960	99.84 %	-	18,509,960	99.84 %
2020	18,855,653	18,863,629	100.04 %	-	18,863,629	100.04 %
2021	18,637,466	18,604,419	99.82 %	-	18,604,419	99.82 %
2022	15,437,340	15,410,803	99.83 %	-	15,410,803	99.83 %
2023	16,198,799	<b>16,196,680</b>	99.99 %	-	<b>16,196,680</b>	99.99 %
<b>2024</b>	<b>16,934,222</b>	-	-	-	-	

Assessed value is set by the township assessor on an annual basis. The assessment level is then adjusted by the state with a county multiplier based on the factor needed to bring the average prior three years' level up to 33 1/3% of market value. Every four years there is a quadrennial assessment when all property is assessed.

\* Does not include adjustment for errors and abatement of tax extensions.

Data Source: Office of the County Clerk

N/A - Not Available

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years**  
**December 31, 2024 (Unaudited)**

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Estimated Actual Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Debt	Leases	General Obligation Debt	Leases				
2014	\$ 27,462,661	\$ -	\$ 10,314,225	\$ -	\$ 37,776,886	0.62%	1.67%	704.16
2016	24,883,199	-	9,032,289	-	33,915,488	0.54%	1.49%	631.40
2017	20,611,182	-	7,676,982	-	28,288,164	0.43%	1.18%	529.85
2018	17,833,315	-	6,318,338	-	24,151,653	0.35%	0.97%	450.78
2019	15,464,300	249,271	4,706,239	139,672	20,559,482	0.28%	0.80%	383.74
2020	12,746,915	212,223	3,047,448	101,160	16,107,746	0.22%	0.60%	302.38
2021	9,949,555	202,127	1,338,632	67,862	11,558,176	0.15%	0.41%	214.16
2022	7,277,011	191,852	-	33,148	7,502,011	0.03%	0.07%	40.64
2023	6,226,245	181,390	-	-	6,407,635	0.03%	0.07%	40.64
<b>2024</b>	<b>5,140,479</b>	<b>170,742</b>	<b>-</b>	<b>-</b>	<b>5,311,221</b>	<b>0.06%</b>	<b>0.16%</b>	<b>100.33</b>

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

\* See the Schedule of Assessed Value and Actual Value of Taxable Property.

\*\*See the Schedule of Demographic and Economic Information in this section for personal income and population data.

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Schedule of Direct and Overlapping Governmental Activities Debt**  
**December 31, 2024 (Unaudited)**

Governmental Unit	Gross Debt	Percentage to Debt Applicable to District	District's Share of Debt
Direct Debt			
Wheaton Park District	<b>\$ 5,311,221</b>	100%	<b>\$ 5,311,221</b>
Overlapping Debt:			
City of Naperville*	89,690,000	0.12%	107,628
City of Wheaton	49,570,000	96.67%	47,919,319
County of DuPage	67,220,000	5.89%	3,959,258
DuPage Forest Preserve District	110,415,000	5.89%	6,503,444
High School District #87	62,780,000	3.05%	1,914,790
Junior College District #502	87,140,000	5.21%	4,539,994
School District #200	96,060,000	68.60%	65,897,160
School District #203	3,020,000	0.13%	3,926
School District #41	17,070,000	0.57%	97,299
School District #89	24,170,000	21.03%	5,082,951
Village of Lisle	2,010,000	1.68%	33,768
Village of Glen Ellyn*	32,315,000	1.12%	361,928
Winfield Fire Protection District	7,100,000	25.06%	1,779,260
<b>Total others</b>	<b>648,560,000</b>		<b>138,200,725</b>
<b>Total direct and overlapping debt</b>	<b>\$ 653,871,221</b>		<b>\$ 143,511,946</b>

\* Determined by the ratio of assessed value of property in the District subject to taxation to the total assessed value of property in overlapping unit.

See independent auditor's report.

**Wheaton Park District  
Wheaton, Illinois  
Legal Debt Margin - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Equalized Assessed Valuation</b>	<b>\$ 2,844,389,562</b>	<b>\$ 2,703,958,514</b>	<b>\$ 2,586,378,791</b>	<b>\$ 2,555,672,998</b>	<b>\$ 2,496,851,727</b>	<b>\$ 2,439,886,929</b>	<b>\$ 2,326,597,906</b>	<b>\$ 2,214,023,971</b>	<b>\$ 2,080,541,800</b>	<b>\$ 2,018,736,566</b>
Bonded Debt Limit	\$ 81,776,200	\$ 77,738,807	\$ 74,358,390	\$ 73,475,599	\$ 71,784,487	\$ 70,146,749	\$ 66,889,690	\$ 63,653,189	\$ 59,815,577	\$ 58,038,676
Amount of net debt applicable to limit	3,347,397	3,826,178	4,268,159	7,623,088	11,531,782	24,942,395	22,524,650	25,965,815	29,300,705	39,797,145
<b>Legal Debt Margin</b>	<b>\$ 78,428,803</b>	<b>\$ 73,912,629</b>	<b>\$ 70,090,231</b>	<b>\$ 65,852,511</b>	<b>\$ 60,252,705</b>	<b>\$ 45,204,354</b>	<b>\$ 44,365,040</b>	<b>\$ 37,687,374</b>	<b>\$ 30,514,872</b>	<b>\$ 18,241,531</b>
Percentage age of legal debt margin to bonded debt limit	95.91%	95.08%	94.26%	89.63%	83.94%	64.44%	66.33%	59.21%	51.01%	31.43%
Non-referendum legal debt limit	\$ 16,355,240	\$ 15,547,761	\$ 14,871,678	\$ 14,695,120	\$ 14,356,897	\$ 14,029,350	\$ 13,377,938	\$ 12,730,638	\$ 11,963,115	\$ 11,607,735
Amount of debt applicable to limit	3,347,397	3,826,178	4,268,159	4,738,088	5,231,782	11,017,395	6,609,650	7,070,815	7,535,705	7,897,145
<b>Legal debt margin</b>	<b>\$ 13,007,843</b>	<b>\$ 11,721,583</b>	<b>\$ 10,603,519</b>	<b>\$ 9,957,032</b>	<b>\$ 9,125,115</b>	<b>\$ 3,011,955</b>	<b>\$ 6,768,288</b>	<b>\$ 5,659,823</b>	<b>\$ 4,427,410</b>	<b>\$ 3,710,590</b>
Percentage of Legal Debt Margin to the Bonded Debt Limit	79.53%	75.39%	71.30%	67.76%	63.56%	21.47%	50.59%	44.46%	37.01%	31.97%

Data Source: District records

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Demographic and Economic Statistics - Last Ten Fiscal Years**  
**December 31, 2024 (Unaudited)**

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Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2014	53,648	\$ 2,258,902,688	\$ 42,106	4.80%
2016	53,715	2,281,168,620	42,468	3.00%
2017	53,389	2,388,517,082	44,738	5.00%
2018	53,577	2,497,438,278	46,614	4.30%
2019	53,577	2,580,268,320	48,160	4.00%
2020	53,270	2,674,580,160	50,208	8.00%
2021	53,970	2,789,601,360	51,688	6.10%
2022	52,984	2,932,081,576	55,339	4.60%
2023	52,984	3,154,561,392	59,538	4.50%
<b>2024</b>	<b>52,938</b>	<b>3,323,712,330</b>	<b>62,785</b>	<b>5.00%</b>

Data Sources:

(1) U.S. Bureau of the Census, 2019-2023 American Community Survey 5-Year Estimates population, the most current figure available.

(2) Illinois Department of Employment Security, Illinois Labor Market Information (LMI)

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago**  
**December 31, 2024 (Unaudited)**

Employer	Type of Business	2024			2015		
		Employees	Rank	% of Total District Employment	Employees	Rank	% of Total District Employment
DuPage County Government Center	Government administration	2,680	1	9.64%	3,189	1	11.09%
School District Number 200	School district	1,765	2	6.35%	1,586	2	5.52%
Wheaton Park District	Park district government	1,127	3	4.06%	1,188	3	4.13%
Marianjoy Medical Group	Rehabilitation healthcare facility	925	4	3.33%	950	5	3.31%
Wheaton College	Private college	890	5	3.20%	900	6	3.13%
First Trust Portfolios	Investment and advisory services	500	6	1.80%	500	7	1.74%
City of Wheaton	City government	295	7	1.06%			
Coldwell Banker Realty	Real estate broker	110	8	0.40%			
Good News Publishers	Publishing	100	9	0.36%			
ServPro Wheaton/Glen Ellyn/Lisle	Restoration contractors	100	10	0.36%			
Spraying Systems, Inc.	Spray technology				1,000	4	3.48%
Wyndemere Senior Living Campus	Retirement community and rehabilitation				378	8	1.32%
Jewel Foods	Retail				350	9	1.22%
Forest Preserve District DuPage County	Forest preserve government				326	10	1.22%
		8,492		30.56%	10,367		36.16%

Data Sources:  
2025 Illinois Manufacturers Directory and 2025 Illinois Services Directory.

Wheaton Park District W2's

See independent auditor's report.

**Wheaton Park District**  
**Wheaton, Illinois**  
**Government Employees by Function/Program - Last Ten Fiscal Years**  
**December 31, 2024**

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>General Government</b>										
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Finance	8.90	9.22	8.97	9.22	8.40	9.63	9.96	8.15	8.63	8.45
Human Resources	2.28	2.20	2.29	2.71	2.16	2.35	2.35	2.37	2.43	1.98
Marketing	9.68	8.13	8.31	3.83	4.46	5.57	4.60	3.87	4.27	5.69
<b>Parks</b>	<b>43.98</b>	43.11	44.51	47.90	37.23	55.70	51.26	47.00	40.94	40.74
<b>Recreation</b>	<b>92.82</b>	83.60	74.88	65.06	43.52	94.66	95.65	106.2	110.26	99.32
<b>Zoo</b>	<b>25.97</b>	23.94	21.66	20.36	19.35	21.59	20.51	20.78	18.23	20.35
<b>Golf</b>	<b>84.79</b>	82.04	74.83	63.57	58.37	90.56	91.91	94.92	100.92	97.22
<b>Museum</b>	<b>3.58</b>	3.28	3.27	2.65	2.30	3.65	3.53	3.39	2.98	3.57

Data Source: District records

See independent auditor's report.

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

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Parks</b>										
Number of nature preserves	1	1	1	1	1	1	1	1	1	1
<b>Recreation</b>										
Number of recreation programs	1,227	1,015	1,610	1,053	884	2,018	4,087	3,654	2,499	1,677
Resident rounds of golf played	26,853	25,858	24,720	26,956	26,752	24,211	23,892	24,598	23,297	25,360
Nonresident rounds of golf played	37,220	34,431	32,634	33,878	26,806	21,166	21,968	22,324	26,210	25,620
Number of participants	180,361	174,872	148,485	118,069	14,244	203,232	223,969	232,186	210,665	201,036
Nonresident participants	76,616	75,883	34,571	98,156	9,514	92,196	102,336	106,898	95,279	90,661

Data Source: Various District department records

See independent auditor's report.



Wheaton Park District Wheaton, Illinois Capital Asset Statistics by Function/Program - Last Ten Fiscal Years December 31, 2024 (Unaudited)										
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Parks</b>										
Acres of parks	821.00	821.00	817.00	817.00	817.00	817.00	817.00	814.33	814.33	814.33
<b>Recreation</b>										
Number of tennis courts	16	16	16	16	18	19	19	19	19	19
Number of swimming facilities	2	2	2	2	2	2	2	2	2	2
Number of museums	2	2	2	2	2	2	2	2	2	2
Number of golf course holes	27	27	27	27	27	27	27	27	27	27

Data Source: Various District department records



TO: Board of Commissioners

FROM: Donna Siciliano

THROUGH: Mike Benard

RE: Possible Commissioner Attendance for the National Recreation and Parks Association Educational Conference and Exposition September 15-19, in Orlando, Florida

DATE: June 18, 2025

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**SUMMARY:**

The Board of Commissioners adopted a formal travel policy. Per Policy, the Park Board must approve attendance by, and related budgeted expenses for, educational conference attendance by Commissioners.

**PREVIOUS COMMITTEE/BOARD ACTION:**

In 2024, one commissioner was approved to attend the NRPA conference.

**REVENUE OR FUNDING IMPLICATIONS:**

*Per Commissioner Expense Estimates*

Lodging 4 nights	\$ 1,300.00
<i>In Person Conference</i> Registration before August 1, 2025	\$ 745.00
Airfare	\$ 450.00
Transportation to & from airports	\$ 150.00
Meals and incidental expenses reimbursement maximum 5 days @ \$79	\$ 395.00

**ATTACHMENTS:**

Travel Policy

**ALTERNATIVES:**

Virtual Conference Registration before August 1, 2025	\$ 315.00
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**RECOMMENDATION:**

To allow commissioners who are interested in attending the conference at a cost not to exceed \$3,100 per commissioner.

### *A. Purpose*

The purpose of this policy is to establish guidelines for employees and elected officials of the District to follow when incurring business travel expenses while on assignments such as attending educational programs, association conferences or conducting onsite visits of parks and facilities for fact finding purposes outside of the local area and for the use of District owned vehicles. For employees, the immediate supervisor and department head must approve all business travel in advance and include related expenses in the annual operating budget. For elected officials, the Board of Park Commissioners must approve attendance and budgeted travel expenses in advance on a case by case basis.

### *B. Expenditure Limit*

Consistent with the requirements of the Local Government Expense Control Act, the District may establish an expenditure limit for travel expenses incurred. By establishing said limit, the board would not have to approve each employee's attendance prior to said attendance. Instead they would approve all such expenditures via the budget and appropriation ordinance. However, in the event that an employee desires to attend some event that would cost in total in excess of the limit established, that attendance would have to be approved by the board in one of their noticed public meetings PRIOR to attendance. This policy is establishing the District's limit as \$3,000 per staff member per conference/event attended. The Act does not permit the reimbursement for any entertainment expense.

### *c. Elected Official*

The Act **does not permit any elected official to attend without obtaining prior approval**, even if the expenses to be incurred are below the established limit. Any such expenses incurred by an elected official of the District must be approved before incurrence, by roll call vote at an open meeting of the governing board of the District. Any elected official incurring expenses under this policy is required to submit documentation of an estimate of said expenses prior to incurring them. Before travel, meals or lodging expenses may be approved under the Act the Documentation as specified in the "Documentation Required" section below must be submitted in writing to the governing board. In this instance, where the exact amount of the actual expenses to be incurred for some expenses, such as meals and travel may be unknown, such expenses may be estimated. Once the expenses have been incurred, the elected official must also complete the expense report form as noted in the "Documentation Required" section below.

It is expected that employees and elected officials attend educational sessions when attending conferences.

The District's objectives are to permit travel arrangements that:

- Conserve travel expenses
- Provide uniform treatment for employees
- Allow for Board oversight
- Adhere to the plan adopted in the budget
- Result in prompt approval and recording of District expenses

### *D. Personal Travel/Travel Companions*

A family member or friend may accompany employees and elected officials on business travel, at their expense, when the presence of a companion will not interfere with successful completion of business objectives. Generally, employees and elected officials are also permitted to combine personal travel

with business travel, as long as time away from work is approved and vacation or personal time is used (employees only). Additional expenses arising from such non-business travel are the responsibility of the employee or the elected official.

### ***E. Covered Expenses***

When approved, the actual costs of conference or convention registrations, participation in professional organizations, technical meetings and the travel, meals, lodging and other expenses directly related to accomplishing business travel objectives can be either:

- charged to the District's procurement card (if one has been issued to employee or elected official traveling) or
- reimbursed by the District

### ***F. Documentation Required***

Per the Local Governmental Expense Control Act: travel, meal and lodging expenses must, whether above or below the Expenditure Limit established above, be documented in an expense report. The form of this report can be found on the G drive under District Forms\Expense Reports.

#### **Expense Report Form effective October 2016**

G: » DISTRICT FORMS » Expense Reports

These must be

completed for each attendee. The report must indicate:

- An estimate of the cost of travel, meals or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals or lodging if the expenses have already been incurred;
- The name of the individual who received or is requesting the travel, meal or lodging expense;
- the job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
- the date or dates and nature of the official business in which the travel, meals or lodging expense was or will be expended.

In either case, original receipts or equivalent evidence must be provided to support the expenses incurred. These receipts must be turned in within 60 days of the date the purchase was incurred. It is expected that staff and elected officials will be cost-conscious when spending District funds, and make all reasonable efforts to minimize their expenses related to travel, lodging, and meals. The District Limit will be set to the current CONUS rate for Chicago, Illinois. Current lodging and M&IE (meals & incidentals) rates can be found at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). These rates and limits are the US General Services Administration CONUS rates. The District has elected to use the rates for Chicago to establish the rates to be used by District employees. Any expenses incurred beyond the daily limit on a district procurement card will be reimbursed to the district by the staff member/official.

Further, it is expected that Supervisors and Department Heads will be looking over their staff's charges even when the individual charges do not exceed the employee's approval limit as the travel costs may be broken into multiple charges that individually do not exceed the employee's approval limit but in total for a given trip would exceed that limit.

The Executive Director, at his discretion may authorize exceeding the amount spent on a meal for the purposes of team building or strategic planning. The entire bill will be charged to Executive Director's procurement card. Any staff/official in attendance will record the current CONUS dinner rate of group meal expense on their daily log to count against their daily. If the Executive Director is not in attendance, prior approval may be granted to another staff member/official to accomplish similar district objectives.

### *G. Alcohol*

Consistent with the District's personnel manual direction, no alcohol purchases will be paid for by the District. Receipts for dining establishments must be provided in sufficient detail to document that no alcoholic beverages are being paid for by the District.

### *H. Accidents*

Employees or elected officials who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor or the executive director.

### *I. Vehicle Use*

District vehicles are used for official business and may be kept overnight in certain instances only when authorized by the Executive Director. Any employee provided a vehicle by the district shall not be authorized to use their private vehicle and receive reimbursement for travel, except on approval of the Executive Director.

Effective January 1, 2017, it is the policy of the Wheaton Park District to provide its Executive Director with a monthly vehicle stipend in a manner that is non-contributory to his or her Pension Calculation. The amount of the vehicle stipend will be voted on by the Board of Commissioners and reviewed and updated periodically. No other district employee shall be granted a vehicle stipend without the approval of the Board of Commissioners.

No employee may operate a district vehicle without having in his/her possession a valid driver's license.

District vehicles shall not be used to transport unauthorized passengers such as hitchhikers.

All accidents involving district vehicles must be reported in writing to the administrative office within twenty-four (24) hours of the accident. The report shall include the names and addresses of available witnesses and principals. All accidents involving district vehicles are to be reported to the police immediately and at the site of the accident. A police report must be submitted to the administrative office as soon as available from the police department in order to submit claims to the insurance company.

### *J. Mileage Reimbursement*

Mileage reimbursement is made for the use of personal motor vehicles for District business at the current rate allowed by the Internal Revenue Service. Employees and elected officials are required to track their mileage and submit the mileage logs to the Finance Department with the appropriate approval signatures in order to get reimbursement as outlined in the District's purchasing policy.

### *K. Issues/Abuse*

Employees should contact their supervisor or the Finance Department for guidance and assistance on procedures related to travel arrangements, expense reports, reimbursement for specific expenses or any other business travel issues. Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.

#### ***L. Exceptions***

Where this policy does not cover a specific situation, the Executive Director retains the sole right to authorize exceptions to the policy related to employees only. Exceptions related to elected officials shall be referred by the Executive Director to the entire Board for resolution.

#### ***M. Timeliness***

Consistent with IRS Publication 463, reimbursements must be submitted within 60 days of being incurred for such reimbursements to be considered made under an accountable plan and not subject to taxation. Any reimbursements submitted subsequent to 60 days will be paid through accounts payable and reported on their next paycheck and subject to taxation in compliance with IRS regulations.

**WHEATON PARK DISTRICT  
ORDINANCE NO. 2025-04**

**AN ORDINANCE APPROVING THE TERMS AND AUTHORIZING THE EXECUTION OF A LEASE  
AGREEMENT BETWEEN THE WHEATON PARK DISTRICT AND COMPUTER SYSTEM  
INNOVATION INC. FOR THE LEASE OF A PORTION OF THE WHEATON OAKS PROFESSIONAL  
BUILDING LOCATED AT 855 WEST PRAIRIE AVENUE, WHEATON, ILLINOIS**

WHEREAS, Wheaton Park District ("Park District") owns certain real property and related improvements located at 855 West Prairie Avenue, Wheaton, Illinois, commonly referred to as Wheaton Oaks Professional Building ("Premises"); and

WHEREAS, the Park District and Computer System Innovation, Inc. ("Tenant") are parties to a lease agreement originally dated November 14, 2012, and subsequently amended and renewed on June 21, 2017, July 17, 2019, December 16, 2020, December 15, 2021, December 21, 2022, January 17, 2024 and January 15, 2025 respectively, for the Premises (collectively, the "Original Lease"); and

WHEREAS, the current Lease is set to expire by its terms on June 30, 2025, and the parties wish to enter into a new, six month lease agreement for the Premises that will commence on the expiration of the Lease and expire on June 30, 2025; and

WHEREAS, the Park District has determined that it is in its best interests to enter a new lease agreement with Tenant for the Premises, subject to the terms and conditions set forth in the Lease Agreement attached hereto as Exhibit A ("Lease Agreement").

NOW, THEREFORE, IT IS HEREBY ORDAINED by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois as follows:

1. The foregoing preambles to this Ordinance are hereby determined to be true and correct and are hereby incorporated in and made part of this Ordinance.
2. The form, terms and provisions of the proposed Lease Agreement as presented to the Park District's Board of Park Commissioners ("Park Board") at this meeting are hereby in all respects approved as provided herein.
3. The President and Secretary of the Park Board, or his or her designee, are hereby authorized and directed to execute and deliver the Lease Agreement, in the name and on behalf of the Park District, and to take all such other actions and steps and execute all such further documents as said President and Secretary, or his or her designee, deem necessary or appropriate to carry out the terms and conditions of the Lease Agreement and to effectuate its purpose.

Adopted this 18th day of June 2025 by roll call vote of the members of the Board of Park Commissioners as follows:

Roll Call:

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstain: \_\_\_\_\_

\_\_\_\_\_  
President, Board of Park Commissioners

ATTEST:

\_\_\_\_\_  
Secretary, Board of Park Commissioners



SECRETARY'S CERTIFICATE

I, Michael J. Benard, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District; and I hereby certify that the foregoing instrument is a true and correct copy of:

**AN ORDINANCE APPROVING THE TERMS AND AUTHORIZING THE EXECUTION OF A LEASE  
AGREEMENT BETWEEN THE WHEATON PARK DISTRICT AND COMPUTER SYSTEM INNOVATION INC.  
FOR THE LEASE OF A PORTION OF THE WHEATON OAKS PROFESSIONAL BUILDING LOCATED AT 855  
WEST PRAIRIE AVENUE, WHEATON, ILLINOIS**

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the 18<sup>th</sup> day of June 2025.

I do further certify that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was provided in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Wheaton Park District at Wheaton, Illinois this 18<sup>th</sup> day of June 2025.

\_\_\_\_\_  
Michael J. Benard, Secretary  
Board of Park Commissioners  
Wheaton Park District

[SEAL]

## LEASE AGREEMENT

This Lease Agreement ("Lease") is made by and between the Wheaton Park District, an Illinois park district (the "Landlord") and Computer System Innovation Inc. (the "Tenant") (Landlord and Tenant are collectively referred to as the "Parties"). This Lease is effective the date the Landlord closes on the purchase of the Building.

Landlord is the owner of the land and improvements commonly known as the Wheaton Oaks Professional Building, and numbered as 855 West Prairie Avenue, Wheaton, IL 60176 (the "Building").

Landlord makes available for lease a portion of the Building designated as approximately 226 square feet of the First Floor West Suite, approximately 319 square feet of shared meeting space and approximately 745 square feet of shared hallways and Bathrooms as depicted in Exhibit A, attached to and incorporated herein by reference (the "Leased Premises").

Landlord desires to lease the Leased Premises to Tenant, and Tenant desires to lease the Leased Premises from Landlord for the term, at the rental and upon the covenants, conditions and provisions herein set forth.

THEREFORE, in consideration of the mutual promises herein contained and other good and valuable consideration, it is agreed:

### 1. Term and Termination.

Landlord hereby leases the Leased Premises to Tenant, and Tenant hereby leases the same from Landlord, for a term beginning July 1, 2025 and ending December 31, 2025 (the "Term"), unless otherwise terminated in accordance with the terms and provisions of this Lease. Tenant already has and shall retain possession. Notwithstanding the foregoing, Landlord has the right to terminate this Lease in accordance with Sections 8C and 16 of this Lease.

Upon termination of this Lease, by expiration or otherwise, or upon any termination of Tenant's right to possession without termination of this Lease, Tenant shall immediately, peaceably, and quietly surrender to Landlord possession of and vacate the Leased Premises, and Tenant shall return the Leased Premises to Landlord in as good a condition as existed when Tenant took possession, except for reasonable wear and tear and loss by fire or other casualty.

### 2. Rental.

Tenant shall pay to Landlord during the Term rent of \$4,000.00 ("Rent"). Rent shall be paid in a lump sum or in 6 monthly payments of \$666.67 each due the first day of each month of the Term to Landlord at 102 E. Wesley Street, Wheaton, Illinois 60187, or at such other place designated by written notice from Landlord to Tenant.

### 3. Intentionally Omitted.

### 4. Use.

Tenant shall use and occupy the Leased Premises for office space only. The Leased Premises shall be used for no other purpose. Landlord represents that the Leased Premises may lawfully be used for such purpose. Tenant shall not use or permit the Leased Premises to be used for any unlawful purpose and covenants and agrees not to maintain any nuisance on the Leased Premises which shall be in any manner injurious to or endanger the health and safety of any persons on or in the vicinity of the Leased Premises.

### 5. Sublease and Assignment.

Tenant shall not sublease all or any part of the Leased Premises, or assign this Lease in whole or in part, without Landlord's written consent, which may be withheld for any reason. Landlord may assign this Lease without Tenant's consent to any purchaser of the Building.

## **6. Cleaning and Repairs.**

During the Term, Tenant shall keep the Leased Premises in clean, safe and sanitary condition and be responsible for the costs of cleaning the Leased Premises and shall make, at Tenant's expense, all necessary repairs to the Leased Premises. Repairs shall include such items as routine repairs of floors, walls, ceilings, and other parts of the Leased Premises damaged or worn through normal occupancy. Tenant shall not be responsible for other expenses of the Building, including the maintenance and repair of the HVAC system serving the Leased Premises. Landlord agrees to empty garbage and recycling bins within Tenant's offices on a regular schedule (typically Tuesday through Saturday each week as staff availability allows).

## **7. Alterations and Improvements.**

Tenant shall not, without first obtaining the written consent of Landlord, make any alterations, additions, or improvements, in, to or about the Leased Premises.

## **8. Insurance and Indemnity.**

A. If the Leased Premises or any other part of the Building is damaged by fire or other casualty resulting from any act or negligence of Tenant or any of Tenant's agents, employees or invitees, Rent shall not be diminished or abated while such damages are under repair, and Tenant shall be responsible for the costs of repair not covered by insurance.

B. Landlord shall maintain fire and extended coverage insurance on the Building and the Leased Premises in such amounts as Landlord shall deem appropriate. Tenant shall be responsible, at its expense, for fire and extended coverage insurance on all of its personal property, including removable trade fixtures, located in the Leased Premises.

C. Tenant shall maintain during the Term of this Lease, commercial general liability insurance, on an occurrence basis, in the amount of \$2,000,000 per occurrence. Tenant shall also maintain during the Term of this Lease, business auto liability with a limit of not less than \$1,000,000 each accident. Such insurance shall cover liability arising out of any auto including owned, hired and non-owned autos. Upon execution of the Lease, and upon demand by Landlord, Tenant shall furnish to Landlord a certificate of insurance indicating that the policies of insurance required hereunder have been purchased and paid for by Tenant. Failure of Tenant to submit proof of acceptable insurance to Landlord shall entitle Landlord to immediately terminate the Lease. The certificates of insurance shall provide that all insurance required hereunder shall not be cancelled, terminated or reduced without at least ten (10) days advance written notice to Landlord. The Landlord, its Park Commissioners, employees and agents shall be named as additional insureds on the commercial general liability insurance. All insurance of the Tenant shall be primary insurance.

D. Tenant shall defend, indemnify and hold the Landlord, its Park Commissioners, employees, agents and volunteers, and their respective successors and assigns, harmless from and against all claims, damages, losses and expenses, including but not limited to, attorneys' fees and costs, costs and expenses of litigation for any claim against the Landlord, including personal injury, death and property damage, arising out of Tenant's use of the Premises except to the extent caused by the negligence of the Landlord, its Park Commissioners, employees, agents and volunteers, and their respective successors and assigns. Tenant shall similarly defend, indemnify and hold the Landlord, its Park Commissioners, employees, agents and volunteers, and their respective successors and assigns, harmless from and against all claims, costs, damages, losses and expenses, including but not limited to, attorneys' fees and costs, costs and expenses incurred by reason of Tenant's breach or default of any of its obligations under this Lease.

## **9. Utilities/Services.**

Landlord shall pay all charges for gas, electricity and other utilities used by Tenant on the Leased Premises during the Term of this Lease unless otherwise expressly agreed in writing by Tenant. Tenant acknowledges that the Leased Premises are designed to provide standard office use. Tenant shall not use any equipment or devices that

utilize excessive electrical energy, or which may, in Landlord's reasonable opinion, overload the wiring or HVAC system or interfere with utility services to other tenants.

#### **10. Signs.**

Following Landlord's consent, Tenant shall have the right to place on the Leased Premises, at locations selected by Tenant, any signs which are permitted by applicable zoning ordinances and other restrictions. Landlord may refuse consent to any proposed signage that is in Landlord's opinion too large, deceptive, unattractive, or otherwise inconsistent with or inappropriate to the Leased Premises or use of any other tenant. Landlord shall assist and cooperate with Tenant in obtaining any necessary permission from governmental authorities or adjoining owners and occupants for Tenant to place or construct the foregoing signs. Tenant shall repair all damage to the Leased Premises resulting from the removal of signs installed by Tenant.

#### **11. Entry.**

Landlord shall have the right to enter upon the Leased Premises at reasonable hours to inspect the same, provided Landlord shall not thereby unreasonably interfere with Tenant's business on the Leased Premises.

#### **12. Parking.**

During the Term of the Lease, Tenant shall have the right to one (1) reserved parking space that are on the Building premises as depicted in Exhibit B, attached to and incorporated herein.

#### **13. Building Rules.**

Tenant will comply with the rules of the Building adopted and altered by Landlord from time to time as long as such rules do not unreasonably interfere with Tenant's use of the Premises and will cause all of its agents, employees, invitees and visitors to do so; all changes to such rules will be sent by Landlord to Tenant in writing.

#### **14. Security.**

The Tenant is responsible, at its sole cost and expense, for establishing and maintaining the safety and security of the Leased Premises, including the safety and security of Tenant's personal property on the Leased Premises, and the safety and security of Tenant's employees, invitees, licensees, patrons, agents, representatives, and anyone else on the Leased Premises during Tenant's occupancy of the same.

#### **15. Damage and Destruction.**

Subject to Section 8A above, if the Leased Premises or any part thereof or any appurtenance thereto is so damaged by fire, casualty or structural defects that the same cannot be used for Tenant's purposes, then Tenant shall have the right within forty-five (45) days following damage to elect by notice to Landlord to terminate this Lease as of the date of such damage. In the event of minor damage to any part of the Leased Premises which the Tenant is not obligated to repair, and if such damage does not render the Leased Premises unusable for Tenant's purposes, Landlord shall promptly repair such damage at the cost of the Landlord. In making the repairs called for in this paragraph, Landlord shall not be liable for any delays resulting from strikes, governmental restrictions, inability to obtain necessary materials or labor or other matters which are beyond the reasonable control of Landlord. Tenant shall be relieved from paying Rent and other charges during any portion of the Term that the Leased Premises are inoperable or unfit for occupancy, or use, in whole or in part, for Tenant's purposes. Rent and other charges paid in advance for any such periods shall be credited on the next ensuing payments, if any, but if no further payments are to be made, any such advance payments shall be refunded to Tenant. The provisions of this paragraph extend not only to the matters aforesaid, but also to any occurrence which is beyond Tenant's reasonable control and which renders the Leased Premises, or any appurtenance thereto, inoperable or unfit for occupancy or use, in whole or in part, for Tenant's purposes.

#### **16. Default.**

If default shall at any time be made by Tenant in the payment of Rent when due to Landlord as herein provided, and if said default shall continue for three (3) days after written notice thereof shall have been given to Tenant by Landlord, or, except as provided in Section 8C of this Lease, if default shall be made in any of the other covenants or conditions to be kept, observed and performed by Tenant, and such default shall continue for thirty (30) days after notice thereof in writing to Tenant by Landlord without correction thereof then having been commenced and thereafter diligently prosecuted, Landlord may declare the Term of this Lease ended and terminated by giving Tenant written notice of such intention, and if possession of the Leased Premises is not surrendered, Landlord may reenter said Leased Premises. Landlord shall have, in addition to the remedy above provided, the right to exclude the Tenant from the Leased Premises without terminating this Lease and all other rights and remedies available to Landlord on account of any Tenant default, either in law or equity. Landlord shall use reasonable efforts to mitigate its damages.

#### **17. No Liability.**

Landlord shall not be liable for any damage done or occasioned in, upon or about the Leased Premises nor for any damages arising from acts or neglect of any owners or occupants of adjacent or contiguous property, except to the extent attributable to the reckless and/or willful/wanton acts of the Landlord and/or its employees. In the event of a breach of contract claim by Tenant against the Landlord, Landlord shall only be liable for direct damages caused by such breach and not consequential damages.

#### **18. Quiet Possession.**

Landlord covenants and warrants that upon performance by Tenant of its obligations hereunder, Landlord will keep and maintain Tenant in exclusive, quiet, peaceable, and undisturbed and uninterrupted possession of the Leased Premises during the Term of this Lease.

#### **19. Condemnation.**

If any legally, constituted authority condemns the Building or such part thereof which shall make the Leased Premises unsuitable for leasing, this Lease shall cease when the public authority takes possession, and Landlord and Tenant shall account for Rent as of that date. Such termination shall be without prejudice to the rights of either party to recover compensation from the condemning authority for any loss or damage caused by the condemnation. Neither party shall have any rights in or to any award made to the other by the condemning authority.

#### **20. Subordination.**

Tenant accepts this Lease subject and subordinate to any mortgage, deed of trust or other lien presently existing or hereafter arising upon the Leased Premises, or upon the Building and to any renewals, refinancing and extensions thereof, but Tenant agrees that any such mortgagee shall have the right at any time to subordinate such mortgage, deed of trust or other lien to this Lease on such terms and subject to such conditions as such mortgagee may deem appropriate in its discretion. Landlord is hereby irrevocably vested with full power and authority to subordinate this Lease to any mortgage, deed of trust or other lien now existing or hereafter placed upon the Leased Premises of the Building, and Tenant agrees upon demand to execute such further instruments subordinating this Lease or attorning to the holder of any such liens as Landlord may request. In the event that Tenant should fail to execute any instrument of subordination herein required to be executed by Tenant promptly as requested, Tenant hereby irrevocably constitutes Landlord as its attorney-in-fact to execute such instrument in Tenant's name, place and stead, it being agreed that such power is one coupled with an interest. Tenant agrees that it will from time to time upon request by Landlord execute and deliver to such persons as Landlord shall request a statement in recordable form certifying that this Lease is unmodified and in full force and effect (or if there have been modifications, that the same is in full force and effect as so modified), stating the dates to which Rent and other charges payable under this Lease have been paid, stating that Landlord is not in default hereunder (or if Tenant alleges a default stating the nature of such alleged default) and further stating such other matters as Landlord shall reasonably require.

## **21. No Encumbrances.**

Lessee shall not undertake or cause to be undertaken any act or thing so as to encumber in any manner the title of the Leased Premises or to create a lien upon the Leased Premises or any buildings or structures on the Leased Premises. In the event that the any part of the Leased Premises becomes encumbered by any lien or other interest as a result of any act or omission of Tenant, Tenant shall, upon demand, take such actions as are necessary to obtain a release of such lien or other interest. If Tenant fails to commence any action to release such lien, Landlord may, but is not obligated to, take any action as it deems necessary to release such lien or other interest and Tenant shall reimburse Landlord upon demand for all costs and expenses incurred in obtaining such release, including, but not limited to, reasonable attorneys' fees.

## **22. Notice.**

Any notice required or permitted under this Lease shall be deemed sufficiently given or served if sent by United States certified mail, return receipt requested, addressed as follows:

If to Landlord to:

Executive Director  
Wheaton Park District  
102 E. Wesley Street  
Wheaton, IL 60187

If to Tenant to:

Computer System Innovations, Inc.  
c/o Douglas Morris  
747 Elm  
Glen Ellyn, IL 60137

Landlord and Tenant shall each have the right from time to time to change the place notice is to be given under this paragraph by written notice thereof to the other party.

## **23. No Third-Party Beneficiary.**

This Lease is entered into solely for the benefit of the Parties, and nothing in this Lease is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entity, who is not a party to this Lease, or to acknowledge, establish or impose any legal duty to any third party.

## **24. Brokers.**

Tenant represents that Tenant was not shown the Leased Premises by any real estate broker or agent and that Tenant has not otherwise engaged in any activity which could form the basis for a claim for real estate commission, brokerage fee, finder's fee or other similar charge, in connection with this Lease.

## **25. Waiver.**

No waiver of any default of Landlord or Tenant hereunder shall be implied from any omission to take any action on account of such default if such default persists or is repeated, and no express waiver shall affect any default other than the default specified in the express waiver and that only for the time and to the extent therein stated. One or more waivers by Landlord or Tenant shall not be construed as a waiver of a subsequent breach of the same covenant, term, or condition.

**26. Memorandum of Lease.**

The Parties hereto contemplate that this Lease should not and shall not be filed for record, but in lieu thereof, at the request of either party, Landlord and Tenant shall execute a Memorandum of Lease to be recorded for the purpose of giving record notice of the appropriate provisions of this Lease.

**27. Headings.**

The headings used in this Lease are for convenience of the Parties only and shall not be considered in interpreting the meaning of any provision of this Lease.

**28. Successors.**

The provisions of this Lease shall extend to and be binding upon Landlord and Tenant and their respective legal representatives, successors, and assigns.

**29. Consent.**

Landlord and Tenant shall not unreasonably withhold or delay their consent with respect to any matter for which their consent is required or desirable under this Lease.

**30. Compliance with Law.**

Tenant shall comply with all laws, orders, ordinances, and other public requirements now or hereafter pertaining to Tenant's use of the Leased Premises. Landlord shall comply with all laws, orders, ordinances and other public requirements now or hereafter affecting the Leased Premises.

**31. Final Agreement.**

This Agreement terminates and supersedes all prior understandings or agreements on the subject matter hereof. The foregoing constitutes the entire agreement between the Parties and may be modified only by a writing signed by both Parties.

**32. Governing Law.**

This Agreement shall be governed, construed, and interpreted by, through and under the Laws of the State of Illinois.

IN WITNESS WHEREOF, the parties have executed this Lease as of the day and year first above written.

**LANDLORD:**

Wheaton Park District

By: \_\_\_\_\_  
Michael J. Benard, Executive Director

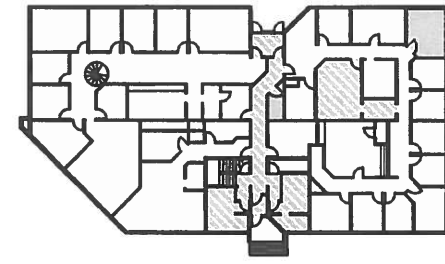
**TENANT:**

Computer System Innovation Inc.

By: \_\_\_\_\_  
Douglass Morris

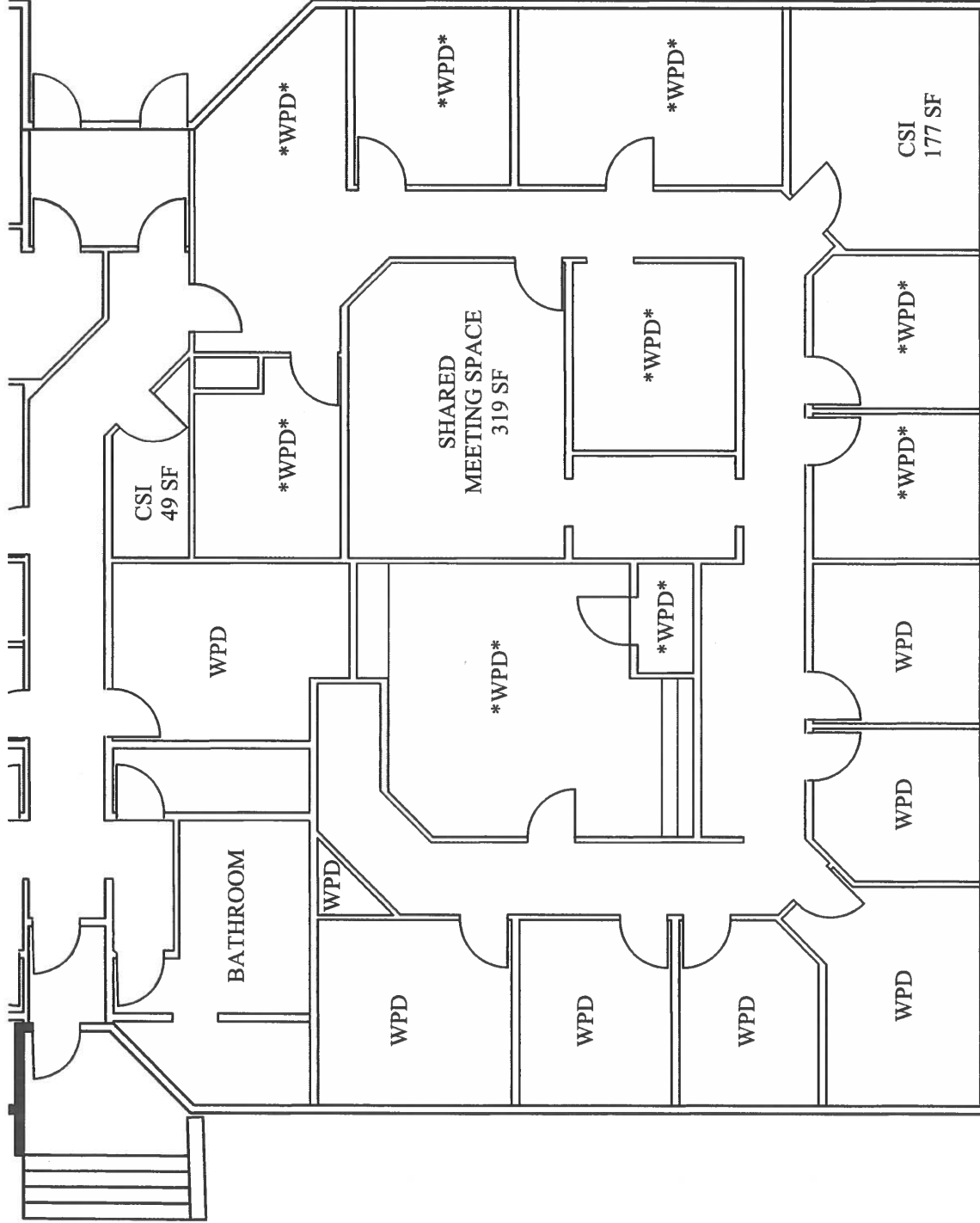
Its \_\_\_\_\_



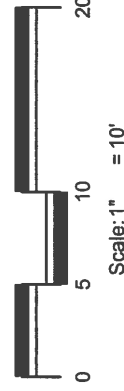


LEASED AREA SHADED

- 226 Sq. Ft. Leased Area
- 319 Sq. Ft. Shared Meeting Space
- 745 Sq. Ft. Shared Halls & Bathrooms



\*ROOM\* is a room that changed from previous lease



**WHEATON PARK DISTRICT**

182 E. WESLEY WHEATON, IL 60157  
(630) 605-4710

**855 PRAIRIE  
LEASED AREA  
FLOOR PLAN**

drawn by	checked by	revised by	date	revised by	date	revised by	date
SM	SM						



**Exhibit B- Parking (revised in 2025)**



**1 Spaces Reserved for CSI staff & guests M-F**  
Joint use by CSI & WPD Sat & Sun

**RESOLUTION NO. 2025-02 WHEATON PARK DISTRICT**

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**RESOLUTION PROVIDING FOR THE DESTRUCTION OF PARTICULAR  
VERBATIM RECORDINGS OF CLOSED SESSION MEETINGS**

**WHEREAS**, the Board of Park Commissioners (the “Park Board”) of the Wheaton Park District, DuPage County, Illinois (the “Park District”) has maintained verbatim recordings of all closed session meetings of the Park Board as required under the Open Meetings Act, 5 ILCS 120/1 *et seq.* (the “Act”); and

**WHEREAS**, the Act allows verbatim records of closed meetings or closed sessions of open meetings (“closed session meetings”) to be destroyed by the Park District without notification to, or the approval of, a records commission under the Local Records Act, no less than 18 months after the completion of the meeting recorded, but only after:

1. The Park Board approves the destruction of a particular recording; and
2. The Park Board approves minutes of the closed session meeting that meet the written minutes requirements of the subsection 2.06 (a) of the Act; and

**WHEREAS**, the Park District wishes at this time to destroy particular verbatim recordings of closed session meetings as permitted under the Act;

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois as follows:

**Section 1:** The Park Board has previously approved minutes for the following closed session meetings that meet the requirements of Subsection 2.06(a) of the Act:

February 15, 2023  
March 15, 2023  
April 12, 2023  
August 14, 2023  
September 13, 2023  
October 4, 2023

**RESOLUTION NO. 2025-02 WHEATON PARK DISTRICT**

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October 25, 2023  
November 8, 2023  
December 6, 2023

**Section 2:** The Park Board hereby authorizes the immediate destruction of all verbatim recordings of each closed session meeting identified in Section 1 of this Resolution and hereby directs the Park Board Secretary to destroy said verbatim recordings as soon as practicable.

**Section 3:** This Resolution shall take effect immediately upon its passage and approval by the Park Board. All prior resolutions, motions and order in conflict herewith are hereby repealed, to the extent of such conflict.

PASSED: This 18th day of June 2025

RECORDED: This 18<sup>th</sup> day of June 2025

Votes: AYES: \_\_\_\_\_ NAYS: \_\_\_\_\_ ABSENT: \_\_\_\_\_

By: \_\_\_\_\_  
President, Board of Park Commissioners  
Wheaton Park District  
DuPage County, Illinois

ATTEST:

\_\_\_\_\_  
Michael J. Benard  
Secretary, Board of Park Commissioners  
Wheaton Park District  
DuPage County, Illinois

TO: Board of Commissioners

FROM: Michelle Podkova, Museum Manager and Educator

THROUGH: Michael Benard, Executive Director

RE: County Board Member Initiative

DATE: June 18, 2025



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**SUMMARY:**

In fall 2024, the DuPage County Board was notified of extra interest on one of their accounts, the Chair of the Board with the County Board decided to give each District \$200,000 to gift to organizations in the community for their projects. It was named the Member Initiative and the funding works through the County reimbursing the organization after the project is complete.

District 5 Members Dawn DeSart and Sadia Covert approached the Museum about gifting the Museum some funds, not to exceed \$51,000. A list of projects was completed with the Parks Department and initial quotes were sought. Two main items were determined to be the most urgent within the allotted amount, recarpeting the auditorium and stairway inside the building and painting the historic exterior window frames. Initial quotes with a small contingency made the ask \$50,544. A letter of request was sent to the District members and they accepted the letter to start the approval process on May 8, 2025.

County sent a draft of their Intergovernmental Agreement. See attachment. All funding must be spent by November 30, 2025. Receipts for reimbursement to be submitted to County after they have been paid.

**PREVIOUS COMMITTEE/BOARD ACTION:**

None

**REVENUE OR FUNDING IMPLICATIONS:**

An initial spend of \$50,544 is expected with a reimbursement coming from DuPage County once all the receipts are submitted.

There is funding available in the following accounts for other Museum projects that are not occurring this year.

ACCOUNT	AMOUNT AVAILABLE
40-800-854-57-5701-0000	\$750,000

**STAKEHOLDER PROCESS:**

Parks and Planning Department staff will finalize seeking three quotes to determine if a bid is required of either of the two projects and proceed accordingly. Museum Manager will oversee

the logistics on the projects to ensure the public is notified by Marketing of project updates and how it may or may not affect Museum services. Museum Manager will also make sure proper preservation processes are followed to protect the National Register of Historic Places building.

**LEGAL REVIEW:**

Intergovernmental Agreement will be reviewed by Park District legal counsel.

**ATTACHMENTS:**

- Intergovernmental Agreement draft with Exhibit A of application and letter of request
- Email from County Board Member DeSart confirming funding

**ALTERNATIVES:**

A small contingency in the amount allows for any unexpected repair needed, for example rotten wood on the window frames.

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioners accept this \$50,544 to recarpet the second floor auditorium and stairs and repaint the exterior window frames.

**INTERGOVERNMENTAL AGREEMENT BETWEEN COUNTY OF DUPAGE,  
ILLINOIS AND THE WHEATON PARK DISTRICT FOR DuPAGE COUNTY  
HISTORICAL MUSEUM RENOVATION PROJECT**

This INTERGOVERNMENTAL AGREEMENT (the “AGREEMENT”) is made this **18** day of June, 2025, by and between the COUNTY OF DUPAGE, a body politic and corporate, with offices at 421 North County Farm Road, Wheaton, Illinois (hereinafter referred to as the “COUNTY”) and WHEATON PARK DISTRICT, a body politic and corporate, with offices at 102 E. Wesley St. Wheaton, IL 60187 (hereinafter referred to as the “DISTRICT”).

**R E C I T A L S**

WHEREAS, the DISTRICT and the COUNTY are public agencies within the meaning of the Illinois “Intergovernmental Cooperation Act” and as authorized by Article 7, Section 10 of the Constitution of the State of Illinois; and

WHEREAS, the purposes of the “Intergovernmental Cooperation Act” and Article 7 of the Constitution of the State of Illinois include fostering cooperation among government bodies; and

WHEREAS, the Illinois General Assembly has granted the DISTRICT authority to operate, maintain and keep in repair necessary DISTRICT facilities, and to enter into agreements for those purposes pursuant to 70 ILCS 1205/8-10 (hereinafter “PROJECT”); and

WHEREAS, the COUNTY has created the Member Initiative Program, which sets aside certain County funds for use by members within their districts; and

WHEREAS, the PROJECT will benefit local citizens by improving the existing facilities operated by the Wheaton Park District; and

WHEREAS, in order to coordinate their respective roles in the PROJECT, the COUNTY and DISTRICT have agreed to the terms and conditions set forth in this AGREEMENT; and

WHEREAS, the DISTRICT shall undertake the PROJECT and the COUNTY shall reimburse the DISTRICT for PROJECT expenses up to fifty thousand five hundred and forty-four dollars (\$50,544.00) in accordance with the terms and conditions of this AGREEMENT; and

NOW, THEREFORE, in consideration of the premises, the mutual covenants, terms, and conditions herein set forth, and the understandings of each party to the other, the parties do hereby mutually covenant, promise and agree as follows:

**1.0 INCORPORATION AND CONSTRUCTION.**

- 1.1 All recitals set forth above are incorporated herein and made a part thereof, the same constituting the factual basis for this AGREEMENT.



1.2 The headings of the paragraphs and subparagraphs of this AGREEMENT are inserted for convenience of reference only and shall not be deemed to constitute part of this AGREEMENT or to affect the construction hereof.

1.3 The COUNTY and DISTRICT shall be referred to herein collectively as the "Parties," or individually as a "Party."

## **2.0 PROJECT DESCRIPTION.**

2.1 The PROJECT involves the purchase and installation of certain improvements to the carpet and windows at the DuPage County Historical Museum operated by the Wheaton Park District. The Project is more fully described in the application attached as **Exhibit A** to this Agreement.

## **3.0 FUNDING.**

3.1 The PROJECT'S gross total expenses are estimated at fifty-one thousand dollars (\$51,000).

3.2 It is the intention of the Parties that up to fifty thousand five hundred and forty-four dollars (\$50,544.00) in Project costs will be reimbursed by the COUNTY. The COUNTY, by this AGREEMENT, does not assume responsibility for directly paying any PROJECT costs and shall only be responsible for reimbursing portions of the DISTRICT'S PROJECT costs.

3.3 Allowable PROJECT expenses may include third-party professional services (architect/engineering fees, construction management, etc.), construction (labor and materials), bidding related costs, advertising, permit fees, and other related construction costs. Notwithstanding the foregoing, allowable expenses shall not include administrative costs, overhead, payroll or accounting services.

## **4.0 DISTRICT'S RESPONSIBILITIES.**

4.1 The DISTRICT shall be responsible for the preparation of the plans, specifications, and bid documents for the PROJECT, together with the advertisement and award of all PROJECT-related public bids. The DISTRICT shall select, and contract with, all vendors providing professional services for the PROJECT.

4.2 The DISTRICT shall be responsible for securing all local, county, state, and federal permits necessary for completion of the PROJECT.

4.3 The DISTRICT shall be responsible for submitting copies of all plans, specifications, bid documents, permit applications and related correspondence to the COUNTY in a timely manner to ensure sufficient review by the COUNTY. The

purpose of the COUNTY'S review shall be for the sole purpose of verifying the PROJECT's work components have been completed.

- 4.4 The DISTRICT shall submit one final invoice to the COUNTY upon the completion of the material portion of the project. Repaving, landscaping or other seasonal work shall not be considered a material portion of this PROJECT. The COUNTY shall remit payment to the DISTRICT within 30 days of submission of invoice.
- 4.5 The DISTRICT shall make direct payments to all parties providing services related to this PROJECT. This requirement will not affect the COUNTY'S obligation to reimburse the DISTRICT.
- 4.6 The DISTRICT'S contractors and consultants shall be solely responsible for the safety of all individuals performing work on the PROJECT. The DISTRICT shall take such measures as are necessary to ensure that its contractors and consultants maintain the PROJECT areas in a safe condition and install appropriate barricades and warning signs, and strictly enforce all applicable safety law, rules and regulations. This provision is not intended to create any new burden or liability for the DISTRICT beyond the usual burdens and liabilities for a municipality or other unit of government in the construction of public improvements.
- 4.7 The DISTRICT shall provide the COUNTY unlimited, but reasonable, access to the PROJECT area to observe and review PROJECT work and work documents (i.e., plans, change orders, field orders, manager diaries, etc.) for the limited purpose of determining eligibility for reimbursement.

## **5.0 COUNTY'S RESPONSIBILITIES.**

- 5.1 The COUNTY reserves the right to review the PROJECT'S plans, specifications and bid documents prior to the DISTRICT'S advertisement for contract services, together with any subsequent change orders, addendums, or revisions thereto.
- 5.2 The COUNTY shall not be responsible for or have control over the design, construction, means, methods, techniques or procedures with respect to any work performed for the PROJECT. This section is intended merely to relieve the COUNTY from such liabilities in this PROJECT.
- 5.3 Upon receipt of the DISTRICT'S invoice, and all necessary supporting documentation, the COUNTY shall promptly reimburse the DISTRICT for approved costs associated with the PROJECT. The total reimbursement amount paid by the COUNTY to the DISTRICT shall not exceed fifty thousand five hundred and forty-four dollars (\$50,544.00) In the event PROJECT costs total less than fifty thousand five hundred and forty-four dollars (\$50,544.00) the DISTRICT's total reimbursement amount shall be one hundred percent (100%) of the actual total PROJECT costs.



## **6.0 GOVERNMENT REGULATIONS.**

- 6.1 The Parties shall comply with all local, county, state and federal requirements now in force, or which may hereafter be in force, pertaining to the PROJECT. Nothing in this agreement shall be found to act as an approval of any specific works which require separate county permitting approval, such as stormwater or building permits.

## **7.0 INDEMNIFICATION.**

- 7.1 To the extent permitted by law, each Party ("First Party") shall indemnify, hold harmless and defend the other Party ("Second Party"), and any of the Second Party's officials, officers, and employees from and against all liability, claims, suits, demands, liens, proceedings and actions, including costs, fees and expense of defense, arising from, growing out of, or related to, any loss, damage, injury, death, or loss or damage to property resulting from, or connected with, the First Party's negligent or willful acts to the fullest extent that each Party is so authorized under the law; provided, however, that the First Party shall not be obligated to indemnify, hold harmless and defend the Second Party for any negligent or intentional wrongful misconduct or omissions by the Second Party's officials, employees, agents, contractors or personnel.
- 7.2 The DISTRICT shall require each consultant and contractor responsible for the construction, maintenance, or monitoring of the PROJECT to name the DISTRICT and COUNTY, and their respective elected and appointed officials, employees, agents and volunteers as additional insureds on said consultant's and contractor's liability insurance policy. Further, the DISTRICT shall require that its consultants and contractors indemnify, defend and hold harmless the DISTRICT and COUNTY, and their respective elected and appointed officials, employees, agents and volunteers from and against any claims, liability or judgments resulting from, or caused by, the negligence or willful conduct of such consultant and, or contractor.
- 7.3 Nothing contained herein shall be construed as prohibiting the Parties, their officials, directors, officers, agents and employees, from defending through the selection and use of their own agents, attorneys and experts, any claims, suits, demands, liens, proceedings and actions brought against them. Pursuant to Illinois law, any attorney representing the COUNTY, under this paragraph or Paragraph 7.1 is to be the State's Attorney, in accord with the applicable law. The COUNTY'S participation in its defense shall not remove DISTRICT'S duty to indemnify, defend, and hold the COUNTY harmless, as set forth above. Moreover, indemnity as provided in this AGREEMENT shall not be limited by reason of any insurance coverage maintained by the Parties or their consultants, contractors or agents. The First Party's indemnification of the Second Party shall survive the termination, or expiration, of this AGREEMENT.

## **8.0 AMENDMENT OR MODIFICATION OF THIS AGREEMENT.**

- 8.1 The Parties may modify or amend terms of this AGREEMENT only by a written document duly approved and executed by both Parties, excluding term extensions as provided for in the following provision.
- 8.2 Notwithstanding Paragraph 8.1, above, the term for performing this AGREEMENT may be extended by any suitable COUNTY designated form, signed by both parties without formal amendment to this AGREEMENT pursuant to Paragraph 8.1, above.

## **9.0 TERM OF THIS AGREEMENT.**

- 9.1 The term of this AGREEMENT shall begin on the date the AGREEMENT is fully executed and shall continue in full force and effect the completion by the DISTRICT and COUNTY of their respective obligations under this AGREEMENT.
- 9.2 All funds must be expended prior to November 30, 2025. Failure to submit funding requests before November 30, 2025 shall render payment of the funds under this agreement subject to re-appropriation by the DuPage County Board.

## **10.0 ENTIRE AGREEMENT.**

- 10.1 This AGREEMENT, including matters incorporated herein, contains the entire AGREEMENT between Parties.
- 10.2 There are no other covenants, warranties, representations, promises, conditions or understandings; either oral or written, other than those contained herein.
- 10.3 This AGREEMENT may be executed in one or more counterparts, each of which shall for all purposes be deemed to be an original and all of which shall constitute the same instrument.
- 10.4 In event of a conflict between the terms or conditions or this AGREEMENT and any term or condition found in any exhibit or attachment, the terms and conditions of this AGREEMENT shall prevail.

## **11.0 SEVERABILITY.**

- 11.1 In the event any provision of this AGREEMENT is held to be unenforceable or invalid for any reason, the enforceability thereof shall not affect the remainder of the AGREEMENT. The remainder of this AGREEMENT shall be construed as if not containing the particular provision and shall continue in full force, effect, and enforceability, in accordance with its terms.

## **12.0 GOVERNING LAW.**

- 12.1 The laws of the State of Illinois shall govern this AGREEMENT as to both interpretation and performance.
- 12.2 The venue for resolving any disputes concerning the parties' respective performance, or failure to perform, under this AGREEMENT, shall be the judicial circuit court for DuPage County.

## **13.0 NOTICES.**

- 13.1 Any required notice shall be sent to the following addresses and parties:

### **ON BEHALF OF THE DISTRICT:**

Mike Bernard  
102 E. Wesley  
Wheaton, IL 60187

### **ON BEHALF OF THE COUNTY:**

Jeremy Custer  
421 N. County Farm Road  
Wheaton, IL 60187

## **14.0 WAIVER OF/FAILURE TO ENFORCE BREACH.**

- 14.1 The Parties agree that the waiver of, or failure to enforce, any breach of this AGREEMENT by the remaining party shall not be construed, or otherwise operate, as a waiver of any future breach of this AGREEMENT. Further the failure to enforce any particular breach shall not bar or prevent the remaining Party from enforcing this AGREEMENT with respect to a different breach.

## **15.0 NO THIRD-PARTY BENEFICIARY.**

- 15.1 This Agreement is entered into solely for the benefit of the Parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person and/or entity who is not a party to this Agreement or to acknowledge, establish or impose any legal duty to any third party.

## **16.0 NO WAIVER OF TORT IMMUNITY.**

- 16.1 Nothing contained in any provision of this Agreement is intended to constitute nor shall constitute a waiver of the defenses and immunities available to the Parties under the Illinois Local Governmental and Governmental Employees Tort Immunity Act.

IN WITNESS OF, the Parties set their hands and seals as of the date first written above.

COUNTY OF DUPAGE

WHEATON PARK DISTRICT

---

Deborah Conroy  
Chairman

---

John Vires,  
District President

ATTEST:

ATTEST:

---

Jean Kaczmarek,  
County Clerk

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Michael J. Benard  
District Secretary



Dear Member DeSart and Member Covert,

The DuPage County Historical Museum Foundation respectfully requests the DuPage County Board's consideration to allocate a portion of their Member Initiative Funds to support building needs for future use of the Museum building for County residents.

The Museum is a community gem nestled in downtown Wheaton with a mission to *educate the general public through the collection, preservation, interpretation and exhibition of materials which document the history of DuPage County and its relationship to Illinois and the nation*. The Museum building and artifact collection is owned by the County of DuPage and the Museum is operated by the Wheaton Park District through a joint Intergovernmental Agreement.

The Museum's building was built in 1891 and was added to the National Register of Historic Places in 1981. As the building continues to age, it increasingly needs updates and maintenance to keep it operating safely and efficiently and to maximize its value to the community. The Museum team is dedicated to preserving its finest piece of history and its largest artifact – the building itself.

**We are requesting that you consider supporting the Museum's current and future endeavors, project details listed on the following pages, by allocating a portion of your district's Membership Initiative Funds to the DuPage County Historical Museum Foundation.**

By investing in the Museum, not only will you invest in County property and history, but you will directly impact over 10,000 people annually that visit and attend Museum events. This upgrade and building project will further restore and enhance the Museum's architecture for future generations by protecting the window frames to prevent further leaking and provide a safe carpeted area for events. We invite you to review the following pages that detail these projects and upgrades.

If you would like to support the Museum or have any questions, please contact Michelle Podkova at [mpodkova@wheatonparks.org](mailto:mpodkova@wheatonparks.org) or 630.510.4956. Thank you for your time and consideration.

Sincerely,

**Michael Benard**  
Executive Director, Wheaton Park District  
Secretary, DCHM Foundation  
[mbenard@wheatonparks.org](mailto:mbenard@wheatonparks.org) | 630.510.4945

**Michelle Podkova**  
Museum Manager and Educator  
DuPage County Historical Museum  
[mpodkova@wheatonparks.org](mailto:mpodkova@wheatonparks.org) | 630.510.4956



DuPage County  
Office of the County Board  
421 North County Farm Road  
Wheaton, Illinois 60187-3978

**MEMBER INITIATIVE PROGRAM APPLICATION - Please complete all sections for submission**

**SECTION I Organization Information**

<b>Organization</b>	DuPage Historical Museum
<b>Contact Person</b>	Michelle Podkowa
<b>Address</b>	102 E. Wesley Streer
<b>City</b>	Wheaton
<b>Phone Number</b>	630-510-4956
<b>Email</b>	mpodkowa@wheatonparks.org

**SECTION II Project Description**

<b>Project Title</b>	Carpet and Window Frame Painting
<b>Cost of the Project</b>	\$50,544.00
<b>Brief Description of the Scope of Initiative</b>	Replace the carpeting on the second floor stairs and paint the 80 window frames on the exterior of the museum. I
<b>Desired Outcomes</b>	See request attached.

**SECTION III Signature**

<b>Member Name</b>	Dawn DeSart, Saba Haider, Sadia Covert
<b>District</b>	District 5
<b>Signature</b>	Dawn DeSart

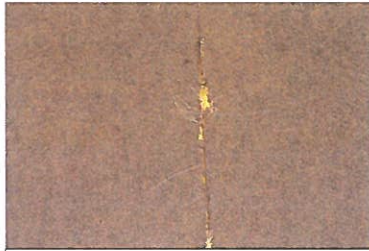
**SECTION IV Supplemental Documents**

**Please attach the following (if applicable)**

- **Letters of Engagement from all involved organizations**
- **Vendor Ethics Disclosures**
- **Bid Documents**
- **Proof of Good Standing with IL Secretary of State for all partner organizations**
- **Tax Documents (such as W-9 forms, where applicable)**



## DUPAGE COUNTY HISTORICAL MUSEUM BUILDING AND MUSEUM NEEDS



Ripped and fraying carpet at the seem in second floor

### Replacement Carpet for Second Floor and stairs

Project description: The carpet on the second floor is 20-40 years old. In addition to showing age-related wear, it has started to come up in some places, creating trip hazards. A new, high-quality carpet would be chosen to highlight the beauty of the building.

Impact: The current carpet is not safe for visitors due to trip hazards. By replacing the carpeting, we can provide a safer visitor experience and help protect the Museum's artifacts from contamination by degrading, aged carpet. A new carpet would make the space more

attractive to renters, which will result in increased revenue for the Museum.

Estimated cost: \$12,000



Peeling window frame. Frames up on the west side are worse.

### Urgent Need for Window Frame Painting

Project Description: The approximately 80 window frames on the exterior need to be scrapped and painted to protect the historic wooden frames. With proper protection of the wood underneath, the windows life would be extended.

Impact: Besides preserving the historic integrity of the building, protecting the window frames from rotting will help prevent leaks and future damage to the building.

Estimated Cost: \$36,600

## SUMMARY OF UPGRADES AND BUILDING NEEDS

Replacement Carpet for Second Floor and Stairs	\$12,000
Urgent Need for Window Frame Painting	\$36,600
Total	\$48,600
4% contingency	\$1,944
Final total	\$50,544

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Museum Window Exterior Painting Project

DATE: June 18, 2025



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**SUMMARY:**

The windows in the DuPage County Historical Museum are the original wood, single-paned windows from 1891 and need maintenance. Due to the historical nature of the building the windows cannot be replaced so they need to be re-painted and repaired to preserve them.

Staff prepared specifications to request quotes and sent them to several contractors. The results were as follows:

<b><u>Contractor</u></b>	<b><u>Proposal</u></b>	<b><u>Unit Cost: replace caulk per LF</u></b>	<b><u>Unit Cost: replace rotten wood per LF</u></b>
IOC Construction	\$24,355	\$6.22	\$22.75
Red Feather Group	\$31,500	\$7	\$40
Total Pro Construction	\$36,600	\$35	\$45

The references for IOC Construction were checked and found to be favorable.

**PREVIOUS COMMITTEE/BOARD ACTION:**

N/A.

**REVENUE OR FUNDING IMPLICATIONS:**

<b><u>Account</u></b>	<b><u>Description</u></b>	<b><u>Budget</u></b>
40-800-854-57-5701-0000	Capital - Museum	\$750,000

The project costs will be reimbursed from the DuPage County board Member Initiative Fund after the project invoices are submitted.

**STAKEHOLDER PROCESS:**

The Planning department has discussed the project with the museum staff and will schedule the work to meet the needs of the museum.

**LEGAL REVIEW:**

N/A



**ATTACHMENTS:**

Three quotes.

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioners accept the proposal of \$24,355 from IOC Construction along with a 10% contingency of \$2,435.50.

## WHEATON PARK DISTRICT MUSEUM PAINTING PROJECT - Request for Quote:

Location: DuPage County Historical Museum, 102 E. Wesley St, Wheaton, IL 60187.

Contact: Brian Morrow, Project Planner 630-510-4975 [bmorrow@wheatonparks.org](mailto:bmorrow@wheatonparks.org)

### Scope of work:

- Re-paint all windows and window trim (approximately (80) windows of varying sizes).
- Approximately fifteen (15) windows on the lower level have metal security screens in front of them. Remove, re-install security screens and re-paint security screens after repainting windows.
- Re-paint four (4) doors. (NOT the varnished doors, though).
- Scrape/wire brush/sand loose or peeling paint.
- Prime any bare wood and knots.
- \*Replace any failing caulk areas, if necessary. There is a per LF unit price below (owner to approve).
- \*Replace any rotten wood, if necessary. There is a per LF unit price below (owner to approve).
- Paint all caulk.
- Match existing paint color as close as possible.
- Paint shall be Sherwin Williams acrylic latex-based enamel semi-gloss, exterior grade.
- Owner to approve proposed paint.
- Drop cloth and protect all areas not being painted. Take off walkways, steps, landscaping etc.

This project is subject to prevailing wage rates.

Contractors are responsible for taking their own measurements onsite.

Pictures are attached for reference

### Project Cost

Item	Grand Total Amount
Paint all exterior windows and four (4) exterior doors.	\$ 24,355.00

UNIT COST	Amount Per LF
Replace any failing caulk areas, if necessary PER LF.	\$ 6.22 / LF

UNIT COST	Amount Per LF
Replace any rotten wood, if necessary PER LF.	\$ 22.75 for removable portions, change order for custom milled pieces and window repairs.

Contractor Name (Printed)	Signature	Date
IOC Construction		4/2/2025

## WHEATON PARK DISTRICT MUSEUM PAINTING PROJECT - Request for Quote:

Location: DuPage County Historical Museum, 102 E. Wesley St, Wheaton, IL 60187.

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- Owner to approve proposed paint.
- Drop cloth and protect all areas not being painted. T a r p off walkways, steps, landscaping etc.

**This project is subject to prevailing wage rates.**

Contractors are responsible for taking their own measurements onsite.

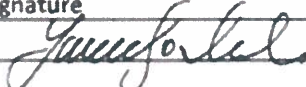
Pictures are attached for reference

### Project Cost

Item	Grand Total Amount
Paint all exterior windows and four (4) exterior doors.	\$ 31,500.00

UNIT COST	Amount Per LF
Replace any failing caulk areas, if necessary PER LF.	\$ 7.00

UNIT COST	Amount Per LF
Replace any rotten wood, if necessary PER LF.	\$ 40.00

Contractor Name (Printed)	Signature	Date
RED FEATHER GROUP		6/20/25

## WHEATON PARK DISTRICT MUSEUM PAINTING PROJECT - Request for Quote:

Location: DuPage County Historical Museum, 102 E. Wesley St, Wheaton, IL 60187.

Contact: Brian Morrow, Project Planner 630-510-4975 [bmorrow@wheatonparks.org](mailto:bmorrow@wheatonparks.org)

### Scope of work:

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- Owner to approve proposed paint.
- Drop cloth and protect all areas not being painted. T a r p off walkways, steps, landscaping etc.

*This project is subject to prevailing wage rates.*

Contractors are responsible for taking their own measurements onsite.


Pictures are attached for reference

### Project Cost

Item	Grand Total Amount
Paint all exterior windows and four (4) exterior doors.	\$ 36,600.00

UNIT COST	Amount Per LF
Replace any failing caulk areas, if necessary PER LF.	\$ 35.00

UNIT COST	Amount Per LF
Replace any rotten wood, if necessary PER LF.	\$ 45.00

Contractor Name (Printed)	Signature	Date
Total Pro		09/11/25

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning

THROUGH: Michael Benard, Executive Director

RE: Lincoln Marsh Land and Water Conservation Fund Grant – Purchase Agreement

DATE: June 18, 2025



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### **SUMMARY:**

During the Wheaton Sanitary District's installation of the Northside Interceptor project, it came to our attention that a portion of the access trail and a section of fence adjacent to the railroad right of way were encroaching on what was the Acme Screw property at that time. The Conservation Foundation acquired a strip of land approximately 30' wide by 1,000' long through their buy and hold program. The remainder of the Acme Screw property was subsequently acquired by the Church of the Resurrection.

The \$118,000 cost of the parcel that the Conservation Foundation paid was established by reviewing appraisals that were completed for the seller of Acme Screw (which subsequently set the purchase price for Resurrection Church) and the Wheaton Sanitary District in their negotiations for the easements they needed through this property. This cost was also in line with what we estimated it would cost to relocate the paths and fence based on permitting requirements for the special management areas.

In August of 2021, we applied for a Land and Water Conservation grant to acquire a strip of land on the south side of the Lincoln Marsh. We requested \$65,000, which is half of the estimated acquisition cost.

### **PREVIOUS COMMITTEE/BOARD ACTION:**

The board reviewed the request for 6(F) designation in April 2024.

### **REVENUE OR FUNDING IMPLICATIONS:**

The cost of the property acquisition is estimated at \$118,000. The 2025 Capital Budget has \$130,000 allocated for this project.

### **STAKEHOLDER PROCESS:**

#### **Timeline**

~June 2021 - Encroachment identified by WSD

August 31, 2021 – LWCF Grant applied for utilizing the appraisal prices of WSD from Mary Linberger \$3/sf (\$120,000)

October 3, 2021 - Parcel offered to us by Acme using their appraisal from Kevin Byrne (\$3.50/sf x 33,766 = \$118,000)

March 1, 2022 – Subject property purchased by Resurrection Church for \$2,500,000 (divided by 668,646sf = \$3.74/sf)

April 1, 2022 - Parcel acquired by TCF through Rachel Robert for \$118,000

November 30, 2022 – IDNR acknowledges receipt of application and schedules site visit for December 7, 2022

May 9, 2023 – IDNR/NPS Request encumbering greater portion of the Lincoln Marsh and inquired about the appraisal. Linberger and Byrne appraisals sent May 12

July 7, 2024 – New boundary map for acquisition provided to IDNR

**LEGAL REVIEW:**

Our attorney drafted the attached agreement, and it has been reviewed by the seller's attorney.

**ATTACHMENTS:**

Real Estate Sale and Purchase Agreement

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioners approve the Real Estate Sale and Purchase Agreement with the Conservation Foundation.

## **REAL ESTATE SALE AND PURCHASE AGREEMENT**

This REAL ESTATE SALE AND PURCHASE AGREEMENT ("Agreement") made between THE CONSERVATION FOUNDATION, an Illinois not-for-profit corporation organized and existing under and by virtue of the laws of the State of Illinois, and duly authorized to do business by the statutes of the State of Illinois ("TCF"), having its principal address at 10S404 Knoch Knolls Road, Naperville, Illinois, 60565, and the WHEATON PARK DISTRICT, a body corporate and politic (the "District"), having its principal address at 102 East Wesley Street, Wheaton, Illinois 60187. TCF and the District are hereafter sometimes individually referred to as a "Party" and collectively referred to as the "Parties."

1. **Sale/Purchase.** TCF agrees that it shall sell to the District at a price of One Hundred Eighteen Thousand Dollars (\$118,000) ("Purchase Price"), on the terms set forth herein, the approximate 0.78-acre vacant parcel of real estate located at 906 West Union Avenue, Wheaton, DuPage County, Illinois 60187 (permanent index number 05-17-110-006 (partial)), and more particularly described and depicted on **Exhibit A** attached hereto and incorporated herein (the "Property").
2. **Conditions on Conveyance.** TCF agrees to sell the Property on the terms set forth herein, and to convey to the District title thereto by Quit Claim Deed in a form acceptable to the District and the DuPage County Recorder, subject only to: (a) covenants, conditions and restrictions of record; (b) public and utility easements and roads and highways, if any; and (c) such other title exceptions that existed at the time TCF closed on its purchase of the Property.
3. **Prorations.** Recognizing that the District has been leasing the Property from TCF in accordance with the terms of a Lease/Option to Purchase Agreement executed between the Parties, no prorations for water or any other utility charges, prepaid service contracts or other similar items are being given at Closing. In the event the Property is deemed exempt from real estate taxes, no proration for same shall be given at Closing. If any real estate taxes are due and owing on the Property at Closing, they shall be the sole responsibility of the District.
4. **Closing and Closing Documents.** The Closing of the transaction contemplated by this Agreement shall be held at Chicago Title Insurance Company (Lisle Office) (the "Title Company") during regular business hours at a time that is mutually agreeable to the District and TCF. The date of Closing shall be the date on which the Lease/Option to Purchase Agreement executed between the Parties expires, unless extended or shortened by the mutual written agreement of the District and TCF. The District agrees that it shall pay for any and all closing costs and charges. At Closing, TCF shall furnish the District with the customary closing documents needed to close on the sale of the Property in the customary form covering the date of Closing and showing title in TCF subject only to the exceptions set forth herein. In the event any transfer taxes are required by any federal, state or local ordinance, they shall be paid by the District.
5. **Title.** The District shall obtain a title commitment for an owner's title insurance policy issued by Title Company, covering title to the Property on or after the date hereof, subject only to the standard exceptions and those exceptions set forth in paragraph 2 above. The title commitment shall be conclusive evidence of good title as shown therein as to all matters insured

by the policy, subject only to the exceptions stated therein. The District agrees to pay for all title fees and charges.

6. **Survey.** The District shall obtain a survey, if the District so elects, at its sole expense. TCF agrees to cooperate with the District's surveyor in the event a survey is desired by the District.

7. **The District Payment of TCF Costs.** At Closing, the District shall pay or reimburse, as the case may be, the following costs associated with the conveyance and Closing on the sale of the Property to the District: (i) the costs of TCF's staff time and attorney fees incurred in the conveyance and Closing; (ii) the balance of TCF's Project Fee in the amount of Five Thousand Dollars (\$5,000); and (iii) any other soft costs incurred and documented by TCF associated with the conveyance and Closing on the Property.

8. **Brokers.** TCF and the District represent and agree that no broker has been involved in the formation of this Agreement and no commission shall be due to any broker upon the Closing of the conveyance.

9. **Default.** If the District refuses to purchase the Property in accordance with the terms of this Agreement, TCF may seek all remedies available under Illinois law, including specific performance of this Agreement, together with recovery of TCF's reasonable attorney fees and costs. If TCF refuses sell the Property in accordance with the terms of this Agreement, the District may seek all remedies available under Illinois law, including specific performance of this Agreement, together with recovery of the District's reasonable attorney fees and costs.

10. **Indemnity.**

A. Recognizing that the District has, and will continue to, exclusively control and maintain exclusive possession of the Property from the Commencement Date through the Closing date of this transaction as defined and detailed in the Lease/Option to Purchase Agreement executed between the District and TCF, the District hereby reaffirms and ratifies that it shall indemnify, defend and hold TCF and its representatives, attorneys, employees, Board members, directors, officers and agents (the "TCF Released Parties"), from and against any and all expenses, damages, liabilities and claims of every kind, including reasonable attorney fees and costs, by or on behalf of any person or entity arising out of either: (a) any bodily or other injury or damage happening on or about the Property after the Commencement Date up through the Closing date of this transaction, unless such injury or damage is caused solely by TCF or anyone acting on TCF's behalf; (b) the District's failure to comply with any law of any governmental authority that is applicable to the Property; and (c) any mechanic's lien or other security interest filed against the Property to the extent such filing is caused by any act or failure to act by the District or anyone acting on the District's behalf.

B. In addition to, and without limiting any other indemnity provided for in paragraph (A) above, from the Commencement Date up through the Closing date of this transaction the District shall also indemnify, hold harmless and defend the TCF Released Parties from any liabilities, claims, costs, expenses resulting directly or indirectly from any "Environmental



Claims,” the presence of any “Hazardous Substances” on the Property or the violation or claimed violation of any “Environmental Laws” hereafter defined as follows:

1. “Environmental Claims” shall be defined as all losses, damages, liabilities, claims, penalties, liens, costs and reasonable attorney fees and expenses imposed on the TCF Released Parties in connection with injury to or death of any person, or with respect to loss, or loss of the use of, any property, or breach, violation of, or liability relating to, any Environmental Laws arising from or account of the presence or alleged presence of Hazardous Substances on, under, about or emanating from, the Property, including, without limitation, any claims for cost recovery, contribution and natural resources damages.

2. “Hazardous Substances” shall be defined as any substance, material, matter or waste, or the breakdown product derived from any such substance, material or waste, which is or becomes subject to regulation or reporting under any Environmental Laws, or which is identified, classified, defined or designated as hazardous, toxic or solid waste, hazardous or toxic materials, a hazardous or toxic substance, a pollution control waste, or other similar term by any Environmental Laws; or petroleum, or asbestos in any form or polychlorinated biphenyls.

3. “Environmental Laws” shall be defined as: (a) the Resources Conservation Recovery Act (RCRA), 42 USC Sections 6901, *et seq.*; (b) the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), 42 USC Sections 9601, *et seq.*; (c) the Illinois Environmental Protection Act (IEPA), 415 ILCS 5/1, *et seq.*; (d) the Toxic Substances Control Act, 15 USC Section 2601 *et seq.*; and (e) any other federal, state or local statute, regulation, ordinance, order or common law relating to Hazardous Substances presently in effect, or that may be promulgated in the future as such statutes, regulations, ordinances or common law may be amended from time to time.

C. It is agreed that in analyzing the indemnities granted under this paragraph 10, TCF has not had any duty to supervise, manage, maintain, repair, secure, protect or monitor the condition of the Property or any improvements thereon from the Commencement Date through the Closing of this transaction.

D. The indemnities provided for under this paragraph 10 shall survive the Closing of this transaction and shall not merge with the deed of conveyance from TCF to the District.

11. **Time of Essence.** Time is of the essence of this Agreement.

12. **Notices.** Each notice provided for under this Agreement shall comply with the requirements of this paragraph. Each notice shall be in writing by email, and shall also be sent by (a) depositing it with the U.S. Postal Service via certified or registered mail, return receipt requested, with adequate postage prepaid; or (b) via messenger or other courier properly addressed. Each notice shall be effective upon being transmitted by email and either deposited in the mail or delivered to courier service, but the time period in which a response from any notice must be given or any action taken with respect thereto shall commence to run from the date of receipt of the notice by the addressee thereof, as evidenced by confirmation of the email transmission or the return receipt or other written acknowledgment of delivery. The addresses are as follows:

TCF:

WITH A COPY TO:

The Conservation Foundation  
Attn: Daniel P. Lobbes  
Robert  
Vice President, Land & Watershed Programs  
10S404 Knoch Knolls Road  
Naperville, Illinois 60565  
(630) 428-4500 ext. 104  
(630) 428-4599 fax  
[dlobbes@theconservationfoundation.org](mailto:dlobbes@theconservationfoundation.org)

Day & Robert, P.C.  
Attn: Scott M. Day/Rachel K.  
300 East 5<sup>th</sup> Avenue  
Suite 365  
Naperville, Illinois 60563  
(630) 637-9811  
(630) 637-9814 fax  
[smd@drm.law](mailto:smd@drm.law) / [rkr@drm.law](mailto:rkr@drm.law)

TO DISTRICT:

WITH A COPY TO:

Wheaton Park District  
Attn: Michael J. Benard  
102 East Wesley Street  
Wheaton, Illinois 60187  
(630) 510-4945  
[mbenard@wheatonparks.org](mailto:mbenard@wheatonparks.org)

Tressler LLP  
Attn: Andrew S. Paine  
233 South Wacker Drive, 61<sup>st</sup> Floor  
Chicago, Illinois 60606  
(312) 627-4154  
[apaine@tresslerllp.com](mailto:apaine@tresslerllp.com)

The address to which any notice, demand or other writing may be given or made or sent to any Party as above provided may be changed by written notice given by such Party as above provided.

13. **RESPA Disclosures.** The District and TCF hereby agree to make all disclosures and do all things necessary to comply with the applicable provisions of the Real Estate Settlement Procedures Act of 1974. In the event that either Party shall fail to make appropriate disclosures when asked, such failure shall be considered a breach on the part of said Party.

14. **Exhibits.** Any exhibits referred to herein and attached to this Agreement are incorporated herein by reference.

15. **Agreement Execution.** This Agreement may be executed in separate counterparts. It shall be fully executed when each Party whose signature is required has signed at least one counterpart even though no one counterpart contains the signatures of all the parties. The Parties executing this Agreement are doing so only in their official capacity, and shall incur no personal obligation or liability.

16. **Agreement Approval.** This Agreement is subject to the approval of the TCF Board of Trustees and the District's Board of Commissioners.

17. **Entire Agreement.** This Agreement, and all exhibits attached and incorporated herein, shall constitute the entire agreement between the Parties. All negotiations between the Parties are merged in this Agreement, and there are no understandings or agreements other than those incorporated in this Agreement.

18. **Modifications**. No addition to, or modification of, this Agreement or any additional obligation assumed by either Party in connection with this Agreement shall be effective unless fully set forth in writing and signed by both TCF and the District.

19. **Applicable Law**. This Agreement shall be governed and construed in accordance with the laws of the State of Illinois, and the Parties hereto hereby agree and consent to submit themselves to any court of competent jurisdiction situated in the Eighteenth Judicial Circuit, DuPage County, Illinois. In any action to enforce any of the terms of this Agreement, the prevailing party shall be entitled to recover its reasonable attorney fees and costs.

20. **Paragraph Headings**. The titles to the paragraphs of this Agreement are solely for the convenience of the Parties and shall not be used to explain, modify, simplify or aid in the interpretation of the provisions of this Agreement.

**[SIGNATURES ON NEXT PAGE]**

IN WITNESS WHEREOF, each Party to this Real Estate Sale and Purchase Agreement has caused it to be executed by the authorized signatures on the date indicated below.

**TCF:**

**DISTRICT:**

THE CONSERVATION FOUNDATION,  
an Illinois not-for-profit corporation a body corporate and politic

WHEATON PARK DISTRICT,

BY: \_\_\_\_\_

BY: \_\_\_\_\_

ITS: \_\_\_\_\_

ITS: \_\_\_\_\_

\_\_\_\_\_  
Date

ATTEST: \_\_\_\_\_

ITS: \_\_\_\_\_

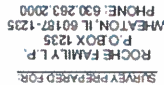
\_\_\_\_\_  
Date

**EXHIBIT A**  
**Legal Description and Depiction**

THE SOUTH 31.57 FEET OF THE SOUTH 10 ACRES OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 17, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING NORTH AND EAST OF THE CHICAGO AND NORTHWESTERN RAILROAD, IN DU PAGE COUNTY, ILLINOIS.

# ALTA/NSPS LAND TITLE SURVEY VICINITY MAP

**JLH LAND  
SURVEYING INC.**  
8700 The Boulevard, Dayton, OH 45424  
937.279.4500 www.jlh-survey.com

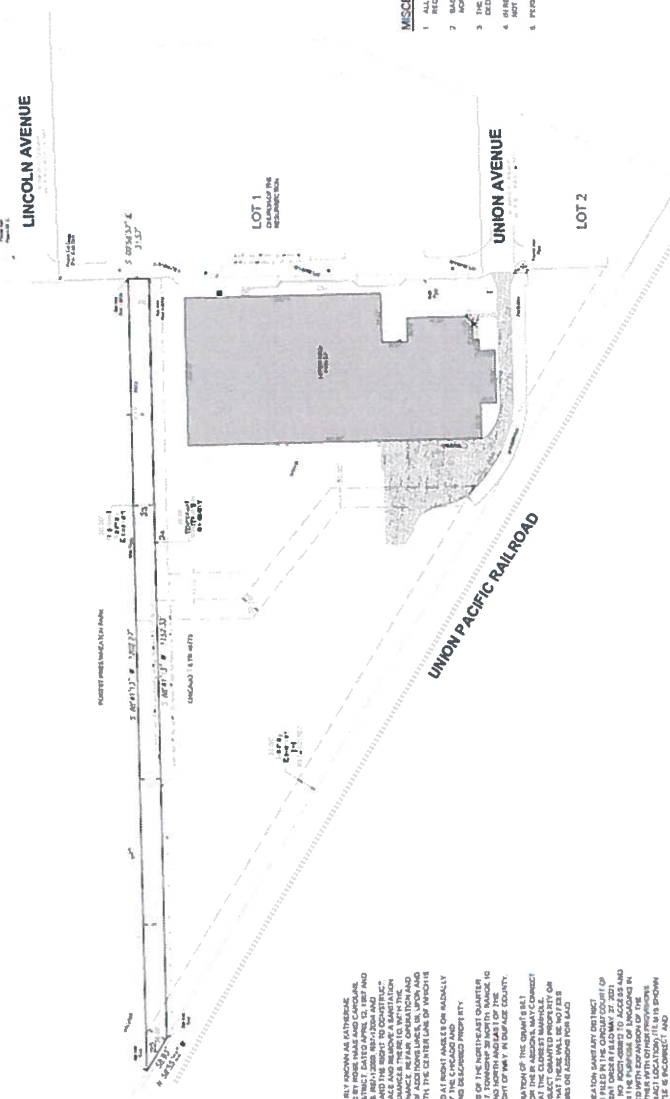


ALTA/NSPS LAND TITLE SURVEY  
1201 W. UNION AVENUE  
WHEATON, ILLINOIS

THE SOUTH 31.37 FEET OF THE SOUTH 10 ACRES OF THE NORTHEAST 1/4 OF THE NORTHERS 1/4 OF SECTION 17 TOWNSHIP 38 NORTH RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN LYING NORTH AND EAST OF THE CHICAGO AND NORTHERN RAILROAD IN DU PAGE COUNTY, ILLINOIS.

THE LABORER IS NOT KNOWN AND DESCRIBED AS BEING ON APR. 24. SAME LABORER IS DESCRIBED IN THE "FILE COMMENT" PROVIDED BY CACACAO TRADING COMPANY, COMMENT NO. 2883517X, DATED FEBRUARY 1, 1977.

THE LOCATION OF UTILITIES SHOWN HEREIN ARE FROM OBSERVED KNOWLEDGE OF ABOVE OWNERS APPEARANCES ONLY. THE INFORMATION OF UTILITIES SHOWN HEREIN ARE FROM OBSERVED KNOWLEDGE OF ABOVE OWNERS APPEARANCES ONLY. THE INFORMATION OF UTILITIES SHOWN HEREIN ARE FROM OBSERVED KNOWLEDGE OF ABOVE OWNERS APPEARANCES ONLY.

[illegible][illegible]

**FLOOD NOTE:** BASED ON MAPS PREPARED BY THE FEDERAL RESERVE BANK OF NEW YORK AND NORTHERN VIRGINIA, THIS PROPERTY IS LOCATED IN AN AREA OF FLOOD HAZARD. FOR MORE INFORMATION, CONTACT THE FEDERAL RESERVE BANK OF NEW YORK AND NORTHERN VIRGINIA.

**SURVEYOR'S CERTIFICATE:**  
TO THE COMMISSION FOR FOUNDATION, WILFINGTON PARK DRIVE, CHICAGO  
TITLE INSURANCE COMPANY

1. ALL FIELD REQUIREMENTS MATCH RECORD DIMENSIONS WITHIN THE PRECISION REQUIREMENTS OF ATLAS/INTELLIGENCE SPECIFICATIONS
2. BASES OF REASONER, THE NORTH LINE OF THE SOUTH LINE OF THE NORTH LINE AT 17-35-10 IS TO BE SOLVED BY SQUARES 41 MATRICES 13 RECORDS WEST
3. THE SUBJECT PROPERTY HAS DOES NOT HAVE DIRECT ACCESS TO AND FROM A DESIGNATED PUBLIC POINT OF ENTRY
4. IN RECORDS TO TABLE "A" ITEM 2, AT THE TIME OF THIS SURVEY THE ADDRESS WAS NOT POSTED

4. PERMANENT FAX NO. (202) 411-1000-2222

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Ray Morrill Community Center Facade Improvement – Change Order 1

DATE: June 18, 2025



---

**SUMMARY:**

A number of cost saving measures were discussed with the architect and contractor. These are detailed in change order 1 and attached to this document. The total of these changes reduces the contract amount by \$12,000. The completion date was also extended to reflect the additional time needed to receive board approval.

**PREVIOUS COMMITTEE/BOARD ACTION:**

A contract with LZ Design Group in the amount of \$66,700 was approved at the May 21, 2025 board meeting.

**REVENUE OR FUNDING IMPLICATIONS:**

Account: 40-800-846-57-5701-0000	CC Façade Sign Replacement	Budget: \$175,000
----------------------------------	----------------------------	-------------------

The original contract	\$66,700	Approved May 21, 2025
Change Order #1	(\$12,000)	Current recommendation
<b>Total</b>	<b>\$54,700</b>	

**STAKEHOLDER PROCESS:**

Not applicable.

**LEGAL REVIEW:**

N/A

**ATTACHMENTS:**

Change order 1

**ALTERNATIVES:**

Not applicable.

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioner's approve change order 1 with LZ Design Group reducing the contract amount by \$12,000.

# Change Order



Number: One

Date: 6/2/2025

Project: Ray Morrill Community Center Entrance Façade Improvement

WA Project Number: 2024-075

General Contractor: LZ Design Build Group

*Note: The following items have been reviewed by the Owner, Architect, and Contractor. All parties herein are in agreement with the adjustment of the contract sum for the project as indicated in this agreement. Upon execution by Owner, Architect, and Contractor, this document shall serve as written authorization for the Work herein to proceed.*

Proposed Change Order #	Description	Amount
1	Use of standard Reynobond color "Champaign Mica" in lieu of a custom color for aluminum composite material panels	\$ (8,000.00)
2	Reduced cost on signage from alternate subcontractor	\$ (2,000.00)
3	Salvage and reinstall parapet cap in lieu of replacing existing parapet cap with new aluminum composite material panels	\$ (2,000.00)

Total Amount This Change Order **\$ (12,000.00)**

The Contract Sum Prior To This Change Order Was **\$ 66,700.00**

The Contract Sum Following This Change Order Is **\$ 54,700.00**

The Contract Time Is Changed By **41 calendar days**

## APPROVAL:

\_\_\_\_\_  
Scott Morlock  
Architect

\_\_\_\_\_  
Steve Hinchee  
Owner

\_\_\_\_\_  
Frank Lesny-Zborek  
General Contractor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Central Athletic Complex Parking Lot Paving Project- Change Order 2

DATE: June 18, 2025



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**SUMMARY:**

During construction a small amount of additional concrete needed to be removed and replaced at the unit cost for provided in the bid. The cost for the additional work is \$6,208.

The project scheduled remains unchanged with start by April 28 and be completed by May 30.

**PREVIOUS COMMITTEE/BOARD ACTION:**

A contract with Patriot in the amount of \$189,000 was approved at the March 19, 2025 Board Meeting and change order 1 in the amount of \$36,270 was approved on April 23, 2025.

**REVENUE OR FUNDING IMPLICATIONS:**

Account: 40-800-812-57-5701-0000	District-wide Asphalt	Budget: \$440,000
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These costs should be reimbursed by our pending IGA with DuPage County to utilize ARPA funds for this project.

The original contract	\$189,000	Approved March 19, 2025
Change Order #1	\$36,270	Approved April 23, 2025
Change Order #2	\$6,208	Current recommendation
<b>Total</b>	<b>\$231,478</b>	

**STAKEHOLDER PROCESS:**

We continue to coordinate with the programming staff on this work.

**LEGAL REVIEW:**

N/A

**ATTACHMENTS:**

N/A

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioner's approve change order 2 with Patriot Paving in the amount of \$6,208.



# **PATRIOT MAINTENANCE INC.**

405 WASHINGTON BLVD. MUNDELEIN, IL. 60060

PHONE: 847-409-7669 FAX: 847-949-1161

**Premier Pavement Solution Provider**

May 7th, 2025

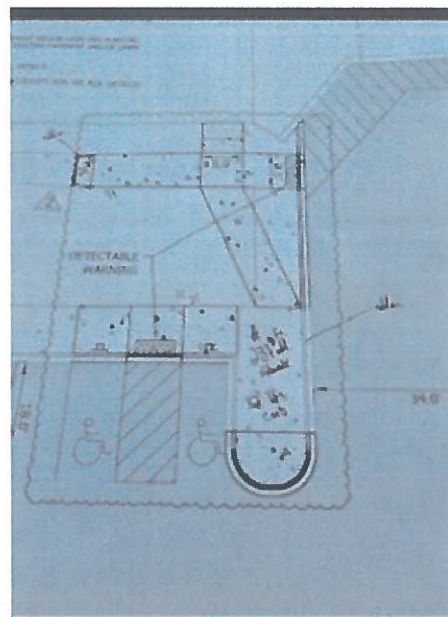
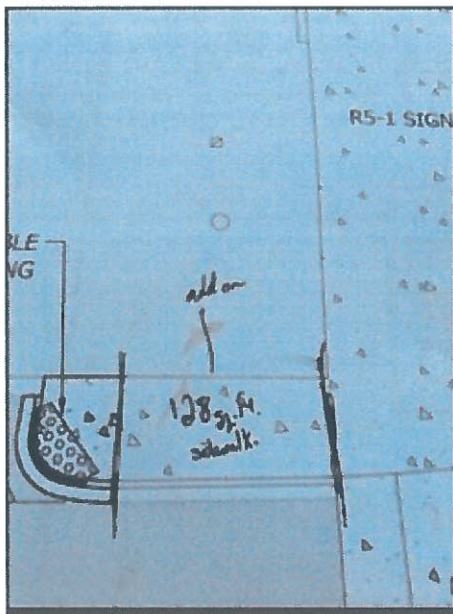
Wheaton Park Dist.  
1000 Manchester Rd  
Wheaton, IL  
630-510-4976

Project: CAC Parking Lot

Dear Steve

We are proposing to supply labor, materials and insurance to do the following work specifications at the above named property.

1. Change Order #2—CAC Parking Lot Project—



**Asphalt, Concrete & Snow Services**

Email: [Contact@PatriotMaintenanceInc.com](mailto:Contact@PatriotMaintenanceInc.com)

Web: [www.PatriotMaintenanceinc.com](http://www.PatriotMaintenanceinc.com)

**Scope: Alternate #2 :**

- Includes all removals of marked areas shown on page 1
- Includes all new concrete flatwork as shown on page 1
- Includes all new concrete curbing as shown on page 1

## Change Order Cost: \$6,208.00

All Material is guaranteed to be as specific. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra change over and above estimate.

Thank you for the opportunity to submit this bid.

Sincerely,

Brian Niminski / Senior Pavement Consultant

Patriot Maintenance Inc.

Brian@patriotmaintenanceinc.com

P: 847.409.7669

C: 847.997.6425

ACCEPTED: \_\_\_\_\_  
(company)

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_ PUR ORDER # \_\_\_\_\_

Please sign and return the original copy with deposit to enter into a contract.

**NOTE: This proposal may be withdrawn by us if not accepted within 30 days.**

Permit cost if required is not included in proposal. Patriot Maintenance Inc. is not responsible in obtaining permit but will assist if desired.

Patriot Maintenance Inc. shall receive final payment upon completion of the work within thirty (30) days of job completion. Any and all payments not made in accordance hereof shall be subject to a 1.5% per month service fee. Customer agrees to pay all reasonable costs, expenses, and attorney fees incurred to collect sums overdue.

The quantities, if any listed above are estimates. Payment will be based on actual quantities completed at the unit price or lump sum quoted for such item or items. Owner/contractor hereby agrees to pay Patriot Maintenance Inc. the material cost increase, including taxes together with a ten percent markup on said increase. Patriot Maintenance Inc. hereby agrees to provide owner/contractor with documents verifying said increase upon request.

Exclusions: Building permits, Bonds, Tests, and Fees.

Warranty: 1 Year covering all material and labor.

Any alteration or deviation from above specifications involving extra cost of material or labor will be executed upon written orders for the same, and will become an extra charge over sum motioned in the proposal.

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Cosley Hale Family Pavilion & Duck Enclosure – Change Order #4 & #5

DATE: June 18, 2025

---

**SUMMARY:**

The original ejector pit that was specified in the plans is currently not available. We can obtain a different unit which will expedite the utilities installation for the project.

Cost: \$976.

During the demolition of the Taylor Barn, a concrete slab and footings were exposed under the flooring. These had to be broken up and removed to proceed with the construction of the new building.

Cost: \$2,629.

**PREVIOUS COMMITTEE/BOARD ACTION:**

The original contract with E.P. Doyle was approved at the March 5, 2025, board meeting, along with a 10% contingency for this project.

**REVENUE OR FUNDING IMPLICATIONS:**

The original contract	\$757,503	Approved March 5, 2025
Change Order #1	(\$6,975)	Previously approved – scope changes
Change Order #2	\$5,606	Previously approved – half loads
Change Order #3	\$2,244	Previously approved – ramp rentals
Change Order #4	\$976	Current recommendation – ejector pit
Change Order #5	\$2,629	Current recommendation – slab removal
<b>Total</b>	<b>\$761,983</b>	\$71,270.30 contingency remaining

**STAKEHOLDER PROCESS:**

Change order #4 was reviewed by our architect Nevin Hedlund and change order #5 was discussed with Commissioner Kelly.

**LEGAL REVIEW:**

N/A

**ATTACHMENTS:**

E.P. Doyle Change Orders #4 & #5.

Email from our architect Nevin Hedlund.

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

Staff recommends the Wheaton Park District Board of Commissioners accept Change Orders #4 & #5 in the total amount of \$3,605 with E.P. Doyle Construction.

**Cosley Zoo Duck Pavilion (24-043)**  
**Extra Work Proposal #004**



Below are the pricing and time requirements to perform the following extra work to the contract:

**Ejector Pit Basin**

Submittal : #2 05/12/2025

EWP Cost Subtotal	\$976.00
-------------------	----------

<b>EWP #004 Total Cost:</b>	<b>\$976.00</b>
<b>EWP #004 Time Extension :</b>	<b>0</b> C.D.

Notes : The original ejector pit basin was specified as 24" x 36" deep. The engineering review requested the basin to be 24" x 66" deep. There were two details on P0.00, one of which showed the 36" depth and one that showed the 66" depth, and that correction was missed by the engineer. The additional cost for the 66" depth is \$498, but due to the work taking less time than expected, the 3 week lead time will be cutting things too close. In an effort to expedite the building process and get out of the zoo's way, EP Doyle thinks it would be best to install the utilities and ejector pit earlier than originally shown. This would require an in-stock 72" deep pit that is \$870.

Cost reflects CW Burn's proposal dated 4/18/25.

\$870 Sub Subtotal

\$9 GL Insurance

\$87 OH&P

-----  
\$966 Subtotal

\$10 P&P Bond

=====

\$976

To authorize E.P. Doyle & Son, LLC to proceed with this extra work, please acknowledge your acceptance of this proposal by signing and dating below, and we will issue a Change Order in accordance with the Contract provisions.

**E. P. Doyle & Son, LLC**

By

**May 12, 2025**

Date

**Wheaton Park District - Cosley Zoo**

By

Date



**Cosley Zoo Duck Pavilion (24-043)**  
**Extra Work Proposal #005**



Below are the pricing and time requirements to perform the following extra work to the contract:

**Unforeseen Concrete Slab**

Submittal : #1 05/13/2025

EWP Cost Subtotal	\$2,629.00
-------------------	------------

<b>EWP #005 Total Cost:</b>	<b>\$2,629.00</b>
<b>EWP #005 Time Extension :</b>	<b>0 C.D.</b>

Notes : After demolishing the existing structure, a 24'x20'x1' thick concrete slab was discovered. This was not included in the original scope of work.

This includes skid steer with hammer, labor, and haul away of the concrete debris. \$2,345

This price reflects Midwest Wrecking's proposal dated 5.8.25.

\$2,345 Sub Subtotal  
\$23 GL Insurance  
\$235 OH&P

-----  
\$2,603 Subtotal

\$26 P&P Bond

=====

\$2,629

To authorize E.P. Doyle & Son, LLC to proceed with this extra work, please acknowledge your acceptance of this proposal by signing and dating below, and we will issue a Change Order in accordance with the Contract provisions.

**E. P. Doyle & Son, LLC**

By

**May 13, 2025**

Date

**Wheaton Park District - Cosley Zoo**

By

Date

## WHEATON PARK DISTRICT CHANGE ORDER

**Project:** Cosley Hale Family Pavillion & Duck  
Enclosure

**Change Order No.:** 4 & 5

**To:** E.P. Doyle & Son, LLC

**Change Order  
Date:** 5/18/25

**Attn:** Tim Doyle  
1100 Wheaton Oak Ct.  
Wheaton, IL 60187

**Contract Date:** 3/7/25

**Contract For:** Cosley Hale Family Pavillion & Duck Enclosure

**You are directed to make the following changes in this Contract:**

- Change Order #4: Purchase and install larger 72" deep ejector pit.  
Cost: \$976.

- Change Order #5: Demolish and haul away concrete slab and footings.  
Cost: \$2,629.

**Add to the Contract:**

**\$3,605**

The original Contract Sum was .....	\$757,503
Net Change by previous Change Orders .....	\$875
The Contract Sum prior to this Change Order.....	\$758,378
The Contract Sum will be increased by this Change Order.....	\$3,605
The new Contract Sum including this Change Order will be .....	\$761,983
The Contract Time will not be changed .....	0
The Date of Completion as of the date of this Change Order therefore is .....	unchanged

Wheaton Park District

E.P. Doyle & Son, LLC

Owner

Contractor

102 East Wesley Street  
Wheaton, IL 60187

1100 Wheaton Oak Ct.  
Wheaton, IL 60187

Address

Address

Michael J. Benard, Executive Director

Signature – Tim Doyle

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Cosley Parking Lot – Change Order for West Parking Lot Lights

DATE: June 18, 2025



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### **SUMMARY:**

During planning for the new parking lot, it was identified that we would be installing new lights that would be low profile and compliant with Dark Sky initiatives ([www.darksky.org](http://www.darksky.org)). The five principles for responsible outdoor lighting the Dark Sky Association recommends are:

- All light should have a clear purpose
- Light should be directed only where needed
- Light should be no brighter than necessary
- Light should be used only when it is useful
- Use warmer color lights where possible

We have asked our consultants and contractors to develop plans and pricing to improve the lighting on the existing west lots to meet these recommendations.

### **PREVIOUS COMMITTEE/BOARD ACTION:**

In April 2022, the Wheaton Park District approved a resolution promoting sustainable outdoor lighting practices. The Cosley Foundation approved the parking lot grant agreement March 28, 2025 and reviewed this proposal and agreed to include it in the project cost at their May 23, 2025 meeting.

### **REVENUE OR FUNDING IMPLICATIONS:**

The original contract	\$1,999,599.00	Approved October 23, 2024
Change Order #1	\$5,158.34	Approved January 15, 2025
Change Order #2	-\$2,300.00	Approved March 19, 2025
Change Order #3	\$4,202.30	Approved May 21, 2025
Change Order #4	\$94,818.30	Pending approval
<b>Total</b>	<b>\$2,101,477.94</b>	\$98,080.26 contingency remaining

### **STAKEHOLDER PROCESS:**

During the planning process for this project, our representatives from the Dark Sky Association reached out to encourage us to use compliant lighting in the new parking lot and to improve the existing parking lot lighting. We have also had concerns from neighbors about the existing lights after the construction began and trees were cleared.

### **LEGAL REVIEW:**

Legal Counsel has confirmed that adding the west lot lighting improvements to the parking lot project contract via change order is legally appropriate, as the change order is less than 50% of the original contract, and appears to be both germane to the original contract and in the best interest of the park district.

### **ATTACHMENTS:**

Dark Sky Statement of Issue and Resolution  
Correspondence from Dark Sky Representative  
Lighting Plan Sheet  
Extra Work Proposal from E.P. Doyle  
Wight cost opinion letter



**RECOMMENDATION:**

Staff recommends the Board of Commissioners: (1) determine that the change order is germane to the original contract and in the best interest of the Park District; and (2) approve change order #4 with E.P. Doyle in the amount of \$94,818.30.

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning

THROUGH: Michael Benard, Executive Director

RE: Resolution Promoting Sustainable Outdoor Lighting Practices

DATE: April 4, 2022

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### **SUMMARY:**

In early 2020, we were contacted by the local delegate to the International Dark Sky Association (IDA), [www.darksky.org](http://www.darksky.org). They have been working with agencies throughout the surrounding area to support their priorities that include:

- Energy -Reducing consumption
- Ecology – Reducing impact on wildlife
- Human Health – Reducing risks to human health while ensuring safety and security
- Public Safety – Reducing hazards and glare
- Crime – Utilizing practices such as reducing shadows and adaptive lighting controls

The five principles for responsible outdoor lighting they recommend are:

- All light should have a clear purpose
- Light should be directed only where needed
- Light should be no brighter than necessary
- Light should be used only when it is useful
- Use warmer color lights where possible

As a district, we have been working for several years to reduce our energy consumption through the use of LED fixtures and occupancy sensors. City zoning ordinances require shielding to focus light where it is needed.

These priorities and principles do not preclude the use of lighting at night but seek to be practical in its use.

### **PREVIOUS COMMITTEE/BOARD ACTION:**

N/A

### **REVENUE OR FUNDING IMPLICATIONS:**

Approval of this ordinance does not have any specific or immediate financial impacts as we are not being asked to retrofit existing practices. These principles will guide our future improvements and replacements. It is not expected that adherence will increase costs

significantly. We will have to consider different options of lighting and some of the recommendations should reduce our operating costs.

**STAKEHOLDER PROCESS:**

DuPage County approved a similar resolution on April 13, 2021.

The Forest Preserve District of DuPage County approved a similar resolution on November 2, 2021.

**LEGAL REVIEW:**

N/A

**ATTACHMENTS:**

Draft Ordinance

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioner's approve Resolution 2022-01- A Resolution to Promote Sustainable Outdoor Lighting Practices.

**WHEATON PARK DISTRICT  
RESOLUTION 2022-01**

**A RESOLUTION PROMOTING SUSTAINABLE OUTDOOR LIGHTING PRACTICES**

WHEREAS, the mission of the Wheaton Park District ("Park District") is to enrich the quality of community life through a diversity of healthy leisure pursuits and heightened appreciation for our natural world; and

WHEREAS, the Environmental Policy of the Park District is to establish and maintain sound environmental policies, practices and educational opportunities for the employees and patrons of the Park District; and

WHEREAS, the Park District values the practice of energy conservation, and because of the Park District's devotion to energy conservation, emphasis on sustainable outdoor lighting practices is desired to decrease the human impact on the environment; and

WHEREAS, preserving and protecting the night sky enhances the use and enjoyment of property which is enhanced through the use of appropriate lighting practices; and

WHEREAS, the need for outdoor light at night can be appropriately met by considering the purpose of the light, targeting it appropriately to that purpose, using the correct illumination level, limiting the duration of its use to legitimate need, and choosing lights that emit lower amounts of harmful blue light into the nighttime environment; and

WHEREAS, by applying these principles where possible, properly designed lighting at night can be beautiful, healthy, and functional; and

WHEREAS, projects that incorporate these principles will save energy and money, reduce light pollution, and minimize wildlife disruption, and the Park District encourages adherence to the International Dark Skies recommendations.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Park Commissioners of the Wheaton Park District ("Park Board"), as follows:

Section 1. The recitals set forth above are incorporated herein and made a part of this Resolution as though fully set forth herein.

Section 2. The Park Board hereby determines that, where possible and practicable, the Park District shall adhere to the outdoor lighting principles set forth in this Resolution in all future lighting improvements and replacement projects that are completed on Park District owned or operated properties.

Section 3. All resolutions or parts of resolutions conflicting with any of the provisions of this Resolution are hereby modified or repealed to the extent of such conflict. If any item or

portion of this Resolution is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Resolution.

Section 4. This Resolution shall be in full force and effect from and after its adoption as provided by law.

Adopted by roll call vote this this 20<sup>th</sup> day of April, 2022, by the Board of Park Commissioners of the Wheaton Park District, as follows:

Roll call:

Ayes: Barrett, Kelly, Nee, Norrell, Pecharich, Vires, Frey

Nays: 0

Abstention: 0

Absent: 0



President, Board of Park Commissioners  
Wheaton Park District

Attest:



Secretary, Board of Park Commissioners  
Wheaton Park District

SEAL

STATE OF ILLINOIS                     )  
  ) ss  
COUNTY OF DU PAGE                 )

**SECRETARY'S CERTIFICATE**

I, the undersigned, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wheaton Park District, and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

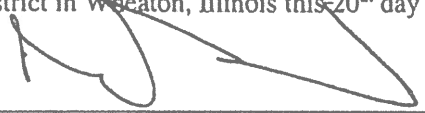
I hereby certify that the foregoing instrument is a true and correct copy of:

**A RESOLUTION PROMOTING SUSTAINABLE OUTDOOR LIGHTING PRACTICES**

adopted by a roll call vote at a duly called Regular Meeting of the Board of Park Commissioners of the Wheaton Park District, held in Wheaton, Illinois, in said District at 5:00 p.m. on the 20<sup>th</sup> day of April, 2022.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location at which said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

**IN WITNESS WHEREOF**, I hereunto affix my official signature and the seal of said Park District in Wheaton, Illinois this 20<sup>th</sup> day of April, 2022.

  
\_\_\_\_\_  
Secretary, Board of Park Commissioners  
Wheaton Park District

**Rob Sperl**

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**From:** David Barcus  
**Sent:** Thursday, July 25, 2024 4:53 PM  
**To:** Rob Sperl  
**Subject:** Cosley Zoo Parking Lot Project Lighting  
**Attachments:** Capital Projects & Improvements – Wheaton Park District.pdf

Hi Rob,

I was forwarded this by a friend in town because he mentioned that the project was going to be Dark Sky Compliant. So, I was just wondering if the project budget was going to allow for the upgrade of the lighting on the existing lot to match the lighting to be used in the new lot.

Best regards,

Dave





**Cosley Zoo Parking Lot (24-032)**  
**Extra Work Proposal #003**



Below are the pricing and time requirements to perform the following extra work to the contract:

**Phase II Site Lighting**

Submittal : #2 05/06/2025

EWP Cost Subtotal		\$84,500.00
GL Insurance	1.00%	\$845.00
Overhead and Profit	10.00%	\$8,534.50
P&P Bond	1.00%	\$938.80

EWP #003 Total Cost:	\$94,818.30
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EWP #003 Time Extension :	0 C.D.
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Notes : Electrical scope for Phase II site lighting include furnishing and installing (9) new light poles, trenching, boring under brick pavers, and backfilling. (5) existing concrete light pole bases will be reused and (4) new concrete light pole bases will be supplied and installed. Wiring will be reused at the (4) locations where new poles are replacing old ones. No additional security conduit will be required for the security cameras.  
\$75,300

At the (5) locations reusing existing foundations, the bolt circle may be incorrect. Adding epoxy anchors at (5) poles would be \$1,250  
\$3,500 for boring, which will reduce land disturbance due to trenching.

Scope reflects Aardema Electric's proposal dated 4/28/25.

\$80,050 Sub Subtotal  
\$3,500 landscape restoration allowance  
\$950 private utility locate

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\$84,500 Subtotal

---

\$845 GL Insurance  
\$8435.50 OH&P  
\$938.80 P&P Bond

---

\$94,818.30 Total



TO: EP DOYLE

ATT: RYAN C

RE: COSLEY ZOO PHASE 2 REV

Date: April 28, 2025

RYAN,  
WE ARE PLEASED TO PROVIDE A LUMP SUM PRICE FOR THE ABOVE-MENTIONED  
PROJECT OF \$75,300.00. BASED ON DRAWINGS DATED 2-28-25 WITH MARKED  
REVISIONS.

INCLUDES SPECIFIED LIGHTS  
INCLUDES EXTENSION OF EXISTING CIRCUIT FOR LITE AND OUTLETS  
INCLUDES 4 NEW CONCRETE FOUNDATION  
INCLUDES RE-USE OF EXISTING FOUNDATION, BOLT CIRCLE MAY BE  
INCORRECT, ADD \$250 FOR EPOXY ANCHORS PER POLE  
INCLUDES BORING AS NEEDED  
EXCLUDES SURFACE RESTORATION  
EXCLUDES PRIVATE UTILITY LOCATE  
EXCLUDES PERMIT, DRAWINGS, COMED, AND RELATED FEES

IF YOU HAVE AND QUESTIONS, PLEASE FEEL FREE TO CALL  
RAY AARDEMA  
708-514-5353



June 4<sup>th</sup>, 2025

Rob Sperl / Steve Hinchee  
Wheaton Park District

**MEMORANDUM**  
**Cosley Zoo Parking Lot**  
**Extra Work Proposal #003**

Dear Mr. Sperl,

Wight is in receipt of EP Doyle Extra Work Proposal #003 associated with the pricing for the west parking lot site lighting at Cosley Zoo. The scope of this work includes furnishing and installing nine (9) new light poles/fixtures, five (5) existing concrete bases will be reused and four (4) new concrete based will be poured. The work scope includes all trenching, boring, and backfilling required. Wiring will be reused at four (4) locations where new poles are replacing old ones. The total EWP #003 cost is \$94,818.30. Wight prepared our own opinion of cost for the scope of work that resulted in a total cost of \$102,760.00, see attached. Based on the review of the EWP cost and Wights' own opinion of cost we consider the cost reasonable and would recommend approval of this cost of work, which totaled \$94,818.30. Please reach out with any question.

Respectfully submitted,

Wight & Company

A handwritten signature in blue ink, appearing to read "Shawn Benson".

Shawn Benson, P.E.  
Director

# Cosley Zoo West Side Lighting

Wheaton Park District

## ENGINEER'S COST ESTIMATE

Date: June 4, 2025



SECTION	DESCRIPTION	QUANTITY	UNIT	UNIT COST	EXTENDED COST	SUBTOTAL
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01	Poles and Foundations					
					Section Subtotal:	\$ 68,000

02	Conduit / Wiring / Misc.					
					Section Subtotal:	\$ 23,750

Total Hard Construction Cost: \$ 91,750

Soft Costs						
	Overhead/Profit/Insurance/P&P Bond	1	LS	12%	\$	11,010
					Subtotal Soft Costs:	\$ 11,010

Total Cost \$ 102,760

**RESOLUTION NO. 2025-01  
WHEATON PARK DISTRICT**

**RESOLUTION CONCERNING THE RELEASE OF  
CERTAIN CLOSED SESSION MINUTES**

**WHEREAS**, pursuant to 5 ILCS 120/2.06(d), the Board of Park Commissioners of the Wheaton Park District (the “Park Board”) has met and reviewed minutes of closed meetings of the Park Board not previously released; and

**WHEREAS**, the Park Board hereby finds and determines that the minutes of certain closed meetings no longer require confidential treatment and should be made available for public inspection.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PARK COMMISSIONERS OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:**

**Section 1:** The recitals set forth hereinabove shall be and they are hereby incorporated as if said recitals were fully set forth within this Section One.

**Section 2:** The Park Board hereby finds and determines that minutes of the following closed meetings be released for public inspection upon adoption of this resolution: **January 17, 2024, June 19, 2024, October 23, 2024, and November 6, 2024.**

**Section 3:** The Park Board further finds and determines that the need for confidentiality to protect the public interest or the privacy of an individual still exists for all other previously unreleased closed meeting minutes or parts thereof, and said minutes are not released. See Attachment A for documentation of the Board’s current review of closed session minutes.

**Section 4:** Any and all prior resolutions, motions or orders of the Wheaton Park District in conflict with the provisions of this resolution shall be and are hereby repealed.

**RESOLUTION NO. 2025-01**  
**WHEATON PARK DISTRICT**

**Section 5:** This resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

**PASSED:** This 18<sup>th</sup> day of June 2025

AYES:\_\_\_NAYS:\_\_\_ABSENT:\_\_\_

**By:**

\_\_\_\_\_  
President, Board of Park Commissioners  
Wheaton Park District  
DuPage County, Illinois

**ATTEST:**

\_\_\_\_\_  
Secretary, Board of Park Commissioners  
Wheaton Park District  
DuPage County, Illinois

**RESOLUTION NO. 2025-01  
WHEATON PARK DISTRICT**

**RESOLUTION CONCERNING THE RELEASE OF  
CERTAIN CLOSED SESSION MINUTES**

**ATTACHMENT A  
Semi Annual Review of Closed Session Minutes**

- 1993** – Previously un-released minutes to remain closed  
**1994** – Previously un-released minutes to remain closed  
**1995** – Previously un-released minutes to remain closed  
**1996** – Previously un-released minutes to remain closed  
**1997** – Previously un-released minutes to remain closed  
**1998** – Previously un-released minutes to remain closed  
**1999** – Previously un-released minutes to remain closed  
**2006** – Previously un-released minutes to remain closed  
**2007** – Previously un-released minutes to remain closed  
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**2015** – Previously un-released minutes to remain closed  
**2016** – Previously un-released minutes to remain closed  
**2017** – Previously un-released minutes to remain closed  
**2018** – Previously un-released minutes to remain closed  
**2019** – Previously un-released minutes to remain closed  
**2020** – Previously un-released minutes to remain closed  
**2021** – Previously un-released minutes to remain closed  
**2022** – Previously un-released minutes to remain closed  
**2023** – Previously un-released minutes to remain closed  
**2024** – January 10, 2024, February 7, 2024, February 21, 2024, March 6, 2024, March 20, 2024, April 3, 2024, April 17, 2024, July 10, 2024, July 17, 2024, and August 21, 2024 to remain closed
- January 17, 2024, June 19, 2024, October 23, 2024, and November 6, 2024 to be released

# **WHEATON PARK DISTRICT**



**Financial Overview**

**May, 2025**



## Financial Overview Table of Contents

<b>Page #s</b>	<b>Statement Description</b>
<b>Board Requested</b>	
<u>1</u>	WPD Summary
<u>2</u>	AGC Month and Year to Date Departmental Operating Summary
<u>3</u>	Cosley Zoo Analysis
<u>4</u>	Cash & Investments
<u>5</u>	Cash/Fund Balance Target Status Report
<u>6</u>	Investments Report
<b>Balance Sheets</b>	
<u>7</u>	General Fund Balance Sheets
<u>8</u>	Recreation Fund Balance Sheets
<u>9</u>	Cosley Zoo Fund Balance Sheets
<u>10</u>	Debt Service Fund Balance Sheets
<u>11</u>	Capital Projects Fund Balance Sheets
<u>12</u>	Arrowhead Golf Club Fund Balance Sheets
<u>13</u>	Information Technology Internal Service Fund Balance Sheets
<u>14</u>	Health Insurance Internal Service Fund Balance Sheets
<b>Operating Statements Year To Date</b>	
<u>15</u>	General Fund
<u>15</u>	Recreation Fund
<u>15</u>	Cosley Zoo Fund
<u>16</u>	Debt Service Fund
<u>16</u>	Capital Projects Fund
<u>16</u>	Arrowhead Golf Club Fund
<u>17</u>	Information Technology Internal Service Fund
<u>17</u>	Health Insurance Internal Service Fund
<b>Operating Statements By Department Year To Date</b>	
<u>18</u>	General Fund
<u>18 - 20</u>	Recreation Fund
<u>21 - 22</u>	Cosley Zoo Fund
<u>22 - 23</u>	Arrowhead Golf Club Fund
<b>Special Areas Operating Statements</b>	
<u>24</u>	Parks Plus Fitness Operating Summary
<u>25</u>	Central Athletic Complex Operating Summary
<u>26</u>	Special Events

## WPD Summary

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
4-Revenues	\$47,711,631	\$3,291,177	\$3,375,659	(\$84,482)	-2.50%	\$10,443,412	\$9,314,265	\$1,129,148	12.12%
5-Expenses	(\$54,926,540)	(\$3,436,581)	(\$3,400,885)	(\$35,696)	-1.05%	(\$12,715,455)	(\$12,500,552)	(\$214,903)	-1.72%
<b>Grand Total</b>	<b>(\$7,214,909)</b>	<b>(\$145,404)</b>	<b>(\$25,226)</b>	<b>(\$120,178)</b>	<b>-476.41%</b>	<b>(\$2,272,043)</b>	<b>(\$3,186,288)</b>	<b>\$914,245</b>	<b>28.69%</b>

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>10-General</b>									
4-Revenues	\$5,757,912	\$589,887	\$636,708	(\$46,822)	-7.35%	\$820,318	\$887,169	(\$66,851)	-7.54%
5-Expenses	(\$6,979,371)	(\$487,328)	(\$461,232)	(\$26,095)	-5.66%	(\$2,132,165)	(\$2,082,377)	(\$49,788)	-2.39%
<b>10-General Total</b>	<b>(\$1,221,459)</b>	<b>\$102,559</b>	<b>\$175,476</b>	<b>(\$72,917)</b>	<b>-41.55%</b>	<b>(\$1,311,847)</b>	<b>(\$1,195,208)</b>	<b>(\$116,639)</b>	<b>-9.76%</b>
<b>20-Recreation</b>									
4-Revenues	\$12,927,509	\$1,336,044	\$1,355,584	(\$19,540)	-1.44%	\$3,377,415	\$3,205,734	\$171,680	5.36%
5-Expenses	(\$13,621,325)	(\$1,114,412)	(\$985,350)	(\$129,062)	-13.10%	(\$4,222,673)	(\$3,965,076)	(\$257,596)	-6.50%
<b>20-Recreation Total</b>	<b>(\$693,816)</b>	<b>\$221,632</b>	<b>\$370,234</b>	<b>(\$148,602)</b>	<b>-40.14%</b>	<b>(\$845,258)</b>	<b>(\$759,342)</b>	<b>(\$85,916)</b>	<b>-11.31%</b>
<b>22-Cosley Zoo</b>									
4-Revenues	\$2,131,900	\$226,876	\$237,129	(\$10,253)	-4.32%	\$412,467	\$436,463	(\$23,997)	-5.50%
5-Expenses	(\$2,617,985)	(\$170,795)	(\$180,875)	\$10,080	5.57%	(\$874,664)	(\$720,976)	(\$153,688)	-21.32%
<b>22-Cosley Zoo Total</b>	<b>(\$486,085)</b>	<b>\$56,081</b>	<b>\$56,254</b>	<b>(\$173)</b>	<b>-0.31%</b>	<b>(\$462,197)</b>	<b>(\$284,513)</b>	<b>(\$177,685)</b>	<b>-62.45%</b>
<b>30-Debt Service</b>									
4-Revenues	\$2,922,859	\$3,316	\$2,606	\$710	27.25%	\$16,982	\$13,421	\$3,561	26.53%
5-Expenses	(\$2,990,431)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
<b>30-Debt Service Total</b>	<b>(\$67,572)</b>	<b>\$3,316</b>	<b>\$2,606</b>	<b>\$710</b>	<b>27.25%</b>	<b>\$16,982</b>	<b>\$13,421</b>	<b>\$3,561</b>	<b>26.53%</b>
<b>40-Capital Projects</b>									
4-Revenues	\$10,461,714	\$14,234	\$17,560	(\$3,326)	-18.94%	\$1,861,897	\$932,124	\$929,774	99.75%
5-Expenses	(\$14,686,036)	(\$586,675)	(\$521,308)	(\$65,366)	-12.54%	(\$1,279,039)	(\$1,506,069)	\$227,031	15.07%
<b>40-Capital Projects Total</b>	<b>(\$4,224,322)</b>	<b>(\$572,441)</b>	<b>(\$503,748)</b>	<b>(\$68,693)</b>	<b>-13.64%</b>	<b>\$582,859</b>	<b>(\$573,945)</b>	<b>\$1,156,804</b>	<b>201.55%</b>
<b>60-Golf Fund</b>									
4-Revenues	\$10,544,250	\$1,098,781	\$1,104,002	(\$5,220)	-0.47%	\$3,192,780	\$3,132,373	\$60,407	1.93%
5-Expenses	(\$11,065,154)	(\$849,935)	(\$1,009,727)	\$159,793	15.83%	(\$3,060,218)	(\$3,139,079)	\$78,861	2.51%
<b>60-Golf Fund Total</b>	<b>(\$520,904)</b>	<b>\$248,847</b>	<b>\$94,274</b>	<b>\$154,572</b>	<b>163.96%</b>	<b>\$132,562</b>	<b>(\$6,706)</b>	<b>\$139,268</b>	<b>2076.77%</b>
<b>70-Information Technology</b>									
4-Revenues	\$605,389	\$0	\$0	\$0	0.00%	\$151,448	\$146,494	\$4,954	3.38%
5-Expenses	(\$605,639)	(\$40,695)	(\$60,243)	\$19,548	32.45%	(\$265,596)	(\$245,834)	(\$19,762)	-8.04%
<b>70-Information Technology Total</b>	<b>(\$250)</b>	<b>(\$40,695)</b>	<b>(\$60,243)</b>	<b>\$19,548</b>	<b>32.45%</b>	<b>(\$114,147)</b>	<b>(\$99,339)</b>	<b>(\$14,808)</b>	<b>-14.91%</b>
<b>75-Health Insurance</b>									
4-Revenues	\$2,360,098	\$22,038	\$22,070	(\$32)	-0.14%	\$610,105	\$560,486	\$49,619	8.85%
5-Expenses	(\$2,360,598)	(\$186,742)	(\$182,149)	(\$4,593)	-2.52%	(\$881,102)	(\$841,141)	(\$39,961)	-4.75%
<b>75-Health Insurance Total</b>	<b>(\$500)</b>	<b>(\$164,704)</b>	<b>(\$160,079)</b>	<b>(\$4,625)</b>	<b>-2.89%</b>	<b>(\$270,997)</b>	<b>(\$280,655)</b>	<b>\$9,658</b>	<b>3.44%</b>
<b>Grand Total</b>	<b>(\$7,214,909)</b>	<b>(\$145,404)</b>	<b>(\$25,226)</b>	<b>(\$120,178)</b>	<b>-476.41%</b>	<b>(\$2,272,043)</b>	<b>(\$3,186,288)</b>	<b>\$914,245</b>	<b>28.69%</b>

## AGC Month &amp; YTD Summary

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>60-Golf Fund</b>									
<b>000-Administration</b>									
4-Revenues	\$55,000	\$9,471	\$8,288	\$1,183	14.27%	\$210,297	\$60,466	\$149,831	247.79%
5-Expenses	(\$2,234,727)	(\$133,212)	(\$179,046)	\$45,834	25.60%	(\$559,445)	(\$563,919)	\$4,474	0.79%
<b>000-Administration Total</b>	<b>(\$2,179,727)</b>	<b>(\$123,741)</b>	<b>(\$170,758)</b>	<b>\$47,016</b>	<b>27.53%</b>	<b>(\$349,147)</b>	<b>(\$503,453)</b>	<b>\$154,306</b>	<b>30.65%</b>
<b>101-Parks Maintenance</b>									
5-Expenses	(\$43,885)	(\$3,314)	(\$3,240)	(\$75)	-2.31%	(\$13,683)	(\$13,156)	(\$527)	-4.00%
<b>101-Parks Maintenance Total</b>	<b>(\$43,885)</b>	<b>(\$3,314)</b>	<b>(\$3,240)</b>	<b>(\$75)</b>	<b>-2.31%</b>	<b>(\$13,683)</b>	<b>(\$13,156)</b>	<b>(\$527)</b>	<b>-4.00%</b>
<b>601-Golf Maintenance</b>									
4-Revenues	\$0								
5-Expenses	(\$1,439,213)	(\$116,643)	(\$177,711)	\$61,068	34.36%	(\$416,826)	(\$477,579)	\$60,753	12.72%
<b>601-Golf Maintenance Total</b>	<b>(\$1,439,213)</b>	<b>(\$116,643)</b>	<b>(\$177,711)</b>	<b>\$61,068</b>	<b>34.36%</b>	<b>(\$416,826)</b>	<b>(\$477,579)</b>	<b>\$60,753</b>	<b>12.72%</b>
<b>611-Pro Shop/Golf Fees</b>									
4-Revenues	\$3,515,250	\$496,043	\$502,176	(\$6,133)	-1.22%	\$1,186,782	\$1,219,462	(\$32,680)	-2.68%
5-Expenses	(\$1,307,667)	(\$136,085)	(\$128,122)	(\$7,963)	-6.21%	(\$378,925)	(\$325,656)	(\$53,269)	-16.36%
<b>611-Pro Shop/Golf Fees Total</b>	<b>\$2,207,583</b>	<b>\$359,959</b>	<b>\$374,054</b>	<b>(\$14,095)</b>	<b>-3.77%</b>	<b>\$807,857</b>	<b>\$893,806</b>	<b>(\$85,949)</b>	<b>-9.62%</b>
<b>612-Food and Beverage</b>									
4-Revenues	\$6,954,000	\$593,268	\$593,538	(\$271)	-0.05%	\$1,790,005	\$1,844,886	(\$54,881)	-2.97%
5-Expenses	(\$6,026,979)	(\$460,665)	(\$521,591)	\$60,926	11.68%	(\$1,691,260)	(\$1,757,715)	\$66,456	3.78%
<b>612-Food and Beverage Total</b>	<b>\$927,021</b>	<b>\$132,602</b>	<b>\$71,947</b>	<b>\$60,655</b>	<b>84.30%</b>	<b>\$98,745</b>	<b>\$87,171</b>	<b>\$11,574</b>	<b>13.28%</b>
<b>613-Cross Country Skiing</b>									
4-Revenues	\$20,000	\$0	\$0	\$0	0.00%	\$5,696	\$7,559	(\$1,863)	-24.65%
5-Expenses	(\$12,683)	(\$15)	(\$18)	\$3	17.83%	(\$80)	(\$1,054)	\$974	92.43%
<b>613-Cross Country Skiing Total</b>	<b>\$7,318</b>	<b>(\$15)</b>	<b>(\$18)</b>	<b>\$3</b>	<b>17.83%</b>	<b>\$5,616</b>	<b>\$6,505</b>	<b>(\$889)</b>	<b>-13.66%</b>
<b>60-Golf Fund Total</b>	<b>(\$520,904)</b>	<b>\$248,847</b>	<b>\$94,274</b>	<b>\$154,572</b>	<b>163.96%</b>	<b>\$132,562</b>	<b>(\$6,706)</b>	<b>\$139,268</b>	<b>2076.77%</b>
<b>Grand Total</b>	<b>(\$520,904)</b>	<b>\$248,847</b>	<b>\$94,274</b>	<b>\$154,572</b>	<b>163.96%</b>	<b>\$132,562</b>	<b>(\$6,706)</b>	<b>\$139,268</b>	<b>2076.77%</b>



## Zoo Analysis

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>Cosley Zoo</b>									
<b>4-Revenues</b>									
41-Taxes	\$1,267,915	\$143,345	\$144,126	(\$781)	-0.54%	\$143,452	\$144,167	(\$715)	-0.50%
42-Charges for Services	\$670,098	\$59,386	\$70,386	(\$11,000)	-15.63%	\$171,831	\$195,006	(\$23,176)	-11.88%
44-Rentals	\$75,750	\$9,781	\$9,521	\$260	2.73%	\$25,056	\$31,124	(\$6,068)	-19.50%
45-Product Sales	\$1,100	\$90	\$50	\$40	80.00%	\$230	\$200	\$30	15.00%
46-Grants & Donations	\$107,038	\$8,519	\$8,572	(\$53)	-0.62%	\$41,691	\$40,200	\$1,491	3.71%
47-Misc. Income	\$0	\$5	\$42	(\$37)	-87.31%	\$530	\$640	(\$110)	-17.24%
48-Interest Income	\$10,000	\$5,751	\$4,432	\$1,319	29.77%	\$29,677	\$25,126	\$4,551	18.11%
49-Transfers In	\$0								
<b>4-Revenues Total</b>	<b>\$2,131,900</b>	<b>\$226,876</b>	<b>\$237,129</b>	<b>(\$10,253)</b>	<b>-4.32%</b>	<b>\$412,467</b>	<b>\$436,463</b>	<b>(\$23,997)</b>	<b>-5.50%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$1,324,175)	(\$147,936)	(\$152,259)	\$4,323	2.84%	(\$553,987)	(\$513,722)	(\$40,265)	-7.84%
52-Contractual Services	(\$451,543)	(\$7,827)	(\$16,433)	\$8,606	52.37%	(\$113,956)	(\$112,753)	(\$1,203)	-1.07%
53-Supplies	(\$240,667)	(\$12,190)	(\$9,812)	(\$2,378)	-24.24%	(\$55,634)	(\$45,605)	(\$10,030)	-21.99%
54-Other Charges	(\$96,599)	(\$2,843)	(\$2,372)	(\$471)	-19.84%	(\$24,836)	(\$23,897)	(\$939)	-3.93%
57-Capital	\$0								
59-Transfers Out	(\$505,000)	\$0	\$0	\$0	0.00%	(\$126,250)	(\$25,000)	(\$101,250)	-405.00%
<b>5-Expenses Total</b>	<b>(\$2,617,985)</b>	<b>(\$170,795)</b>	<b>(\$180,875)</b>	<b>\$10,080</b>	<b>5.57%</b>	<b>(\$874,664)</b>	<b>(\$720,976)</b>	<b>(\$153,688)</b>	<b>-21.32%</b>
<b>Cosley Zoo Total</b>	<b>(\$486,085)</b>	<b>\$56,081</b>	<b>\$56,254</b>	<b>(\$173)</b>	<b>-0.31%</b>	<b>(\$462,197)</b>	<b>(\$284,513)</b>	<b>(\$177,685)</b>	<b>-62.45%</b>
<b>Foundation</b>									
<b>Concessions</b>									
1-Concession Sales	\$60,000	\$4,294	\$9,543	(\$5,249)	-55.00%	\$7,105	\$17,263	(\$10,159)	-58.85%
2-Concession COGS	(\$20,000)	(\$1,697)	(\$4,053)	\$2,357	58.14%	(\$3,120)	(\$7,037)	\$3,917	55.66%
3-Concession Supplies	(\$2,000)	\$0	(\$279)	\$279	99.99%	\$0	(\$306)	\$306	99.90%
<b>Concessions Total</b>	<b>\$38,000</b>	<b>\$2,597</b>	<b>\$5,211</b>	<b>(\$2,614)</b>	<b>-50.15%</b>	<b>\$3,984</b>	<b>\$9,921</b>	<b>(\$5,937)</b>	<b>-59.84%</b>
<b>Gift Shop</b>									
1-Gift Shop Sales	\$180,000	\$15,041	\$21,588	(\$6,547)	-30.33%	\$39,850	\$55,701	(\$15,850)	-28.46%
2-Gift Shop COGS	(\$71,000)	(\$2,634)	(\$2,602)	(\$31)	-1.21%	(\$16,215)	(\$15,837)	(\$378)	-2.39%
<b>Gift Shop Total</b>	<b>\$109,000</b>	<b>\$12,407</b>	<b>\$18,985</b>	<b>(\$6,579)</b>	<b>-34.65%</b>	<b>\$23,635</b>	<b>\$39,864</b>	<b>(\$16,229)</b>	<b>-40.71%</b>
<b>Concession &amp; Gift Shop</b>									
4-Concession & Gift									
Shop Wages	(\$98,000)	(\$10,104)	(\$13,207)	\$3,103	23.50%	(\$33,089)	(\$36,033)	\$2,944	8.17%
<b>Concession &amp; Gift Shop Total</b>	<b>(\$98,000)</b>	<b>(\$10,104)</b>	<b>(\$13,207)</b>	<b>\$3,103</b>	<b>23.50%</b>	<b>(\$33,089)</b>	<b>(\$36,033)</b>	<b>\$2,944</b>	<b>8.17%</b>
<b>Foundation Total</b>	<b>\$49,000</b>	<b>\$4,900</b>	<b>\$10,989</b>	<b>(\$6,089)</b>	<b>-55.41%</b>	<b>(\$5,469)</b>	<b>\$13,752</b>	<b>(\$19,221)</b>	<b>-139.77%</b>
<b>Grand Total</b>	<b>(\$437,085)</b>	<b>\$60,981</b>	<b>\$67,243</b>	<b>(\$6,262)</b>	<b>-9.31%</b>	<b>(\$467,667)</b>	<b>(\$270,761)</b>	<b>(\$196,906)</b>	<b>-72.72%</b>

## Cash & Investments

Description	Current		
	Month, Prior	Prior Month	Year
<b>Operating Funds</b>			
10-General	3,328,523	3,185,764	3,097,792
20-Recreation	7,879,786	7,821,402	7,530,872
21-Special Recreation	293,924	239,318	257,041
22-Cosley Zoo	1,146,650	1,100,583	1,174,227
23-Liability	228,397	210,193	191,444
24-Audit	13,596	9,291	42,705
25-FICA	277,643	263,058	410,508
26-IMRF	306,628	276,391	475,788
30-Debt Service	966,049	962,734	893,513
60-Golf Fund	6,498,517	6,316,958	6,074,284
70-Information Technology	(96,679)	(55,985)	(80,221)
75-Health Insurance	6,235	167,129	(4,075)
<b>Total Operating Funds</b>	<b>20,849,268</b>	<b>20,496,836</b>	<b>20,063,878</b>
<b>Capital Funds</b>			
40-Capital Projects	12,188,133	12,748,180	10,644,461
<b>Total Capital Funds</b>	<b>12,188,133</b>	<b>12,748,180</b>	<b>10,644,461</b>
<b>Total District Funds</b>	<b>33,037,401</b>	<b>33,245,016</b>	<b>30,708,339</b>

**Fund Balance Target Analysis**  
**May, 2025**

	<b>General 10</b>	<b>Recreation 20</b>	<b>Cosley 22</b>	<b>Insurance Liability 23</b>	<b>Audit 24</b>	<b>FICA 25</b>	<b>IMRF 26</b>	<b>Debt Service 30</b>	<b>Golf 60</b>
<b>Basis of Measurement:</b>									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
<b>FY 2025 Budget Basis:</b>									
Budgeted expenditures less budgeted capital expenditures	5,434,871	12,062,325	2,112,985	776,633	42,064	781,013	609,343	1,306,141	10,048,154
<b>FY 2025 Targets</b>									
Target Minimum	1,358,720	2,010,390	528,250	194,160	10,520	195,250	152,340	5,000	1,674,690
Target Maximum	2,717,440	4,020,780	1,056,490	388,320	21,030	390,510	304,670	1,306,141	3,349,380
<b>Fund Balance as of May, 2025</b>									
Fund Balance as of 12/31/2024	4,395,392	5,768,349	1,610,085	384,913	28,987	418,657	363,833		
Net Profit (Loss) YTD thru May, 2025	(1,311,847)	(845,258)	(462,197)	(156,516)	(15,390)	(157,299)	(136,664)		
<b>Fund Balance as of May, 2025</b>	<b>3,083,545</b>	<b>4,923,091</b>	<b>1,147,888</b>	<b>228,397</b>	<b>13,596</b>	<b>261,358</b>	<b>227,170</b>		
<b>Cash &amp; Investments 12/31/2024</b>								949,067	6,874,106
<b>Cash &amp; Investments May, 2025</b>								966,049	6,498,517
<b>Analysis Results</b>	<b>Over Maximum Target by</b>	<b>Over Maximum Target by</b>	<b>Over Maximum Target by</b>	<b>Meets Target</b>	<b>Meets Target</b>	<b>Meets Target</b>	<b>Meets Target</b>	<b>Meets Target</b>	<b>Over Maximum Target by</b>
<b>Variances</b>									
Amount over maximum or (under minimum)	366,105	902,311	91,398	-	-	-	-	-	3,149,137

## All Funds

### Investment Report

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>1110-Certificates of Deposit</b>			
10-General	479,486	479,486	78,766
20-Recreation	865,250	865,250	2,328,766
21-Special Recreation	0	0	0
22-Cosley Zoo	115,250	115,250	78,766
23-Liability	0	0	52,511
24-Audit	0	0	0
25-FICA	0	0	52,511
26-IMRF	0	0	52,511
30-Debt Service	250,000	250,000	328,209
40-Capital Projects	1,609,952	1,609,952	5,114,538
60-Golf Fund	730,500	730,500	2,674,652
75-Health Insurance	0	0	0
<b>Total Certificates of Deposit</b>	<b>4,050,438</b>	<b>4,050,438</b>	<b>10,761,230</b>
<b>1120-Treasuries</b>			
10-General	2,109,875	2,109,875	2,671,642
20-Recreation	2,363,377	2,363,377	2,590,612
21-Special Recreation	0	0	124,733
22-Cosley Zoo	0	0	194,655
23-Liability	0	0	0
24-Audit	0	0	10,858
25-FICA	0	0	277,053
26-IMRF	0	0	362,837
30-Debt Service	0	0	0
40-Capital Projects	4,485,133	4,485,133	2,493,167
60-Golf Fund	2,588,538	2,588,538	1,164,807
75-Health Insurance	0	0	16
<b>Total Treasuries</b>	<b>11,546,923</b>	<b>11,546,923</b>	<b>9,890,380</b>
<b>1122-Agencies</b>			
10-General	0	0	0
20-Recreation	0	0	0
23-Liability	0	0	0
24-Audit	0	0	0
30-Debt Service	0	0	0
40-Capital Projects	0	0	0
60-Golf Fund	0	0	0
<b>Total Agencies</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Investments</b>	<b>15,597,361</b>	<b>15,597,361</b>	<b>20,651,610</b>

## General Fund

### Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>Assets</b>			
10-Cash & Cash Equivalents	739,162	596,403	347,384
11-Investments	2,589,361	2,589,361	2,750,408
12-Receivables	5,147,540	5,155,369	5,286,493
13-Interfund Receivables	0	0	0
14-Inventory	5,095	5,138	5,216
16-Prepaid/Deposits/Escrows	0	0	0
<b>Total Assets</b>	<b>8,481,157</b>	<b>8,346,271</b>	<b>8,389,501</b>
<b>Liabilities</b>			
20-ST Payables	(23,323)	(30,632)	(33,492)
21-Payroll Payables	(97,168)	(64,421)	(91,329)
22-Accruals	(81,697)	(81,697)	(53,804)
23-Interfund Payables	0	0	0
24-Unearned Revenues	(5,184,084)	(5,182,956)	(5,289,533)
25-Deposits/Uncashed/Stale Dated	(11,340)	(5,579)	(3,042)
29-Deferred Inflows	0	0	(40,003)
<b>Total Liabilities</b>	<b>(5,397,612)</b>	<b>(5,365,285)</b>	<b>(5,511,202)</b>
30-Fund Balance	(3,083,545)	(2,980,986)	(2,878,299)
<b>Liabilities and Fund Balance</b>	<b>(8,481,157)</b>	<b>(8,346,271)</b>	<b>(8,389,501)</b>



## Recreation Fund

### Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>Assets</b>			
10-Cash & Cash Equivalents	4,651,159	4,592,775	2,611,494
11-Investments	3,228,627	3,228,627	4,919,378
12-Receivables	5,494,222	5,458,951	6,017,037
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
<b>Total Assets</b>	<b>13,374,008</b>	<b>13,280,353</b>	<b>13,547,910</b>
<b>Liabilities</b>			
20-ST Payables	(482,359)	(471,901)	(448,509)
22-Accruals	(98,216)	(98,216)	(73,563)
24-Unearned Revenues	(7,860,302)	(7,999,736)	(8,327,892)
25-Deposits/Uncashed/Stale Dated	(10,040)	(9,040)	(9,305)
<b>Total Liabilities</b>	<b>(8,450,917)</b>	<b>(8,578,893)</b>	<b>(8,859,270)</b>
30-Fund Balance	(4,923,091)	(4,701,459)	(4,688,640)
<b>Liabilities and Fund Balance</b>	<b>(13,374,008)</b>	<b>(13,280,353)</b>	<b>(13,547,910)</b>

## Zoo Fund

### Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>Assets</b>			
10-Cash & Cash Equivalents	1,031,400	985,333	900,806
11-Investments	115,250	115,250	273,421
12-Receivables	1,336,093	1,326,800	1,352,786
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
<b>Total Assets</b>	<b>2,482,743</b>	<b>2,427,383</b>	<b>2,527,013</b>
<b>Liabilities</b>			
20-ST Payables	0	0	0
22-Accruals	(31,181)	(31,181)	(20,868)
24-Unearned Revenues	(1,303,675)	(1,304,396)	(1,306,658)
<b>Total Liabilities</b>	<b>(1,334,856)</b>	<b>(1,335,576)</b>	<b>(1,327,526)</b>
30-Fund Balance	(1,147,888)	(1,091,806)	(1,199,487)
<b>Liabilities and Fund Balance</b>	<b>(2,482,743)</b>	<b>(2,427,383)</b>	<b>(2,527,013)</b>

## Debt Service Fund

### Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>Assets</b>			
10-Cash & Cash Equivalents	716,049	712,734	565,304
11-Investments	250,000	250,000	328,209
12-Receivables	2,860,659	2,860,659	2,759,711
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
<b>Total Assets</b>	<b>3,826,708</b>	<b>3,823,393</b>	<b>3,653,224</b>
<b>Liabilities</b>			
20-ST Payables	(2,142,397)	(2,142,397)	(2,046,178)
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	(2,841,909)	(2,841,909)	(2,748,461)
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
<b>Total Liabilities</b>	<b>(4,984,306)</b>	<b>(4,984,306)</b>	<b>(4,794,639)</b>
30-Fund Balance	1,157,598	1,160,913	1,141,415
<b>Liabilities and Fund Balance</b>	<b>(3,826,708)</b>	<b>(3,823,393)</b>	<b>(3,653,224)</b>

## Capital Projects Fund

### Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>Assets</b>			
10-Cash & Cash Equivalents	6,093,048	6,653,095	3,036,756
11-Investments	6,095,085	6,095,085	7,607,705
12-Receivables	634,566	646,960	310,027
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
<b>Total Assets</b>	<b>12,822,699</b>	<b>13,395,140</b>	<b>10,954,488</b>
<b>Liabilities</b>			
20-ST Payables	(103,848)	(103,848)	(347,177)
21-Payroll Payables	0	0	0
22-Accruals	(5,262)	(5,262)	(3,719)
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
<b>Total Liabilities</b>	<b>(109,109)</b>	<b>(109,109)</b>	<b>(350,896)</b>
30-Fund Balance	(12,713,590)	(13,286,031)	(10,603,592)
<b>Liabilities and Fund Balance</b>	<b>(12,822,699)</b>	<b>(13,395,140)</b>	<b>(10,954,488)</b>

## Arrowhead Golf Club Fund

### Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>Assets</b>			
10-Cash & Cash Equivalents	3,179,479	2,997,920	2,234,825
11-Investments	3,319,038	3,319,038	3,839,459
12-Receivables	208,897	197,346	124,989
13-Interfund Receivables	0	0	0
14-Inventory	154,107	151,223	165,905
15-Other Receivables	24,000	24,000	24,000
16-Prepaid/Deposits/Escrows	32,984	19,564	33,122
17-Other Assets	68,883	68,883	24,180
19-Capital Assets	16,939,503	16,939,503	16,724,998
<b>Total Assets</b>	<b>23,926,891</b>	<b>23,717,476</b>	<b>23,171,478</b>
<b>Liabilities</b>			
20-ST Payables	(58,123)	(62,763)	(47,322)
21-Payroll Payables	0	0	0
22-Accruals	(231,314)	(231,314)	(167,971)
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Deposits/Uncashed/Stale Dated	(444,979)	(479,770)	(660,859)
26-Long-Term Debt	0	0	0
27-LT Vacation Accruals	(132,848)	(132,848)	(99,722)
29-Deferred Inflows	(236,224)	(236,224)	(205,258)
<b>Total Liabilities</b>	<b>(1,103,488)</b>	<b>(1,142,919)</b>	<b>(1,181,132)</b>
30-Fund Balance	(22,823,403)	(22,574,557)	(21,990,346)
<b>Liabilities and Fund Balance</b>	<b>(23,926,891)</b>	<b>(23,717,476)</b>	<b>(23,171,478)</b>

## Information Technology

### Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>Assets</b>			
10-Cash & Cash Equivalents	(96,679)	(55,985)	(80,221)
11-Investments	0	0	0
12-Receivables	0	0	0
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	1,650	1,650	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	1,234
<b>Total Assets</b>	<b>(95,029)</b>	<b>(54,335)</b>	<b>(78,987)</b>
<b>Liabilities</b>			
20-ST Payables	0	0	0
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
30-Fund Balance	95,029	54,335	78,987
<b>Liabilities and Fund Balance</b>	<b>95,029</b>	<b>54,335</b>	<b>78,987</b>

## Health Insurance Fund

### Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
<b>Assets</b>			
10-Cash & Cash Equivalents	6,235	167,129	(4,091)
11-Investments	0	0	16
12-Receivables	1,970	2,911	903
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
<b>Total Assets</b>	<b>8,204</b>	<b>170,040</b>	<b>(3,172)</b>
<b>Liabilities</b>			
20-ST Payables	0	0	0
21-Payroll Payables	(1,851)	1,017	(49)
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
<b>Total Liabilities</b>	<b>(1,851)</b>	<b>1,017</b>	<b>(49)</b>
30-Fund Balance	(6,353)	(171,057)	3,221
<b>Liabilities and Fund Balance</b>	<b>(8,204)</b>	<b>(170,040)</b>	<b>3,172</b>

## Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>10-General</b>									
<b>4-Revenues</b>									
41-Taxes	\$5,105,584	\$576,164	\$592,270	(\$16,106)	-2.72%	\$576,596	\$592,437	(\$15,841)	-2.67%
42-Charges for Services	\$265,491	\$2,890	\$39,211	(\$36,321)	-92.63%	\$64,873	\$61,917	\$2,957	4.78%
43-Debt Proceeds	\$0								
44-Rentals	\$54,556	\$300	\$250	\$50	20.00%	\$25,253	\$48,039	(\$22,786)	-47.43%
45-Product Sales	\$53,500	\$370	\$759	(\$389)	-51.29%	\$979	\$1,900	(\$921)	-48.49%
46-Grants & Donations	\$186,281	\$457	\$438	\$19	4.34%	\$89,749	\$87,815	\$1,933	2.20%
47-Misc. Income	\$7,500	\$1,124	\$727	\$397	54.59%	\$14,303	\$3,514	\$10,789	307.04%
48-Interest Income	\$85,000	\$8,582	\$3,054	\$5,529	181.03%	\$48,566	\$91,548	(\$42,982)	-46.95%
49-Transfers In	\$0								
<b>4-Revenues Total</b>	<b>\$5,757,912</b>	<b>\$589,887</b>	<b>\$636,708</b>	<b>(\$46,822)</b>	<b>-7.35%</b>	<b>\$820,318</b>	<b>\$887,169</b>	<b>(\$66,851)</b>	<b>-7.54%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$2,985,047)	(\$340,453)	(\$343,446)	\$2,993	0.87%	(\$1,164,880)	(\$1,115,658)	(\$49,222)	-4.41%
52-Contractual Services	(\$1,695,288)	(\$87,614)	(\$59,921)	(\$27,693)	-46.22%	(\$411,526)	(\$351,534)	(\$59,992)	-17.07%
53-Supplies	(\$532,639)	(\$39,605)	(\$44,951)	\$5,347	11.89%	(\$137,276)	(\$127,173)	(\$10,102)	-7.94%
54-Other Charges	(\$221,897)	(\$19,656)	(\$12,915)	(\$6,741)	-52.20%	(\$79,965)	(\$59,665)	(\$20,300)	-34.02%
57-Capital	(\$884,000)	\$0	\$0	\$0	0.00%	(\$173,394)	(\$203,348)	\$29,954	14.73%
59-Transfers Out	(\$660,500)	\$0	\$0	\$0	0.00%	(\$165,125)	(\$225,000)	\$59,875	26.61%
<b>5-Expenses Total</b>	<b>(\$6,979,371)</b>	<b>(\$487,328)</b>	<b>(\$461,232)</b>	<b>(\$26,095)</b>	<b>-5.66%</b>	<b>(\$2,132,165)</b>	<b>(\$2,082,377)</b>	<b>(\$49,788)</b>	<b>-2.39%</b>
<b>10-General Total</b>	<b>(\$1,221,459)</b>	<b>\$102,559</b>	<b>\$175,476</b>	<b>(\$72,917)</b>	<b>-41.55%</b>	<b>(\$1,311,847)</b>	<b>(\$1,195,208)</b>	<b>(\$116,639)</b>	<b>-9.76%</b>
<b>20-Recreation</b>									
<b>4-Revenues</b>									
41-Taxes	\$5,051,812	\$570,597	\$586,157	(\$15,560)	-2.65%	\$571,025	\$586,323	(\$15,298)	-2.61%
42-Charges for Services	\$7,322,599	\$713,130	\$704,705	\$8,425	1.20%	\$2,593,345	\$2,363,169	\$230,176	9.74%
44-Rentals	\$165,761	\$16,464	\$28,133	(\$11,669)	-41.48%	\$54,796	\$65,446	(\$10,649)	-16.27%
45-Product Sales	\$200,237	\$4,009	\$6,972	(\$2,963)	-42.50%	\$12,288	\$16,953	(\$4,665)	-27.52%
46-Grants & Donations	\$15,100	\$211	\$104	\$108	103.37%	\$19,850	\$389	\$19,461	5002.80%
47-Misc. Income	\$22,000	\$16,150	\$16,002	\$148	0.92%	\$20,729	\$19,727	\$1,002	5.08%
48-Interest Income	\$150,000	\$15,483	\$13,511	\$1,972	14.59%	\$105,382	\$153,728	(\$48,346)	-31.45%
49-Transfers In	\$0								
<b>4-Revenues Total</b>	<b>\$12,927,509</b>	<b>\$1,336,044</b>	<b>\$1,355,584</b>	<b>(\$19,540)</b>	<b>-1.44%</b>	<b>\$3,377,415</b>	<b>\$3,205,734</b>	<b>\$171,680</b>	<b>5.36%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$5,669,857)	(\$499,759)	(\$494,930)	(\$4,829)	-0.98%	(\$1,791,310)	(\$1,751,176)	(\$40,134)	-2.29%
52-Contractual Services	(\$4,602,520)	(\$385,791)	(\$317,891)	(\$67,900)	-21.36%	(\$1,510,641)	(\$1,235,039)	(\$275,602)	-22.32%
53-Supplies	(\$1,523,166)	(\$200,687)	(\$142,193)	(\$58,494)	-41.14%	(\$449,474)	(\$385,207)	(\$64,267)	-16.68%
54-Other Charges	(\$266,782)	(\$28,175)	(\$30,335)	\$2,160	7.12%	(\$96,248)	(\$88,369)	(\$7,879)	-8.92%
57-Capital	(\$59,000)								
59-Transfers Out	(\$1,500,000)	\$0	\$0	\$0	0.00%	(\$375,000)	(\$505,286)	\$130,286	25.78%
<b>5-Expenses Total</b>	<b>(\$13,621,325)</b>	<b>(\$1,114,412)</b>	<b>(\$985,350)</b>	<b>(\$129,062)</b>	<b>-13.10%</b>	<b>(\$4,222,673)</b>	<b>(\$3,965,076)</b>	<b>(\$257,596)</b>	<b>-6.50%</b>
<b>20-Recreation Total</b>	<b>(\$693,816)</b>	<b>\$221,632</b>	<b>\$370,234</b>	<b>(\$148,602)</b>	<b>-40.14%</b>	<b>(\$845,258)</b>	<b>(\$759,342)</b>	<b>(\$85,916)</b>	<b>-11.31%</b>
<b>22-Cosley Zoo</b>									
<b>4-Revenues</b>									
41-Taxes	\$1,267,915	\$143,345	\$144,126	(\$781)	-0.54%	\$143,452	\$144,167	(\$715)	-0.50%
42-Charges for Services	\$670,098	\$59,386	\$70,386	(\$11,000)	-15.63%	\$171,831	\$195,006	(\$23,176)	-11.88%
44-Rentals	\$75,750	\$9,781	\$9,521	\$260	2.73%	\$25,056	\$31,124	(\$6,068)	-19.50%
45-Product Sales	\$1,100	\$90	\$50	\$40	80.00%	\$230	\$200	\$30	15.00%
46-Grants & Donations	\$107,038	\$8,519	\$8,572	(\$53)	-0.62%	\$41,691	\$40,200	\$1,491	3.71%
47-Misc. Income	\$0	\$5	\$42	(\$37)	-87.31%	\$530	\$640	(\$110)	-17.24%
48-Interest Income	\$10,000	\$5,751	\$4,432	\$1,319	29.77%	\$29,677	\$25,126	\$4,551	18.11%
49-Transfers In	\$0								
<b>4-Revenues Total</b>	<b>\$2,131,900</b>	<b>\$226,876</b>	<b>\$237,129</b>	<b>(\$10,253)</b>	<b>-4.32%</b>	<b>\$412,467</b>	<b>\$436,463</b>	<b>(\$23,997)</b>	<b>-5.50%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$1,324,175)	(\$147,936)	(\$152,259)	\$4,323	2.84%	(\$553,987)	(\$513,722)	(\$40,265)	-7.84%
52-Contractual Services	(\$451,543)	(\$7,827)	(\$16,433)	\$8,606	52.37%	(\$113,956)	(\$112,753)	(\$1,203)	-1.07%
53-Supplies	(\$240,667)	(\$12,190)	(\$9,812)	(\$2,378)	-24.24%	(\$55,634)	(\$45,605)	(\$10,030)	-21.99%
54-Other Charges	(\$96,599)	(\$2,843)	(\$2,372)	(\$471)	-19.84%	(\$24,836)	(\$23,897)	(\$939)	-3.93%
57-Capital	\$0								
59-Transfers Out	(\$505,000)	\$0	\$0	\$0	0.00%	(\$126,250)	(\$25,000)	(\$101,250)	-405.00%



## Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>5-Expenses Total</b>	<b>(\$2,617,985)</b>	<b>(\$170,795)</b>	<b>(\$180,875)</b>	<b>\$10,080</b>	<b>5.57%</b>	<b>(\$874,664)</b>	<b>(\$720,976)</b>	<b>(\$153,688)</b>	<b>-21.32%</b>
<b>22-Cosley Zoo Total</b>	<b>(\$486,085)</b>	<b>\$56,081</b>	<b>\$56,254</b>	<b>(\$173)</b>	<b>-0.31%</b>	<b>(\$462,197)</b>	<b>(\$284,513)</b>	<b>(\$177,685)</b>	<b>-62.45%</b>
<b>30-Debt Service</b>									
<b>4-Revenues</b>									
41-Taxes	\$2,841,909	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
43-Debt Proceeds	\$0								
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
48-Interest Income	\$10,000	\$3,316	\$2,606	\$710	27.25%	\$16,982	\$13,421	\$3,561	26.53%
49-Transfers In	\$70,950	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
<b>4-Revenues Total</b>	<b>\$2,922,859</b>	<b>\$3,316</b>	<b>\$2,606</b>	<b>\$710</b>	<b>27.25%</b>	<b>\$16,982</b>	<b>\$13,421</b>	<b>\$3,561</b>	<b>26.53%</b>
<b>5-Expenses</b>									
52-Contractual Services	(\$1,306,141)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
54-Other Charges	\$0								
57-Capital	\$0								
59-Transfers Out	(\$1,684,290)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
<b>5-Expenses Total</b>	<b>(\$2,990,431)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>30-Debt Service Total</b>	<b>(\$67,572)</b>	<b>\$3,316</b>	<b>\$2,606</b>	<b>\$710</b>	<b>27.25%</b>	<b>\$16,982</b>	<b>\$13,421</b>	<b>\$3,561</b>	<b>26.53%</b>
<b>40-Capital Projects</b>									
<b>4-Revenues</b>									
41-Taxes	\$0								
42-Charges for Services	\$0								
43-Debt Proceeds	\$0								
44-Rentals	\$32,024	\$0	\$0	\$0	0.00%	\$32,024	\$32,024	\$0	0.00%
45-Product Sales	\$25,000	\$4,000	\$7,100	(\$3,100)	-43.66%	\$14,000	\$19,400	(\$5,400)	-27.84%
46-Grants & Donations	\$5,178,900	\$0	\$0	\$0	0.00%	\$792,500	\$0	\$792,500	0.00%
47-Misc. Income	\$1,000	\$10	\$83	(\$73)	-88.35%	\$619	\$645	(\$26)	-4.03%
48-Interest Income	\$150,000	\$10,224	\$10,377	(\$153)	-1.47%	\$343,879	\$112,268	\$231,611	206.30%
49-Transfers In	\$5,074,790	\$0	\$0	\$0	0.00%	\$678,875	\$767,786	(\$88,911)	-11.58%
<b>4-Revenues Total</b>	<b>\$10,461,714</b>	<b>\$14,234</b>	<b>\$17,560</b>	<b>(\$3,326)</b>	<b>-18.94%</b>	<b>\$1,861,897</b>	<b>\$932,124</b>	<b>\$929,774</b>	<b>99.75%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$217,378)	(\$25,074)	(\$23,185)	(\$1,889)	-8.15%	(\$93,552)	(\$86,568)	(\$6,984)	-8.07%
52-Contractual Services	(\$295,765)	(\$5,044)	(\$11,794)	\$6,750	57.23%	(\$162,461)	(\$29,607)	(\$132,853)	-448.72%
53-Supplies	(\$435,325)	(\$14,489)	(\$37,019)	\$22,530	60.86%	(\$74,799)	(\$77,915)	\$3,116	4.00%
54-Other Charges	(\$13,300)	(\$230)	(\$1,488)	\$1,258	84.55%	(\$1,831)	(\$4,217)	\$2,387	56.60%
57-Capital	(\$13,653,318)	(\$541,837)	(\$447,822)	(\$94,015)	-20.99%	(\$946,396)	(\$1,307,761)	\$361,365	27.63%
59-Transfers Out	(\$70,950)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
<b>5-Expenses Total</b>	<b>(\$14,686,036)</b>	<b>(\$586,675)</b>	<b>(\$521,308)</b>	<b>(\$65,366)</b>	<b>-12.54%</b>	<b>(\$1,279,039)</b>	<b>(\$1,506,069)</b>	<b>\$227,031</b>	<b>15.07%</b>
<b>40-Capital Projects Total</b>	<b>(\$4,224,322)</b>	<b>(\$572,441)</b>	<b>(\$503,748)</b>	<b>(\$68,693)</b>	<b>-13.64%</b>	<b>\$582,859</b>	<b>(\$573,945)</b>	<b>\$1,156,804</b>	<b>201.55%</b>
<b>60-Golf Fund</b>									
<b>4-Revenues</b>									
41-Taxes	\$0								
42-Charges for Services	\$3,115,500	\$415,854	\$414,228	\$1,626	0.39%	\$1,114,702	\$1,136,898	(\$22,196)	-1.95%
44-Rentals	\$652,750	\$94,503	\$91,394	\$3,108	3.40%	\$151,523	\$151,444	\$79	0.05%
45-Product Sales	\$6,681,000	\$578,455	\$588,515	(\$10,060)	-1.71%	\$1,703,731	\$1,780,949	(\$77,218)	-4.34%
46-Grants & Donations	\$0								
47-Misc. Income	\$45,000	\$2,462	\$2,050	\$412	20.11%	\$18,748	\$4,433	\$14,314	322.90%
48-Interest Income	\$50,000	\$7,508	\$7,815	(\$307)	-3.93%	\$204,076	\$58,648	\$145,428	247.97%
49-Transfers In	\$0								
<b>4-Revenues Total</b>	<b>\$10,544,250</b>	<b>\$1,098,781</b>	<b>\$1,104,002</b>	<b>(\$5,220)</b>	<b>-0.47%</b>	<b>\$3,192,780</b>	<b>\$3,132,373</b>	<b>\$60,407</b>	<b>1.93%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$4,516,537)	(\$534,029)	(\$550,646)	\$16,617	3.02%	(\$1,652,268)	(\$1,691,573)	\$39,305	2.32%
52-Contractual Services	(\$2,412,798)	(\$127,353)	(\$151,161)	\$23,808	15.75%	(\$610,135)	(\$600,887)	(\$9,248)	-1.54%
53-Supplies	(\$2,784,665)	(\$164,263)	(\$268,625)	\$104,362	38.85%	(\$656,445)	(\$721,113)	\$64,669	8.97%
54-Other Charges	(\$334,155)	(\$24,290)	(\$16,296)	(\$7,993)	-49.05%	(\$116,970)	(\$90,005)	(\$26,964)	-29.96%
57-Capital	(\$967,000)	\$0	(\$23,000)	\$23,000	100.00%	(\$11,900)	(\$23,000)	\$11,100	48.26%
59-Transfers Out	(\$50,000)	\$0	\$0	\$0	0.00%	(\$12,500)	(\$12,500)	\$0	0.00%
<b>5-Expenses Total</b>	<b>(\$11,065,154)</b>	<b>(\$849,935)</b>	<b>(\$1,009,727)</b>	<b>\$159,793</b>	<b>15.83%</b>	<b>(\$3,060,218)</b>	<b>(\$3,139,079)</b>	<b>\$78,861</b>	<b>2.51%</b>
<b>60-Golf Fund Total</b>	<b>(\$520,904)</b>	<b>\$248,847</b>	<b>\$94,274</b>	<b>\$154,572</b>	<b>163.96%</b>	<b>\$132,562</b>	<b>(\$6,706)</b>	<b>\$139,268</b>	<b>2076.77%</b>

## Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>70-Information Technology</b>									
<b>4-Revenues</b>									
42-Charges for Services	\$605,339	\$0	\$0	\$0	0.00%	\$151,335	\$146,445	\$4,890	3.34%
43-Debt Proceeds	\$0								
47-Misc. Income	\$50	\$0	\$0	\$0	0.00%	\$114	\$49	\$65	131.71%
48-Interest Income	\$0								
49-Transfers In	\$0								
<b>4-Revenues Total</b>	<b>\$605,389</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$151,448</b>	<b>\$146,494</b>	<b>\$4,954</b>	<b>3.38%</b>
<b>5-Expenses</b>									
52-Contractual Services	(\$500,377)	(\$37,778)	(\$43,445)	\$5,667	13.04%	(\$232,302)	(\$222,344)	(\$9,958)	-4.48%
53-Supplies	(\$105,263)	(\$2,917)	(\$16,798)	\$13,881	82.64%	(\$33,294)	(\$23,490)	(\$9,804)	-41.74%
57-Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
<b>5-Expenses Total</b>	<b>(\$605,639)</b>	<b>(\$40,695)</b>	<b>(\$60,243)</b>	<b>\$19,548</b>	<b>32.45%</b>	<b>(\$265,596)</b>	<b>(\$245,834)</b>	<b>(\$19,762)</b>	<b>-8.04%</b>
<b>70-Information Technology Total</b>	<b>(\$250)</b>	<b>(\$40,695)</b>	<b>(\$60,243)</b>	<b>\$19,548</b>	<b>32.45%</b>	<b>(\$114,147)</b>	<b>(\$99,339)</b>	<b>(\$14,808)</b>	<b>-14.91%</b>
<b>75-Health Insurance</b>									
<b>4-Revenues</b>									
42-Charges for Services	\$2,145,840	\$0	\$0	\$0	0.00%	\$528,430	\$480,835	\$47,595	9.90%
47-Misc. Income	\$213,758	\$22,037	\$22,068	(\$31)	-0.14%	\$81,666	\$79,624	\$2,042	2.56%
48-Interest Income	\$500	\$2	\$2	(\$0)	-10.50%	\$9	\$26	(\$18)	-68.38%
49-Transfers In	\$0								
<b>4-Revenues Total</b>	<b>\$2,360,098</b>	<b>\$22,038</b>	<b>\$22,070</b>	<b>(\$32)</b>	<b>-0.14%</b>	<b>\$610,105</b>	<b>\$560,486</b>	<b>\$49,619</b>	<b>8.85%</b>
<b>5-Expenses</b>									
52-Contractual Services	(\$2,360,598)	(\$186,742)	(\$182,149)	(\$4,593)	-2.52%	(\$881,102)	(\$841,141)	(\$39,961)	-4.75%
<b>5-Expenses Total</b>	<b>(\$2,360,598)</b>	<b>(\$186,742)</b>	<b>(\$182,149)</b>	<b>(\$4,593)</b>	<b>-2.52%</b>	<b>(\$881,102)</b>	<b>(\$841,141)</b>	<b>(\$39,961)</b>	<b>-4.75%</b>
<b>75-Health Insurance Total</b>	<b>(\$500)</b>	<b>(\$164,704)</b>	<b>(\$160,079)</b>	<b>(\$4,625)</b>	<b>-2.89%</b>	<b>(\$270,997)</b>	<b>(\$280,655)</b>	<b>\$9,658</b>	<b>3.44%</b>
<b>Grand Total</b>	<b>(\$7,214,909)</b>	<b>(\$145,404)</b>	<b>(\$25,226)</b>	<b>(\$120,178)</b>	<b>-476.41%</b>	<b>(\$2,272,043)</b>	<b>(\$3,186,288)</b>	<b>\$914,245</b>	<b>28.69%</b>



### Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
000-Administration									
4-Revenues									
41-Taxes	\$2,552,792	\$288,082	\$296,135	(\$8,053)	-2.72%	\$288,514	\$296,302	(\$7,788)	-2.63%
42-Charges for Services	\$176,500	\$1,900	\$33,000	(\$31,100)	-94.24%	\$54,175	\$52,423	\$1,752	3.34%
43-Debt Proceeds	\$0								
44-Rentals	\$43,556	\$0	\$0	\$0	0.00%	\$21,570	\$42,287	(\$20,717)	-48.99%
45-Product Sales	\$51,000	\$287	\$600	(\$313)	-52.17%	\$612	\$1,145	(\$533)	-46.56%
46-Grants & Donations	\$0								
47-Misc. Income	\$2,500	\$825	\$660	\$165	25.01%	\$5,434	\$1,772	\$3,663	206.70%
48-Interest Income	\$85,000	\$8,582	\$3,054	\$5,529	181.03%	\$48,566	\$91,548	(\$42,982)	-46.95%
49-Transfers In	\$0								
4-Revenues Total	\$2,911,348	\$299,677	\$333,449	(\$33,772)	-10.13%	\$418,871	\$485,477	(\$66,606)	-13.72%
5-Expenses									
51-Salaries & Wages	(\$898,357)	(\$86,400)	(\$102,838)	\$16,438	15.98%	(\$356,452)	(\$352,868)	(\$3,584)	-1.02%
52-Contractual Services	(\$815,966)	(\$77,725)	(\$47,311)	(\$30,413)	-64.28%	(\$210,030)	(\$164,363)	(\$45,668)	-27.78%
53-Supplies	(\$132,150)	(\$4,039)	(\$4,302)	\$263	6.11%	(\$18,115)	(\$20,238)	\$2,123	10.49%
54-Other Charges	(\$198,612)	(\$17,650)	(\$12,586)	(\$5,064)	-40.24%	(\$71,002)	(\$56,140)	(\$14,862)	-26.47%
57-Capital	(\$30,000)								
59-Transfers Out	(\$660,500)	\$0	\$0	\$0	0.00%	(\$165,125)	(\$225,000)	\$59,875	26.61%
5-Expenses Total	(\$2,735,585)	(\$185,813)	(\$167,036)	(\$18,777)	-11.24%	(\$820,725)	(\$818,609)	(\$2,115)	-0.26%
000-Administration Total	\$175,762	\$113,864	\$166,412	(\$52,549)	-31.58%	(\$401,854)	(\$333,133)	(\$68,721)	-20.63%
101-Parks Maintenance									
4-Revenues									
41-Taxes	\$2,552,792	\$288,082	\$296,135	(\$8,053)	-2.72%	\$288,082	\$296,135	(\$8,053)	-2.72%
42-Charges for Services	\$5,000								
46-Grants & Donations	\$0								
47-Misc. Income	\$5,000	\$40	\$67	(\$27)	-40.30%	\$8,610	\$1,742	\$6,868	394.24%
49-Transfers In	\$0								
4-Revenues Total	\$2,562,792	\$288,122	\$296,202	(\$8,080)	-2.73%	\$296,692	\$297,877	(\$1,185)	-0.40%
5-Expenses									
51-Salaries & Wages	(\$1,927,280)	(\$236,311)	(\$224,187)	(\$12,124)	-5.41%	(\$745,067)	(\$704,045)	(\$41,022)	-5.83%
52-Contractual Services	(\$765,609)	(\$9,193)	(\$11,174)	\$1,981	17.73%	(\$182,657)	(\$169,687)	(\$12,970)	-7.64%
53-Supplies	(\$386,569)	(\$36,248)	(\$40,205)	\$3,957	9.84%	(\$117,194)	(\$103,856)	(\$13,338)	-12.84%
54-Other Charges	(\$15,050)	(\$731)	\$0	(\$731)	0.00%	(\$6,914)	(\$2,086)	(\$4,828)	-231.47%
57-Capital	(\$854,000)	\$0	\$0	\$0	0.00%	(\$173,394)	(\$203,348)	\$29,954	14.73%
59-Transfers Out	\$0								
5-Expenses Total	(\$3,948,508)	(\$282,482)	(\$275,565)	(\$6,917)	-2.51%	(\$1,225,226)	(\$1,183,023)	(\$42,204)	-3.57%
101-Parks Maintenance Total	(\$1,385,716)	\$5,639	\$20,636	(\$14,997)	-72.67%	(\$928,535)	(\$885,145)	(\$43,389)	-4.90%
430-Historical Museum									
4-Revenues									
42-Charges for Services	\$83,991	\$990	\$6,211	(\$5,221)	-84.06%	\$10,698	\$9,494	\$1,205	12.69%
44-Rentals	\$11,000	\$300	\$250	\$50	20.00%	\$3,683	\$5,752	(\$2,069)	-35.97%
45-Product Sales	\$2,500	\$83	\$159	(\$76)	-47.99%	\$367	\$755	(\$388)	-51.40%
46-Grants & Donations	\$186,281	\$457	\$438	\$19	4.34%	\$89,749	\$87,815	\$1,933	2.20%
47-Misc. Income	\$0	\$259	\$0	\$259	0.00%	\$259	\$0	\$259	0.00%
4-Revenues Total	\$283,772	\$2,088	\$7,058	(\$4,970)	-70.41%	\$104,756	\$103,816	\$940	0.91%
5-Expenses									
51-Salaries & Wages	(\$159,411)	(\$17,743)	(\$16,422)	(\$1,321)	-8.05%	(\$63,361)	(\$58,745)	(\$4,616)	-7.86%
52-Contractual Services	(\$113,713)	(\$696)	(\$1,435)	\$739	51.49%	(\$18,838)	(\$17,483)	(\$1,354)	-7.75%
53-Supplies	(\$13,920)	\$682	(\$445)	\$1,127	253.19%	(\$1,967)	(\$3,079)	\$1,112	36.11%
54-Other Charges	(\$8,235)	(\$1,275)	(\$329)	(\$946)	-287.54%	(\$2,049)	(\$1,439)	(\$610)	-42.37%
57-Capital	\$0								
5-Expenses Total	(\$295,279)	(\$19,032)	(\$18,631)	(\$402)	-2.16%	(\$86,214)	(\$80,746)	(\$5,468)	-6.77%
430-Historical Museum Total	(\$11,506)	(\$16,944)	(\$11,573)	(\$5,371)	-46.41%	\$18,542	\$23,070	(\$4,528)	-19.63%
10-General Total	(\$1,221,459)	\$102,559	\$175,476	(\$72,917)	-41.55%	(\$1,311,847)	(\$1,195,208)	(\$116,639)	-9.76%
20-Recreation									
000-Administration									
4-Revenues									



## Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
41-Taxes	\$5,051,812	\$570,597	\$586,157	(\$15,560)	-2.65%	\$571,025	\$586,323	(\$15,298)	-2.61%
42-Charges for Services	\$186,475	\$11,050	\$61,075	(\$50,025)	-81.91%	\$39,450	\$73,475	(\$34,025)	-46.31%
44-Rentals	\$21,761	\$280	\$0	\$280	0.00%	\$2,283	\$1,851	\$432	23.34%
45-Product Sales	\$54,487	\$0	\$0	\$0	0.00%	\$303	\$250	\$53	21.10%
46-Grants & Donations	\$15,100	\$211	\$104	\$108	103.37%	\$19,850	\$389	\$19,461	5002.80%
47-Misc. Income	\$7,500	\$1,450	\$1,602	(\$152)	-9.49%	\$6,029	\$5,327	\$702	13.18%
48-Interest Income	\$150,000	\$15,483	\$13,511	\$1,972	14.59%	\$105,382	\$153,728	(\$48,346)	-31.45%
49-Transfers In	\$0								
4-Revenues Total	\$5,487,135	\$599,071	\$662,449	(\$63,378)	-9.57%	\$744,321	\$821,343	(\$77,021)	-9.38%
5-Expenses									
51-Salaries & Wages	(\$1,573,682)	(\$167,738)	(\$159,796)	(\$7,942)	-4.97%	(\$614,850)	(\$611,613)	(\$3,237)	-0.53%
52-Contractual Services	(\$1,052,933)	(\$62,211)	(\$79,738)	\$17,527	21.98%	(\$286,613)	(\$307,693)	\$21,080	6.85%
53-Supplies	(\$178,037)	(\$35,692)	(\$29,393)	(\$6,299)	-21.43%	(\$48,681)	(\$40,690)	(\$7,991)	-19.64%
54-Other Charges	(\$126,397)	(\$14,475)	(\$17,099)	\$2,625	15.35%	(\$68,666)	(\$58,583)	(\$10,083)	-17.21%
57-Capital	\$0								
59-Transfers Out	(\$1,500,000)	\$0	\$0	\$0	0.00%	(\$375,000)	(\$505,286)	\$130,286	25.78%
5-Expenses Total	(\$4,431,050)	(\$280,115)	(\$286,025)	\$5,911	2.07%	(\$1,393,810)	(\$1,523,864)	\$130,054	8.53%
<b>000-Administration Total</b>	<b>\$1,056,085</b>	<b>\$318,956</b>	<b>\$376,423</b>	<b>(\$57,467)</b>	<b>-15.27%</b>	<b>(\$649,488)</b>	<b>(\$702,521)</b>	<b>\$53,033</b>	<b>7.55%</b>
<b>101-Parks Maintenance</b>									
4-Revenues									
42-Charges for Services	\$0								
44-Rentals	\$10,000	\$3,285	\$2,695	\$590	21.89%	\$3,805	\$4,210	(\$405)	-9.62%
45-Product Sales	\$0								
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
4-Revenues Total	\$10,000	\$3,285	\$2,695	\$590	21.89%	\$3,805	\$4,210	(\$405)	-9.62%
5-Expenses									
51-Salaries & Wages	(\$967,152)	(\$105,684)	(\$92,946)	(\$12,738)	-13.70%	(\$394,719)	(\$365,199)	(\$29,520)	-8.08%
52-Contractual Services	(\$388,726)	(\$14,570)	(\$7,090)	(\$7,480)	-105.50%	(\$112,229)	(\$75,008)	(\$37,222)	-49.62%
53-Supplies	(\$565,269)	(\$39,852)	(\$42,255)	\$2,404	5.69%	(\$97,400)	(\$94,256)	(\$3,144)	-3.34%
57-Capital	(\$59,000)								
5-Expenses Total	(\$1,980,146)	(\$160,105)	(\$142,291)	(\$17,814)	-12.52%	(\$604,349)	(\$534,464)	(\$69,885)	-13.08%
<b>101-Parks Maintenance Total</b>	<b>(\$1,970,146)</b>	<b>(\$156,820)</b>	<b>(\$139,596)</b>	<b>(\$17,224)</b>	<b>-12.34%</b>	<b>(\$600,544)</b>	<b>(\$530,254)</b>	<b>(\$70,290)</b>	<b>-13.26%</b>
<b>220-Recreation Programs</b>									
4-Revenues									
42-Charges for Services	\$4,860,574	\$413,150	\$333,032	\$80,119	24.06%	\$1,816,297	\$1,537,885	\$278,412	18.10%
44-Rentals	\$65,000	\$9,499	\$10,732	(\$1,233)	-11.49%	\$29,140	\$28,421	\$719	2.53%
45-Product Sales	\$8,850	(\$158)	(\$244)	\$86	35.37%	\$7,365	\$7,620	(\$255)	-3.35%
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
4-Revenues Total	\$4,934,424	\$422,491	\$343,519	\$78,972	22.99%	\$1,852,802	\$1,573,926	\$278,876	17.72%
5-Expenses									
51-Salaries & Wages	(\$1,533,346)	(\$123,572)	(\$133,101)	\$9,529	7.16%	(\$431,816)	(\$425,603)	(\$6,214)	-1.46%
52-Contractual Services	(\$2,066,031)	(\$236,552)	(\$124,225)	(\$112,326)	-90.42%	(\$863,841)	(\$617,184)	(\$246,657)	-39.96%
53-Supplies	(\$244,801)	(\$23,369)	(\$19,801)	(\$3,569)	-18.02%	(\$77,663)	(\$56,574)	(\$21,089)	-37.28%
54-Other Charges	(\$500)								
57-Capital	\$0								
5-Expenses Total	(\$3,844,679)	(\$383,493)	(\$277,127)	(\$106,365)	-38.38%	(\$1,373,320)	(\$1,099,360)	(\$273,960)	-24.92%
<b>220-Recreation Programs Total</b>	<b>\$1,089,745</b>	<b>\$38,999</b>	<b>\$66,392</b>	<b>(\$27,393)</b>	<b>-41.26%</b>	<b>\$479,482</b>	<b>\$474,566</b>	<b>\$4,916</b>	<b>1.04%</b>
<b>221-Athletics</b>									
4-Revenues									
42-Charges for Services	\$733,200	\$64,137	\$95,523	(\$31,387)	-32.86%	\$168,335	\$244,560	(\$76,224)	-31.17%
45-Product Sales	\$14,200	\$1,447	\$0	\$1,447	0.00%	\$1,447	\$1,122	\$325	28.95%
47-Misc. Income	\$0								
49-Transfers In	\$0								
4-Revenues Total	\$747,400	\$65,584	\$95,523	(\$29,940)	-31.34%	\$169,782	\$245,682	(\$75,899)	-30.89%
5-Expenses									
51-Salaries & Wages	(\$46,419)	(\$1,589)	(\$5,842)	\$4,254	72.81%	(\$7,835)	(\$21,379)	\$13,545	63.35%
52-Contractual Services	(\$230,270)	(\$44,974)	(\$45,730)	\$756	1.65%	(\$63,798)	(\$58,249)	(\$5,549)	-9.53%
53-Supplies	(\$326,563)	(\$81,061)	(\$37,211)	(\$43,850)	-117.84%	(\$173,830)	(\$139,576)	(\$34,254)	-24.54%



### Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
54-Other Charges	(\$96,000)	(\$5,360)	(\$11,478)	\$6,118	53.30%	(\$15,492)	(\$19,388)	\$3,896	20.10%
57-Capital	\$0								
59-Transfers Out	\$0								
5-Expenses Total	(\$699,252)	(\$132,984)	(\$100,261)	(\$32,723)	-32.64%	(\$260,955)	(\$238,592)	(\$22,363)	-9.37%
221-Athletics Total	\$48,148	(\$67,400)	(\$4,737)	(\$62,663)	-1322.83%	(\$91,172)	\$7,090	(\$98,262)	-1385.92%
222-Pools									
4-Revenues									
42-Charges for Services	\$988,000	\$168,137	\$162,822	\$5,315	3.26%	\$330,492	\$318,349	\$12,142	3.81%
44-Rentals	\$17,000	\$0	\$11,900	(\$11,900)	-100.00%	\$0	\$11,900	(\$11,900)	-100.00%
45-Product Sales	\$121,000	\$2,665	\$7,013	(\$4,347)	-61.99%	\$2,665	\$7,013	(\$4,347)	-61.99%
46-Grants & Donations	\$0								
47-Misc. Income	\$14,500	\$14,700	\$14,400	\$300	2.08%	\$14,700	\$14,400	\$300	2.08%
4-Revenues Total	\$1,140,500	\$185,502	\$196,135	(\$10,632)	-5.42%	\$347,857	\$351,662	(\$3,805)	-1.08%
5-Expenses									
51-Salaries & Wages	(\$892,686)	(\$24,002)	(\$30,773)	\$6,770	22.00%	(\$59,689)	(\$67,805)	\$8,116	11.97%
52-Contractual Services	(\$347,638)	(\$15,626)	(\$21,100)	\$5,475	25.95%	(\$58,424)	(\$52,265)	(\$6,159)	-11.78%
53-Supplies	(\$111,552)	(\$16,580)	(\$10,344)	(\$6,236)	-60.29%	(\$29,401)	(\$21,727)	(\$7,674)	-35.32%
54-Other Charges	(\$21,300)	(\$6,822)	(\$681)	(\$6,141)	-901.76%	(\$8,315)	(\$2,623)	(\$5,693)	-217.04%
57-Capital	\$0								
59-Transfers Out	\$0								
5-Expenses Total	(\$1,373,176)	(\$63,030)	(\$62,898)	(\$132)	-0.21%	(\$155,830)	(\$144,420)	(\$11,409)	-7.90%
222-Pools Total	(\$232,676)	\$122,472	\$133,237	(\$10,764)	-8.08%	\$192,027	\$207,242	(\$15,214)	-7.34%
224-Recreation Facilities									
4-Revenues									
42-Charges for Services	\$850	\$100	\$132	(\$32)	-24.56%	\$191	\$269	(\$77)	-28.74%
44-Rentals	\$51,000	\$3,303	\$2,690	\$612	22.76%	\$19,471	\$18,698	\$773	4.14%
45-Product Sales	\$700	\$0	\$0	\$0	0.00%	\$415	\$681	(\$266)	-39.10%
47-Misc. Income	\$0								
4-Revenues Total	\$52,550	\$3,403	\$2,823	\$580	20.54%	\$20,077	\$19,647	\$430	2.19%
5-Expenses									
51-Salaries & Wages	(\$207,457)	(\$21,787)	(\$23,123)	\$1,337	5.78%	(\$97,085)	(\$83,385)	(\$13,699)	-16.43%
52-Contractual Services	(\$438,797)	(\$8,799)	(\$38,971)	\$30,172	77.42%	(\$102,874)	(\$107,184)	\$4,310	4.02%
53-Supplies	(\$30,719)	(\$1,630)	(\$471)	(\$1,159)	-246.08%	(\$8,091)	(\$6,736)	(\$1,355)	-20.11%
54-Other Charges	(\$11,285)	(\$1,216)	(\$265)	(\$951)	-358.98%	(\$2,866)	(\$2,661)	(\$205)	-7.72%
57-Capital	\$0								
59-Transfers Out	\$0								
5-Expenses Total	(\$688,258)	(\$33,431)	(\$62,829)	\$29,398	46.79%	(\$210,916)	(\$199,967)	(\$10,949)	-5.48%
224-Recreation Facilities Total	(\$635,708)	(\$30,028)	(\$60,006)	\$29,978	49.96%	(\$190,839)	(\$180,320)	(\$10,519)	-5.83%
350-Special Facilities									
4-Revenues									
42-Charges for Services	\$553,500	\$56,556	\$52,121	\$4,436	8.51%	\$238,579	\$188,631	\$49,948	26.48%
44-Rentals	\$1,000	\$98	\$116	(\$18)	-15.33%	\$98	\$366	(\$268)	-73.33%
45-Product Sales	\$1,000	\$54	\$204	(\$149)	-73.13%	\$93	\$267	(\$174)	-65.25%
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
4-Revenues Total	\$555,500	\$56,709	\$52,440	\$4,269	8.14%	\$238,770	\$189,264	\$49,506	

## Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
41-Taxes	\$1,267,915	\$143,345	\$144,126	(\$781)	-0.54%	\$143,452	\$144,167	(\$715)	-0.50%
42-Charges for Services	\$0								
44-Rentals	\$0								
45-Product Sales	\$0								
46-Grants & Donations	\$0								
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
48-Interest Income	\$10,000	\$5,751	\$4,432	\$1,319	29.77%	\$29,677	\$25,126	\$4,551	18.11%
49-Transfers In	\$0								
4-Revenues Total	\$1,277,915	\$149,096	\$148,558	\$538	0.36%	\$173,129	\$169,293	\$3,836	2.27%
5-Expenses									
51-Salaries & Wages	(\$82,471)	(\$9,718)	(\$8,847)	(\$872)	-9.85%	(\$34,982)	(\$32,915)	(\$2,066)	-6.28%
52-Contractual Services	(\$26,990)	(\$431)	(\$901)	\$471	52.23%	(\$6,279)	(\$5,342)	(\$938)	-17.56%
53-Supplies	\$0								
54-Other Charges	(\$106)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
57-Capital	\$0								
59-Transfers Out	(\$505,000)	\$0	\$0	\$0	0.00%	(\$126,250)	\$0	(\$126,250)	0.00%
5-Expenses Total	(\$614,567)	(\$10,149)	(\$9,748)	(\$401)	-4.12%	(\$167,511)	(\$38,257)	(\$129,254)	-337.86%
<b>000-Administration Total</b>	<b>\$663,348</b>	<b>\$138,947</b>	<b>\$138,810</b>	<b>\$137</b>	<b>0.10%</b>	<b>\$5,618</b>	<b>\$131,036</b>	<b>(\$125,418)</b>	<b>-95.71%</b>
<b>101-Parks Maintenance</b>									
4-Revenues									
47-Misc. Income	\$0								
4-Revenues Total	\$0								
5-Expenses									
51-Salaries & Wages	(\$65,841)	(\$7,636)	(\$7,362)	(\$274)	-3.72%	(\$28,729)	(\$27,524)	(\$1,205)	-4.38%
52-Contractual Services	(\$9,150)	\$0	\$0	\$0	0.00%	(\$2,287)	(\$2,174)	(\$113)	-5.20%
53-Supplies	\$0								
57-Capital	\$0								
5-Expenses Total	(\$74,991)	(\$7,636)	(\$7,362)	(\$274)	-3.72%	(\$31,016)	(\$29,698)	(\$1,318)	-4.44%
<b>101-Parks Maintenance Total</b>	<b>(\$74,991)</b>	<b>(\$7,636)</b>	<b>(\$7,362)</b>	<b>(\$274)</b>	<b>-3.72%</b>	<b>(\$31,016)</b>	<b>(\$29,698)</b>	<b>(\$1,318)</b>	<b>-4.44%</b>
<b>220-Recreation Programs</b>									
4-Revenues									
42-Charges for Services	\$220,098	\$8,073	\$15,390	(\$7,317)	-47.55%	\$50,434	\$62,121	(\$11,687)	-18.81%
45-Product Sales	\$1,100	\$90	\$50	\$40	80.00%	\$230	\$200	\$30	15.00%
46-Grants & Donations	\$738	\$0	\$0	\$0	0.00%	\$57	\$15	\$42	282.93%
4-Revenues Total	\$221,935	\$8,163	\$15,440	(\$7,277)	-47.13%	\$50,721	\$62,336	(\$11,614)	-18.63%
5-Expenses									
51-Salaries & Wages	\$0								
52-Contractual Services	(\$2,750)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
53-Supplies	(\$20,772)	(\$225)	(\$52)	(\$173)	-332.54%	(\$3,587)	(\$1,057)	(\$2,530)	-239.39%
57-Capital	\$0								
5-Expenses Total	(\$23,522)	(\$225)	(\$52)	(\$173)	-332.54%	(\$3,587)	(\$1,057)	(\$2,530)	-239.39%
<b>220-Recreation Programs Total</b>	<b>\$198,413</b>	<b>\$7,938</b>	<b>\$15,388</b>	<b>(\$7,450)</b>	<b>-48.41%</b>	<b>\$47,134</b>	<b>\$61,279</b>	<b>(\$14,145)</b>	<b>-23.08%</b>
<b>350-Special Facilities</b>									
5-Expenses									
51-Salaries & Wages	(\$47,970)	(\$3,950)	(\$14,945)	\$10,995	73.57%	(\$14,571)	(\$42,339)	\$27,767	65.58%
52-Contractual Services	(\$5,050)	\$0	\$0	\$0	0.00%	(\$1,263)	(\$2,507)	\$1,244	49.64%
53-Supplies	\$0								
54-Other Charges	(\$16,000)	(\$1,894)	(\$1,076)	(\$818)	-76.00%	(\$3,855)	(\$3,824)	(\$30)	-0.79%
57-Capital	\$0								
5-Expenses Total	(\$69,020)	(\$5,844)	(\$16,021)	\$10,177	63.52%	(\$19,688)	(\$48,670)	\$28,981	59.55%
<b>350-Special Facilities Total</b>	<b>(\$69,020)</b>	<b>(\$5,844)</b>	<b>(\$16,021)</b>	<b>\$10,177</b>	<b>63.52%</b>	<b>(\$19,688)</b>	<b>(\$48,670)</b>	<b>\$28,981</b>	<b>59.55%</b>
<b>501-Cosley Zoo Operations</b>									
4-Revenues									
42-Charges for Services	\$450,000	\$51,313	\$54,996	(\$3,683)	-6.70%	\$121,397	\$132,886	(\$11,489)	-8.65%
44-Rentals	\$75,750	\$9,781	\$9,521	\$260	2.73%	\$25,056	\$31,124	(\$6,068)	-19.50%
45-Product Sales	\$0								
46-Grants & Donations	\$106,300	\$8,519	\$8,572	(\$53)	-0.62%	\$41,634	\$40,185	\$1,449	3.61%
47-Misc. Income	\$0	\$5	\$42	(\$37)	-87.31%	\$530	\$640	(\$110)	-17.24%
4-Revenues Total	\$632,050	\$69,617	\$73,131	(\$3,514)	-4.80%	\$188,616	\$204,834	(\$16,219)	-7.92%



## Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>5-Expenses</b>									
51-Salaries & Wages	(\$1,127,893)	(\$126,631)	(\$121,105)	(\$5,526)	-4.56%	(\$475,706)	(\$410,944)	(\$64,761)	-15.76%
52-Contractual Services	(\$407,604)	(\$7,396)	(\$15,531)	\$8,135	52.38%	(\$104,127)	(\$102,730)	(\$1,397)	-1.36%
53-Supplies	(\$219,895)	(\$11,965)	(\$9,760)	(\$2,206)	-22.60%	(\$52,047)	(\$44,548)	(\$7,500)	-16.83%
54-Other Charges	(\$80,493)	(\$949)	(\$1,296)	\$347	26.78%	(\$20,982)	(\$20,073)	(\$909)	-4.53%
57-Capital	\$0								
59-Transfers Out	\$0	\$0	\$0	\$0	0.00%	\$0	(\$25,000)	\$25,000	100.00%
<b>5-Expenses Total</b>	<b>(\$1,835,885)</b>	<b>(\$146,941)</b>	<b>(\$147,692)</b>	<b>\$751</b>	<b>0.51%</b>	<b>(\$652,862)</b>	<b>(\$603,295)</b>	<b>(\$49,567)</b>	<b>-8.22%</b>
<b>501-Cosley Zoo Operations Total</b>	<b>(\$1,203,835)</b>	<b>(\$77,323)</b>	<b>(\$74,561)</b>	<b>(\$2,763)</b>	<b>-3.71%</b>	<b>(\$464,246)</b>	<b>(\$398,460)</b>	<b>(\$65,785)</b>	<b>-16.51%</b>
<b>22-Cosley Zoo Total</b>	<b>(\$486,085)</b>	<b>\$56,081</b>	<b>\$56,254</b>	<b>(\$173)</b>	<b>-0.31%</b>	<b>(\$462,197)</b>	<b>(\$284,513)</b>	<b>(\$177,685)</b>	<b>-62.45%</b>
<b>60-Golf Fund</b>									
<b>000-Administration</b>									
<b>4-Revenues</b>									
41-Taxes	\$0								
42-Charges for Services	\$0								
46-Grants & Donations	\$0								
47-Misc. Income	\$5,000	\$1,963	\$473	\$1,490	315.08%	\$6,221	\$1,818	\$4,404	242.23%
48-Interest Income	\$50,000	\$7,508	\$7,815	(\$307)	-3.93%	\$204,076	\$58,648	\$145,428	247.97%
49-Transfers In	\$0								
<b>4-Revenues Total</b>	<b>\$55,000</b>	<b>\$9,471</b>	<b>\$8,288</b>	<b>\$1,183</b>	<b>14.27%</b>	<b>\$210,297</b>	<b>\$60,466</b>	<b>\$149,831</b>	<b>247.79%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$572,818)	(\$65,835)	(\$81,674)	\$15,839	19.39%	(\$239,343)	(\$231,956)	(\$7,387)	-3.18%
52-Contractual Services	(\$776,245)	(\$45,755)	(\$60,834)	\$15,078	24.79%	(\$206,554)	(\$217,067)	\$10,512	4.84%
53-Supplies	(\$123,509)	(\$9,900)	(\$3,187)	(\$6,713)	-210.65%	(\$29,888)	(\$27,466)	(\$2,422)	-8.82%
54-Other Charges	(\$147,155)	(\$11,721)	(\$10,351)	(\$1,370)	-13.24%	(\$71,160)	(\$51,931)	(\$19,229)	-37.03%
57-Capital	(\$565,000)	\$0	(\$23,000)	\$23,000	100.00%	\$0	(\$23,000)	\$23,000	100.00%
59-Transfers Out	(\$50,000)	\$0	\$0	\$0	0.00%	(\$12,500)	(\$12,500)	\$0	0.00%
<b>5-Expenses Total</b>	<b>(\$2,234,727)</b>	<b>(\$133,212)</b>	<b>(\$179,046)</b>	<b>\$45,834</b>	<b>25.60%</b>	<b>(\$559,445)</b>	<b>(\$563,919)</b>	<b>\$4,474</b>	<b>0.79%</b>
<b>000-Administration Total</b>	<b>(\$2,179,727)</b>	<b>(\$123,741)</b>	<b>(\$170,758)</b>	<b>\$47,016</b>	<b>27.53%</b>	<b>(\$349,147)</b>	<b>(\$503,453)</b>	<b>\$154,306</b>	<b>30.65%</b>
<b>101-Parks Maintenance</b>									
<b>5-Expenses</b>									
51-Salaries & Wages	(\$25,965)	(\$3,081)	(\$3,012)	(\$69)	-2.31%	(\$11,342)	(\$10,912)	(\$430)	-3.94%
52-Contractual Services	(\$7,920)	(\$233)	(\$228)	(\$5)	-2.35%	(\$2,341)	(\$2,244)	(\$97)	-4.33%
53-Supplies	(\$10,000)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
54-Other Charges	\$0								
57-Capital	\$0								
<b>5-Expenses Total</b>	<b>(\$43,885)</b>	<b>(\$3,314)</b>	<b>(\$3,240)</b>	<b>(\$75)</b>	<b>-2.31%</b>	<b>(\$13,683)</b>	<b>(\$13,156)</b>	<b>(\$527)</b>	<b>-4.00%</b>
<b>350-Special Facilities Total</b>	<b>\$0</b>								
<b>601-Golf Maintenance</b>									
<b>4-Revenues</b>									
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
<b>4-Revenues Total</b>	<b>\$0</b>								
<b>5-Expenses</b>									
51-Salaries & Wages	(\$657,588)	(\$81,154)	(\$93,627)	\$12,473	13.32%	(\$229,488)	(\$268,130)	\$38,643	14.41%
52-Contractual Services	(\$192,244)	(\$7,674)	(\$12,027)	\$4,353	36.19%	(\$50,998)	(\$54,913)	\$3,915	7.13%
53-Supplies	(\$444,381)	(\$27,816)	(\$72,058)	\$44,242	61.40%	(\$129,394)	(\$147,736)	\$18,342	12.42%
54-Other Charges	(\$45,000)	\$0	\$0	\$0	0.00%	(\$6,947)	(\$6,800)	(\$147)	-2.16%
57-Capital	(\$100,000)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
<b>5-Expenses Total</b>	<b>(\$1,439,213)</b>	<b>(\$116,643)</b>	<b>(\$177,711)</b>	<b>\$61,068</b>	<b>34.36%</b>	<b>(\$416,826)</b>	<b>(\$477,579)</b>	<b>\$60,753</b>	<b>12.72%</b>
<b>601-Golf Maintenance Total</b>	<b>(\$1,439,213)</b>	<b>(\$116,643)</b>	<b>(\$177,711)</b>	<b>\$61,068</b>	<b>34.36%</b>	<b>(\$416,826)</b>	<b>(\$477,579)</b>	<b>\$60,753</b>	<b>12.72%</b>
<b>611-Pro Shop/Golf Fees</b>									
<b>4-Revenues</b>									
42-Charges for Services	\$2,675,500	\$374,796	\$379,932	(\$5,136)	-1.35%	\$977,832	\$1,012,571	(\$34,739)	-3.43%
44-Rentals	\$649,750	\$94,503	\$91,394	\$3,108	3.40%	\$151,226	\$150,973	\$254	0.17%
45-Product Sales	\$190,000	\$26,635	\$30,834	(\$4,199)	-13.62%	\$51,092	\$55,888	(\$4,796)	-8.58%
46-Grants & Donations	\$0								
47-Misc. Income	\$0	\$109	\$15	\$94	627.67%	\$6,632	\$30	\$6,602	22005.53%
<b>4-Revenues Total</b>	<b>\$3,515,250</b>	<b>\$496,043</b>	<b>\$502,176</b>	<b>(\$6,133)</b>	<b>-1.22%</b>	<b>\$1,186,782</b>	<b>\$1,219,462</b>	<b>(\$32,680)</b>	<b>-2.68%</b>

## Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>5-Expenses</b>									
51-Salaries & Wages	(\$598,332)	(\$90,401)	(\$85,431)	(\$4,970)	-5.82%	(\$218,165)	(\$207,662)	(\$10,503)	-5.06%
52-Contractual Services	(\$382,809)	(\$22,908)	(\$21,304)	(\$1,604)	-7.53%	(\$83,824)	(\$71,225)	(\$12,600)	-17.69%
53-Supplies	(\$174,526)	(\$19,793)	(\$17,778)	(\$2,016)	-11.34%	(\$61,232)	(\$42,920)	(\$18,312)	-42.66%
54-Other Charges	(\$35,000)	(\$2,982)	(\$3,610)	\$628	17.38%	(\$3,803)	(\$3,849)	\$45	1.18%
57-Capital	(\$117,000)	\$0	\$0	\$0	0.00%	(\$11,900)	\$0	(\$11,900)	0.00%
<b>5-Expenses Total</b>	<b>(\$1,307,667)</b>	<b>(\$136,085)</b>	<b>(\$128,122)</b>	<b>(\$7,963)</b>	<b>-6.21%</b>	<b>(\$378,925)</b>	<b>(\$325,656)</b>	<b>(\$53,269)</b>	<b>-16.36%</b>
<b>611-Pro Shop/Golf Fees Total</b>	<b>\$2,207,583</b>	<b>\$359,959</b>	<b>\$374,054</b>	<b>(\$14,095)</b>	<b>-3.77%</b>	<b>\$807,857</b>	<b>\$893,806</b>	<b>(\$85,949)</b>	<b>-9.62%</b>
<b>612-Food and Beverage</b>									
<b>4-Revenues</b>									
42-Charges for Services	\$420,000	\$41,058	\$34,295	\$6,763	19.72%	\$131,174	\$116,768	\$14,406	12.34%
44-Rentals	\$3,000	\$0	\$0	\$0	0.00%	\$297	\$472	(\$175)	-37.02%
45-Product Sales	\$6,491,000	\$551,820	\$557,681	(\$5,861)	-1.05%	\$1,652,639	\$1,725,061	(\$72,422)	-4.20%
46-Grants & Donations	\$0								
47-Misc. Income	\$40,000	\$390	\$1,562	(\$1,172)	-75.05%	\$5,895	\$2,586	\$3,309	127.95%
<b>4-Revenues Total</b>	<b>\$6,954,000</b>	<b>\$593,268</b>	<b>\$593,538</b>	<b>(\$271)</b>	<b>-0.05%</b>	<b>\$1,790,005</b>	<b>\$1,844,886</b>	<b>(\$54,881)</b>	<b>-2.97%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$2,656,835)	(\$293,558)	(\$286,903)	(\$6,655)	-2.32%	(\$953,931)	(\$972,017)	\$18,086	1.86%
52-Contractual Services	(\$1,052,896)	(\$50,768)	(\$56,751)	\$5,984	10.54%	(\$266,338)	(\$255,281)	(\$11,057)	-4.33%
53-Supplies	(\$2,025,248)	(\$106,754)	(\$175,602)	\$68,848	39.21%	(\$435,931)	(\$502,992)	\$67,061	13.33%
54-Other Charges	(\$107,000)	(\$9,586)	(\$2,335)	(\$7,251)	-310.53%	(\$35,060)	(\$27,426)	(\$7,634)	-27.83%
57-Capital	(\$185,000)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
59-Transfers Out	\$0								
<b>5-Expenses Total</b>	<b>(\$6,026,979)</b>	<b>(\$460,665)</b>	<b>(\$521,591)</b>	<b>\$60,926</b>	<b>11.68%</b>	<b>(\$1,691,260)</b>	<b>(\$1,757,715)</b>	<b>\$66,456</b>	<b>3.78%</b>
<b>612-Food and Beverage Total</b>	<b>\$927,021</b>	<b>\$132,602</b>	<b>\$71,947</b>	<b>\$60,655</b>	<b>84.30%</b>	<b>\$98,745</b>	<b>\$87,171</b>	<b>\$11,574</b>	<b>13.28%</b>
<b>613-Cross Country Skiing</b>									
<b>4-Revenues</b>									
42-Charges for Services	\$20,000	\$0	\$0	\$0	0.00%	\$5,696	\$7,559	(\$1,863)	-24.65%
45-Product Sales	\$0								
<b>4-Revenues Total</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$5,696</b>	<b>\$7,559</b>	<b>(\$1,863)</b>	<b>-24.65%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$5,000)	\$0	\$0	\$0	0.00%	\$0	(\$896)	\$896	100.00%
52-Contractual Services	(\$683)	(\$15)	(\$18)	\$3	17.83%	(\$80)	(\$158)	\$78	49.53%
53-Supplies	(\$7,000)								
57-Capital	\$0								
<b>5-Expenses Total</b>	<b>(\$12,683)</b>	<b>(\$15)</b>	<b>(\$18)</b>	<b>\$3</b>	<b>17.83%</b>	<b>(\$80)</b>	<b>(\$1,054)</b>	<b>\$974</b>	<b>92.43%</b>
<b>613-Cross Country Skiing Total</b>	<b>\$7,318</b>	<b>(\$15)</b>	<b>(\$18)</b>	<b>\$3</b>	<b>17.83%</b>	<b>\$5,616</b>	<b>\$6,505</b>	<b>(\$889)</b>	<b>-13.66%</b>
<b>60-Golf Fund Total</b>	<b>(\$520,904)</b>	<b>\$248,847</b>	<b>\$94,274</b>	<b>\$154,572</b>	<b>163.96%</b>	<b>\$132,562</b>	<b>(\$6,706)</b>	<b>\$139,268</b>	<b>2076.77%</b>
<b>Grand Total</b>	<b>(\$2,922,265)</b>	<b>\$629,119</b>	<b>\$696,238</b>	<b>(\$67,119)</b>	<b>-9.64%</b>	<b>(\$2,486,740)</b>	<b>(\$2,245,769)</b>	<b>(\$240,971)</b>	<b>-10.73%</b>



## Parks Plus Fitness

PPF	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>4-Revenues</b>									
42-Charges for Services	\$520,500	\$51,811	\$47,246	\$4,565	9.66%	\$231,480	\$180,857	\$50,623	27.99%
44-Rentals	\$0	\$0	\$9	(\$9)	-97.56%	\$0	\$43	(\$43)	-100.88%
45-Product Sales	\$0								
47-Misc. Income	\$0								
<b>4-Revenues Total</b>	<b>\$520,500</b>	<b>\$51,811</b>	<b>\$47,255</b>	<b>\$4,556</b>	<b>9.64%</b>	<b>\$231,480</b>	<b>\$180,900</b>	<b>\$50,580</b>	<b>27.96%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$392,069)	(\$47,878)	(\$44,651)	(\$3,227)	-7.23%	(\$170,074)	(\$164,680)	(\$5,394)	-3.28%
52-Contractual Services	(\$60,642)	(\$2,417)	(\$620)	(\$1,797)	-289.87%	(\$18,597)	(\$13,222)	(\$5,375)	-40.65%
53-Supplies	(\$61,330)	(\$2,504)	(\$2,720)	\$216	7.93%	(\$14,077)	(\$24,603)	\$10,527	42.79%
54-Other Charges	(\$4,000)	\$0	(\$38)	\$38	98.68%	(\$571)	(\$2,384)	\$1,812	76.02%
57-Capital	\$0								
<b>5-Expenses Total</b>	<b>(\$518,041)</b>	<b>(\$52,799)</b>	<b>(\$48,028)</b>	<b>(\$4,771)</b>	<b>-9.93%</b>	<b>(\$203,319)</b>	<b>(\$204,889)</b>	<b>\$1,570</b>	<b>0.77%</b>
<b>Grand Total</b>	<b>\$2,459</b>	<b>(\$988)</b>	<b>(\$773)</b>	<b>(\$215)</b>	<b>-27.84%</b>	<b>\$28,162</b>	<b>(\$23,988)</b>	<b>\$52,150</b>	<b>217.40%</b>

## Central Athletic Center

CAC	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>4-Revenues</b>									
42-Charges for Services	\$71,250	\$1,709	\$1,820	(\$111)	-6.10%	\$21,370	\$15,743	\$5,628	35.75%
44-Rentals	\$65,000	\$9,499	\$10,732	(\$1,233)	-11.49%	\$29,140	\$28,421	\$719	2.53%
45-Product Sales	\$100	\$0	\$0	\$0	0.00%	\$38	\$126	(\$88)	-70.22%
<b>4-Revenues Total</b>	<b>\$136,350</b>	<b>\$11,208</b>	<b>\$12,552</b>	<b>(\$1,344)</b>	<b>-10.71%</b>	<b>\$50,547</b>	<b>\$44,289</b>	<b>\$6,258</b>	<b>14.13%</b>
<b>5-Expenses</b>									
51-Salaries & Wages	(\$74,448)	(\$4,725)	(\$3,708)	(\$1,018)	-27.45%	(\$31,072)	(\$24,746)	(\$6,326)	-25.56%
52-Contractual Services	(\$159,682)	(\$4,128)	(\$7,167)	\$3,039	42.40%	(\$52,260)	(\$50,173)	(\$2,087)	-4.16%
53-Supplies	(\$37,385)	(\$1,146)	(\$207)	(\$939)	-453.49%	(\$6,787)	(\$6,919)	\$133	1.92%
54-Other Charges	(\$500)								
57-Capital	\$0								
<b>5-Expenses Total</b>	<b>(\$272,015)</b>	<b>(\$10,000)</b>	<b>(\$11,082)</b>	<b>\$1,082</b>	<b>9.77%</b>	<b>(\$90,118)</b>	<b>(\$81,838)</b>	<b>(\$8,280)</b>	<b>-10.12%</b>
<b>Grand Total</b>	<b>(\$135,665)</b>	<b>\$1,208</b>	<b>\$1,470</b>	<b>(\$262)</b>	<b>-17.80%</b>	<b>(\$39,571)</b>	<b>(\$37,549)</b>	<b>(\$2,022)</b>	<b>-5.38%</b>

## Special Events

Special Events	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
<b>1900-Special Events-Miscellaneous</b>									
4-Revenues	\$3,000	\$0	\$3,000	(\$3,000)	-100.00%	\$0	\$3,000	(\$3,000)	-100.00%
5-Expenses	(\$19,250)	(\$152)	(\$544)	\$392	72.14%	(\$854)	(\$1,644)	\$790	48.08%
<b>1900-Special Events-Miscellaneous Total</b>	<b>(\$16,250)</b>	<b>(\$152)</b>	<b>\$2,456</b>	<b>(\$2,608)</b>	<b>-106.17%</b>	<b>(\$854)</b>	<b>\$1,356</b>	<b>(\$2,210)</b>	<b>-162.95%</b>
<b>1902-4th of July</b>									
4-Revenues	\$43,500	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
5-Expenses	(\$73,500)	(\$768)	(\$587)	(\$181)	-30.84%	(\$900)	(\$1,587)	\$687	43.27%
<b>1902-4th of July Total</b>	<b>(\$30,000)</b>	<b>(\$768)</b>	<b>(\$587)</b>	<b>(\$181)</b>	<b>-30.84%</b>	<b>(\$900)</b>	<b>(\$1,587)</b>	<b>\$687</b>	<b>43.27%</b>
<b>1904-Memorial Park Events</b>									
4-Revenues	\$500	\$900	\$0	\$900	0.00%	\$1,300	\$0	\$1,300	0.00%
5-Expenses	(\$9,846)	(\$657)	(\$261)	(\$397)	-151.92%	(\$2,396)	(\$1,580)	(\$816)	-51.66%
<b>1904-Memorial Park Events Total</b>	<b>(\$9,346)</b>	<b>\$243</b>	<b>(\$261)</b>	<b>\$503</b>	<b>192.90%</b>	<b>(\$1,096)</b>	<b>(\$1,580)</b>	<b>\$484</b>	<b>30.62%</b>
<b>1905-Cream of Wheaton</b>									
4-Revenues	\$182,000	\$11,050	\$60,575	(\$49,525)	-81.76%	\$32,050	\$65,575	(\$33,525)	-51.12%
5-Expenses	(\$203,150)	(\$38,325)	(\$54,281)	\$15,956	29.39%	(\$40,249)	(\$61,517)	\$21,268	34.57%
<b>1905-Cream of Wheaton Total</b>	<b>(\$21,150)</b>	<b>(\$27,275)</b>	<b>\$6,294</b>	<b>(\$33,569)</b>	<b>-533.35%</b>	<b>(\$8,199)</b>	<b>\$4,058</b>	<b>(\$12,257)</b>	<b>-302.04%</b>
<b>1906-Summer Concerts</b>									
4-Revenues	\$134,000	\$1,000	\$15,000	(\$14,000)	-93.33%	\$24,050	\$17,000	\$7,050	41.47%
5-Expenses	(\$276,700)	(\$30,273)	(\$915)	(\$29,358)	-3208.57%	(\$58,316)	(\$6,383)	(\$51,933)	-813.62%
<b>1906-Summer Concerts Total</b>	<b>(\$142,700)</b>	<b>(\$29,273)</b>	<b>\$14,085</b>	<b>(\$43,358)</b>	<b>-307.83%</b>	<b>(\$34,266)</b>	<b>\$10,617</b>	<b>(\$44,883)</b>	<b>-422.75%</b>
<b>1907-Shakespeare Event</b>									
4-Revenues	\$7,500	\$0	\$5,000	(\$5,000)	-100.00%	\$6,500	\$5,000	\$1,500	30.00%
5-Expenses	(\$29,000)	(\$125)	(\$100)	(\$25)	-25.00%	(\$125)	(\$100)	(\$25)	-25.00%
<b>1907-Shakespeare Event Total</b>	<b>(\$21,500)</b>	<b>(\$125)</b>	<b>\$4,900</b>	<b>(\$5,025)</b>	<b>-102.55%</b>	<b>\$6,375</b>	<b>\$4,900</b>	<b>\$1,475</b>	<b>30.10%</b>
<b>1908-Fun Run Event</b>									
4-Revenues	\$39,500	\$0	\$10,000	(\$10,000)	-100.00%	\$22,325	\$27,423	(\$5,098)	-18.59%
5-Expenses	(\$56,000)	(\$2,655)	(\$2,916)	\$261	8.94%	(\$12,682)	(\$15,664)	\$2,983	19.04%
<b>1908-Fun Run Event Total</b>	<b>(\$16,500)</b>	<b>(\$2,655)</b>	<b>\$7,084</b>	<b>(\$9,739)</b>	<b>-137.48%</b>	<b>\$9,643</b>	<b>\$11,759</b>	<b>(\$2,116)</b>	<b>-17.99%</b>
<b>1925-Reindeer Run</b>									
4-Revenues	\$55,000	\$0	\$5,540	(\$5,540)	-100.00%	\$8,410	\$8,205	\$205	2.50%
5-Expenses	(\$34,000)	(\$150)	(\$206)	\$56	27.38%	(\$447)	(\$206)	(\$240)	-116.71%
<b>1925-Reindeer Run Total</b>	<b>\$21,000</b>	<b>(\$150)</b>	<b>\$5,334</b>	<b>(\$5,484)</b>	<b>-102.80%</b>	<b>\$7,963</b>	<b>\$7,999</b>	<b>(\$35)</b>	<b>-0.44%</b>
<b>Grand Total</b>	<b>(\$236,446)</b>	<b>(\$60,156)</b>	<b>\$39,305</b>	<b>(\$99,461)</b>	<b>-253.05%</b>	<b>(\$21,334)</b>	<b>\$37,522</b>	<b>(\$58,856)</b>	<b>-156.86%</b>

**TO: Mike Benard, Executive Director**  
**FROM: Dan Novak, Director of Arrowhead Operations**  
**Kim Prazak, Assistant Director of Arrowhead Operations**  
**DATE: June 2025**  
**RE: Arrowhead Board Report**

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**Arrowhead Golf Club**

- May temperatures were nearly 3 degrees below historical averages and just over 3" below average precipitation levels. Our area had rainfall on 12 days, play was impacted by rain on 5 days and 4 of which we had cart path restrictions. 15 days we had temperatures below 70 degrees. While it seemed cool and damp, play was still very strong for the month
- May is the month that sees the golf season kick into high gear with permanent tee times each weekend, the couple's league starting and most weekday leagues playing as well. May also marks the first month with corporate outings. The first outing reserved all 27-holes with 210 golfers. Adult Group Lessons began in May in which the three offered sessions all sold out.
- PGA Staff volunteered to teach golf lessons at the Whittier Elementary School Adventure Day which allowed the kids to rotate through a variety of fun activities during the day.
- Arrowhead hosted a section event for U.S. Kids Golf. 92 juniors between the ages of 7-16 participated in the 9-hole & 18-hole event. A lot of families came out to spectate and enjoyed dinner in our restaurant afterwards.
- Golf course maintenance projects included: planted flowers around clubhouse, ceremony site, & driving range with help from parks dept.; Urban Forestry tested oak tree health around course; pond sediment removal; edging bunker work; general course maintenance.
- Projects for the building maintenance team included: repaired AC in West Course bathroom; fixed kitchen coolers; fixed pumping issue in basement; refinished exterior doors of clubhouse; fruit fly maintenance; repaired broken ice cooler in basement

	2025	2024	2023	2022	2021	5 Yr. Avg.
May Paid Rounds	9,434	9,621	8,352	7,620	7,742	8,554
YTD Paid Rounds	24,036	24,000	20,177	16,938	21,267	21,284



### **Arrowhead Food and Beverage**

- The banquets team held 59 events in May
    - 5 weddings who hosted their receptions in the Grand Ballroom with 3 outdoor ceremonies.
    - 3 events hosted in the restaurant dining room with a personalized menu
  - Mother's Day brunch was a successful event. We had a lot of people returning from the past year and saying how great the food and overall menu was.
  - Elmhurst Foundation was our first large golf outing of season. The client was super happy, and they enjoyed themselves very much. Great reviews on the organization, golf course, and food.
  - May was full of bridal and baby showers, fundraisers, retirement parties, graduation parties, weddings, and golf outings. Very busy month to start our summer!
  - We are looking forward to June being just as busy, hosting all these events. We continue to get great feedback from guests, and it is rewarding to see the joy all these events are bringing.
- 
- Arrowhead Restaurant welcomed 7,176 guests.
  - We continued to have trivia in the bar the first Tuesday of the month. For May we had Taylor Swift trivia. This trivia night saw our best turnout to date for trivia.
  - We also continued with live music in the bar. In May, it was Rob Russo returning. He is a favorite among our guests, and he always brings in a good crowd.
  - While the Banquet Department served brunch for Mother's Day, the restaurant offered a special Mother's Day menu, combined with great weather drew a great crowd all day.
  - Some recent reviews from OpenTable. Left after guests dine in the restaurant:

*"we came between lunch and dinner and had a lovely view from the veranda area. Service was quick and friendly. Tried the cheese curds for appetizers, they were pretty standard. Had the buffalo chicken quesadillas, very good. Also the chicken salad sandwich, pretty tasty. Classic cheeseburger done perfectly. Fish and chips were a little bland. Everything was presented well and served warm. Will go back to try some other things and to enjoy the view."*

*&*

*"Dinner was very good as was the service thanks Ashley.  
As a small group that likes to share plates, we especially enjoyed the smash burgers and Brussel sprouts."*

**TO:** Michael Benard, Executive Director

**FROM:** Adam Lewandowski, Director of Athletic Programs & Facilities  
Cody Nelson, Superintendent of Athletic Programs

**RE:** Athletic Programs & Facilities Board Report

**DATE:** June 18, 2025

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- **Summer 3 on 3 Basketball**
  - The 3 on 3 summer basketball league registration is still ongoing with 199 participants currently. The 2024 season ended with 190 participants.
- **Pickleball**
  - Summer outdoor pickleball leagues started on June 2 with a total of 188 participants across eight leagues.
- **In-House Soccer**
  - Fall soccer registrations have begun, with 319 participants currently signed up bringing in \$27,445.00 in registration fees. In Fall 2024 at this time we had 203 participants signed up, putting us on pace for an even bigger season than last year!
- **Wheaton United Invitational**
  - The Wheaton United Invitational finished with 129 teams registered from 26 different clubs across the state, bringing in over \$65,000 in registration fees.
    - **Champions**
      - U8 Wheaton United 2017B Academy
      - U9 Wheaton United 2016B Academy
      - U10 Wheaton United 2016G Premier
      - U12 Wheaton United 2014G Academy Red
      - U14 Blue Wheaton United 2012G Premier
    - **Second Place**
      - U8 Wheaton United 2017B Premier
      - U9 Wheaton United 2016B Premier
      - U12 Wheaton United 2013B Premier
      - U14 Wheaton United 2011B Premier
      - U11 Wheaton United 2014G Premier
- **Baseball/Softball**
  - Spring Baseball and Softball in-house registration ended with 877 participants bringing in \$102,319 in registration fees. The Spring 2024 in-house season had 833 participants, meaning this spring season of baseball/softball is even bigger than last year!
  - Baseball/Softball hosted their All Star Night on May 27 where 216 participants came together to showcase their skills on a fun and lively night at Atten Park!
- **Rams Football**
  - Rams tackle football registration has 348 participants currently signed up for the 2025 season with 2 months of registration still to go. For the 2024 season there were 354 participants.
  - Flag football registration opened on February 11 with 214 participants currently registered.
  - Rams offseason training was held again in May with over 150 participants in attendance.



- **Rams Cheerleading**

- Rams competitive cheerleading will have 193 participants for the 2025 season. For the 2024 Rams competitive cheerleading season there were 198 participants.
- Registration is now open for Sideline Cheer, which currently has 96 participants. Sideline Cheer is a new offering for those who want to experience cheerleading in a fun and supportive environment with friends.

- **Lacrosse**

- The 2025 spring lacrosse season had a total of 140 participants.
  - Champions
    - Wheaton Wolverines U8
    - Wheaton Wolverines U12



- **Volleyball Classes**

- May EVP volleyball classes had 33 participants bringing in \$3,267 in registration fees.

- **Soccer Classes**

- Summer Soccer Shots registration is almost complete. We are currently at 104 participants, bringing in \$18,307.00 in registration fees.

- **Gymnastics Classes**

- Spring session II started in May with 145 participants, which is a 4% increase from 2024.

- **Summer Camps**

- Camp Sports and Sorts registration is still occurring with 838 participants currently signed up. In 2024, there were 1,162 participants registered for the summer.
- Nerf Camp registration is still ongoing with 280 participants. For 2024, registration ended with 358 participants.
- Let's Play Camps currently have 73 participants signed up bringing in \$9,187 in registration fees.
- Franklin Cross Country camp currently has 65 participants signed up, bringing in \$4,932 in registration fees.

- **Aquatics**

- Pool Pass Sales
  - 2025 Passes (11/29/24-6/9/25)
    - 6,504 passes - \$518,729.65
  - 2024 Passes (11/24/23-6/10/24)
    - 6,930 passes - \$472,312.80
- Barracudas Swim Team
  - 2024 – 145 swim team athletes
  - 2025 – 130 swim team athletes

- **Clocktower Commons**

<b>YTD through May</b>		
<b>Categories</b>	<b>2024</b>	<b>2025</b>
Mini Golf	\$7,773.59	\$7,098.40
Facility Rentals	\$323.00	\$98.00
Concessions	\$267.26	\$93.04
<b>TOTAL</b>	<b>\$8,363.85</b>	<b>\$7,289.44</b>

- **Central Athletic Complex**

<b>Usage Hours for April</b>			
<b>Categories</b>	<b>2024</b>	<b>2025</b>	<b>Change %</b>
Rentals	151.50	261.25	72.44%
WPD Programs	260.67	274.50	5.30%
<b>Total</b>	<b>412.17</b>	<b>535.75</b>	<b>29.98%</b>
<b>YTD Total Usage Hours</b>			
<b>Categories</b>	<b>2024</b>	<b>2025</b>	<b>Change %</b>
Rentals	859.34	1,374.06	59.89%
WPD Programs	3,969.94	4,712.91	18.71%
<b>Total</b>	<b>4,829.28</b>	<b>6,086.97</b>	<b>26.04%</b>

<b>Revenue for April</b>			
<b>Categories</b>	<b>2024</b>	<b>2025</b>	<b>Change %</b>
Programs	\$468.00	\$902.00	92.73%
Batting Cages	\$3,867.50	\$4,730.00	22.30%
Rentals	\$7,590.17	\$6,328.89	-16.61%
<b>Total</b>	<b>\$11,925.67</b>	<b>\$11,960.89</b>	<b>0.29%</b>
<b>YTD Total Revenue</b>			
<b>Categories</b>	<b>2024</b>	<b>2025</b>	<b>Change %</b>
Programs	\$3,024.00	\$8,352.00	176.19%
Batting Cages	\$9,571.50	\$10,055.00	5.05%
Rentals	\$17,689.00	\$19,640.99	11.08%
<b>Total</b>	<b>\$30,284.50</b>	<b>\$38,047.99</b>	<b>25.63%</b>



- **Parks Plus Fitness**

PPF Membership Numbers*												
Month	June 2024	July 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	March 2025	April 2025	May 2025
Monthly EFT	513	514	546	558	579	615	659	739	749	742	749	731
Student Sale	64	58	25	2	2	8	59	62	37	47	9	53
Annual (No Flex or M/M)	530	480	476	481	510	522	511	531	514	523	545	550
Medicare/ Medicaid	825	834	864	874	885	918	924	853	917	937	958	941
Personal Training w/ Membership	87	75	79	90	79	83	83	89	85	94	94	96
Recovery Room	69	70	71	74	82	89	93	102	97	98	91	92
Group Fitness	120	113	134	140	149	149	145	165	148	143	142	148
Sports Performance	X	X	X	X	X	17	18	17	32	4	4	0
<b>TOTAL</b>	<b>2,231</b>	<b>2,168</b>	<b>2,220</b>	<b>2,219</b>	<b>2,286</b>	<b>2,402</b>	<b>2,492</b>	<b>2,558</b>	<b>2,579</b>	<b>2,588</b>	<b>2,592</b>	<b>2,611</b>

\*Numbers ran on 5/27/25

- The total amount of paying members PPF currently holds at 2,611
  - 17 members are currently suspended – down 4 from last month
- The total number of visits currently sits at 6,770 this month
- Net membership profits from this month totaled \$21,096.00
- Total net profits from this month amount to \$28,740.00 (This includes April insurance-based memberships)
  - \$24.00 From ClassPass
  - \$292.00 From ASHF (Active/Silver & Fit) – Up \$12 from last month
  - \$2,160.00 from Healthy Contributions (Renew Active)
  - \$5,168.00 from Tivity (Silver Sneakers) – Up \$650 from last month
  - \$7,644.00 Total – Up \$514 from last month
- Marketing/Promotion
  - Summer break student sale started on May 1 and will run through Mid-August – So far 53 students are signed up!
  - PPF will be holding Summer Fitness camps at the Central Athletic Complex in June, July, and August.

## Marketing, Events & Development Board Report

### Arrowhead Restaurant, Golf Course and Events

Live music, trivia nights and patio dining continue to be promoted. Staff is compiling a marketing plan for their anniversary kicking off in January 2026.

### Cosley Zoo

Summer Events are being promoted to include Uncorked Wine Event. As of June 11, there are 115 people registered and \$2,500 secured in sponsorship for the Thursday, July 10 event.

### DuPage County Historical Museum

Eblasts featured May news and Giving DuPage Day. Social media content included #ThrowbackThursday, a post about the Award of Excellence given for the *Black Trailblazers* exhibit, posts for Mother's Day, Armed Forces Day, and International Museum Day.

### Parks Plus Fitness

Promo included an eblast to members about the new online store that is open year-round. The student sale and summer camp were promoted on social.

### Email Marketing

E-Blast/Subject	Date	Click to Open Rate	Results
Arrowhead new menu	May 15	16.2%	N/A
June WPD programming	May 17	6.4%	73 Concert tickets purchased and 16 Fish O Rama sign-ups
June WPD events newsletter	May 28	4.4%	63 Concert tickets purchased, 16 summer celebration sign ups, 40 playhouse tickets sold
June concerts re-send	May 21	4%	177 Concert tickets purchased within 48 hours
Cosley Tails Spring newsletter	May 6	3.8%	616 views of the digital newsletter

### Top Social Media for May (Facebook)

- Rice Pool is open for the season | May 30 | Reach 9,584
- Athletics department 2<sup>nd</sup> place Park Pursuit | May 2 | Reach 3,654
- Northside Aquatic Center is open for the season | May 24 | Reach 2,942
- Cream of Wheaton in 2 weeks | May 23 | Reach 2,535

### Past Special Event

#### Cream of Wheaton | June 5-8

The four-day festival was a great success enjoyed by thousands of people from the community. We are thankful to the over 100 volunteers who help in many capacities during the event.

## **Upcoming Special Event**

### **Concerts at Memorial Park | June 27-29, July 18-20, 25-26, August 8-9, Sept. 5-6**

The Concerts at Memorial Park will feature 22 bands across 12 days and nights.

As of June 11, we have over 2,700 tickets sold with the Burning Red, Taylor Swift night being the most popular so far.

### **Independence Day Festivities | Seven Gables, Graf Park & Downtown Wheaton**

As of June 11, there are 44 parade entries registered to participate in the parade. Parade Marshal was selected as Steven Fixler of DuPage County. New this year will be a combination Drone and Fireworks show at Graf Park.

## **Development**

### **Gone 2 Paradise-The Ultimate Jimmy Buffett Benefit Concert | July 26 – 5 to 9:30P**

With the special event team at the lead, we are hosting a benefit concert whereby proceeds will be designated to each of the 3 foundations. As of June 11, we have 135 tickets sold. There will be a foundation table set up in the park.

## **Cosley Foundation**

### **Past Event**

#### **Cosley Run for the Animals | June 7**

The event was safe and successful with 1,641 registered and close to 1,600 participating. The committee will hold a wrap up meeting later in the month.

### **Upcoming Event**

#### **Cosley Classic Golf Outing | August 4**

As of June 11, we have 60 golfers registered and several donation raffle and auction prizes. The committee continues to meet each month.

## **Membership**

In May, we had 166 (64 new, 102 renewed) memberships.

## **DuPage County Historical Museum Foundation**

### **Upcoming Event**

#### **HOPtober Fest**

Tickets went live in May for this event. As of June 11, a total of 12 tickets have been sold with \$15,000 in sponsorship secured.

## **Sensory Garden Playground**

### **Past Event**

#### **5 to 12-year-old Ribbon Cutting & After Hours Event | June 12**

In partnership with the Wheaton Chamber and Lisle Chamber, we hosted an after hours and ribbon cutting event. Approximately 60+ people were in attendance including donors, Chamber presidents and Mayor of Lisle.

### **Upcoming Event**

#### **Summer Play Days | May 17, June 21, July 19, August 16**

The second play day is set for June 21 with a music theme. New sponsors have been secured and will be onsite for the play days.

**TO:** Mike Benard, Executive Director  
**FROM:** Rob Sperl, Director of Parks & Planning  
**DATE:** May 8, 2025  
**SUBJECT:** March Board Report

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### **Administration/Overall Department**

- Parks had 36 seasonal staff starting in May. A majority of these are returning from last year.
- Several staff participated in the Leadership Training Program.
- Picnic Rental Permitting: Thirty-nine reservations were made in May and sixty-three future reservations have been scheduled including nineteen online reservations, one Memorial Park and seven Sensory Playground.
- Commemorative Program: Three new commemorative trees and one existing tree were purchased.

### **Purchases between \$10,000 - \$20,000**

- None.

### **Planning**

- The parking lot at the Central Athletic Center is substantially complete. During construction a small amount of additional sidewalk and curb was added to the scope and is reflected in change order 2.
- Work on the Hale Family Education Pavillion continues to move forward. Change orders 4 & 5 address some existing conditions encountered during demolition and the availability of an ejector pit.
- Quotes were received to repaint the exterior of the windows at the DuPage Historical Museum. The cost of this work will be reimbursed by the county.
- Several costs saving measures were discussed with the architect and contractor for the Ray Morrill Community Center façade and are covered in change order 1.
- Staff continue to review and evaluate proposals received from architects regarding the Arrowhead driving range.

### **Horticulture**

- In May, staff planted 8,330 annual flowers and 103 trees/shrubs. These will be watered and maintained daily throughout the growing season.
- Park staff prepared for numerous special events and tournaments. Mowing and trimming were scheduled the day before setups to ensure top presentation. Post-event aeration was conducted to relieve soil compaction.
- Renovation efforts continue at the Community Athletic Complex. Fields were aerated and overseeded twice, fertilized, weed-treated, and are being kept hydrated using water cannons. Mowing has been paused to promote root growth and turf density.

- Daily grooming is performed on 38 baseball/softball fields. This includes leveling, dragging, hand raking, weeding, trash pickup, and weekly restocking of field dry and chalk in on-site ball boxes.
- Ballfield renovations were completed on Atten 15 & 17. A specialized contractor regraded the transition (lip) between infield and outfield, incorporated 12 pallets of conditioner, and laser-graded the infield for improved drainage and playability.
- Trim crews follow mowing crews and handle tasks such as weeding, pruning, mulching, planting, and general park upkeep to maintain high standards throughout the district.

## **Facility & Buildings Operations**

### **Park & Playground Maintenance**

- Rotary Park
  - Cleaned and set up the decorative fountain; checked operation.
  - Atten Park
  - Painted concrete shed doors and batting cage electrical cabinet.
  - Installed fence top-rail guards on ballfield #15 for player safety.
- Community Center
  - Removed a broken spring toy from the 2–5-year-old playground.
  - Replaced the electronic strike on the locker room doors.
- Rathje Facility Improvements to accommodate the camp moved from Northside's Girl Scout cabin.
  - Replaced upstairs restroom faucet with a more child-friendly model.
  - Cleaned out garage and added racks for canoes.
  - Installed child-height railings at all building stairs.
  - Moved materials to the attic; added tables and 5 picnic tables for summer camp use.
  - Installed a new electrical circuit from house to garage for lighting and a camp-use refrigerator.
- Lincoln Marsh Office
  - Removed the old paver walkway and back stoop; poured wider concrete walk and restored landscaping.
- Blanchard Building
  - Ran a new electrical circuit for the new handicap door openers.
- Mary Lubko Center
  - Replaced exterior basement wooden door and frame with a commercial steel version, including a new panic bar, door closer, and lockset.
- 855 Office
  - Repaired a rusted-out electrical line found during stair replacement.
- Memorial Park

- Performed several concrete repairs in preparation for the COW and concert season.
  - Repaired stairs to the building and made two apron patches in front of the stage.
- Camp Preparation & Support
  - Moved summer camp equipment and materials from the Girl Scout cabin to the Boy Scout cabin.
  - Added two concrete trash cans, a new spigot water and porch light were installed.
- Delivered 85 cases of paper to all Park District offices

## **Projects**

- Completed construction on the Sensory Garden Playground Pavilion. Pavilion is now open and available for rentals.
- Prepared for the Cream of Wheaton and Cosley Run events.
- Successfully opened Northside and Rice Pools for the 2025 summer season.
- Processed and completed sign and banner work orders for: Recreation, Athletics, Lincoln Marsh, and Cosley Zoo.

## **Fleet Mechanics**

- Fleet is evaluating options to replace the current propane forklift with an electric model to improve efficiency and sustainability.
- Mowers have been serviced and are actively in use for regular mowing operations.
- All state safety inspections on trailers and trucks have been successfully completed.
- Spring preparation tasks are ongoing across park properties.

## **Conservation**

- Completed tree work, including removal of storm-damaged trees at Northside Park.
- Stump grinding and soil replacement performed as part of ongoing tree maintenance.
- Conducted seasonal training on trucks, equipment, and operational procedures.
- Initiated pre-construction activities at:
  - Cosley Zoo
  - Hawthorn
  - Lincoln Marsh

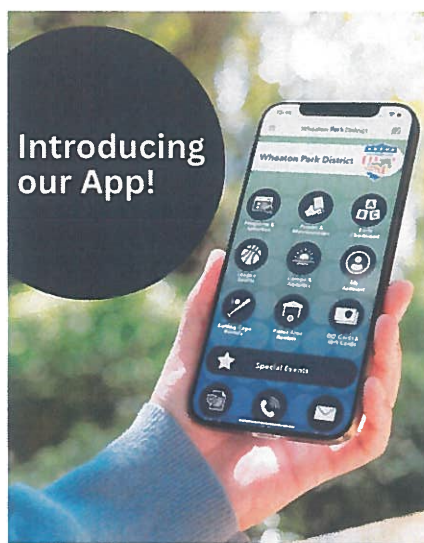


**TO: Mike Benard, Executive Director**  
**FROM: Vicki Beyer, Director of Recreation**  
**Jamie Martinson, Superintendent of Recreation Programs**  
**RE: Recreation Department Board Report**  
**DATE: June 18, 2025**

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### **Recreation Department- General**

- The Recreation Department and Marketing Department have been working on the development of the new Wheaton Park District mobile app. The app will go live on July 15 and will feature a one-touch single sign-in to: register for programs, access household ID's, manage memberships, purchase digital tickets, receive notifications, manage communication preferences and more. Staff training will take place at three park district facilities in early June, and a community pop-up event is scheduled for July 22 from 9-11A at the Community Center.



- The Recreation Department participated in the Values District Derby race taking home two prizes of "Fan's Choice" and "Spirit of the Wheaton Park District."



### **Preschool & Camps- Kelly Nielsen**

- Camp training took place the week of May 26. Training topics include WDSRA Behavior Management training, ALICE training with the Wheaton Police Department, policies and procedures, new-hire orientation, camp specific procedures, CPR/First Aid and more!
- Wide Horizons Preschool wrapped up another great year with over 80 students transitioning to their next schooling adventure!



### **Mary Lubko Center- Megann Panek**

- Mary Lubko Center and Lexington Square in Lombard hosted their first Cooking for One class on Thursday, May 8. The Chef from Lexington Square demonstrated how to create Chicken Piccata and Pork Marsala using just one pan to make the meals. We will be adding this course to our schedule multiple times in the upcoming year.
- Tunes on the Terrace was held on Wednesday, May 14. Over 20 seniors enjoyed the music stylings of Billboard award-winning singer/songwriter Gregory Hyde. Senior Helpers sponsored this event.
- The Mary Lubko Center welcomed Beth Courtney as one of our new Customer Service Attendants. We are also in the process of hiring a new Administrative Coordinator.
- May Day Trips:
  - May 6- Wild Wonders Safari- 24 patrons
  - May 13- Viva Pilsen- 22 patrons

### **Lincoln Marsh/Green Team- Terra Johnson, Deb Ditchman**

- Lincoln Marsh staff participated in STEM and Exploremore Days through CUSD200 to promote environmental education.



- The Green Team hosted the second Nature RX Walk with over 20 staff in attendance.
- Lincoln Marsh staff presented 96 outdoor education programs to 1,754 participants in May. This is a 12% increase from 2024. These numbers include:
  - 72 Environmental education programs were presented to 1,428 participants.
  - 24 Challenge course programs were presented to 326 participants.

### **Cultural Arts & Varied Interest- Chad Shingler**

- The Annual Dance Recital took place on May 10 with over 115 dancers performing.
- Chad Shingler formally stepped into a leadership role with the Values committee, serving as the Co-Chair with Megann Panek.
- Planning and preparation continue for varied interest camps, dance camps, theater camps, technology camps and more!



### **DuPage County Historical Museum- Michelle Podkowa**

- Work continues on the permanent exhibit project with Taylor Studios.
- Exhibit planning continues for *Tense Times*, *Route 66*, and *Built to Last*.
- Planning for county awarded building projects is in progress, with the museum being allocated \$51,000 for building improvements.

### **Customer Service- Gracie Aviles & Rebecca Narrajos**

- Customer Service Staff Monthly Training:
  - Go Cards/Lost Go Cards
  - Park Rental Reminders
  - Who to Contact/Handle different inquiries.
  - Search Waitlist
  - Quickscores Baseball – Schedules/fields/locations
  - Part- Time staff Incentive Program/requests
- Created coupon booklets for pool season.
- Converted documents from PDF to work as requested by Supervisors.
- Trained Evening/Weekend manager on how to change/update/unlock RecTrac Staff logins.
- Booked Safety City birthday parties.
- Updated front desk staff schedules.
- Updated First Aid cabinet inventory sheet.
- Survey Monkeys for Dance Recital classes, Toohey Park and Wide Horizon

### **Registrar/Software- Rick Napier**

- Fall brochure program masters.
  - Updated/reactivated fall programming in RecTrac.
  - Created new program codes, as necessary.
  - Proofed in WebTrac Demo after programs were entered.
- Added login credentials for new aquatics staff.
- Ran RecConnect reports for Marketing Department as requested.
- Attended WebTrac app draft review with Creative Services Manager and VSI
- Added 100% discount for Silver Sneakers members to fall Indoor Pickleball Drop-in programs as per Athletic Manager
- Facilitated New Hire Orientation at Community Center for approximately 70 seasonal employees on May 28.
- **May Refund Summary**
  - 751 refunds processed.
  - 1112 refunds processed same month previous fiscal year.
  - 32.46% decrease in refunds processed.
    - Total refunds: \$102,002.75 vs \$119,725.66 in 2024 (14.80% decrease)
    - Check refunds: \$1920
    - Household credits: \$57,100.75
    - Credit cards: \$41,982
    - Administrative/service fees: \$1385
- **Activity Registration Summary for May**
  - Total registrations: 3101
  - Fees processed: \$366,036.25
  - Web registration: 2206

- Web percent: 71.14%
- Walk-in registration: 895
- Walk-in percent: 28.86%
- Resident registration: 2374
- Non-Resident registration: 727

**Cosley Zoo**  
**Board Report**  
May 2025

**May Zoo Admissions**

- Construction work on Gary AV may have reduced zoo attendance this month.

2025 May Attendance Revenue	May 2024 Attendance Revenue	May 2025 Attendance	May 2024 Attendance
\$48,282.00	\$ 54,823.00	15,611	16,983

**May Visitor Demographics**

Adults	Seniors	Children	Member	Residents	Free
46%	10%	44%	11%	15%	57%

**General Fund Raising & Revenue**

- The zoo received May operational donations of \$14,330. This brings 2024 year-to-date operational donations to \$59,947.
- The Coyote Café opened the last week in May.
- The spring appeal was sent out to past zoo supporters, with several donations received to date.
- Zoo staff continue to work with marketing and the fundraising consultant to garner sponsors for the inaugural gala. To date, all current expenses have been covered by sponsorship.
- The Zoo received \$15,000 grant award which was matched by individual donors.

**Facility Projects**

- The Hale Family Education Pavillion foundation was formed this month with the cement foundation being poured in June.
- The Zoo parking lot paver installation is nearly complete. Gary Avenue is still undergoing significant renovation.
- A Zoo property horticulture design is being mapped out for potential support and installation in 2026. Various flowering container planters have been added throughout the Zoo.
- Donor funded acorn seating and a log bench for nature play have been positioned for installation in the coming weeks.

**Animal Updates**

- Zoo coyote, Wylie, passed away due to age related challenges.
- Two young calves replaced the two adult cows in the Zoo barn.

**Cosley Zoo**  
**Board Report**  
May 2025

- Due to the presence of HPAI in the area, duck and chicken feeding have not resumed for the season. This can account for the lower Guest Engagement numbers in 2025 vs. 2024

**Education Programs**

**Total Programs – May**

Type of Program	2024 Number of programs	2024 Number of participants	2025 Number of programs	2025 Number of participants
Outreach	31	972	31	711
Guest Engagement*	110	4906	49	2660
Camps	0	0	0	0
Teen Programs***	5	19	7	38
School programs	82	2152	80	2168
Scout programs	8	128	3	37
Individual/Family programs**	4	76	4	77
Special Events	2	605	2	404
Rentals	10	467	15	695
<b>Total</b>	<b>252</b>	<b>9325</b>	<b>191</b>	<b>6790</b>

\* Formerly Casual Interpretation – name has been changed for this program type to align with current industry terminology.

\*\*Formerly Park District programs – name changed to reflect the audience/type of program more accurately.

\*\*\*Formerly Jr Zookeeper Club – name changed to include Summer Teen Interpreter program

**Total Programs – January-May**

Type of Program	2024 YTD Number of programs	2024 YTD Number of participants	2025 YTD Number of programs	2025 YTD Number of participants
Outreach	63	2025	61	2119
Guest Engagement	222	8718	94	3688
Camps	0	0	0	0
Teen Programs	44	246	35	254
School programs	139	3668	115	3112
Scout programs	33	459	22	336
Individual/Family programs	21	352	17	282
Special Events	7	934	5	693
Rentals	25	1262	25	1300
<b>Total</b>	<b>554</b>	<b>17664</b>	<b>374</b>	<b>11784</b>

**Cosley Zoo**  
**Board Report**  
May 2025

Notes:

- Conservation Day was held on 5/3/25. We had 400 guests visit the zoo this day, providing them with the opportunity to visit various stations around the zoo learning about various ways they can participate in conservation.
- The Cosley Zoo Conservation Team held a stream clean-up on May 17. Animal Care staff members led this effort. They removed a significant amount of trash from the section of Winfield Creek adopted by Cosley Zoo. As a part of the Adopt a Stream program we are required to hold at least two clean-ups per year.
- Education Specialist led Summer Teen Interpreter orientation and training during the month of May. We have 14 teens who will be out in the zoo this summer providing guest engagement to our visitors through animal themed carts.
- Education staff facilitated training for the Junior Zookeeper Summer Mentorship Program (formerly called Summer Incentives). There are 16 JZs participating over three different levels or tracks. All levels of Summer Mentorship explore the animal care side of zoo work.