

**AGENDA**  
**ADMINISTRATION & FINANCE COMMITTEE MEETING**  
**TUESDAY, JUNE 25, 2024**  
**7:05 P.M.**

1. ROLL CALL
2. APPROVAL OF AGENDA  
*Motion to approve the agenda as presented.*
3. APPROVAL OF COMMITTEE MINUTES
  - May 28, 2024  
*Motion to approve the minutes of the May 28, 2024 meeting as presented.*
4. COMMENTS FROM THE AUDIENCE
5. OLD BUSINESS
6. NEW BUSINESS
  - A. Time & Attendance Software (TimePro) / M24-056  
*Motion to recommend to the full Board to approve the purchase of TimePro Web Software including implementation, configuration and staff training for a total cost of \$30,850.*
  - B. Annual Financial Report (2023 Audit) / M24-059  
*Motion to recommend to the full board the acceptance of the FY2023 Audit.*
  - C. Popular Annual Financial Report / M24-060  
*Motion to recommend to the full board the approval of the Popular Annual Financial Report (PAFR) for FY2023.*
  - D. Administration & Finance Report / M24-058  
*Motion to recommend to the full board to include the June Administration & Finance Report in the June Executive Director's Report.*
  - E. Open and Paid Invoice Register: \$545,862.29  
*Motion to recommend to the full board the approval of the Open and Paid Invoice Register as presented, with a total of \$545,862.29.*
  - F. District Wide Operations Statement and Revenue and Expenditure Report  
*Motion to recommend to the full board the approval of the District Wide Operations Statement and the Revenue and Expenditure Report as presented.*
7. COMMITTEE MEMBER COMMENTS
8. ADJOURNMENT  
*Motion to adjourn the meeting.*

**MINUTES**  
**ADMINISTRATION & FINANCE COMMITTEE**  
**May 28, 2024**

**1. Roll Call:**

A regular meeting of the Hoffman Estates Park District Administration and Finance Committee was held on May 28, 2024, at 7:05 p.m. at the Triphahn Center in Hoffman Estates, IL.

Present: President Chhatwani, Chairman McGinn, Comm Reps Harner, Kulkarni (7:11), and Winner

Absent: Commissioner Evans, Comm Reps Musial and Wilson

Also Present: Executive Director Talsma, Director of Administration & Finance Hopkins, Deputy Director Bechtold, Director of Recreation Miletic, Executive Assistant Flynn, Superintendent of IT Agudelo

Audience: Commissioners Friedman, Kaplan, Dressler, and MacGregor, Wolf Peddinghaus, Mirza Baig

**2. Approval of Agenda:**

Comm Rep Harner made a motion, seconded by President Chhatwani to approve the agenda as presented. The motion carried by voice vote.

**3. Approval of the Minutes:**

Comm Rep Harner made a motion, seconded by Comm Rep Winner to approve the minutes of the April 23, 2024, meeting as presented. The motion carried by voice vote.

**4. Comments from the Audience:**

None

**5. Old Business:**

None

6. **New Business:**

A. Natural Gas Contract / M24-045

Comm Rep Harner made a motion, seconded by Comm Rep Winner to recommend to the full Board to enter into a variable rate natural gas contract for a period of two years.

Director Hopkins explained that historically we have entered into a fixed priced contract. All providers are reluctant to lock into a fixed price contract right now since we are at a low point. Agreeing to a variable rate contract offers some savings right now over Nicor, but not significant. She added that we can renegotiate for a fixed contract with no penalties should the market change.

Comm Rep Harner asked what the largest gas uses are for the District. Executive Director Talsma replied that our facilities and the heat they use are the largest, as well as the ice rinks.

The motion carried by voice vote.

B. Permissive Drivers for Personal Use Vehicles / M24-046

Comm Rep Harner made a motion, seconded by President Chhatwani to recommend to the full board the approval of a change to Personnel Policy 11.8.17, Section 2.D.

Executive Director Talsma noted that according to PDRMA, all personal use vehicles are completely covered for personal use vehicles, and if drivers are permitted by the agency, they are covered. He added that staff is only looking to allow the spouse/partner of the primary driver of the two personal use vehicles we have in the District to be permitted drivers.

Executive Director Talsma added that this change would update the policy as well as the Executive Director contract to add “spouse or partner” to permitted drivers of the personal use vehicles. Other family members or individuals, except for spouse or partner, are not authorized to drive the vehicle except in case of emergency.

Executive Director Talsma proposed the following sentence be added to section 2.D of the policy: “Personal use vehicles for the Director of Parks, Planning & Maintenance and the Executive Director may be driven by their spouse or domestics partner.”

Comm Rep Harner made a motion, seconded by President Chhatwani to approve the policy as amended. The motion carried by voice vote.

C. Balanced Scorecard / M24-038

Comm Rep Harner made a motion, seconded by President Chhatwani made a motion to recommend to the full Board the approval of the Balanced Scorecard for the first quarter of 2024.

Commissioner McGinn asked about the events being down \$1,000. Director Hopkins explained that this is primarily due to the “Daddy-Daughter” and “Mother-Son” dances being combined into one and had lower total enrollment. She added that now that patrons realize what this is, we should see numbers grow next year.

The motion carried by voice vote.

D. Administration & Finance Board Report and 1<sup>st</sup> Quarter Goals / M24-044

Comm Rep Harner made a motion, seconded by Comm Rep Winner to recommend the May Administration & Finance Report be included in the May Executive Director’s Report.

Executive Director Talsma noted that the audit will be presented in June.

Commissioner McGinn thanked Director Hopkins for all her hard work on the Popular Financial Report.

The motion carried by voice vote.

E. Open and Paid Invoice Register: \$780,568.63:

Comm Rep Winner made a motion, seconded by Comm Rep Harner to recommend the Board approve the Open and Paid Invoice Register as presented.

Comm Rep Kulkarni asked if we exceeded the expense on this project. Executive Director Talsma responded that no, there are multiple parts of this approved capital item, and the expenses will continue to be listed.

The motion carried by voice vote.

F. District Wide Operations Statement, Revenue and Expenditure Report and Financial Statement Analysis:

President Chhatwani made a motion, seconded by Comm Rep Harner to recommend the Board approve the District Wide Operations Statement and Revenue and Expenditure Report as presented.

Commissioner McGinn asked which two months we typically receive tax payments. Director Hopkins responded that June and September are the tax months.

The motion carried by voice vote.



7. **Committee Member Comments:**

Comm Rep Harner said his neighbors are happy with the work done at the pond at Black Bear Park.

Comm Rep Kulkarni said great job to Director Hopkins and team for the Popular Report.

Commissioner McGinn congratulated Director Hopkins and thanked her for her hard work.

8. **Adjournment:**

Comm Rep Harner made a motion, seconded by President Chhatwani to adjourn the meeting at 7:26 p.m. The motion carried by voice vote.

Respectfully submitted,

Craig Talsma  
Secretary

Cindy Flynn  
Executive Assistant

**MEMORANDUM M24-056**

**TO:** A&F Committee  
**FROM:** Craig Talsma, Executive Director  
Brian Bechtold, Deputy Director  
Nicole Hopkins, Director of Finance & Administration  
**RE:** Time & Attendance Software - TimePro Purchase  
**DATE:** June 25, 2024

**Motion:**

Recommend to the full board to approve the purchase of TimePro Web Software including implementation, configuration, and staff training for a total cost of \$30,850.

**Background:**

As part of the 2024 budget, the Board approved \$30,000 for a Time Management Software program.

Time and attendance software captures the daily clock in and out of an employee's shift while working. Time and attendance software can also have the capability to drive holiday pay, overtime pay, restrict whether an employee can or cannot clock in, as well as provide a leave request system.

The Hoffman Estates Park District has been utilizing NovaTime, currently owned by UKG. NovaTime has served the district well, however, the recent acquisition by UKG has resulted in the NovaTime product no longer being supported and current customers being transitioned to the UKG Time and Attendance product.

The District is currently paying an annual fee for the NovaTime software based on the number of active employees in the system. This past year the annual fee was \$19,290.24. In addition to the annual fee, UKG will charge implementation fees to transition to their product. Staff must inform UKG in August 2024 that we will not be renewing our current contract which ends in November 2024.

As this is the purchase of software/technology, it is exempt from bidding.

**Rationale:**

Staff began researching the time and attendance software options available. The number of choices in software is extensive, but the options are narrowed considerably when identifying those with the features staff was looking for, as well as the ability to handle the complex pay structures of a Park District. The critical features staff require are as follows:

- Ability to integrate with BS&A, our financial, HR and payroll software.
- Ability to handle complex pay structures including multiple jobs, variable rates, per class pay, and employees with multiple supervisors.
- Ability to use a mobile device to clock in and out with geofencing to ensure employees working offsite are in the required location. This is critical for employees working at school sites and sports fields where access to a clock is not an option.

- Full leave tracking capabilities: within the same program employees use daily to clock in and out, their available leave is tracked, time off requests are made, and supervisor approval is completed while integrating with BS&A Software.

After researching several options, we requested quotes from three companies. The following are the quoted fees from each company.

Provider	Software Fee	Implementation & Training Fee	Annual Fee / Maintenance Fee	Subscription Fee
isolved	No initial software fee	\$1,872.00	Included in Subscription Fee	\$2.25 per active employee per month. Monthly fees would range from \$1,000 to \$1,575 based on the season. Estimated Annual Expense \$15,000 per year.
Paylocity	\$9,112.50	Included in Software One Time Fee	Included in Subscription Fee	\$11,237.50 per Month \$134,850.00 Annual Fee
TimePro	\$27,145.00 (\$2,495.00 IAPD Member Discount) Total: \$24,650.00	\$6,200.00	First year free warranty, \$3,500 after 1 <sup>st</sup> year.	Not a subscription-based service.

isolved Time & Labor Management, provided us the ability to manage schedules and monitoring attendance which met the District needs. The biggest challenge with this system is the subscription-based service which increases the overall expense over the life of the software.

Paylocity, which offered a robust package, would have needed to replace our current BS&A Payroll software for check issuance as well as our HR Module. Which all currently work directly with our financial software. Although it has some great benefits, the additional features are not currently needed for the district, and the subscription-based fee structure is not a viable option for the District.

TimePro is used by many of the District’s peers, including Buffalo Grove Park District, Glen Ellyn Park District, and Mundelein Park District, to name a few. TimePro checked all the boxes on the district's need for time management software. The two biggest highlights are that it integrates with our BS&A financial software and is not a subscription-based platform. Additional features include:

- Employees can view their weekly timecard and schedule both at the timeclock or within the software on their phones or any computer with access to the internet.

- Employees can request time off at the timeclock or through the software.
- TimePro offers mobile and web software options along with client server PC time punch and client server manager user software including geofencing.
- The TimePro SQL database tables allow for open integration links with BS&A.
- Employees can view accrued benefits at the clock.
- Commeg Systems developed the TimePro Software with the end user in mind by allowing for easy customization of industry-specific pay policies and unique customer requests for “out of the box” type rules and company benefits.
- TimePro’s real-time processing accommodates employee job changing at the clock or on the web.

TimePro will meet all of the district's needs and save us money in the long run with the one-time purchase price as opposed to a subscription-based service.

**HOFFMAN ESTATES PARK DISTRICT MEMORANDUM M24-059**

**TO:** A&F Committee  
**FROM:** Craig Talsma, Executive Director  
Nicole Hopkins, Director of Finance & Administration  
Wolf Peddinghaus, Superintendent of Business Services  
**RE:** FY2023 Audit  
**DATE:** June 25, 2024

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**Motion:**

Recommend to the full board the acceptance of the FY2023 Audit.

**Background:**

The District's auditors, Lauterbach & Amen, LLP, have completed the annual audit for the fiscal year ending December 31, 2023. The Annual Comprehensive Financial Report is comprised of three sections; introductory-which includes the transmittal letter, financial-which includes the management discussion and analysis (MDA) and statistical section. The entire document must follow Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) guidelines.

With the acceptance of the Annual Comprehensive Financial Report, staff will once again be applying for both the Government Finance Officers Association of the United States and Canada (GFOA) award of Certificate of Achievement for Excellence in Financial Reporting (CAFR) on behalf of the District and the Popular Annual Financial Report (PAFR). The prestigious CAFR award is issued to recognize a government for publishing an easily readable and efficiently organized annual report that satisfies both GAAP and applicable legal requirements. We have received this the last ten times since applying in 2014 for fiscal year ending 12/31/2013 and believe that our annual report meets these requirements for 2023. The PAFR award is new, and we have received this award since first applying for it in 2023 for the fiscal year ending 12/31/2022.

Lauterbach & Amen, LLP has included their communication to the board of commissioners which would include any recommendations. Lauterbach & Amen, LLP will attend the Administration and Finance Committee meeting to give a brief presentation of the audit.

**Rationale:**

The auditors have issued an unmodified report. Upon acceptance of the fiscal year 2023 final audit, the audit will then be filed with the County Clerk and all other required agencies, and the Annual Comprehensive Financial Report will be submitted to GFOA.

**SAS 114 Letter**

Lauterbach & Amen's communication to the Board of the audit process

Please review for any questions and/or changes



**DATE**

Members of the Board of Commissioners  
Hoffman Estates Park District  
Hoffman Estates, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hoffman Estates Park District (the District), Illinois for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated **DATE**. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2023 OR No new accounting policies were adopted, and the application of existing policies was not changed during the year ended December 31, 2023, except for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. We noted no transactions entered into by the December 31, 2023 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management’s estimate of the depreciation/amortization expense on capital assets is based on assumed useful lives of the underlying capital assets, and the net pension liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation/amortization expense, and the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

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

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

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

Significant Audit Findings - Continued

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated DATE.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

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



Restrictions on Use

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

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

LAUTERBACH & AMEN, LLP

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

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## MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2023

1685 West Higgins Street  
Hoffman Estates, IL 60169  
Phone: 847.781.3635  
[www.heparks.org](http://www.heparks.org)



**DATE**

Members of the Board of Commissioners  
Hoffman Estates Park District  
Hoffman Estates, Illinois

In planning and performing our audit of the financial statements of the Hoffman Estates Park District (the District), Illinois, for the year ended December 31, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

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

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

LAUTERBACH & AMEN, LLP

## **CURRENT RECOMMENDATIONS**

### **1. GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

#### Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the District's financial statements for the year ended December 31, 2024.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the District to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

#### Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

### **2. GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

#### Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the District's financial statements for the year ended December 31, 2024.

## **CURRENT RECOMMENDATIONS - Continued**

### 2. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES - Continued**

#### Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

#### Management's Response

Management acknowledges this comment and, if applicable, will work to implement it when required by GASB.

## PRIOR RECOMMENDATIONS

### 1. GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS

#### Comment

In March, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, Public- Private and Public-Public Partnerships and Availability Payment Arrangements, which provides guidance regarding the information needs of financial statement users to better meet the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements is applicable to the District's financial statements for the year ended December 31, 2023.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new criteria associated with PPPs and PPA's to determine the appropriate financial reporting for these activities under GASB Statement No. 94.

#### Status

The District does not have any partnerships to evaluate. This comment has been implemented and will not be repeated in the future.

### 2. GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

#### Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the District's financial statements for the year ended December 31, 2023.

#### Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new SBITA criteria in conjunction with the District's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

#### Status

As the District has no material SBITAs, there was no impact on the financial statements in the current year, therefore this comment is considered implemented. The District and Lauterbach & Amen will continue to monitor SBITAs in the future to determine if additional reporting is required. This comment is implemented and will not be repeated.

## PRIOR RECOMMENDATIONS - Continued

### 3. FUNDS OVER BUDGET

#### Comment

During the previous fiscal year, the following fund had an excess of actual expenditures over budget but not over the appropriation:

Fund	Actual	Budget	Appropriation
Illinois Municipal Retirement	\$ 264,579	262,416	766,929

During our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget but not over the appropriation for the fiscal year:

Fund	Actual	Budget	Appropriation
Bridges of Poplar Creek Country Club	\$ 2,167,756	1,988,964	3,621,202
The Club at Prairie Stone	1,646,720	1,566,324	2,433,280

#### Recommendation

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

#### Status

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

#### Management Response

The District budgets conservatively, increases in expenditures are directly related to increases in revenues.



# Annual Comprehensive Financial Report

Fiscal Year Ended December 31, 2023

Craig Talsma CPA, CPRE, Executive Director  
Nicole Hopkins CPA, Director of Finance  
Wolf Peddinghaus MSA, Superintendent of Business





**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

DRAFT

Prepared by:

Nicole Hopkins  
Director of Finance

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

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# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

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## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the District including:

- Principal Officials
- Table of Organization
- Letter of Transmittal
- Certificate of Achievement for Excellence in Financial Reporting

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Principal Officials**

**December 31, 2023**

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**BOARD OF COMMISSIONERS**

Rajkumari Chhatwani, President

Robert Kaplan, Vice President

Pat McGinn, Treasurer

Linda Dressler, Assistant Secretary

Keith Evans, Commissioner

Marc A. Friedman, Commissioner

Chris MacGregor, Commissioner

**PARK DISTRICT STAFF**

**DRAFT**

Craig Talsma, Executive Director

Nicole Hopkins, Director of Finance

Dustin Hugen, Director of Parks

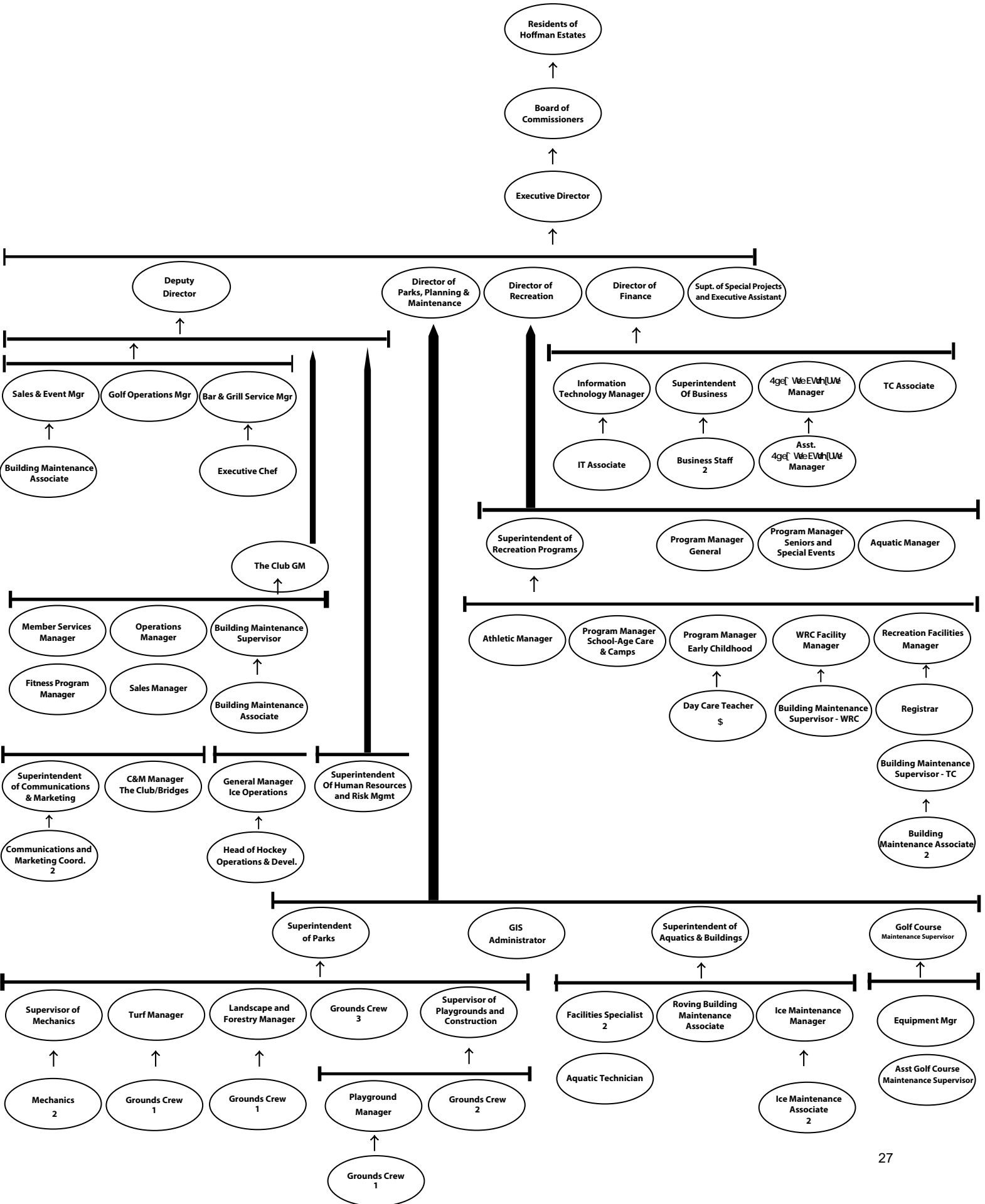
Brian Bechtold, Director of Golf and Facilities

Karrie Miletic, Director of Recreation

Cindy Flynn, Superintendent of Special Projects

Wolf Peddinghaus, Superintendent of Business

**hoffman estates park district**  
**Table of Organization - Full Time Employees**





June 19, 2024

To the Board of Commissioners  
The Residents of Hoffman Estates

Presented for your review is the Hoffman Estates Park District (from now on "District") Annual Comprehensive Financial Report for the fiscal year ending December 31, 2023. Illinois state statute requires that municipal governmental entities publish a complete set of financial statements within six months of the close of the fiscal year. The financial statements must be presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited by independent certified public accountants (CPA). The following financial statements meet this requirement and have been audited by the CPA firm of Lauterbach & Amen, LLP.

Management assumes full responsibility for the completeness and accuracy of the attached reports, representing the District's overall financial operations and performance. The complete financial framework for which these are presented is established with the utilization of internal controls to prepare and report the financial operations for the District accurately. Our internal control system is designed to ensure the proper safeguarding of the District's assets within a cost-benefit level to ensure that costs for our controls do not exceed the benefit they produce.

Lauterbach & Amen, LLP has given the audited financial statements an unmodified opinion, meaning that the financial statements represent fairly, in all material aspects, the District's financial position for the fiscal year ended December 31, 2023. This opinion assures the user of the fairness and accuracy of the financial statements. To help the user better understand the financial statements and compare them to prior years, the management discussion and analysis (MDA) is prepared by staff and presented immediately following the auditor's report. The MDA provides an additional overview, insight, and analysis to make the financial statements easier to understand. The financial statements along with this transmittal letter should be read in conjunction with the MDA.

**Profile of the District**

The Hoffman Estates Park District was created by a voter-approved referendum in 1964 and celebrated its 50th anniversary in 2013. The referendum established the District for the sole purpose of providing park and recreation services for the community residents. A seven-member board of commissioners governs the District that the District's residents publicly elect on staggered four-year terms. The Board of Commissioners then elects the officers for President, Vice President, and Treasurer among themselves. The District operates to fulfill its mission of providing first-class parks, programs, facilities, and services for our residents and guests in an environmentally and fiscally responsible manner.

Primarily contiguous with the Village of Hoffman Estates, a home rule municipality incorporated in 1959, the District includes three main areas due to the division by major highways. These areas are the north, south, and west regions of Hoffman Estates located within Cook County. The District serves a population of 52,530 and currently has 80 parks totaling over 930 acres. The District had over 24,000 participants in our recreational programs in 2023. Major programming areas include early childhood, youth and adult athletics, dance, gymnastics, karate, and many other programs based heavily upon our operational pillars of fitness, environmental stewardship, and social equity. In addition to the parks and programs, the District has the following major facilities:

**Triphahn Center (TC)** is the home of the District's administrative offices and is the central recreation point for District activities. Located on the south side of Hoffman Estates, it houses a full-size gymnasium, fitness center, and locker rooms with 621 members at the end of 2023. Preschool and early learning center activity rooms, a dance room, multi-purpose areas, and the District's "50+ Club". This facility is also the practice facility for the Chicago Wolves. Because of this partnership, the current facility was expanded, and two professional-sized ice rinks were added. In 2020, the facility became the home rink for the Chicago Wolves' home games. This facility recorded an annual attendance of approximately 135,000 patrons.



**Bridges of Poplar Creek Country Club (BPC)** is a 150-acre 18-hole par 70 golf course. The clubhouse also serves as a full restaurant and meeting facility, including banquet accommodations for 250+ guests. A recent award-winning renovation to the course not only remodeled and revamped the exciting layout of the golf course but also added a beautiful outside gazebo and event area. This space is a perfect wedding spot for our award-winning wedding operation (winner of the "Best of the Knot" for the last nine years). In 2018, the large banquet room was remodeled, providing a fresh contemporary look. In 2023, the course recorded 31,669 rounds. 2023 driving range basket sales exceeded 20,700. In 2020, the course enhanced a portion of the outdoor range by adding a driving range enclosure powered by Top Tracer technology. This addition allows extended seasonal play and attracts all skill sets. 2023 Top Tracer reservation hours exceeded 6,300 hours.

**Seascape Family Aquatic Center** is located adjacent to the Bridges of Poplar Creek. It includes a large outdoor zero-depth pool with body and raft water slides, a bathhouse with locker rooms, an event area, volleyball courts, and a concession stand. Seascape is open from late May to mid-August. In 2018, the Sand Filters at Seascape were wholly replaced, improving water clarity and circulation. Annual passes for individuals or families are sold here as well as a daily admission option. The 2023 year had 1,349 pass members and surpassed 36,400 daily admissions.

**The Club at Prairie Stone (formerly known as Prairie Stone Sports & Wellness Center)**, located on the west side of Hoffman Estates, is a 100,000 square foot sports and health facility. It includes three gymnasiums, a High Intensity Interval Training space, an indoor zero-depth pool and lap pool, public and member locker rooms, a running track, and aerobic and group fitness rooms. Spa services, massages, and childcare are also available. Monthly membership dues generate the most revenue for the facility, with 2,769 members at the end of 2023. 2023 visits exceeded 190,000. As a part of our commitment to maintaining state-of-the-art facilities, the Club underwent a renovation in 2020 to include a new functional fitness and strength area.

**Willow Recreation Center** is a smaller recreational facility than Triphahn Center located on the north side of Hoffman Estates. It houses a gymnasium, a small fitness center with 176 members at the end of 2023, locker rooms, racquetball courts, preschool, and programming rooms. It is also the location of our outdoor skate park and Bo's Run, one of the District's two dog parks (the other dog park, Freedom Run, is located on the west side of Hoffman Estates). The District had 548 annual dog park members at the end of 2023. The Palatine Public Library leases approximately 1,200 sq. ft. within this facility to provide a branch library to our mutual residents. This facility recorded an annual attendance of approximately 43,567 patrons.

**Vogelei Park, House & Barn** is a 10-acre park located at the southeastern entry point to Hoffman Estates. A historic house and barn are found here, both of which are used for rentals. The barn and large park area are also excellent spots for many of our summer camps and special events. This historic site housed the District's first administrative offices after it was purchased in 1969. The park area was completely revamped, and the historic house was refurbished as part of a significant renovation in 2010. Construction began in 2021 to make the house completely accessible. Northwest Special Recreation Association (NWSRA) began using the facility for the Pursuit program for individuals with disabilities 21 years and older in 2022. The barn is the primary site for gymnastics and is also used for various summer camps, rentals, and the teen center. In early 2021, a new eSports Zone opened at this location.

The annual budget is the funding mechanism to meet our mission by providing and maintaining our parks, programs, and facilities. The annual budget is an ongoing process by which all management staff continually look for new and innovative ways of providing services to accompany our core services and facility offerings already in place. The budget starts with each department developing objectives for the upcoming year. These objectives are specific planned actions based on the District's mission, vision, and goals outlined in our five-year Comprehensive Master Plan (CMP). These objectives provide specific, measurable actions to be implemented in the budget year. The budget will be the mechanism to fund all of our objectives and all other services and offerings.

It is the responsibility of each department: Parks for maintenance and construction, Recreation for programming, and Facilities for facility usage and memberships (in addition to the specific Club and BPC operations, which are budgeted separately) to outline a balanced working budget for their respective areas. Each year's budget is zero-based, and all items are carefully reviewed. Working closely with the business department, departments develop an overall budget. The operational budgets also include inter-fund charges for shared costs like funding for the Illinois Municipal Retirement Fund (IMRF, our employee pension system), social security expenses, in addition to certain debt service payments.

The working budget is reviewed by the Director of Finance, who works with all departments throughout the process. A balanced budget for the District as a whole is developed utilizing all of the program areas. The

District's annual tax levy and the Budget and Appropriations (B&A) Ordinance are developed to coincide with the budget process. This budget then goes through a rigorous review by the Executive Director before going to the Board of Commissioners and our District's Committee as a Whole for the final review.

The committee as a whole is made up of the District's three community committees, including an Administrative and Finance Committee, a Recreation Committee, and a Building and Grounds Committee. Each separate committee is comprised of a different set of five residents along with two Board members. Each committee then reviews each respective area and each department. Only after all board committees of the District have reached a consensus are the final documents displayed for public input for 30 days. During that time, an additional public meeting is held. Then, the working budget, Tax Levy, and B&A Ordinance are formally approved by the District's Board of Commissioners. The final B&A Ordinance puts legal spending limits on each operating fund of the District.

Our District approves the budget in January, even though we could legally wait until 90 days after the budgeted year has started. This allows any changes due to timing issues from the prior fiscal year to be incorporated into the document.

Budgetary control during the year is maintained through continual review of financial performances and a well-controlled purchasing system requiring approved purchase orders for expenditures. Monthly financial statements and listings of all expenditures are approved monthly by the Administration & Finance Committee and then by the Commissioners' Board of Commissioners. The budget numbers are an integral part of the financial statements, which are eventually audited and comprise part of our Annual Comprehensive Financial Report.

### **Local Economy**

The local, state, and national economies are experiencing challenges. While the District has seen a rebound in participation, the effects of high inflation, supply chain interruptions, and staffing difficulties due to a tight labor market have caused District costs for goods and services to increase.

The District's "Assessed and Actual Value of Taxable Property" chart in the statistical section shows the past ten years of equalized assessed value (EAV). The EAV for general district taxation since 2009 dropped losing more than a third in value (2009-\$1,907,073,711 and 2015-\$1,221,136,659). For the 2022 Tax Levy Year payable in Fiscal Year 2023, the EAV is \$1,957,579,994. The EAV and tax levy years are always one year behind the fiscal year they fund.

To continue our dedication to maintaining first-class parks and facilities, in 2016, the District invested in Graphical Information System (GIS) software. This software tracks all of the District assets and their useful lives. In the future, this will allow all our residents to quickly view all park and facility amenities, such as where is a playground, tennis courts, splash bad, or even a park shelter, by simply going to our website. Additionally, this tracks all repairs and replacements for all of our assets and will simplify our Capital Asset Management Plan (CAMP) process each year in evaluating our required replacements for any significant assets of the District.

In 2022, the former AT&T headquarters campus really began to take shape as Bell Works Chicagoland, a "Metrohub" concept. Fairgrounds World's Fair, Cambium Networks, JumpFly and VIPAR Heavy Duty Inc. were notable companies that moved into Bell Works in 2023. Data centers also took center stage this year, with Microsoft completing their first of two buildings. New retail businesses in 2023 include; BP Gas Station, Belle Tie and many others. The Village also approved a new multi-family housing development that began in 2023, the first project of this type since the late 1970's.

The day-to-day District operations are supported by user fees, tax dollars, and alternative revenues. The tax dollars are capped each year based on the taxes collected from our current annual levy plus an increase for CPI. This increase was 1.40% for 2021 and 7% for 2022 (limited to 5%). The minimal increase ensures that we must continuously operate as efficiently as possible and be conservative in our financial operations. With these tax funds, the District maintains and supports all of our park operations, ADA, and specific program areas for seniors and at-risk youth. The majority of our other operations are supported and paid for by user fees. This includes our operations at BPC, The Club, and most programming, whether early childhood, athletics, or ice.

Alternative revenues constitute a significant component of our financial planning. These include revenues from various partnerships like the Chicago Wolves. This agreement includes office space for their administrative group, practice ice facility, and the District has the opportunity to host their home games at our ice arena facility. We also have partnerships with cellular carriers for cell sites on our properties that generate over \$69,000 per year. Other partnerships are not necessarily dollar-based, but they provide additional programming space, like our agreements

with the local school districts for additional gym and classroom space, especially in demand during the summer camp season. We have a very large before and after-school program that generates much of our Early Childhood revenues. These programs are held at local schools through an intergovernmental agreement with those school districts.

In 2021, the District entered into an agreement with Northwest Special Recreation Association (NWSRA) to renovate the District's Vogeley Park house to become a future site for NWSRA and Clearbrook's cooperative Adult Day Program, called PURSUIT.

In 2014, the District erected four large digital marquee signs. These signs promote our programs, and in a partnership with the Village of Hoffman Estates, they provide community awareness messages such as AMBER alerts. Two of the signs are also allowed to generate additional revenue through the sale of advertising. While in 2019, these two signs generated just over \$86,000 in revenue, due to the COVID-19 pandemic, the revenue for 2021 was just over \$46,000. In 2022, the revenue generated for the marquee signs was just over \$73,000 and in 2023 revenue was just under \$63,000.

One of the largest sources of alternative revenue for us is grants. Over the last 30 years, the District has received almost \$6 million in grants. Many of the larger grants were Illinois Department of Revenue open space and land acquisition (OSLAD) grants. These grants enabled us to develop our parks and facilities to the level and total acreage we have today. Many other recent smaller grants have come from the Illinois State Parks Energy Efficient Program and State Comptroller's Office that has allowed our District to become more environmentally responsible within our parks and facilities. In 2019, the District was awarded a \$400,000 OSLAD grant from the Illinois Department of Natural Resources to support a renovation at South Ridge Park. In 2020, an additional \$225,000 was awarded for the Birch Park Revitalization project. In 2020, the District was awarded a Child Care Restoration grant of just over \$162,000, and in 2021, an additional \$125,000 for staffing, improvements, and COVID safety-related expenses of the ELC program. In 2022, the District was awarded an additional \$143,000 for childcare staffing and improvements. In 2023, an additional \$180,00 was received from an OSLAD grant to construct a park, Beacon Pointe.

The annual budget governs our financial operations each year. Our long-range plans allow for the appropriate planning to ensure funding for current and future years of operations. Our District has an established fund balance reserve policy (implemented in 2012) that provides for the careful allocation of District reserves. These reserves help the District overcome any potential cash flow shortfalls should they arise. The reserves are also a mechanism that can be used to help fund future CIRP items.

The District recently finished the final stage of the agency debt reallocation plan, which effectively spreads our debt over applicable future years, allowing our residents to enjoy the parks and facilities that created the original debt. Due to favorable market conditions, the District was able to enter into advance refunding agreements for the 2010A and 2010C bonds, achieving a net present value savings of just under \$4.9 million. This ensures that the future availability of annual bonds will match the requirements of our CAMP for the foreseeable future.

Throughout our careful utilization of our bonding authority to maintain the debt repayment plan, the District has maintained a Standard & Poor's bond rating of AA+. (This bond rating was reconfirmed in 2020.) This high rating reflects the careful planning and financial integrity that the District practices yearly and was reaffirmed with our most recent bond issue.

### **Major Initiatives**

The District's CMP is a very detailed process to complete this statistical document. Starting in 2018, the District engaged the services of the ETC Institute to help us in preparation for this new five-year document. A significant component of this document is the community-wide attitude and interest survey. This was completed in 2018 and measured various data from our residents. The survey focused on measuring the residents' satisfaction with the District's parks, facilities, programs, and services. It asked for information on the importance of different types of programming and prompted residents to provide ideas for new services we could provide. The entire CMP included studying demographics, benchmarking, best practices, strengths, weaknesses, opportunities, and threats (SWOT) assessments, and a complete revision of the District's CAMP. The District also completely reevaluated its mission, vision, and goals. This plan is reviewed every year as part of the budget process.

As part of our CAMP, playgrounds are continually planned for renovation and replacement. This is a significant focus on the District's mission, and we take great pride in each and every playground through careful planning and construction. Every time a playground is renovated, community meetings are held to gather public input on the functionality, usage, and design. In 2022, we entered into an intergovernmental agreement with School District 54 to assist in developing a fully inclusive playground. Additionally, any time a capital project impacts the use of our land or facilities, public meetings are held for input. Following are some of the significant initiative projects for 2023:

**Huntington Park**



Before

After

**Fabrini Pickle Ball / Tennis Fence Installation**



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**Tennis and Basketball Court Resurfacing & Asphalt Parking Lots Seal Coat / Crackfill and Stripping**



**Beacon Pointe Park**



**Oakdale Playground**



**Triphahn Center Fitness**



**Triphahn Center Playground**



**Pine Park**





## **Awards and Acknowledgments**

The District received its tenth Government Finance Officers Association of the United States and Canada (GFOA) award of Certificate of Achievement for Excellence in Financial Reporting in 2023 for our 2022 Annual Comprehensive Financial Report. This prestigious award recognizes a government for publishing an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfies both GAAP and applicable legal requirements. We believe that our Annual Comprehensive Financial Report for 2023 also meets these requirements, and we are submitting it to the GFOA to determine its eligibility for this certificate. The District received the inaugural Government Finance Officers Association of the United States and Canada (GFOA) award of Popular Annual Financial Report (PAFR) for the year ending December 31, 2022. The award is good for one year and we believe that our Popular Annual Financial Report for 2023 also meets the GFOA PAFR award requirements, and we are submitting it to the GFOA again for award consideration.

The District was a National Recreation and Park Association (NRPA) Gold Medal finalist in 1989, 1990, 1991, 2007, 2008, and 2009 when it was named the Gold Medal winner for Class IV (population 50,001-100,000). In 2022, the District was once again an NRPA Gold Medal Finalist. In 2023, the District was honored to once again receive the NRPA Gold Medal Grand Plaque Award. This award recognizes the best overall park and recreation agency in the nation based on the criteria established by the NRPA.

The District received the Illinois Association of Park Districts (IAPD)/Illinois Park & Recreation Association (IPRA) Joint Distinguished Agency Accreditation. This prestigious accreditation was awarded to the District in 1999, 2005, 2011, 2017 and 2022. In 2013, the District also received the IAPD License plate award for promoting youth activities and the license plate program sponsored by IAPD. In 2021, IAPD awarded the District and Cabela's Hoffman Estates with the Partnership award for the work done together in promoting the District's fishing programs. Cabela's and their parent company Bass Pro Shops support a nationwide movement dedicated to encouraging families to be outside.

The District's partner AMITA Health was awarded the "Best Friend of Illinois Parks" in the large business category (more than 500 employees) from the Illinois Association of Park Districts in 2018. This honor is awarded to a business or corporation that demonstrates exemplary support to either a local park district, forest preserve, conservation, recreation, or special recreation agency.

Also received from IPRA in 2014 and 2015 was the Exceptional Workplace Award presented by the Health & Wellness Committee of IPRA. This award signifies a healthy and satisfying work environment based on peer and staff review.

In 2018, the District joined the elite park and recreation agencies and departments across the nation by earning accreditation through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the NRPA. The District achieved a perfect 144 out of 144 score and, at the time of completion, became the first Illinois Park District to have won the NRPA Gold Medal, CAPRA/NRPA accreditation, and also IAPD/IPRA accreditation. The District performed the reaccreditation process in 2018 and once again received a perfect score of 151 out of 151. The reaccreditation for CAPRA is every five years. The District has begun the re-accreditation process, which was completed at the beginning of 2023.

In 2013, the District received the Illinois Sunshine Award from the Illinois Policy Institute, a nonpartisan and nonprofit research organization that recognizes governments for their transparency. Numerous criteria are measured to ensure complete transparency of the government's operations to the public. Our District scored a 94%, which is the highest score ever received by an Illinois Park District. To see some of the information rated by this award, please visit our website [heparks.org](http://heparks.org) and click on the transparency/FOIA (Freedom of Information Act) tab. There you will find a complete five-year financial history and all related District documents. It also has a quick link to request District FOIA information. While the District still maintains full transparency on the website, the Illinois Sunshine award no longer exists.

The District is also accredited by the Park District Risk Management Association, of which the District is a member for purposes of pooling of insurance for liability, property, and casualty as well as for our employee health insurance. The District was accredited in 2005, 2009, 2013, and 2017. Reapplication is accepted every four years, and each time the District has received an exceptional rating and scored in the top one percent (1%) of all park district members in the pool. However, in 2017, the District received an all-time high score of 99.05 on the accreditation process. Reaccreditation for this was scheduled for 2021, but has been delayed by PDRMA as their process is evolving.

In 2013, 2015, and 2018, the District was named the Hoffman Estates Chamber of Commerce Public Sector of the Year as determined by the Hoffman Estates Chamber of Commerce, in which the District is an active member. The District was also awarded our annual accreditation from the National Association for the Education of Young Children (NAEYC) for both of our preschool locations (Triphahn Center and Willow Recreation Center).

Due to COVID, the accreditation process through ExceleRate has been delayed due to their not performing on-site visits. We hope 2024 brings many such processes currently on hold back to normal.

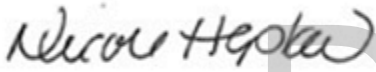
For six years in a row, 2014-2019, we received the Four-Star Aquatic Safety Award from Starguard Aquatics Institute to recognize exceptional operational safety standards for lifeguard professionalism and excellence in risk management practices. After being closed for the 2020 season, we are pleased to say that we once again received the Four-Star Aquatic Safety Award for the 2021 season. In 2020, the District received third place in a statewide award given to a sports turf facility that is managed with a high degree of excellence by the SportsTurf Managers Association.

The District is fortunate to have a professional and dedicated Board of Commissioners to guide our District and a terrific administrative and business staff that take pride in performing at the highest levels while maintaining uncompromising integrity and sound financial policies. We sincerely appreciate all of the contributions of the entire business department staff in making this document first class. Finally, we wish to thank Lauterbach & Amen, LLP staff for the guidance and oversight of our audit process and the final presentation of our Annual Comprehensive Financial Report.

Respectfully submitted,



Craig Talsma, CPA, CPRE  
Executive Director



Nicole Hopkins, CPA  
Director of Finance and Administration



Wolf Peddinghaus  
Superintendent of Business Services

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Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

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Presented to

**Hoffman Estates Park District  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2022

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**

This section includes:

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

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## **INDEPENDENT AUDITORS' REPORT**

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

DRAFT



**INDEPENDENT AUDITORS' REPORT**

June 19, 2024

Members of the Board of Commissioners  
Hoffman Estates Park District  
Hoffman Estates, Illinois

**Opinions**

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Hoffman Estates Park District, Illinois, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

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

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

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

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

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

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

### **Required Supplementary Information**

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

### **Supplementary Information**

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

**Other Information**

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

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

LAUTERBACH & AMEN, LLP

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

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Our discussion and analysis of the Hoffman Estates Park District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report, and the District's financial statements, which can be found in the basic financial statements section of this report.

### FINANCIAL HIGHLIGHTS

- The Hoffman Estates Park District's net position increased \$3,413,160, or 66.9 percent, from the prior year's net position of \$5,101,337.
- During the year, government-wide revenues for the primary government totaled \$23,702,120 while expenses totaled \$20,288,960, resulting in an increase to net position of \$3,413,160.
- The Hoffman Estates Park District's net position totaled \$8,514,497 on December 31, 2023, which includes (\$9,882,993) net investment in capital assets, \$5,489,765 subject to external restrictions, and \$12,907,725 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase for the year of \$476,959, prior to transfers in of \$3,780. The net change in fund balance of \$480,739 brings the fund balance in the General Fund to \$5,374,934, an increase of 9.8 percent.

### USING THIS ANNUAL REPORT

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

#### Government-Wide Financial Statements

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

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



**Management's Discussion and Analysis**

**December 31, 2023**

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**USING THIS ANNUAL REPORT - Continued**

**Government-Wide Financial Statements - Continued**

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

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and government and recreation services. There are no business-type activities reported by the District.

**Fund Financial Statements**

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

**Governmental Funds**

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

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

The District maintains nine individual governmental funds. Information is presented separately in the governmental fund balances sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Bridges of Poplar Creek Country Club Fund, The Club at Prairie Stone Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds. The District's nonmajor funds, the Illinois Municipal Retirement Fund, Social Security Fund and Special Recreation Fund, are combined into a single aggregated presentation.

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

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

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### USING THIS ANNUAL REPORT - Continued

#### Notes to the Financial Statements

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

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. employee pension obligations and Retiree Benefit Plan, as well as budgetary comparison schedules for the General Fund and major Special Revenue Funds.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$8,514,497.

	Net Position	
	2023	2022
Current and Other Assets	\$ 33,647,775	30,063,581
Capital Assets	53,752,841	55,128,404
Total Assets	87,400,616	85,191,985
Deferred Outflows	1,902,181	2,975,868
Total Assets/ Deferred Outflows	89,302,797	88,167,853
Long-Term Liabilities	60,871,495	64,004,847
Other Liabilities	7,081,756	6,667,293
Total Liabilities	67,953,251	70,672,140
Deferred Inflows	12,835,049	12,394,376
Total Liabilities/ Deferred Inflows	80,788,300	83,066,516
Net Investment in Capital Assets	(9,882,993)	(10,918,560)
Restricted	5,489,765	5,462,781
Unrestricted	12,907,725	10,557,116
Total Net Position	8,514,497	5,101,337

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

A portion of the District's net position, (\$9,882,993), reflects its investment in capital assets (for example, land, land improvements, construction, machinery and equipment, and vehicles), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$5,489,765, of the District's net position represents resources that are subject to external restrictions on how they may be used. Essentially, these restrictions represent property taxes levied for a specific purpose. The remaining \$12,907,725, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Changes in Net Position	
	2023	2022
Revenues		
Program Revenues		
Charges for Services	\$ 10,739,289	9,218,808
Grants/Contributions	156,898	152,451
General Revenues		
Property Taxes	11,456,740	10,843,889
Replacement Taxes	175,658	211,149
Other General Revenues	1,173,535	170,464
Total Revenues	<u>23,702,120</u>	<u>20,596,761</u>
Expenses		
Recreation	17,732,004	17,565,749
Interest on Long-Term Debt	2,556,956	2,516,690
Total Expenses	<u>20,288,960</u>	<u>20,082,439</u>
Change in Net Position	3,413,160	514,322
Net Position-Beginning	<u>5,101,337</u>	<u>4,587,015</u>
Net Position-Ending	<u><u>8,514,497</u></u>	<u><u>5,101,337</u></u>

Net position of the District's governmental activities increased by 66.9 percent (\$8,514,497 at December 31, 2023 compared to net position of \$5,101,337 at December 31, 2022). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$12,907,725 at December 31, 2023.

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

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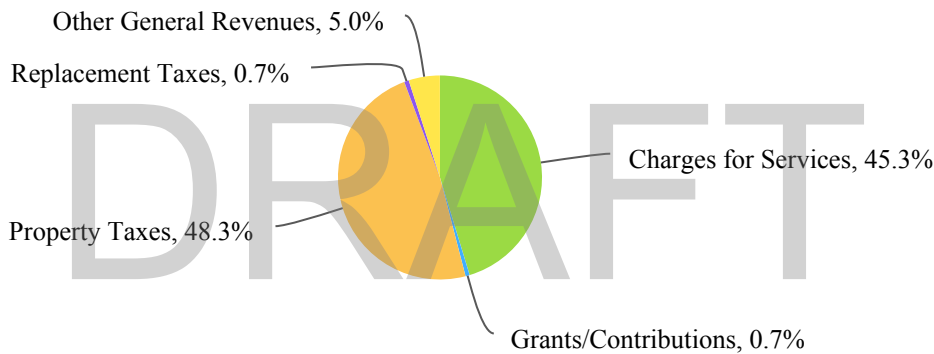
**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

**Governmental Activities**

Revenues for governmental activities totaled \$23,702,120, while the cost of all governmental functions totaled \$20,288,960. This results in an increase of \$3,413,160. For the year ended December 31, 2022, revenues of \$20,596,761 were higher than expenses of \$20,082,439, resulting in an increase of \$514,322. The increase in 2023 was due primarily to increases in charges for services from recreation programming due to stronger participation numbers and from increased attendance at the Bridges of Poplar Creek Country Club and The Club at Prairie Stone due to increased marketing efforts.

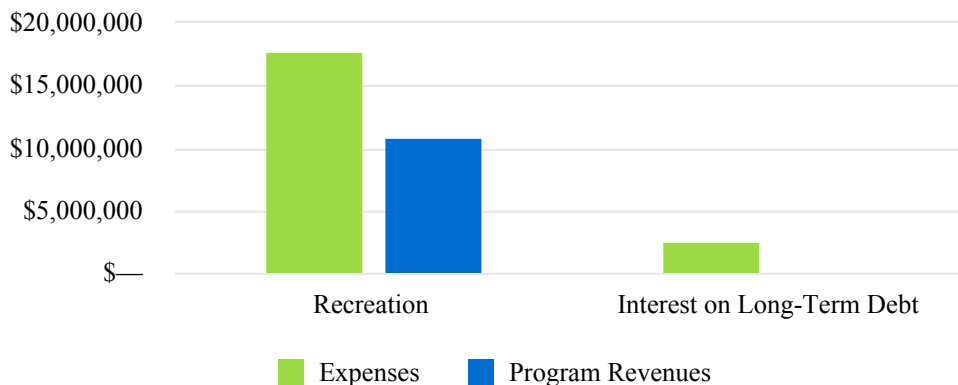
The following chart graphically depicts the major revenue sources of the District. This graph illustrates that, more than half of the District's revenues come from charges for services and other general revenues.

**Revenues by Source - Governmental Activities**



The Expenses and Program Revenues Chart identifies those governmental functions where program expenses greatly exceed revenues. Although in the government-wide statements expenses normally exceed revenues, general revenues such as property and replacement taxes support the general government expenses, a portion of recreation expenses, and interest expenses.

**Expenses and Program Revenues - Governmental Activities**



# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

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### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

#### Governmental Funds

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

The ending fund balance for the District's Governmental Funds combined is \$18,680,859 which is an increase of \$2,902,966, or 18.4 percent, from last year's total of \$15,777,893. The District intends to remain true to its fund balance policy, which is discussed in the Notes to the Financial Statements, and to ensure that the District's existing assets are well maintained moving forward.

The General Fund is the chief operating fund of the District. At December 31, 2023, unassigned fund balance in the General Fund was \$341,972, which represents 6.4 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 6.1 percent of total General Fund expenditures. The General Fund reported an increase of \$480,739. Maintenance costs along with the tax revenue used to support these costs were centralized in the General Fund to better align with responsibilities. Revenues increased from the prior year, primarily due to advantageous interest rates spurred by Federal interest rate hikes.

The Recreation Fund reported an increase for the year ended of \$721,600 or 23.1 percent, resulting in an ending fund balance of \$3,844,852. Even with record-high inflation and a very tight labor market, the District pivoted as necessary to ensure revenue optimization while maintaining expense vigilance.

The Bridges of Poplar Creek Country Club Fund reported an increase for the year of \$186,406 or 17.4 percent, resulting in an ending fund balance of \$1,255,360. The increased marketing of the golf course (including TopTracer) and Food & Beverage operations (including special events) resulted in an increase to revenues.

The Club at Prairie Stone Fund reported an increase for the year of \$449,874 or 105.3 percent, resulting in an ending fund balance of \$877,018. The Club continues to build memberships and increase revenues through adaptation to changing fitness trends.

The Debt Service Fund reported an increase of \$272,566, or 14.7 percent, to an ending fund balance of \$2,126,411. The increase was primarily due to increase in property taxes and interest earnings from the prior year related to advantageous interest rates spurred by Federal interest rate hikes. The fund balance in the Debt Service Fund is restricted for future debt service payments.

The Capital Projects Fund reported an increase in fund balance of \$829,136 to an ending fund balance of \$3,668,888. Capital outlay expenditures decreased from the prior year due to delayed projects that were included in the 2024 budget.

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Management's Discussion and Analysis

December 31, 2023

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### GENERAL FUND BUDGETARY HIGHLIGHTS

During 2023, the District did not revise the annual operating budget of the General Fund. The fund is reported as a major fund, and accounts for the routine park operations of the District. The overall performance of the fund was greater than budgeted. The actual revenues for the year total \$6,075,057, compared to budgeted revenue of \$5,791,103. The \$283,954 difference in projected and actual revenues was mainly due to increased program service revenue, increased property tax revenue, and increases in other general revenues. Expenditures were lower than budgeted by \$121,785.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2023 was \$53,752,841 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, construction, machinery and equipment, and vehicles.

	Capital Assets	
	Net of Accumulated Depreciation	
	2023	2022
Land	\$ 11,313,465	11,313,465
Land Improvements	3,236,863	3,630,517
Construction	36,729,069	37,593,950
Machinery and Equipment	2,354,333	2,488,246
Vehicles	119,111	102,226
Totals	<u>53,752,841</u>	<u>55,128,404</u>

This year's major additions included:

Land Improvements	\$ 173,179
Construction	1,244,640
Machinery and Equipment	477,891
Vehicles	<u>57,530</u>
Totals	<u>1,953,240</u>

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Management's Discussion and Analysis**

**December 31, 2023**

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**CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued**

**Debt Administration**

At year-end, the District had total outstanding debt of \$61,345,000 as compared to \$62,470,000 the previous year, a decrease of 1.80 percent. The District's debt consists of General Obligation Bonds comprised of \$54,270,000 in Alternate Revenue Bonds and \$7,075,000 in Limited Bonds. The Limited Bonds are measured against the current legal debt limit of \$56,280,425. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2023	2022
General Obligation Park Bonds	<u>\$ 61,345,000</u>	<u>62,470,000</u>

The change is the result of issuing \$3,055,000 of General Obligation Limited Park Bonds with an offset of payments to principal.

The District was upgraded to an AA+ rating in 2010 by Standard and Poor's. The District has been able to maintain this rating despite the Illinois downgrades and pandemic impact. Standard and Poor's confirmed the AA+ rating in 2020. This is an excellent reflection of the District's financial strength.

Additional information on the District's long-term debt can be found in Note 3 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Through constant efforts to maintain and build its reserves and careful financial planning, the District continues to build upon its strong financial position. Many trends and economic factors which can affect the future operations of the District are considered during budgeting and long-range planning. The District is committed to maintaining reserves and continually reviews ways to improve and maintain its capital assets and strong financial position to provide residents with excellent programs and facilities. Just as the District successfully navigated the recent pandemic, high inflation, and tight labor market, the District is confident in its leadership and staff to be able to successfully navigate any risks that may arise in the future.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Office of the Director of Finance and Administration, Hoffman Estates Park District, 1685 West Higgins Street, Hoffman Estates, IL 60169.

## **BASIC FINANCIAL STATEMENTS**

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

- Government-Wide Financial Statements
- Fund Financial Statements

### **Governmental Funds**

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

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Statement of Net Position**

**December 31, 2023**

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Statement of Net Position**

**December 31, 2023**

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**ASSETS**

Current Assets

Cash and Investments	\$ 19,566,749
Receivables - Net of Allowances	
Taxes	12,033,052
Accounts	830,705
Leases	1,014,955
Prepays/Inventories	202,314
Total Current Assets	<u>33,647,775</u>

Noncurrent Assets

Capital Assets

Nondepreciable	11,313,465
Depreciable	97,811,567
Accumulated Depreciation	(55,372,191)
Total Capital Assets	<u>53,752,841</u>
Total Assets	<u>87,400,616</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Items - IMRF	<u>1,902,181</u>
Total Assets and Deferred Outflows of Resources	<u>89,302,797</u>

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## LIABILITIES

Current Liabilities	
Accounts Payable	\$ 666,229
Accrued Payroll	285,586
Deposits Payable	74,630
Accrued Interest Payable	241,109
Other Payables	1,131,522
Current Portion of Long-Term Debt	4,682,680
Total Current Liabilities	<u>7,081,756</u>
Noncurrent Liabilities	
Compensated Absences Payable	156,357
Net Pension Liability - IMRF	125,074
General Obligation Bonds Payable - Net	60,590,064
Total Noncurrent Liabilities	<u>60,871,495</u>
Total Liabilities	<u>7,953,251</u>

## DEFERRED INFLOWS OF RESOURCES

Property Taxes	11,827,331
Deferred Items - Leases	981,618
Deferred Items - IMRF	26,100
Total Deferred Inflows of Resources	<u>12,835,049</u>
Total Liabilities and Deferred Inflows of Resources	<u>80,788,300</u>

## NET POSITION

Net Investment in Capital Assets	(9,882,993)
Restricted	
Capital Projects	2,071,067
Debt Service	1,885,302
Employee Retirement	569,869
Special Recreation	963,527
Unrestricted	<u>12,907,725</u>
Total Net Position	<u>8,514,497</u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Statement of Activities**

**For the Fiscal Year Ended December 31, 2023**

	Expenses	Program Revenues			Net (Expenses)/ Revenues and Changes in Net Position
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
Culture and Recreation	\$ 17,732,004	10,739,289	2,600	154,298	(6,835,817)
Interest on Long-Term Debt	2,556,956	—	—	—	(2,556,956)
Total Governmental Activities	<u>20,288,960</u>	<u>10,739,289</u>	<u>2,600</u>	<u>154,298</u>	<u>(9,392,773)</u>

General Revenues	
Taxes	
Property Taxes	11,452,595
TIF Distributions	4,145
Intergovernmental - Unrestricted	
Replacement Taxes	175,658
Interest	580,827
Miscellaneous	592,708
	<u>12,805,933</u>
Change in Net Position	3,413,160
Net Position - Beginning	<u>5,101,337</u>
Net Position - Ending	<u><u>8,514,497</u></u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Balance Sheet - Governmental Funds**

**December 31, 2023**

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Balance Sheet - Governmental Funds**

**December 31, 2023**

	General	Recreation	Special Revenue Bridges of Poplar Creek Country Club
<b>ASSETS</b>			
Cash and Investments	\$ 5,451,689	4,433,061	1,366,946
Receivables - Net of Allowances			
Taxes	5,762,980	907,515	—
Accounts	287,707	484,963	25,537
Leases	1,014,955	—	—
Prepays	138,326	18,354	498
Inventories	—	2,190	41,873
 Total Assets	 <u>12,655,657</u>	 <u>5,846,083</u>	 <u>1,434,854</u>
<b>LIABILITIES</b>			
Accounts Payable	286,522	263,796	45,606
Accrued Payroll	102,907	105,687	34,528
Deposits Payable	10,000	6,450	52,541
Other Payables	235,219	733,302	46,819
Total Liabilities	<u>634,648</u>	<u>1,109,235</u>	<u>179,494</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	5,664,457	891,996	—
Deferred Items - Leases	981,618	—	—
Total Deferred Inflows of Resources	<u>6,646,075</u>	<u>891,996</u>	<u>—</u>
Total Liabilities and Deferred Inflows of Resources	<u>7,280,723</u>	<u>2,001,231</u>	<u>179,494</u>
<b>FUND BALANCES</b>			
Nonspendable	138,326	20,544	42,371
Restricted	—	—	—
Assigned	4,894,636	3,824,308	1,212,989
Unassigned	341,972	—	—
Total Fund Balances	<u>5,374,934</u>	<u>3,844,852</u>	<u>1,255,360</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>12,655,657</u>	 <u>5,846,083</u>	 <u>1,434,854</u>

The Club at Prairie Stone	Debt Service	Capital Projects	Nonmajor	Totals
1,079,617	2,049,559	3,684,294	1,501,583	19,566,749
—	3,805,946	—	1,556,611	12,033,052
15,512	11,784	—	5,202	830,705
—	—	—	—	1,014,955
1,073	—	—	—	158,251
—	—	—	—	44,063
1,096,202	5,867,289	3,684,294	3,063,396	33,647,775
54,899	—	15,406	—	666,229
42,464	—	—	—	285,586
5,639	—	—	—	74,630
116,182	—	—	—	1,131,522
219,184	—	15,406	—	2,157,967
—	3,740,878	—	1,530,000	11,827,331
—	—	—	—	981,618
—	3,740,878	—	1,530,000	12,808,949
219,184	3,740,878	15,406	1,530,000	14,966,916
1,073	—	—	—	202,314
—	2,126,411	3,668,888	1,533,396	7,328,695
875,945	—	—	—	10,807,878
—	—	—	—	341,972
877,018	2,126,411	3,668,888	1,533,396	18,680,859
1,096,202	5,867,289	3,684,294	3,063,396	33,647,775

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

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

**December 31, 2023**

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<b>Total Governmental Fund Balances</b>	<b>\$ 18,680,859</b>
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	53,752,841
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	1,876,081
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(195,446)
Net Pension Liability - IMRF	(125,074)
General Obligation Park Bonds Payable - Net	(65,233,655)
Accrued Interest Payable	<u>(241,109)</u>
<b>Net Position of Governmental Activities</b>	<b><u>8,514,497</u></b>



**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended December 31, 2023**

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended December 31, 2023**

	General	Recreation	Special Revenue Bridges of Poplar Creek Country Club
<b>Revenues</b>			
Taxes	\$ 5,351,244	975,140	—
Intergovernmental	329,956	2,600	—
Charges for Services	87,795	5,751,231	2,553,062
Interest	256,827	91,000	17,000
Miscellaneous	49,235	1,137	24,920
Total Revenues	<u>6,075,057</u>	<u>6,821,108</u>	<u>2,594,982</u>
<b>Expenditures</b>			
Recreation	5,001,213	5,021,870	2,084,449
Capital Outlay	596,885	373,538	83,307
Debt Service			
Principal Retirement	—	—	—
Interest and Fiscal Charges	—	—	—
Total Expenditures	<u>5,598,098</u>	<u>5,395,408</u>	<u>2,167,756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>476,959</u>	<u>1,425,700</u>	<u>427,226</u>
<b>Other Financing Sources (Uses)</b>			
Debt Issuance	—	—	—
Transfers In	3,780	45,900	9,180
Transfers Out	—	(750,000)	(250,000)
	<u>3,780</u>	<u>(704,100)</u>	<u>(240,820)</u>
Net Change in Fund Balances	480,739	721,600	186,406
Fund Balances - Beginning	<u>4,894,195</u>	<u>3,123,252</u>	<u>1,068,954</u>
Fund Balances - Ending	<u><u>5,374,934</u></u>	<u><u>3,844,852</u></u>	<u><u>1,255,360</u></u>

The Club at Prairie Stone	Debt Service	Capital Projects	Nonmajor	Totals
—	3,752,289	—	1,378,067	11,456,740
—	—	—	—	332,556
2,347,201	—	—	—	10,739,289
17,000	51,000	85,000	63,000	580,827
5,393	—	512,023	—	592,708
2,369,594	3,803,289	597,023	1,441,067	23,702,120
1,572,991	—	—	1,186,589	14,867,112
73,729	—	667,887	205,973	2,001,319
—	4,180,000	—	—	4,180,000
—	2,805,723	—	—	2,805,723
1,646,720	6,985,723	667,887	1,392,562	23,854,154
722,874	(3,182,434)	(70,864)	48,505	(152,034)
—	2,155,000	900,000	—	3,055,000
27,000	1,300,000	—	—	1,385,860
(300,000)	—	—	(85,860)	(1,385,860)
(273,000)	3,455,000	900,000	(85,860)	3,055,000
449,874	272,566	829,136	(37,355)	2,902,966
427,144	1,853,845	2,839,752	1,570,751	15,777,893
877,018	2,126,411	3,668,888	1,533,396	18,680,859

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the  
Governmental Funds to the Statement of Activities - Governmental Activities  
For the Fiscal Year Ended December 31, 2023**

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**Net Change in Fund Balances - Total Governmental Funds** \$ 2,902,966

Amounts reported for governmental activities in the Statement of Activities  
are different because:

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

Capital Outlays	1,953,240
Depreciation Expense	(3,328,803)
Disposals - Cost	(4,050)
Disposals - Accumulated Depreciation	4,050

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

Change in Deferred Items - IMRF	(1,032,671)
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The issuance of long-term debt provides current financial resources to  
governmental funds, while the repayment of the principal on long-term  
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(501)
Change in Net Pension Liability - IMRF	1,545,162
Retirement of Long-Term Debt	4,180,000
Change in Premium on Debt Issuance	258,591
Issuance of Debt	(3,055,000)

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.

(9,824)

**Changes in Net Position of Governmental Activities**

3,413,160

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Hoffman Estates Park District (the District) of Illinois is duly organized and existing under the provisions of the laws of the State of Illinois. The District is operating under the provisions of the Park District Code of the State of Illinois approved July 8, 1947 and under all laws amendatory thereto. The District operates under the commissioner-director form of government. The District's major governmental activities include providing preservation of open space, recreational program activities, development and maintenance of parks and facilities and general administration.

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

#### REPORTING ENTITY

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

#### BASIS OF PRESENTATION

##### Government-Wide Statements

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (general government, 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.

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF PRESENTATION - Continued**

**Government-Wide Statements - Continued**

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

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

**Fund Financial Statements**

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

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

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

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 governmental funds combined.

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

**Governmental Funds**

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

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

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### BASIS OF PRESENTATION - Continued

##### Governmental Funds - Continued

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains six special revenue funds. The Recreation Fund, a major fund, is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreation programs offered by the District. Financing is provided from an annual property tax levy restricted by the State for recreation purposed and fees and charges for programs and activities assigned for recreation purposes. The Bridges of Poplar Creek Country Club Fund, also a major fund, is used to account for the golf course and food and beverage operations at the Bridges of Poplar Creed Country Club. The Club at Prairie Stone Fund, also a major fund, is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreational activities offered at the Club at Prairie Stone. The revenues in this fund are for the use with the Club activities and are assigned for this purpose.

*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, is used to account for the accumulation of funds that are restricted or assigned for repayment of principal and interest on the District's general obligation debt where repayment is financed by an annual property tax levy or through transfers from other funds.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition of construction of major capital facilities. The Capital Projects Fund, a major fund, is used to account for all resources used for restricted financial resources to be used for the acquisition or construction of major capital facilities.

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

##### Measurement Focus

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

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

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



# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

##### Measurement Focus - Continued

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

##### Basis of Accounting

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

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

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

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND 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.

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

##### Cash and Investments - Continued

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

##### Receivables

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

##### Prepays/Inventories

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. Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

##### Interfund Receivables, Payables and Activity

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

##### Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

**Capital Assets - Continued**

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. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

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

Land Improvements	15 Years
Construction	10 - 15 Years
Machinery and Equipment	7 - 15 Years
Vehicles	8 Years

**Deferred Outflows/Inflows of Resources**

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

**Compensated Absences**

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

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

**Long-Term Obligations**

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

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

##### Long-Term Obligations - Continued

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

##### Net Position

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

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

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

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

##### Use of Estimates

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**BUDGETARY INFORMATION**

The District’s budgetary operations are governed by the appropriation law detailed in the Illinois Park District Code and administered by the Director of Finance. Annually, before the end of the first quarter of each year, the District appropriates amounts necessary to defray all necessary expenditures identified in the budget, plus additional specifically identified contingent items. The appropriation law allows for transfers among categories in any fund, not to exceed an aggregate of 10% of the total amount appropriated in such fund, without additional District Board action. After the first six months of any fiscal year, the District Board may, by a two-thirds vote, amend the initially approved appropriation ordinance. Unused appropriations, lapse at the end of the year.

Budgetary information for individual funds is prepared on the same basis as the basic financial statements. The budget is prepared in accordance with the Illinois Park District Code and is derived from the combined annual budget and appropriation ordinance of the District. Working budgets are prepared for all governmental fund types. All budgets are prepared based on the annual fiscal year of the District. Budgetary funds are controlled by an integrated budgetary accounting system in accordance, where applicable, with various legal requirements which govern the District.

Expenditures may not legally exceed budgeted appropriations at the fund level.

**EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS**

The following funds had an excess of actual expenditures over budget but not over the appropriation for the fiscal year:

<u>Fund</u>	<u>Actual</u>	<u>Budget</u>	<u>Appropriation</u>
Bridges of Poplar Creek	\$ 2,167,756	1,988,964	3,621,202
The Club at Prairie Stone	1,646,720	1,566,324	2,433,280

**NOTE 3 - DETAIL NOTES ON ALL FUNDS**

**DEPOSITS AND INVESTMENTS**

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

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

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### DEPOSITS AND INVESTMENTS - Continued

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

*Deposits.* At year-end, the carrying amount of the District's deposits totaled \$1,652,983 and the bank balances totaled \$1,705,776. In addition, the District has \$17,913,766 invested in the IPDLAF Funds at year-end, which has an average maturity of less than one year.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District limits its exposure to interest rate risk by structuring its investments so that they mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter term certificates. The District's investment in the Illinois Park District Liquid Asset Fund and the mutual funds have an average maturity of less than one year.

*Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not include any limitations on individual investment types. In addition to the securities and fair values listed above, the District also has \$— invested in mutual funds. 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).

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits the District's investments to the instruments listed above as permitted deposits and investments. As of December 31, 2023, the District's investment in the Illinois Park District Liquid Asset Fund was rated AAAM by Standard & Poor's.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment requires pledging of collateral to be held in the name of the District by the District's agent with a market value of at least 110% for all bank balances in excess of federal depository insurance. At December 31, 2023, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**DEPOSITS AND INVESTMENTS - Continued**

*Custodial Credit Risk - Continued.* For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District’s investment policy does not address custodial credit risk for investments. At December 31, 2023, the District’s investment in the Illinois Park District Liquid Asset Fund is not subject to custodial credit risk.

**PROPERTY TAXES**

Property taxes for 2022 attach as an enforceable lien on January 1 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and August 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

**INTERFUND TRANSFERS**

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
General	Nonmajor Governmental	\$ 3,780 (1)
Recreation	Nonmajor Governmental	45,900 (1)
Bridges of Poplar Creek Country Club	Nonmajor Governmental	9,180 (1)
The Club at Prairie Stone	Nonmajor Governmental	27,000 (1)
Debt Service	Recreation	750,000 (2)
Debt Service	Bridges of Poplar Creek Country Club	250,000 (2)
Debt Service	The Club at Prairie Stone	<u>300,000 (2)</u>
		<u><u>1,385,860</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due.

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**CAPITAL ASSETS**

**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 11,313,465	—	—	11,313,465
<b>Depreciable Capital Assets</b>				
Land Improvements	18,895,968	173,179	—	19,069,147
Construction	66,481,588	1,244,640	—	67,726,228
Machinery and Equipment	9,389,641	477,891	4,050	9,863,482
Vehicles	1,095,180	57,530	—	1,152,710
	<u>95,862,377</u>	<u>1,953,240</u>	<u>4,050</u>	<u>97,811,567</u>
<b>Less Accumulated Depreciation</b>				
Land Improvements	15,265,451	566,833	—	15,832,284
Construction	28,887,638	2,109,521	—	30,997,159
Machinery and Equipment	6,901,395	611,804	4,050	7,509,149
Vehicles	992,954	40,645	—	1,033,599
	<u>52,047,438</u>	<u>3,328,803</u>	<u>4,050</u>	<u>55,372,191</u>
Total Net Depreciable Capital Assets	<u>43,814,939</u>	<u>(1,375,563)</u>	<u>—</u>	<u>42,439,376</u>
Total Net Capital Assets	<u>55,128,404</u>	<u>(1,375,563)</u>	<u>—</u>	<u>53,752,841</u>

Depreciation expense was charged to governmental activities as follows:

Recreation	<u>\$ 3,328,803</u>
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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LEASES RECEIVABLE**

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

Lease	Term Length	Start Date	Payments	Interest Rate
T-Mobile - Cell Tower	21 years	1/1/2022	\$2,235 Monthly	3.75%
Cricket - Cell Tower	17 years	1/1/2022	\$4,733 Monthly	3.75%

During the fiscal year, the District has recognized \$60,492 of lease revenue.

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

Fiscal Year	Principal	Interest
2024	\$ 46,346	37,270
2025	48,114	35,502
2026	49,951	33,665
2027	51,854	31,762
2028	53,833	29,783
2029	55,887	27,729
2030	58,019	25,597
2031	60,233	23,383
2032	62,532	20,395
2033	64,917	18,699
2034	67,393	16,223
2035	69,967	13,649
2036	72,634	10,982
2037	75,409	8,207
2038	78,278	5,338
2039	23,487	3,333
2040	24,382	2,438
2041	25,312	1,508
2042	26,407	413
	<u>1,014,955</u>	<u>345,876</u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT**

**General Obligation Park Bonds**

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

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Park (Alternate Revenue Source) Bonds of 2013A (\$16,730,000), due in annual installments of \$870,000 to \$4,000,000, plus interest at 4.625% to 5.250% through December 1, 2043.	Debt Service	\$ 16,370,000	—	—	16,370,000
General Obligation Park (Alternate Revenue Source) Bonds of 2014A (\$15,750,000), due in annual installments of \$100,000 to \$3,350,000, plus interest at 2.00% to 5.00% through December 1, 2044.	Debt Service	15,150,000	—	—	15,150,000
General Obligation Limited Tax Park Bonds of 2017A (\$5,590,000), due in annual installments of \$70,000 to \$740,000, plus interest at 2.00% to 3.00% through December 1, 2032.	Debt Service	3,970,000	—	150,000	3,820,000
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2019B (\$6,285,000), due in annual installments of \$475,000 to \$2,456,000, plus interest at 4.00% on December 1, 2040.	Debt Service	6,285,000	—	245,000	6,040,000
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2020A (\$18,465,000), due in annual installments of \$555,000 to \$1,410,000, plus interest at 5.00% on December 1, 2040.	Debt Service	17,325,000	—	615,000	16,710,000
General Obligation Limited Park Bonds of 2020B (\$2,680,000), due in annual installments of \$200,000 to \$1,880,000, plus interest at 4.00% on December 1, 2024.	Debt Service	500,000	—	300,000	200,000

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT - Continued**

**General Obligation Park Bonds - Continued**

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Park Bonds of 2022 (\$2,870,000), due in one installment of \$2,870,000, plus interest at 3.75% on December 1, 2023.	Debt Service	\$ 2,870,000	—	2,870,000	—
General Obligation Limited Tax Park Bonds of 2023 (\$3,055,000), due in one installment of \$3,055,000, plus interest at 4.60% on December 1, 2024.	Debt Service	—	3,055,000	—	3,055,000
		<u>62,470,000</u>	<u>3,055,000</u>	<u>4,180,000</u>	<u>61,345,000</u>

**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	\$ 194,945	1,002	501	195,446	39,089
Net Pension Liability - IMRF	1,670,236	—	1,545,162	125,074	—
General Obligation Park Bonds	62,470,000	3,055,000	4,180,000	61,345,000	4,385,000
Plus: Unamortized Premium	4,147,246	—	258,591	3,888,655	258,591
	<u>68,482,427</u>	<u>3,056,002</u>	<u>5,984,254</u>	<u>65,554,175</u>	<u>4,682,680</u>

For the governmental activities, the compensated absences and the net pension liability are liquidated by the General Fund and Recreation Fund. The general obligation park bonds are being liquidated by the Debt Service Fund.

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT - Continued**

**Legal Debt Margin**

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

Equalized Assessed Valuation - 2022	<u>\$ 1,957,579,994</u>
Legal Debt Limit - 2.875% of Assessed Value	<u>56,280,425</u>
Total Outstanding Debt	61,345,000
Alternate Bonds Not Subject to Debt Limit	<u>(54,270,000)</u>
Amount of Debt Applicable to Limit	<u>7,075,000</u>
Legal Debt Margin	<u><u>49,205,425</u></u>
Non-Referendum Legal Debt Limit	
0.575% of Assessed Valuation	11,256,085
Amount of Debt Applicable to Debt Limit	<u>4,020,000</u>
Non-Referendum Legal Debt Margin	<u><u>7,236,085</u></u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT - Continued**

**Debt Service Requirements to Maturity**

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

Fiscal Year	General Obligation Park Bonds			Percent Principal Paid	
	Principal	Interest	Total	Annual	Cumulative
2024	\$ 4,385,000	2,752,780	7,137,780	7.15%	7.15%
2025	1,275,000	2,557,050	3,832,050	2.08%	9.23%
2026	1,565,000	2,502,550	4,067,550	2.55%	11.78%
2027	1,565,000	2,435,650	4,000,650	2.55%	14.33%
2028	1,765,000	2,367,850	4,132,850	2.88%	17.21%
2029	1,915,000	2,292,100	4,207,100	3.12%	20.33%
2030	2,050,000	2,214,738	4,264,738	3.34%	23.67%
2031	2,235,000	2,132,062	4,367,062	3.64%	27.31%
2032	1,655,000	2,042,838	3,697,838	2.70%	30.01%
2033	2,120,000	1,968,088	4,088,088	3.46%	33.47%
2034	2,225,000	1,873,238	4,098,238	3.63%	37.09%
2035	2,395,000	1,773,738	4,168,738	3.90%	41.00%
2036	3,040,000	1,666,888	4,706,888	4.96%	45.95%
2037	3,245,000	1,528,250	4,773,250	5.29%	51.24%
2038	3,470,000	1,380,000	4,850,000	5.66%	56.90%
2039	3,705,000	1,222,150	4,927,150	6.04%	62.94%
2040	4,135,000	1,054,250	5,189,250	6.74%	69.68%
2041	4,750,000	867,750	5,617,750	7.74%	77.42%
2042	5,250,000	634,000	5,884,000	8.56%	85.98%
2043	5,250,000	394,000	5,644,000	8.56%	94.54%
2044	3,350,000	134,000	3,484,000	5.46%	100.00%
Totals	61,345,000	35,793,970	97,138,970		

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**NET POSITION CLASSIFICATIONS**

Net investment in capital assets was comprised of the following as of December 31, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 53,752,841
Plus: Unspent Bond Proceeds	1,597,821
Less Capital Related Debt:	
General Obligation Park (Alternate Revenue Source) Bonds of 2013A	(16,370,000)
General Obligation Park (Alternate Revenue Source) Bonds of 2014A	(15,150,000)
General Obligation Limited Tax Park Bonds of 2017A	(3,820,000)
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2019B	(6,040,000)
General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2020A	(16,710,000)
General Obligation Limited Park Bonds of 2020B	(200,000)
General Obligation Limited Park Bonds of 2023	(3,055,000)
Unamortized Premiums	<u>(3,888,655)</u>
Net Investment in Capital Assets	<u><u>(9,882,993)</u></u>

**FUND BALANCE CLASSIFICATIONS**

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

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

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

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**FUND BALANCE CLASSIFICATIONS - Continued**

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

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

*Minimum Fund Balance Policy.* The District’s fund balance policy states the General Fund should maintain a minimum unassigned fund balance reserve equal to 40% of the actual operating expenditures and 25% for all other funds.

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

	General	Recreation	Special Revenue Bridges of Poplar Creek Country Club	The Club at Prairie Stone	Debt Service	Capital Projects	Nonmajor	Totals
<b>Fund Balances</b>								
<b>Nonspendable</b>								
Prepays	\$ 138,326	18,354	498	1,073	—	—	—	158,251
Inventories	—	2,190	41,873	—	—	—	—	44,063
	<u>138,326</u>	<u>20,544</u>	<u>42,371</u>	<u>1,073</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>202,314</u>
<b>Restricted</b>								
Capital Projects	—	—	—	—	—	3,668,888	—	3,668,888
Debt Service	—	—	—	—	2,126,411	—	—	2,126,411
Employee Retirement	—	—	—	—	—	—	569,869	569,869
Special Recreation	—	—	—	—	—	—	963,527	963,527
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,126,411</u>	<u>3,668,888</u>	<u>1,533,396</u>	<u>7,328,695</u>
<b>Assigned</b>								
Recreational Programming Facility Maintenance, and Future Recreation Capital	—	3,824,308	1,212,989	875,945	—	—	—	5,913,242
Capital Projects	4,894,636	—	—	—	—	—	—	4,894,636
	<u>4,894,636</u>	<u>3,824,308</u>	<u>1,212,989</u>	<u>875,945</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>10,807,878</u>
<b>Unassigned</b>	<u>341,972</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>341,972</u>
<b>Total Fund Balances</b>	<u>5,374,934</u>	<u>3,844,852</u>	<u>1,255,360</u>	<u>877,018</u>	<u>2,126,411</u>	<u>3,668,888</u>	<u>1,533,396</u>	<u>18,680,859</u>

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 4 - OTHER INFORMATION

#### RISK MANAGEMENT

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

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

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

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA.

Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2022 and the statement of revenues and expenses for the period ending December 31, 2022. The District's portion of the overall equity of the pool is 1.896% or \$837,850.

Assets	\$ 66,570,393
Deferred Outflows of Resources - Pension	787,406
Liabilities	20,949,149
Deferred Inflows of Resources - Pension	2,223,803
Total Net Position	44,184,847
Operating Revenues	17,464,224
Nonoperating Revenues	(6,820,223)
Expenditures	23,554,952

Since 97.22% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.



# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 4 - OTHER INFORMATION - Continued

#### RISK MANAGEMENT - Continued

##### Park District Risk Management Agency (PDRMA) Health Program

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

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

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

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2022 and the statement of revenues and expenses for the period ending December 31, 2022.

Assets	\$ 28,231,130
Deferred Outflows of Resources - Pension	337,460
Liabilities	7,038,847
Deferred Inflows of Resources - Pension	953,058
Total Net Position	20,576,685
Operating Revenues	33,472,368
Nonoperating Revenues	(3,618,182)
Expenditures	34,619,747

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

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 4 - OTHER INFORMATION - Continued

#### CONTINGENT LIABILITIES

##### Litigation

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

##### Grants

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

#### JOINT VENTURES - NORTHWEST SPECIAL RECREATION ASSOCIATION

The District is a member of the Northwest Special Recreation Association (NWSRA), an association of seventeen area park districts that provides recreation programs and other activities for handicapped and impaired individuals. Each member agency shares ratably in NWSRA, and generally provides funding based on its equalized assessed valuation. For the fiscal year ended December 31, 2023, the District contributed \$320,873 to NWSRA.

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

Complete separate financial statements for NWSRA can be obtained from NWSRA's administrative offices at 3000 Central Road, Rolling Meadows, Illinois.

#### 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.

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

###### Plan Descriptions

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

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

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

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

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

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

Inactive Plan Members Currently Receiving Benefits	97
Inactive Plan Members Entitled to but not yet Receiving Benefits	187
Active Plan Members	<u>111</u>
Total	<u><u>395</u></u>

*Contributions.* As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2023, the District's contribution was 4.12% of covered payroll.

*Net Pension Liability.* The District's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

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

# HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

## Notes to the Financial Statements

December 31, 2023

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

##### Plan Descriptions - Continued

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

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

##### Discount Rate

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Discount Rate Sensitivity**

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 3,684,235	125,074	(2,701,984)
<b>Changes in the Net Pension Liability</b>			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 30,408,050	28,737,814	1,670,236
Changes for the Year:			
Service Cost	497,072	—	497,072
Interest on the Total Pension Liability	2,170,387	—	2,170,387
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	170,922	—	170,922
Changes of Assumptions	(39,168)	—	(39,168)
Contributions - Employer	—	240,743	(240,743)
Contributions - Employees	—	262,950	(262,950)
Net Investment Income	—	3,151,115	(3,151,115)
Benefit Payments, Including Refunds of Employee Contributions	(1,440,416)	(1,440,416)	—
Other (Net Transfer)	—	689,567	(689,567)
Net Changes	1,358,797	2,903,959	(1,545,162)
Balances at December 31, 2023	31,766,847	31,641,773	125,074

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements**

**December 31, 2023**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

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

For the year ended December 31, 2023, the District recognized pension revenue of \$271,737. At December 31, 2023, the District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 224,485	—	224,485
Change in Assumptions	—	(26,100)	(26,100)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,677,696	—	1,677,696
Total Deferred Amounts Related to IMRF	<u>1,902,181</u>	<u>(26,100)</u>	<u>1,876,081</u>

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ 335,881
2025	623,648
2026	1,131,867
2027	(215,315)
2028	—
Thereafter	—
Total	<u>1,876,081</u>

**Notes to the Financial Statements**

**December 31, 2023**

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**NOTE 4 - OTHER INFORMATION - Continued**

**OTHER POST-EMPLOYMENT BENEFITS**

The District has evaluated its potential other Post-Employment benefits liability. Former employees who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. However, there is minimal participation. As the District provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the District has not recorded a liability as of December 31, 2023.

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## **REQUIRED SUPPLEMENTARY INFORMATION**

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

- Schedule Employer Contributions  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)  
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules  
General Fund  
Recreation - Special Revenue Fund  
Bridges of Poplar Creek Country Club - Special Revenue Fund  
The Club at Prairie Stone - Special Revenue Fund

Notes to the Required Supplementary Information

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Illinois Municipal Retirement Fund  
Schedule of Employer Contributions  
December 31, 2023**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 385,321	\$ 498,916	\$ 113,595	\$ 4,234,301	11.78%
2015	451,146	1,542,502	1,091,356	4,804,541	32.11%
2016	426,171	426,171	—	4,592,363	9.28%
2017	414,380	414,380	—	5,134,810	8.07%
2018	356,271	356,271	—	5,126,731	6.95%
2019	246,776	246,776	—	4,838,744	5.10%
2020	313,956	313,956	—	4,257,298	7.37%
2021	366,521	366,521	—	4,804,263	7.63%
2022	264,645	264,645	—	5,517,246	4.80%
2023	240,754	240,754	—	5,843,555	4.12%

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Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability/(Asset)**

**December 31, 2023**

	12/31/2014	12/31/2015	12/31/2016
Total Pension Liability			
Service Cost	\$ 487,223	466,157	488,542
Interest	1,235,623	1,381,820	1,498,741
Differences Between Expected and Actual Experience	92,818	139,385	(751,348)
Change of Assumptions	510,640	—	—
Benefit Payments, Including Refunds of Member Contributions	(353,158)	(379,791)	(499,425)
Net Change in Total Pension Liability	1,973,146	1,607,571	736,510
Total Pension Liability - Beginning	16,407,937	18,381,083	19,988,654
Total Pension Liability - Ending	18,381,083	19,988,654	20,725,164
Plan Fiduciary Net Position			
Contributions - Employer	\$ 498,916	1,542,502	426,171
Contributions - Members	208,132	216,204	206,657
Net Investment Income	1,039,734	94,950	1,301,895
Benefit Payments, Including Refunds of Member Contributions	(353,158)	(379,791)	(499,425)
Other (Net Transfer)	39,043	(671,056)	83,346
Net Change in Plan Fiduciary Net Position	1,432,667	802,809	1,518,644
Plan Net Position - Beginning	16,867,868	18,300,535	19,103,344
Plan Net Position - Ending	18,300,535	19,103,344	20,621,988
Employer's Net Pension Liability/(Asset)	\$ 80,548	885,310	103,176
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.56%	95.57%	99.50%
Covered Payroll	\$ 4,234,301	4,804,541	4,592,363
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	1.90%	18.43%	2.25%

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

12/31/2017	12/31/2018	12/30/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
471,584	469,459	448,736	453,021	375,594	459,517	497,072
1,549,103	1,636,304	1,766,474	1,879,850	1,917,407	2,071,009	2,170,387
500,736	678,884	—	(393,089)	1,082,658	215,884	170,922
(625,519)	688,705	409,376	(184,687)	—	—	(39,168)
(612,510)	(851,799)	(978,645)	(1,147,201)	(1,249,492)	(1,348,473)	(1,440,416)
1,283,394	2,621,553	1,645,941	607,894	2,126,167	1,397,937	1,358,797
20,725,164	22,008,558	24,630,111	26,276,052	26,883,946	29,010,113	30,408,050
22,008,558	24,630,111	26,276,052	26,883,946	29,010,113	30,408,050	31,766,847
414,380	357,848	246,776	312,134	366,521	264,645	240,743
231,252	232,413	217,744	189,847	218,140	248,423	262,950
3,402,387	(1,147,162)	4,164,491	3,745,233	4,982,980	(4,296,238)	3,151,115
(612,510)	(851,799)	(978,645)	(1,147,201)	(1,249,492)	(1,348,473)	(1,440,416)
(141,032)	360,697	92,304	139,678	98,315	(397,830)	689,567
3,294,477	(1,048,003)	3,742,670	3,239,691	4,416,464	(5,529,473)	2,903,959
20,621,988	23,916,465	22,868,462	26,611,132	29,850,823	34,267,287	28,737,814
23,916,465	22,868,462	26,611,132	29,850,823	34,267,287	28,737,814	31,641,773
(1,907,907)	1,761,649	(335,080)	(2,966,877)	(5,257,174)	1,670,236	125,074
108.67%	92.85%	101.28%	111.04%	118.12%	94.51%	99.61%
5,134,810	5,126,761	4,838,744	4,234,629	4,804,263	5,517,246	5,843,555
(37.16%)	34.36%	(6.92%)	(70.06%)	(109.43%)	30.27%	2.14%

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**General Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 5,197,700	5,197,700	5,347,099
TIF Distributions	—	—	4,145
Intergovernmental			
Replacement Taxes	185,000	185,000	175,658
Grants	135,000	135,000	154,298
Charges for Services	72,819	72,819	87,795
Interest	185,584	185,584	256,827
Miscellaneous	15,000	15,000	49,235
Total Revenues	<u>5,791,103</u>	<u>5,791,103</u>	<u>6,075,057</u>
Expenditures			
Recreation			
Administration	2,044,179	2,044,179	2,056,882
Cost Reimbursements			
FICA	(215,229)	(215,229)	(215,229)
IMRF	(101,636)	(101,636)	(101,636)
Maintenance	3,346,394	3,346,394	3,261,196
Capital Outlay	646,175	646,175	596,885
Total Expenditures	<u>5,719,883</u>	<u>5,719,883</u>	<u>5,598,098</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	71,220	71,220	476,959
Other Financing Sources			
Transfers In	<u>3,780</u>	<u>3,780</u>	<u>3,780</u>
Net Change in Fund Balance	<u>75,000</u>	<u>75,000</u>	480,739
Fund Balance - Beginning			<u>4,894,195</u>
Fund Balance - Ending			<u><u>5,374,934</u></u>

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Recreation - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 944,000	944,000	975,140
Intergovernmental	1,800	1,800	2,600
Charges for Services	5,321,823	5,321,823	5,751,231
Interest	11,253	11,253	91,000
Miscellaneous	—	—	1,137
Total Revenues	<u>6,278,876</u>	<u>6,278,876</u>	<u>6,821,108</u>
Expenditures			
Recreation	5,294,435	5,294,435	5,021,870
Capital Outlay	169,250	169,250	373,538
Total Expenditures	<u>5,463,685</u>	<u>5,463,685</u>	<u>5,395,408</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>815,191</u>	<u>815,191</u>	<u>1,425,700</u>
Other Financing Sources (Uses)			
Transfers In	45,900	45,900	45,900
Transfers Out	(750,000)	(750,000)	(750,000)
	<u>(704,100)</u>	<u>(704,100)</u>	<u>(704,100)</u>
Net Change in Fund Balance	<u>111,091</u>	<u>111,091</u>	721,600
Fund Balance - Beginning			<u>3,123,252</u>
Fund Balance - Ending			<u><u>3,844,852</u></u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Bridges of Poplar Creek Country Club - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services			
Golf Operations	\$ 1,591,854	1,591,854	1,750,472
Food and Beverage Operations	606,930	606,930	784,582
Rentals	20,000	20,000	18,008
Interest	4,500	4,500	17,000
Miscellaneous			
Advertising	3,000	3,000	3,324
Water Maintenance Fees	11,000	11,000	11,000
Miscellaneous	3,500	3,500	10,596
Total Revenues	<u>2,240,784</u>	<u>2,240,784</u>	<u>2,594,982</u>
Expenditures			
Recreation	1,922,888	1,922,888	2,084,449
Capital Outlay	66,076	66,076	83,307
Total Expenditures	<u>1,988,964</u>	<u>1,988,964</u>	<u>2,167,756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>251,820</u>	<u>251,820</u>	<u>427,226</u>
Other Financing Sources (Uses)			
Transfers In	9,180	9,180	9,180
Transfers Out	(250,000)	(250,000)	(250,000)
	<u>(240,820)</u>	<u>(240,820)</u>	<u>(240,820)</u>
Net Change in Fund Balance	<u>11,000</u>	<u>11,000</u>	186,406
Fund Balance - Beginning			<u>1,068,954</u>
Fund Balance - Ending			<u><u>1,255,360</u></u>

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**The Club at Prairie Stone - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services			
Rentals	\$ 171,100	171,100	213,193
Fitness	1,567,965	1,567,965	2,000,493
Recreation	43,040	43,040	44,887
Aquatics	50,969	50,969	88,628
Interest	4,500	4,500	17,000
Miscellaneous	1,750	1,750	5,393
Total Revenues	<u>1,839,324</u>	<u>1,839,324</u>	<u>2,369,594</u>
Expenditures			
Recreation	1,503,324	1,503,324	1,572,991
Capital Outlay	63,000	63,000	73,729
Total Expenditures	<u>1,566,324</u>	<u>1,566,324</u>	<u>1,646,720</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>273,000</u>	<u>273,000</u>	<u>722,874</u>
Other Financing Sources (Uses)			
Transfers In	27,000	27,000	27,000
Transfers Out	(300,000)	(300,000)	(300,000)
	<u>(273,000)</u>	<u>(273,000)</u>	<u>(273,000)</u>
Net Change in Fund Balance	<u>—</u>	<u>—</u>	449,874
Fund Balance - Beginning			<u>427,144</u>
Fund Balance - Ending			<u><u>877,018</u></u>



## **OTHER SUPPLEMENTARY INFORMATION**

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

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds

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# 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 the proceeds derived from, and the related costs incurred, in connection with the recreation programs offered by the District. Financing is provided from an annual property tax levy restricted by the State for recreation purposed and fees and charges for programs and activities assigned for recreation purposes.

### Bridges of Poplar Creek Country Club Fund

The Bridges of Poplar Creek Country Club Fund is used to account for the golf course and food and beverage operations at the Bridges of Poplar Creed Country Club.

### The Club at Prairie Stone Fund

The Club at Prairie Stone Fund is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreational activities offered at the Club at Prairie Stone. The revenues in this fund are for the use with the Club activities and are assigned for this purpose.

### Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund (IMRF) is used to account for the activities resulting from the District's participation in IMRF. Financing is provided by a restricted annual property tax levy, which produces a sufficient amount to pay the District's contributions to IMRF on behalf of the District's employees and can only be used for this purpose.

### Social Security Fund

The Social Security Fund is used to account for the District's obligation for Social Security and Medicare taxes. Financing is provided by a restricted annual property tax levy, which produces the majority of the District's contribution and can only be used for this purpose.

# INDIVIDUAL FUND DESCRIPTIONS

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## SPECIAL REVENUE FUNDS - Continued

### Special Recreation Fund

The Special Recreation Fund is used to account for the expenditures in connection with the District's participation in Northwest Special Recreation Association, which provides recreation programs to the handicapped and impaired. Financing is provided from the restricted annual property tax levy, the proceeds of which can only be used for this purpose.

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### DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of funds that are restricted or assigned for repayment of principal and interest on the District's general obligation debt where repayment is financed by an annual property tax levy or through transfers from other funds.

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### CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for all resources used for restricted financial resources to be used for the acquisition or construction of major capital facilities.

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Recreation - Special Revenue Fund  
 Schedule of Revenues - Budget and Actual  
 For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 944,000	944,000	975,140
Intergovernmental			
Grants	1,800	1,800	2,600
Charges for Services			
Communication and Marketing	126,900	126,900	148,861
Rentals	54,400	54,400	39,940
Triphahn Center	200,000	200,000	213,180
Willow Racquet Club	172,620	172,620	197,648
General Leisure Services	406,729	406,729	478,801
Senior Programs	26,220	26,220	38,017
Early Childhood	840,694	840,694	870,354
Youth Childcare	1,458,877	1,458,877	1,538,006
Adult Athletics	20,924	20,924	10,549
Youth Athletics	273,353	273,353	274,647
Seascape Aquatic Center	347,850	347,850	361,682
Ice Center	1,393,256	1,393,256	1,579,546
Total Charges for Services	5,321,823	5,321,823	5,751,231
Interest	11,253	11,253	91,000
Miscellaneous	—	—	1,137
Total Revenues	6,278,876	6,278,876	6,821,108

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Recreation - Special Revenue Fund  
 Schedule of Expenditures - Budget and Actual  
 For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Recreation			
Administration	\$ 2,486,987	2,486,987	2,216,515
Cost Reimbursements			
FICA	(258,153)	(258,153)	(258,153)
IMRF	(80,056)	(80,056)	(80,056)
	<u>2,148,778</u>	<u>2,148,778</u>	<u>1,878,306</u>
Communication and Marketing	<u>158,246</u>	<u>158,246</u>	<u>88,959</u>
Maintenance	<u>273,748</u>	<u>273,748</u>	<u>279,446</u>
Programs			
Triphahn Center	135,176	135,176	105,753
Willow Racquet Club	104,922	104,922	102,493
General Leisure Services	293,832	293,832	302,581
Senior Programs	26,075	26,075	35,047
Early Childhood	406,081	406,081	449,088
Youth Childcare	827,664	827,664	827,812
Adult Athletics	6,263	6,263	5,212
Youth Athletics	165,376	165,376	149,824
Seascape Aquatic Center	389,241	389,241	387,154
Ice Center	359,033	359,033	410,195
	<u>2,713,663</u>	<u>2,713,663</u>	<u>2,775,159</u>
Total Recreation	<u>5,294,435</u>	<u>5,294,435</u>	<u>5,021,870</u>
Capital Outlay	<u>169,250</u>	<u>169,250</u>	<u>373,538</u>
Total Expenditures	<u>5,463,685</u>	<u>5,463,685</u>	<u>5,395,408</u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Bridges of Poplar Creek Country Club - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual**

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Recreation			
Administration	\$ 770,178	770,178	788,788
Cost Reimbursements			
FICA	(90,122)	(90,122)	(90,122)
IMRF	(29,710)	(29,710)	(29,710)
	<u>650,346</u>	<u>650,346</u>	<u>668,956</u>
Maintenance	<u>608,090</u>	<u>608,090</u>	<u>653,933</u>
Golf Operations	<u>262,464</u>	<u>262,464</u>	<u>269,030</u>
Food and Beverage Operations	<u>401,988</u>	<u>401,988</u>	<u>492,530</u>
Total Recreation	<u>1,922,888</u>	<u>1,922,888</u>	<u>2,084,449</u>
Capital Outlay	<u>66,076</u>	<u>66,076</u>	<u>83,307</u>
Total Expenditures	<u><u>1,988,964</u></u>	<u><u>1,988,964</u></u>	<u><u>2,167,756</u></u>

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**The Club at Prairie Stone - Special Revenue Fund  
 Schedule of Expenditures - Budget and Actual  
 For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Recreation			
Administration	\$ 1,237,102	1,237,102	1,290,769
Cost Reimbursements			
FICA	(75,280)	(75,280)	(75,280)
IMRF	(15,530)	(15,530)	(15,530)
	<u>1,146,292</u>	<u>1,146,292</u>	<u>1,199,959</u>
Communications and Marketing	<u>43,700</u>	<u>43,700</u>	<u>42,001</u>
Maintenance	<u>92,749</u>	<u>92,749</u>	<u>89,988</u>
Programs			
Fitness	187,187	187,187	210,117
Recreation	33,396	33,396	30,926
	<u>220,583</u>	<u>220,583</u>	<u>241,043</u>
Total Recreation	<u>1,503,324</u>	<u>1,503,324</u>	<u>1,572,991</u>
Capital Outlay	<u>63,000</u>	<u>63,000</u>	<u>73,729</u>
Total Expenditures	<u><u>1,566,324</u></u>	<u><u>1,566,324</u></u>	<u><u>1,646,720</u></u>

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Debt Service Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 3,563,273	3,563,273	3,752,289
Interest	45,000	45,000	51,000
Total Revenues	<u>3,608,273</u>	<u>3,608,273</u>	<u>3,803,289</u>
Expenditures			
Debt Service			
Principal Retirement	4,180,000	4,180,000	4,180,000
Interest and Fiscal Charges	2,805,723	2,805,723	2,805,723
Total Expenditures	<u>6,985,723</u>	<u>6,985,723</u>	<u>6,985,723</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,377,450)</u>	<u>(3,377,450)</u>	<u>(3,182,434)</u>
Other Financing Sources			
Debt Issuance	2,077,450	2,077,450	2,155,000
Transfers In	1,300,000	1,300,000	1,300,000
	<u>3,377,450</u>	<u>3,377,450</u>	<u>3,455,000</u>
Net Change in Fund Balance	<u>—</u>	<u>—</u>	272,566
Fund Balance - Beginning			<u>1,853,845</u>
Fund Balance - Ending			<u><u>2,126,411</u></u>



**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Capital Projects Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Interest	\$ 9,000	9,000	85,000
Miscellaneous	1,125,000	1,125,000	512,023
Total Revenues	1,134,000	1,134,000	597,023
Expenditures			
Capital Outlay	1,278,000	1,278,000	667,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,000)	(144,000)	(70,864)
Other Financing Sources			
Debt Issuance	750,000	750,000	900,000
Net Change in Fund Balance	606,000	606,000	829,136
Fund Balance - Beginning			2,839,752
Fund Balance - Ending			3,668,888

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Nonmajor Governmental Funds - Special Revenue Funds**

**Combining Balance Sheet**

**December 31, 2023**

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	Illinois Municipal Retirement	Social Security	Special Recreation	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 294,232	258,434	948,917	1,501,583
Receivables - Net of Allowances				
Property Taxes	142,435	559,566	854,610	1,556,611
Accounts	—	5,202	—	5,202
Total Assets	<u>436,667</u>	<u>823,202</u>	<u>1,803,527</u>	<u>3,063,396</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	140,000	550,000	840,000	1,530,000
<b>FUND BALANCES</b>				
Restricted	<u>296,667</u>	<u>273,202</u>	<u>963,527</u>	<u>1,533,396</u>
Total Deferred Inflows of Resources and Fund Balances	<u>436,667</u>	<u>823,202</u>	<u>1,803,527</u>	<u>3,063,396</u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Nonmajor Governmental Funds - Special Revenue Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**For the Fiscal Year Ended December 31, 2023**

	Illinois Municipal Retirement	Social Security	Special Recreation	Totals
Revenues				
Taxes	\$ 30,760	667,000	680,307	1,378,067
Interest	23,000	17,000	23,000	63,000
Total Revenues	53,760	684,000	703,307	1,441,067
Expenditures				
Recreation	226,932	638,784	320,873	1,186,589
Capital Outlay	—	—	205,973	205,973
Total Expenditures	226,932	638,784	526,846	1,392,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	(173,172)	45,216	176,461	48,505
Other Financing (Uses) Transfers Out	—	—	(85,860)	(85,860)
Net Change in Fund Balances	(173,172)	45,216	90,601	(37,355)
Fund Balances - Beginning	469,839	227,986	872,926	1,570,751
Fund Balances - Ending	296,667	273,202	963,527	1,533,396

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Illinois Municipal Retirement - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 28,000	28,000	30,760
Interest	12,022	12,022	23,000
Total Revenues	40,022	40,022	53,760
Expenditures			
Recreation			
Contractual	226,932	226,932	226,932
Net Change in Fund Balance	(186,910)	(186,910)	(173,172)
Fund Balance - Beginning			469,839
Fund Balance - Ending			296,667

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Social Security - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 645,700	645,700	667,000
Interest	8,676	8,676	17,000
Total Revenues	<u>654,376</u>	<u>654,376</u>	<u>684,000</u>
Expenditures			
Recreation			
Contractual	638,784	638,784	638,784
Net Change in Fund Balance	<u>15,592</u>	<u>15,592</u>	45,216
Fund Balance - Beginning			<u>227,986</u>
Fund Balance - Ending			<u><u>273,202</u></u>

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Special Recreation - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 701,950	701,950	680,307
Interest	12,783	12,783	23,000
Total Revenues	<u>714,733</u>	<u>714,733</u>	<u>703,307</u>
Expenditures			
Recreation			
NWSRA Special Assessments	310,873	310,873	320,873
Capital Outlay	263,000	263,000	205,973
Total Expenditures	<u>573,873</u>	<u>573,873</u>	<u>526,846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	140,860	140,860	176,461
Other Financing (Uses)			
Transfers Out	<u>(85,860)</u>	<u>(85,860)</u>	<u>(85,860)</u>
Net Change in Fund Balance	<u>55,000</u>	<u>55,000</u>	90,601
Fund Balance - Beginning			<u>872,926</u>
Fund Balance - Ending			<u><u>963,527</u></u>

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**SUPPLEMENTAL SCHEDULES**

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Park (Alternate Revenue Source) Bonds of 2013A**

**December 31, 2023**

Date of Issue	December 2, 2013
Date of Maturity	December 1, 2043
Authorized Issue	\$16,370,000
Denomination of Bonds	\$5,000
Interest Rates	4.625% to 5.250%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Depository Trust Company

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		
	Principal	Interest	Totals
2024	\$ —	809,738	809,738
2025	—	809,738	809,738
2026	—	809,738	809,738
2027	—	809,738	809,738
2028	—	809,738	809,738
2029	—	809,738	809,738
2030	—	809,738	809,738
2031	—	809,738	809,738
2032	—	809,738	809,738
2033	—	809,738	809,738
2034	—	809,738	809,738
2035	—	809,738	809,738
2036	870,000	809,738	1,679,738
2037	1,000,000	769,500	1,769,500
2038	1,000,000	723,250	1,723,250
2039	1,000,000	677,000	1,677,000
2040	1,000,000	630,750	1,630,750
2041	3,500,000	583,750	4,083,750
2042	4,000,000	400,000	4,400,000
2043	4,000,000	210,000	4,210,000
	<u>16,370,000</u>	<u>14,520,844</u>	<u>30,890,844</u>



**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Park (Alternate Revenue Source) Bonds of 2014A**

**December 31, 2023**

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Date of Issue	December 18, 2014
Date of Maturity	December 1, 2044
Authorized Issue	\$15,750,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Depository Trust Company

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		
	Principal	Interest	Totals
2024	\$ —	605,062	605,062
2025	—	605,062	605,062
2026	150,000	605,062	755,062
2027	150,000	597,562	747,562
2028	200,000	590,062	790,062
2029	250,000	580,062	830,062
2030	250,000	572,250	822,250
2031	250,000	564,124	814,124
2032	250,000	556,000	806,000
2033	750,000	546,000	1,296,000
2034	800,000	516,000	1,316,000
2035	900,000	484,000	1,384,000
2036	600,000	448,000	1,048,000
2037	600,000	424,000	1,024,000
2038	750,000	400,000	1,150,000
2039	900,000	370,000	1,270,000
2040	1,250,000	334,000	1,584,000
2041	1,250,000	284,000	1,534,000
2042	1,250,000	234,000	1,484,000
2043	1,250,000	184,000	1,434,000
2044	3,350,000	134,000	3,484,000
	<u>15,150,000</u>	<u>9,633,246</u>	<u>24,783,246</u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Limited Tax Park Bonds of 2017A**

**December 31, 2023**

Date of Issue	November 1, 2017
Date of Maturity	December 1, 2032
Authorized Issue	\$5,590,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% to 3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	JP Morgan Chase

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		
	Principal	Interest	Totals
2024	\$ 225,000	112,350	337,350
2025	330,000	107,850	437,850
2026	430,000	97,950	527,950
2027	380,000	85,050	465,050
2028	475,000	73,650	548,650
2029	530,000	59,400	589,400
2030	610,000	43,500	653,500
2031	740,000	25,200	765,200
2032	100,000	3,000	103,000
	<u>3,820,000</u>	<u>607,950</u>	<u>4,427,950</u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Refunding Park (Alternate Revenue Source) Bonds of 2019B**

**December 31, 2023**

Date of Issue	December 2, 2019
Date of Maturity	December 1, 2040
Authorized Issue	\$6,285,000
Denomination of Bonds	\$5,000
Interest Rate	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Cede & Co

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		
	Principal	Interest	Totals
2024	\$ 255,000	241,600	496,600
2025	265,000	231,400	496,400
2026	275,000	220,800	495,800
2027	285,000	209,800	494,800
2028	300,000	198,400	498,400
2029	310,000	186,400	496,400
2030	325,000	174,000	499,000
2031	335,000	161,000	496,000
2032	350,000	147,600	497,600
2033	365,000	133,600	498,600
2034	375,000	119,000	494,000
2035	390,000	104,000	494,000
2036	410,000	88,400	498,400
2037	425,000	72,000	497,000
2038	440,000	55,000	495,000
2039	460,000	37,400	497,400
2040	475,000	19,000	494,000
	<u>6,040,000</u>	<u>2,399,400</u>	<u>8,439,400</u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

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

**December 31, 2023**

Date of Issue	September 2, 2020
Date of Maturity	December 1, 2040
Authorized Issue	\$18,465,000
Denomination of Bonds	\$5,000
Interest Rate	5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Cede & Co

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		
	Principal	Interest	Totals
2024	\$ 650,000	835,500	1,485,500
2025	680,000	803,000	1,483,000
2026	710,000	769,000	1,479,000
2027	750,000	733,500	1,483,500
2028	790,000	696,000	1,486,000
2029	825,000	656,500	1,481,500
2030	865,000	615,250	1,480,250
2031	910,000	572,000	1,482,000
2032	955,000	526,500	1,481,500
2033	1,005,000	478,750	1,483,750
2034	1,050,000	428,500	1,478,500
2035	1,105,000	376,000	1,481,000
2036	1,160,000	320,750	1,480,750
2037	1,220,000	262,750	1,482,750
2038	1,280,000	201,750	1,481,750
2039	1,345,000	137,750	1,482,750
2040	1,410,000	70,500	1,480,500
	<u>16,710,000</u>	<u>8,484,000</u>	<u>25,194,000</u>

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Limited Park Bonds of 2020B**

**December 31, 2023**

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Date of Issue	December 1, 2020
Date of Maturity	December 1, 2024
Authorized Issue	\$2,680,000
Denomination of Bonds	\$5,000
Interest Rate	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Depository Trust Company

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		
	Principal	Interest	Totals
2024	\$ 200,000	8,000	208,000

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Limited Tax Park Bonds of 2023**

**December 31, 2023**

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Date of Issue	December 1, 2023
Date of Maturity	December 1, 2024
Authorized Issue	\$3,055,000
Denomination of Bonds	\$100,000 or \$5,000
Interest Rate	4.60%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Barrington Bank & Trust Company

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		
	Principal	Interest	Totals
2024	\$ 3,055,000	140,530	3,195,530

## **STATISTICAL SECTION (Unaudited)**

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

### **Financial Trends**

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

### **Revenue Capacity**

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

### **Debt Capacity**

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

### **Demographic and Economic Information**

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

### **Operating Information**

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years\***  
**December 31, 2023 (Unaudited)**

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**See Following Page**

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years\***  
**December 31, 2023 (Unaudited)**

	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ (8,388,077)	(11,506,289)	(12,571,252)
Restricted			
Capital Projects	21,642	2,165,445	2,047,943
Debt Service	3,549,607	3,927,498	4,354,943
Employee Retirement	456,057	650,897	899,820
Special Recreation	209,435	252,393	300,443
Working Cash	1,078,598	—	—
Unrestricted	5,842,202	7,128,298	8,525,941
Total Governmental Activities Net Position	2,769,464	2,618,242	3,557,838

\* Accrual Basis of Accounting

Data Source: District Records

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2017	2018	2019	2020	2021	2022	2023
(11,010,334)	(11,377,542)	(11,260,420)	(10,596,190)	(9,978,596)	(10,918,560)	(9,882,993)
2,561,919	3,309,111	3,285,885	1,382,782	2,710,503	2,269,470	2,071,067
4,366,639	4,167,163	2,565,322	3,501,207	1,497,989	1,622,560	1,885,302
1,098,030	1,440,408	1,557,148	1,878,151	1,222,443	697,825	569,869
331,515	429,954	551,079	566,038	565,931	872,926	963,527
—	—	—	—	—	—	—
6,368,739	6,028,575	7,161,008	6,128,108	8,568,745	10,557,116	12,907,725
3,716,508	3,997,669	3,860,022	2,860,096	4,587,015	5,101,337	8,514,497

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Changes in Net Position - Last Ten Fiscal Years\***  
**December 31, 2023 (Unaudited)**

	2014	2015	2016
<b>Expenses</b>			
<b>Governmental Activities</b>			
General Government	\$ 17,354,202	16,645,756	17,556,853
Interest on Long-Term Debt	3,757,266	3,185,335	3,219,455
Total Governmental Activities Expenses	<u>21,111,468</u>	<u>19,831,091</u>	<u>20,776,308</u>
<b>Program Revenues</b>			
<b>Governmental Activities</b>			
Charges for Services	10,166,116	10,451,392	10,771,859
Operating Grants/Contributions	30,851	19,244	7,388
Capital Grants/Contributions	242,556	167,939	160,293
Total Governmental Activities Program Revenues	<u>10,439,523</u>	<u>10,638,575</u>	<u>10,939,540</u>
<b>Governmental Activities Net (Expenses) Revenues</b>	<u>(10,671,945)</u>	<u>(9,192,516)</u>	<u>(9,836,768)</u>
<b>General Revenues and Other Changes in Net Position</b>			
<b>Governmental Activities</b>			
<b>Taxes</b>			
Property Taxes	8,164,393	8,421,532	8,444,000
TIF Distributions	619,029	606,492	635,007
<b>Intergovernmental</b>			
Replacement Taxes	58,998	62,891	55,727
Interest	125,440	105,021	216,037
Miscellaneous	36,781	80,775	8,932
Total Governmental Activities General Revenues	<u>9,004,641</u>	<u>9,276,711</u>	<u>9,359,703</u>
<b>Governmental Activities Changes in Net Position</b>	<u>(1,667,304)</u>	<u>84,195</u>	<u>(477,065)</u>

\* Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
16,933,719	16,451,052	16,703,853	12,833,777	14,230,105	17,565,749	17,732,004
3,015,836	3,213,483	3,560,170	3,528,494	2,511,519	2,516,690	2,556,956
19,949,555	19,664,535	20,264,023	16,362,271	16,741,624	20,082,439	20,288,960
10,290,410	9,881,859	9,595,799	5,034,893	7,400,027	9,218,808	10,739,289
24,800	—	—	—	288,406	147,042	2,600
152,073	152,749	153,320	142,975	260,089	5,409	154,298
10,467,283	10,034,608	9,749,119	5,177,868	7,948,522	9,371,259	10,896,187
(9,482,272)	(9,629,927)	(10,514,904)	(11,184,403)	(8,793,102)	(10,711,180)	(9,392,773)
8,334,018	8,898,307	9,060,676	9,246,233	9,435,531	10,812,439	11,452,595
561,630	601,355	407,412	398,237	400,903	31,450	4,145
58,849	53,500	66,514	59,446	104,358	211,149	175,658
146,439	206,075	686,666	296,051	(17,157)	86,446	580,827
227,921	151,851	155,989	184,510	196,386	84,018	592,708
9,328,857	9,911,088	10,377,257	10,184,477	10,120,021	11,225,502	12,805,933
(153,415)	281,161	(137,647)	(999,926)	1,326,919	514,322	3,413,160

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Fund Balances of Governmental Funds - Last Ten Fiscal Years\***  
**December 31, 2023 (Unaudited)**

	2014	2015	2016
General Fund			
Nonspendable	\$ 6,445	6,613	13,436
Assigned	1,802,258	1,645,970	1,980,544
Unassigned	1,155,480	1,571,914	1,812,443
Total General Fund	<u>2,964,183</u>	<u>3,224,497</u>	<u>3,806,423</u>
All Other Governmental Funds			
Nonspendable			
Recreation	12,407	5,992	7,753
Bridges of Poplar Creek County Club	131,137	132,724	122,795
The Club at Prairie Stone	12,681	13,121	12,223
Debt Service	—	—	—
Restricted			
IMRF	235,584	338,096	492,953
Debt Service	3,549,607	3,927,498	4,354,943
Special Recreation	209,435	252,393	300,443
FICA	220,473	312,801	406,867
Capital Projects	3,554,839	3,275,445	2,047,943
Working Cash	1,078,598	—	—
Assigned			
Recreation	2,206,251	2,572,732	2,921,934
Bridges of Poplar Creek County Club	35,997	—	46,061
The Club at Prairie Stone	954,809	1,026,845	1,015,583
Unassigned			
Recreation	—	—	—
The Club at Prairie Stone	—	—	—
Bridges Poplar Creek	—	(31,182)	—
Total All Other Governmental Funds	<u>12,201,818</u>	<u>11,826,465</u>	<u>11,729,498</u>
Total Governmental Funds	<u><u>15,166,001</u></u>	<u><u>15,050,962</u></u>	<u><u>15,535,921</u></u>

\* Modified Accrual Basis of Accounting

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
18,264	15,051	206,469	11,716	14,544	46,450	138,326
1,923,637	1,946,757	3,166,748	2,614,669	2,614,669	2,841,293	4,894,636
2,173,894	2,639,431	1,712,848	1,117,522	1,303,226	2,006,452	341,972
4,115,795	4,601,239	5,086,065	3,743,907	3,932,439	4,894,195	5,374,934
26,664	13,782	19,689	2,685	15,775	26,179	20,544
83,544	88,081	85,463	37,737	33,955	37,403	42,371
12,503	564	8,443	264	879	712	1,073
—	—	16,200	—	—	—	—
600,411	816,340	865,393	969,513	706,971	469,839	296,667
4,629,949	4,432,956	691,755	908,638	515,472	227,986	273,202
331,515	429,954	2,814,433	3,826,188	1,723,860	1,853,845	2,126,411
497,619	624,068	551,079	566,038	565,931	872,926	963,527
2,561,919	3,309,111	3,285,885	1,382,782	2,710,503	2,839,752	3,668,888
—	—	—	—	—	—	—
2,087,691	1,539,781	1,490,119	1,341,974	2,281,380	3,097,073	3,824,308
173,482	123,652	4,472	418,444	826,539	1,031,551	1,212,989
48,358	75,237	63,719	—	255,584	426,432	875,945
—	—	87,511	(19,941)	—	—	—
—	—	—	(34,175)	—	—	—
—	—	239,341	—	—	—	—
11,053,655	11,453,526	10,223,502	9,400,147	9,636,849	10,883,698	13,305,925
15,169,450	16,054,765	15,309,567	13,144,054	13,569,288	15,777,893	18,680,859

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years\***  
**December 31, 2023 (Unaudited)**

	2014	2015	2016
Revenues			
Taxes	\$ 8,842,419	9,090,914	9,134,735
Charges for Services	10,111,848	10,310,353	10,541,994
Communications and Marketing	50,866	61,158	—
Water Maintenance Fees	11,000	11,000	11,000
Intergovernmental	271,585	187,183	167,681
Interest	125,440	105,021	216,037
Miscellaneous	31,006	149,657	227,796
Total Revenues	<u>19,444,164</u>	<u>19,915,286</u>	<u>20,299,243</u>
Expenditures			
Current			
Recreation	14,017,732	14,694,812	13,750,553
Capital Outlay	2,725,411	2,006,890	2,629,161
Debt Service			
Principal Retirement	17,475,000	2,840,000	3,085,000
Interest and Fiscal Charges	3,859,392	3,305,722	3,301,150
Total Expenditures	<u>38,077,535</u>	<u>22,847,424</u>	<u>22,765,864</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(18,633,371)</u>	<u>(2,932,138)</u>	<u>(2,466,621)</u>
Other Financing Sources (Uses)			
Debt Issuance	18,490,000	2,790,000	2,910,000
Premium on Bonds Issued	161,996	—	—
Payment to Escrow Agent	—	—	—
Disposal of Capital Assets	23,850	27,099	41,580
Transfers In	3,221,645	3,745,874	1,465,000
Transfers Out	<u>(3,221,645)</u>	<u>(3,745,874)</u>	<u>(1,465,000)</u>
	<u>18,675,846</u>	<u>2,817,099</u>	<u>2,951,580</u>
Net Change in Fund Balances	<u>42,475</u>	<u>(115,039)</u>	<u>484,959</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>60.35%</u>	<u>29.24%</u>	<u>31.30%</u>

\* Modified Accrual Basis of Accounting

Note: The percentage of debt service is higher in 2014 due to the 2014A current refunding and the call of \$14,740,000 in debt certificates.

Data Source: District Records

2017	2018	2019	2020	2021	2022	2023
8,895,648	9,499,662	9,468,088	9,644,470	9,836,434	10,843,889	11,456,740
10,290,410	9,881,859	9,595,799	5,034,893	7,400,027	9,218,808	10,739,289
—	—	—	—	—	—	—
—	—	—	—	—	—	—
235,722	206,249	219,834	202,421	652,853	363,600	332,556
146,439	206,075	686,666	296,051	(17,157)	86,446	580,827
227,921	151,851	155,989	184,510	196,386	84,018	592,708
19,796,140	19,945,696	20,126,376	15,362,345	18,068,543	20,596,761	23,702,120
13,792,038	13,678,069	13,324,280	10,239,040	12,282,348	13,563,443	14,867,112
3,404,982	1,585,572	3,819,052	4,683,344	2,093,152	1,114,846	2,001,319
8,010,000	3,238,000	3,311,000	3,830,000	3,655,000	3,810,000	4,180,000
3,345,079	3,224,721	3,287,696	2,986,526	2,869,220	2,769,867	2,805,723
28,552,099	21,726,362	23,742,028	21,738,910	20,899,720	21,258,156	23,854,154
(8,755,959)	(1,780,666)	(3,615,652)	(6,376,565)	(2,831,177)	(661,395)	(152,034)
8,273,000	2,646,000	9,020,000	21,705,000	2,855,000	2,870,000	3,055,000
99,769	—	889,735	3,525,311	—	—	—
—	—	(7,040,578)	(21,019,440)	—	—	—
16,719	19,981	1,297	181	1,411	—	—
1,585,860	1,660,860	585,860	935,860	935,860	1,360,860	1,385,860
(1,585,860)	(1,660,860)	(585,860)	(935,860)	(935,860)	(1,360,860)	(1,385,860)
8,389,488	2,665,981	2,870,454	4,211,052	2,856,411	2,870,000	3,055,000
(366,471)	885,315	(745,198)	(2,165,513)	25,234	2,208,605	2,902,966
35.40%	29.74%	37.96%	40.20%	34.70%	32.60%	31.90%



**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Equalized Valuation and Estimated Market Value of Taxable Property - Last Ten Tax Levy Years  
December 31, 2023 (Unaudited)**

Fiscal Year	Tax Levy Year	Classification of Equalized Assessed Value (EAV) by Type			
		Residential	Commercial	Industrial	Farm
2014	2013	\$ 933,917,912	\$ 552,288,046	\$ 134,723,207	\$ 40,200
2015	2014	980,428,545	622,093,048	40,837,927	39,925
2016	2015	955,551,970	609,473,057	39,511,338	39,925
2017	2016	1,169,018,328	563,532,747	42,926,385	61,880
2018	2017	1,223,547,133	602,090,403	43,251,062	62,486
2019	2018	1,204,689,371	587,975,588	42,651,480	55,585
2020	2019	1,375,565,174	582,130,276	55,875,519	55,585
2021	2020	1,378,298,933	614,987,832	71,990,085	55,585
2022	2021	1,286,587,578	528,596,095	79,395,982	55,585
2023	2022	1,359,250,001	509,123,859	89,128,049	78,085

(1) Total EAV of property based on the Assessed Valuation of property determined by the Cook County Assessor based on 10% of fair market value for residential property and 25% of fair value for commercial and industrial property (except for certain exemptions) equalized by the Equalization Factor calculated by the Illinois Department of Revenue applicable to Cook County. Accordingly, the EAV before exemptions and tax increment should approximate 33% of the market value of taxable property in the District.

(2) Total Equalized Assessed Valuation of the District is reduced by Homeowners Exemptions and the Tax Increment (the EAV of property in a Tax Increment District that exceeds the Frozen Level at the inception of the Tax Increment District) for purpose of billing and collection general property taxes for the District.

(3) The Total Estimated Market Value of the District is based on the EAV before Homeowners Exemptions and Tax Increment multiplied by 3. This calculation assumes that the countywide Equalization Factor adjusts Assessed Value in the District to one third of market value.

Total EAV (1)	Homeowners Exemptions	Tax Increment	EAV for General District Taxation (2)	Total Estimated Market Value (3)
\$ 1,620,969,365	\$ (120,719,126)	\$ (249,958,202)	\$ 1,250,292,037	\$ 4,862,908,095
1,643,399,445	(119,588,902)	(261,235,310)	1,262,575,233	4,930,198,335
1,604,576,290	(118,126,936)	(265,312,695)	1,221,136,659	4,813,728,870
1,775,539,340	(133,737,157)	(233,364,924)	1,408,437,259	5,326,618,020
1,868,951,084	(187,819,702)	(255,687,044)	1,425,444,338	5,606,853,252
1,835,372,024	(186,434,325)	(254,528,033)	1,394,409,666	5,506,116,072
2,013,626,554	(201,806,394)	(188,949,448)	1,622,870,712	6,040,879,662
2,065,332,435	(201,902,800)	(212,436,274)	1,650,993,361	6,195,997,305
1,894,635,240	(199,262,362)	(24,082,416)	1,671,290,462	5,683,905,720
1,957,579,994	(205,012,933)	(22,650,820)	1,729,916,241	5,872,739,982

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years  
December 31, 2023 (Unaudited)**

	2013	2014	2015
<b>Direct Rates</b>			
Corporate	0.2121	0.2180	0.2267
Recreation	0.0801	0.0793	0.0809
Illinois Municipal Retirement	0.0428	0.0397	0.0449
Social Security	0.0428	0.0436	0.0449
Special Recreation	0.0400	0.0397	0.0400
Debt Service	0.2512	0.2524	0.2629
<b>Total Direct Rates</b>	<b>0.6690</b>	<b>0.6727</b>	<b>0.7003</b>
<b>Overlapping Rates</b>			
Village of Hoffman Estates	0.7060	1.4430	1.5630
<b>School Districts</b>			
School District #54	4.1480	4.1680	4.3320
High School District #211	3.1970	3.2130	3.3090
Community College #512	0.4440	0.4510	0.4660
Metropolitan Water Reclamation District	0.4700	0.4300	0.4260
Cook County	0.6600	0.5680	0.5520
Cook County Forest Preserve District	—	—	0.0690
Poplar Creek Library District	—	0.6320	0.0663
All Others	1.2550	—	—
<b>Total Overlapping Rates</b>	<b>10.8800</b>	<b>10.9050</b>	<b>10.7833</b>
<b>Total Rates</b>	<b>11.5490</b>	<b>11.5777</b>	<b>11.4836</b>

Data Source: Office of the County Clerk

Note: Rates are per \$1,000 of Assessed Value

2016	2017	2018	2019	2020	2021	2022
0.2049	0.2109	0.1986	0.2134	0.2354	0.3156	0.2723
0.0719	0.0740	0.1277	0.0671	0.0994	0.0597	0.0497
0.0360	0.0379	0.0195	0.0244	0.0062	0.0015	0.0015
0.0432	0.0443	0.0408	0.0366	0.0062	0.0169	0.0340
0.0356	0.0400	0.0400	0.0346	0.0362	0.0400	0.0346
0.2296	0.2317	0.2418	0.2116	0.2127	0.2133	0.1911
0.6212	0.6388	0.6684	0.5877	0.5961	0.6470	0.5832
1.4170	1.4700	1.5280	1.3770	1.4210	1.6270	1.4000
3.7900	3.8440	4.0300	3.5450	3.5750	3.9760	3.6850
2.8710	2.9220	3.0440	2.7490	2.7870	3.0200	2.7100
0.4160	0.4250	0.4430	0.4030	0.4090	0.4570	0.4103
0.4060	0.4020	0.3960	0.3890	0.3780	0.3820	0.3740
0.5960	0.5580	0.5490	0.4540	0.4530	0.4460	0.4310
—	—	0.0600	0.0590	0.0580	0.0580	0.0810
—	0.5900	0.3720	0.5460	—	0.6230	0.5240
0.5400	0.4700	0.7800	0.4980	1.0700	0.5530	0.4527
10.0360	10.6810	11.2020	10.0200	10.1510	11.1420	10.0680
10.6572	11.3198	11.8704	10.6077	10.7471	11.7890	10.6512

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago  
December 31, 2023 (Unaudited)**

Taxpayer	2023 Tax Levy			2014 Tax Levy		
	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Value
Sears Holding Corporation (now Transformco)	\$ 46,954,920	1	2.40%	\$ 152,588,046	1	12.09%
Bell Works Chicago	37,688,002	2	1.93%			
Amita Health	22,308,392	3	1.14%	12,608,506	6	1.00%
Paul Hastings LLP	21,018,938	4	1.07%			
HMC Pt Poplar Creek	19,846,259	5	1.01%			
American Heritage	19,367,445	6	0.99%	11,593,797	8	0.92%
Lincoln Property	18,771,578	7	0.96%	15,836,167	4	1.25%
Broadstone CLE IL LLC	14,185,175	8	0.72%			
Siemens Corporation	13,292,217	9	0.68%	10,198,172	9	0.81%
Wells Fargo Bank	13,089,424	10	0.67%			
ATT				101,400,542	2	8.03%
VHE Realty				17,777,147	3	1.41%
Stonegate Properties				14,689,875	5	1.16%
Transamerican Commercial Finance				12,053,856	7	0.95%
BVF II Park Place LLC				9,978,997	10	0.79%
	<u>226,522,350</u>		<u>11.57%</u>	<u>358,725,105</u>		<u>28.41%</u>

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

Data Source: Office of the County Clerk and the Village of Hoffman Estates

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Property Tax Levies and Collections - Last Ten Tax Levy Years  
December 31, 2023 (Unaudited)**

Tax Levy Year	Taxes Levied for the Fiscal Year		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date				
			Amount	Percentage of Levy		Amount	Percentage of Levy			
2013	\$	8,364,464	\$	8,267,244	98.84%	\$	—	\$	8,267,244	98.84%
2014		8,492,924		8,444,915	99.43%		—		8,444,915	99.43%
2015		8,552,045		8,444,121	98.74%		—		8,444,121	98.74%
2016		8,749,212		8,334,018	95.25%		—		8,334,018	95.25%
2017		9,105,633		8,899,017	97.73%		—		8,899,017	97.73%
2018		9,320,217		9,061,857	97.23%		—		9,061,857	97.23%
2019		9,537,731		9,248,647	96.97%		—		9,248,647	96.97%
2020		9,840,221		9,438,218	95.91%		—		9,438,218	95.91%
2021		10,814,537		10,812,439	99.98%		—		10,812,439	99.98%
2022		11,416,882		11,246,880	98.51%		—		11,246,880	98.51%

Note: Property in the District is reassessed each year. Property is assessed at 33% of actual value.

Data Source: Office of the County Clerk

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years  
December 31, 2023 (Unaudited)**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds ARS	Unamortized Premium	General Obligation Limited Bonds			
2014	\$ 60,820,000	\$ 1,124,285	\$ 7,540,000	\$ 69,484,285	3.88%	\$ 1,338.94
2015	60,720,000	1,001,419	7,590,000	69,311,419	3.71%	1,335.61
2016	60,425,000	922,256	7,710,000	69,057,256	3.64%	1,330.71
2017	60,125,000	387,867	8,273,000	68,785,867	3.56%	1,325.48
2018	59,820,000	374,146	7,986,000	68,180,146	3.68%	1,313.81
2019	52,825,000	1,192,459	14,010,000	68,027,459	3.38%	1,310.87
2020	56,270,000	4,664,428	7,940,000	68,874,428	3.39%	1,327.19
2021	55,715,000	4,405,837	7,695,000	67,815,837	3.23%	1,290.99
2022	55,130,000	4,147,246	7,340,000	66,617,246	3.19%	1,314.42
2023	54,270,000	3,888,655	7,075,000	65,233,655	2.87%	1,300.02

Data Source: District Records

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

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

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Ratios of Net General Bonded Debt Outstanding - Last Ten Fiscal Years  
December 31, 2023 (Unaudited)**

Fiscal Year	Governmental Activities General Obligations Bonds	Less: Amounts Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2014	\$ 69,484,285	\$ —	\$ 69,484,285	1.85%	\$ 1,338.94
2015	69,311,419	—	69,311,419	1.83%	1,335.61
2016	69,057,256	4,354,943	64,702,313	1.77%	1,246.79
2017	68,785,867	4,366,639	64,419,228	1.52%	1,241.34
2018	68,180,146	4,167,163	64,012,983	1.50%	1,233.51
2019	68,027,459	2,565,322	65,462,137	1.56%	1,261.43
2020	68,874,428	3,501,207	65,373,221	1.34%	1,259.72
2021	67,815,837	1,497,989	66,317,848	1.34%	1,262.48
2022	66,617,246	1,622,560	64,994,686	1.30%	1,282.40
2023	65,233,655	1,885,302	63,348,353	1.08%	1,262.45

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

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

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



**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Schedule of Direct and Overlapping Governmental Activities Debt  
December 31, 2023 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt
District	\$ 65,233,655	100.00%	\$ 65,233,655
<b>Overlapping Debt</b>			
Cook County including Forest Preserve District	2,334,072,660	0.94%	21,940,283
Metropolitan Water Reclamation District	2,607,161,354	0.96%	25,028,749
Community College District # 509	126,862,862	3.18%	4,034,239
Community College District # 512	229,019,079	6.08%	13,924,360
School District #15	43,219,374	6.87%	2,969,171
Unit School District #46	137,490,171	2.93%	4,028,462
Unit School District #220	111,720,635	8.35%	9,328,673
Unit School District #300	231,218,553	4.77%	11,029,125
Poplar Creek Library	10,547,529	6.88%	725,670
Village of Hoffman Estates	71,470,529	96.06%	68,654,590
Village of Schaumburg	275,640,000	1.99%	5,485,236
<b>Total Overlapping Debt</b>	<b>6,178,422,746</b>		<b>167,148,558</b>
<b>Totals</b>	<b>6,243,656,401</b>		<b>232,382,213</b>

Data Source: Cook County Tax Extension Department

(1) Determined by ratio of assessed valuation of property subject to taxation in the District to valuation of property subject to taxation in overlapping unit.

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Legal Debt Margin - Last Ten Tax Levy Years  
December 31, 2023 (Unaudited)**

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Legal Debt Margin - Last Ten Tax Levy Years  
December 31, 2023 (Unaudited)**

	2013	2014	2015	2016
Equalized Assessed Valuation	\$ 1,620,969,365	1,643,399,445	1,604,576,290	1,775,539,340
Bonded Debt Limit - 2.875% of Assessed Value	46,602,869	47,247,734	46,131,568	51,046,756
Bonded Debt Limit - 0.575% of Assessed Value	9,320,574	9,449,547	9,226,314	10,209,351
<b>General Obligation Limited Debt</b>				
<b>General Obligation (Limited) Dated</b>				
December 1, 2002	—	—	—	—
December 1, 2006	4,800,000	4,800,000	4,800,000	—
December 1, 2012	—	—	—	—
December 2, 2013	2,735,000	—	—	—
December 18, 2014	—	2,740,000	—	—
December 1, 2015	—	—	2,790,000	—
November 1, 2017	—	—	—	5,590,000
December 1, 2017	—	—	—	2,683,000
December 1, 2018	—	—	—	—
December 2, 2019	—	—	—	—
December 1, 2020	—	—	—	—
December 1, 2020	—	—	—	—
December 1, 2021	—	—	—	—
November 30, 2022	—	—	—	—
December 1, 2023	—	—	—	—
<b>Total General Limited Debt</b>	<b>7,535,000</b>	<b>7,540,000</b>	<b>7,590,000</b>	<b>8,273,000</b>
<b>Debt Certificates:</b>				
<b>Certificates Dated</b>				
March 4, 2004	14,740,000	—	—	—
<b>General Bonded Debt (Alternate Revenue Source)</b>				
December 1, 2001	—	—	—	—
December 1, 2008	—	—	—	—
December 1, 2009	—	—	—	—
December 1, 2010	6,680,000	6,680,000	6,680,000	6,680,000
December 1, 2010	1,520,000	1,520,000	1,520,000	1,325,000
December 1, 2010	20,500,000	20,500,000	20,500,000	20,500,000
December 2, 2013	16,370,000	16,370,000	16,370,000	16,370,000
December 18, 2014	—	15,750,000	15,650,000	15,550,000
December 2, 2019	—	—	—	—
September 2, 2020	—	—	—	—
<b>Total General Obligation Bonds (Alternate Revenue Source)</b>	<b>45,070,000</b>	<b>60,820,000</b>	<b>60,720,000</b>	<b>60,425,000</b>
<b>Total Bonded Debt</b>	<b>67,345,000</b>	<b>68,360,000</b>	<b>68,310,000</b>	<b>68,698,000</b>
<b>Legal Debt Margin</b>	<b>24,327,869</b>	<b>39,707,734</b>	<b>38,541,568</b>	<b>42,773,756</b>
<b>Nonreferendum Debt Margin</b>	<b>6,585,574</b>	<b>6,709,547</b>	<b>6,436,314</b>	<b>4,619,351</b>

Note: Under Illinois State Statutes general obligation "alternate revenue source" bonds are not regarded or included in any computation of indebtedness for the purposes of the overall 2.875% of EAV debt limit or the nonreferendum 0.575% of EAV limit so long as the debt service levy for the bonds is abated annually and not extended.

Data Source: District Records

2017	2018	2019	2020	2021	2022
1,868,951,084	1,835,372,024	2,013,626,554	2,065,332,435	1,894,635,240	1,957,579,994
53,732,344	52,766,946	57,891,763	59,378,308	54,470,763	56,280,425
10,746,469	10,553,389	11,578,353	11,875,662	10,894,153	11,256,085
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
5,340,000	4,990,000	4,565,000	4,040,000	3,970,000	3,820,000
—	—	—	—	—	—
2,646,000	—	—	—	—	—
—	2,735,000	135,000	—	—	—
—	—	2,680,000	800,000	500,000	200,000
—	—	560,000	—	—	—
—	—	—	2,855,000	—	—
—	—	—	—	2,870,000	—
—	—	—	—	—	3,055,000
7,986,000	7,725,000	7,940,000	7,695,000	7,340,000	7,075,000
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
6,680,000	6,680,000	—	—	—	—
1,125,000	920,000	—	—	—	—
20,500,000	20,500,000	—	—	—	—
16,370,000	16,370,000	16,370,000	16,370,000	16,370,000	16,370,000
15,450,000	15,350,000	15,150,000	15,150,000	15,150,000	15,150,000
—	—	6,285,000	6,285,000	6,285,000	6,040,000
—	—	18,465,000	17,910,000	17,325,000	16,710,000
60,125,000	59,820,000	56,270,000	55,715,000	55,130,000	54,270,000
68,111,000	67,545,000	64,210,000	63,410,000	62,470,000	61,345,000
45,746,344	45,041,946	49,951,763	51,683,308	47,130,763	49,205,425
2,760,469	2,828,389	3,638,353	4,180,662	3,554,153	4,181,085

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Pledged-Revenue Coverage - Last Ten Fiscal Years**

**December 31, 2023 (Unaudited)**

Fiscal Year	User Fees (1)	Annual Limited Bond Proceeds (2)	Total Pledged Revenues	Applicable Alternate Bond Debt Service (3)	Debt Service Coverage (4)
2014	\$ 10,056,707	\$ 2,740,000	\$ 12,796,707	\$ 2,419,187	529%
2015	10,138,677	2,790,000	12,928,677	3,139,250	412%
2016	10,454,849	2,910,000	13,364,849	3,323,545	402%
2017	10,203,158	2,683,000	12,886,158	3,318,090	388%
2018	9,730,018	2,646,000	12,376,018	3,311,074	374%
2019	9,445,241	2,735,000	12,180,241	3,028,665	402%
2020	4,967,052	3,240,000	8,207,052	2,491,755	329%
2021	7,332,211	2,855,000	10,187,211	3,130,575	325%
2022	9,022,031	2,870,000	11,892,031	3,132,025	380%
2023	10,502,633	3,055,000	13,557,633	3,740,880	362%

(1) User fees are gross user fees or charges for services from the District Special Revenue Funds including Recreation Programs, Bridges of Poplar Creek Country Club (golf), and The Club at Prairie Stone. User fees not used to fund Alternate Revenue Bond debt service may be spent for any other District governmental purpose.

(2) Annual Limited Bond Proceeds are derived from the issuance of general obligation bonds payable from dedicated debt service levy from the District's Debt Service Extension Base. Any portion of Annual Limited Bond proceeds not required to fund Alternate Revenue Bond debt service is used to fund District capital projects.

(3) Pledged Revenues are intended to pay debt service on December 1 of the current fiscal year and the following June 1 payment (the Annual Debt Service Requirement). Capitalized interest and Build America Bond rebates are not reflected in these amounts.

(4) The District has covenanted to maintain Pledged Revenues in an annual amount that is at least 125% of the Annual Debt Service Requirement. If there are not sufficient Pledged Revenues, the District could levy Pledged Taxes to fund any shortfall of Pledged Revenues. This has never occurred since the District has issued Alternate Revenue Bonds.

Data Source: District Records

## HOFFMAN ESTATES PARK DISTRICT, ILLINOIS

### Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2023 (Unaudited)

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Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2014	51,895	\$ 1,792,349	\$ 34,538	5.50%
2015	51,895	1,868,998	36,015	4.50%
2016	51,895	1,898,371	36,581	4.70%
2017	51,895	1,934,386	37,275	3.80%
2018	51,895	1,851,909	35,686	3.10%
2019	51,895	2,010,257	38,737	2.90%
2020	51,895	2,029,458	39,107	6.90%
2021	52,530	2,102,041	40,016	2.90%
2022	50,682	2,086,375	41,166	3.70%
2023	50,179	2,273,209	45,302	3.90%

Data Source: U.S. Department of Commerce, Bureau of Census, Illinois Bureau of Employment Security  
Village of Hoffman Estates

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago  
December 31, 2023 (Unaudited)**

Employer	2023			2014		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
St. Alexius Medical Center	2,500	1	4.90%	1,900	2	3.96%
Siemens Medical Systems	400	2	0.80%	500	7	1.04%
Claire's	400	3	0.80%			
Village of Hoffman Estates	356	4	0.70%	358	10	0.75%
FANUC America	350	5	0.70%	370	9	0.77%
Vistex	350	6	0.70%			
Leopardo Companies, Inc.	300	7	0.60%			
Wells Fargo	300	8	0.60%			
Salvation Army	270	9	0.50%			
Tate & Lyle	220	10	0.40%			
Sears (now Transformco)				5,600	1	11.67%
AT&T (Ameritech)				1,200	3	2.50%
GE Commercial Finances				800	4	1.67%
Alexian Bros Behav Health Hosp				650	5	1.35%
CDK Global				600	6	1.25%
Liberty Mutual				400	8	0.83%
Totals	<u>5,446</u>		<u>10.70%</u>	<u>12,378</u>		<u>25.79%</u>

Data Source: Village of Hoffman Estates

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Full-Time Equivalent Government Employees by Function - Last Ten Fiscal Years  
December 31, 2023 (Unaudited)**

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Government</b>										
Full-Time Employees	36	36	43	39	38	37	42	37	38	37
Part-Time Employees	4	3	2	4	4	3	1	—	—	—
	<u>40</u>	<u>39</u>	<u>45</u>	<u>43</u>	<u>42</u>	<u>40</u>	<u>43</u>	<u>37</u>	<u>38</u>	<u>37</u>
<b>Culture and Recreation</b>										
Full-Time Employees	35	35	38	38	37	38	20	33	35	37
Part-Time Employees	481	484	424	445	405	386	379	316	336	326
Seasonal Employees	231	242	285	240	250	250	61	140	236	244
	<u>747</u>	<u>761</u>	<u>747</u>	<u>723</u>	<u>692</u>	<u>674</u>	<u>460</u>	<u>489</u>	<u>607</u>	<u>607</u>
Total Full-Time Employees	71	71	81	77	75	75	62	70	73	74
Total Part-Time/Seasonal	<u>716</u>	<u>729</u>	<u>711</u>	<u>689</u>	<u>659</u>	<u>639</u>	<u>441</u>	<u>456</u>	<u>572</u>	<u>570</u>
	<u>787</u>	<u>800</u>	<u>792</u>	<u>766</u>	<u>734</u>	<u>714</u>	<u>503</u>	<u>526</u>	<u>645</u>	<u>644</u>

Data Source: District Records

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**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Operating Indicators by Function/Program - Last Ten Fiscal Years  
December 31, 2023 (Unaudited)**

Function/Program	2014	2015	2016
<b>Recreation</b>			
Number of Participants	24,397	23,540	23,311
<b>Annual Attendance</b>			
The Club at Prairie Stone	696,067	897,021	757,983
Seascape Family Aquatic Center	26,202	27,901	33,601
Triphahn Center and Ice Arena	701,670	948,002	916,718
Willow Recreation Center	107,514	203,544	191,942
<b>Memberships</b>			
50+ Active Adults	618	586	673
Bo's Run Dog Park	329	249	297
Dog Park Combo (Admit to Both Sites)	80	72	76
Freedom Run Dog Park	351	281	321
The Club at Prairie Stone	3,389	3,481	2,940
Seascape Family Aquatic Center	1,415	1,337	1,459
Triphahn Center and Ice Arena	917	892	863
Willow Recreation Center	371	370	349
<b>Bridges Poplar Creek Country Club</b>			
Rounds	28,525	29,393	31,279

\*Metrics for 2020 are lower due to the COVID-19 pandemic and a change in methodology.

Data Source: District Departments

2017	2018	2019	2020*	2021	2022	2023
22,544	21,254	23,301	12,085	20,079	23,553	23,553
773,143	705,192	694,422	91,141	147,503	165,121	165,121
27,740	28,202	31,864	—	32,226	33,898	33,898
907,551	827,787	720,175	26,701	138,735	124,411	124,411
184,264	168,069	189,893	4,932	34,260	42,243	42,243
296	397	369	—	—	—	—
318	287	329	257	296	224	224
85	81	66	79	132	105	105
321	315	288	250	272	261	261
3,000	2,881	2,837	1,992	2,160	2,418	2,418
1,437	1,302	1,366	—	1,642	1,645	1,645
854	809	781	509	523	469	469
335	329	253	93	103	166	166
31,323	26,109	24,538	28,238	30,830	29,154	29,154

**HOFFMAN ESTATES PARK DISTRICT, ILLINOIS**

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years  
December 31, 2023 (Unaudited)**

Function/Program	2014	2015	2016
<b>Recreation</b>			
Acreage - Owned	828	884	924
Facilities	7	7	7
Number of Parks - Owned	71	73	80
Natural Areas	13	13	23
Pathway Distance	64,187	64,187	72,388
Retention Ponds/Lakes	25	25	28
<b>Amenities</b>			
Ball Diamonds	28	29	29
Basketball Courts	13	13	15
Cricket Fields	1	1	1
Disc Golf Courses	1	1	1
Dog Parks	2	2	2
Fishing Areas	15	15	16
Football Fields	1	1	2
Indoor Ice Arenas	2	2	2
Pickleball Courts	—	—	—
Playgrounds	45	45	46
Shelter Areas	19	22	24
Skate Parks	3	3	2
Sled Hills	2	2	2
Soccer Fields	18	18	16
Splash Pads	4	4	4
Tennis Courts	17	17	17
Volleyball Courts	5	5	5

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Data Source: District Departments

2017	2018	2019	2020	2021	2022	2023
924	927	933	933	936	934	934
7	7	7	7	7	7	7
80	80	80	80	81	80	80
23	23	23	23	36	24	24
72,388	72,388	72,716	72,716	72,716	73,736	73,736
28	28	28	28	29	28	28
29	26	29	29	25	29	29
15	15	15	15	16	15	15
1	1	1	1	1	1	1
1	1	1	1	1	1	1
2	2	2	2	2	2	2
16	16	16	16	18	16	16
2	2	2	2	3	2	2
2	2	2	2	2	2	2
—	—	—	—	16	19	19
46	46	47	47	46	42	42
24	24	25	25	29	26	26
2	2	2	2	2	2	2
2	2	2	2	3	3	3
16	14	16	16	17	16	16
4	4	4	4	5	5	5
17	17	17	17	14	14	14
5	5	5	5	5	3	3

**MEMORANDUM NO. M24-060**

**TO:** All Committees  
**FROM:** Craig Talsma, Executive Director  
Nicole Hopkins, Director of Finance & Administration  
**RE:** Popular Annual Financial Report  
**DATE:** June 25, 2024

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**Motion**

Recommend to the full board the approval of the Popular Annual Financial Report (PAFR) for FY2023.

**Background**

The Government Finance Officers Association (GFOA) established the Popular Annual Financial Reporting Awards program to encourage local governments to present the information from their Annual Comprehensive Financial Report in a readily accessible format for the general public.

The report is judged on five categories:

- Reader appeal (25%)
- Understandability (40%)
- Distribution methods (5%)
- Other (creativity, notable achievements, etc.) (10%)
- Overall quality and usefulness of the report (20%)

The District applied for and received this award in its inaugural year, covering the fiscal year 2022, and the 2023 PAFR will be submitted to GFOA for judging upon board approval.

**Rationale**

The Popular Annual Financial Report (PAFR) serves an important purpose in providing financial transparency to stakeholders and the general public. The aim is to present complex financial information in a more accessible and understandable format.

The primary purpose of the PAFR is to communicate a government entity's financial health and performance to its citizens. By presenting key financial data in a simplified manner, it allows citizens to easily comprehend the entity's revenues, expenditures, assets, and liabilities. This promotes transparency and accountability by ensuring that taxpayers have access to information about how their tax dollars are being managed.

Furthermore, the PAFR also serves as a tool for informing stakeholders such as investors, creditors, and bondholders about the entity's financial position. It gives them an overview of the entity's fiscal stability and can influence their decisions regarding investments or lending.

In addition to its informational value for stakeholders and citizens alike, the PAFR can also help improve financial management within government entities. By analyzing trends and patterns in the data presented in the report, decision-makers can identify areas of strength or weakness in their finances. This enables them to make informed budgeting, resource allocation, and strategic planning decisions.



# Hoffman Estates Park District

HOFFMAN ESTATES, ILLINOIS

FOR THE FISCAL  
YEAR ENDING  
DECEMBER 31, 2023



**Popular  
Annual  
Financial  
Report**



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## INTRODUCTION

The Hoffman Estates Park District is pleased to present the Fiscal Year 2023 Popular Annual Financial Report (PAFR). The PAFR is designed to provide a snapshot of the District's finances and key statistical data in an easy-to-read and understandable format.

The financial data in the Popular Annual Financial Report is gathered from the District's Annual Comprehensive Financial Report for the Fiscal Year ending December 31, 2023. That report can be found at [heparks.org/About](https://www.heparks.org/About) under the FOIA tab. <https://www.heparks.org/wp-content/uploads/2023/06/HEPD-ACFR-22.pdf> The Annual Comprehensive Financial Report is the District's annual audited financial statement prepared to meet the requirements of the Governmental Accounting Standards Board (GASB).

The PAFR is an unaudited report and is not meant to replace the District's Annual Comprehensive Financial Report. Rather this document is meant to simplify the information presented.



## MISSION

To provide the best in parks and recreation by adhering to our values of integrity, innovation, cooperation, accountability, respect, and excellence.

## VISION

Enriching our community through parks and recreation.





# HOFFMAN ESTATES PARK DISTRICT BOARD OF COMMISSIONERS



Rajkumari Chhatwani  
President



Robert Kaplan  
Vice President



Pat McGinn  
Treasurer



Linda Dressler  
Asst. Secretary



Keith Evans  
Commissioner



Marc A. Friedman  
Commissioner



Chris MacGregor  
Commissioner

## ABOUT THE DISTRICT

### CHARTERED

Established by voter-approved referendum in 1964 by a vote of 663 in favor and 154 against.

### GOVERNANCE

An elected Board of Park Commissioners consisting of seven members constitutes the governing board of the Park District. Commissioners are elected to serve four-year unpaid terms.

### OFFICERS

The Board as a whole elects the president and vice-president for the coming year. The President, with the consent of the Board, appoints the Treasurer, Assistant Treasurer, Secretary and Assistant Secretary.

### APPOINTED OFFICIALS

The Board as a whole hires an Executive Director to manage the day-to-day affairs of the Park District.

### BOUNDARIES

The Village of Hoffman Estates encompasses approximately 95% of the Park District's jurisdictional boundaries.

### STAFF

The District employs 77 full-time and more than 600 part-time employees.



Craig Talsma  
Executive Director  
Board Secretary



Total Population  
52,530



Median Household Income  
\$96,274



18,450 Households

School Age  
17.1%

Seniors  
13.8%

Children Under 5  
6.6%





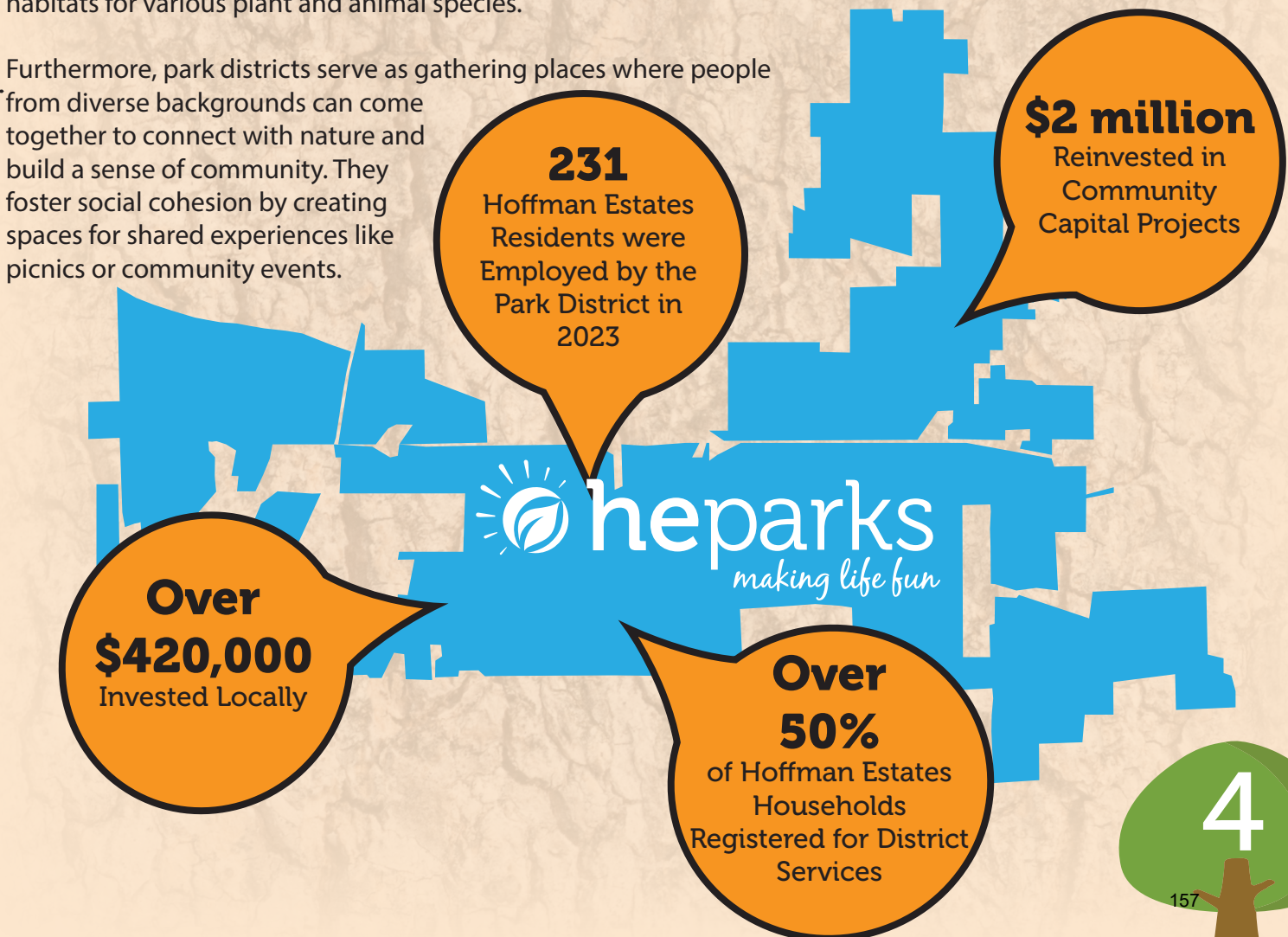
# PARK DISTRICT IMPACT

Park districts offer a range of financial and social benefits to communities. From an economic standpoint, park districts contribute to the local economy by attracting visitors, boosting tourism, and increasing property values. These green spaces provide opportunities for recreational activities such as sports events, concerts, and festivals, which can attract tourists and generate revenue for local businesses.

Additionally, park districts generate revenue through various means such as facility rentals, program fees, and sponsorships. These funds can be reinvested into maintaining and improving park amenities, creating a positive feedback loop of continuous enhancement. Park districts often offer affordable or free programs and activities for community members of all ages. These programs promote physical fitness, mental well-being, and social interaction. By providing accessible recreational facilities such as playgrounds, walking trails, and sports fields, park districts encourage healthy lifestyles and help combat sedentary behavior.

Moreover, park districts play a vital role in preserving natural habitats and protecting the environment. They provide green spaces that improve air quality by absorbing pollutants and reducing heat island effects in urban areas. Parks also support biodiversity by providing habitats for various plant and animal species.

Furthermore, park districts serve as gathering places where people from diverse backgrounds can come together to connect with nature and build a sense of community. They foster social cohesion by creating spaces for shared experiences like picnics or community events.





# HEALTH & WELLNESS

## SOCIAL EQUITY

### CONSERVATION

## THREE PILLARS

The National Recreation and Park Association (NRPA) has introduced three pillars as the foundation of the parks and recreation industry. Below summarizes how the Hoffman Estates Park District implements the three pillars.

### HEALTH AND WELLNESS -

Advancing community health and well-being through parks and recreation.

Located across the district, the three district-run fitness centers provide fitness and health opportunities for everyone in the community. Our low-cost fitness clubs are perfect for every budget.

Access to health and wellness activities is important for a healthy community. HEParks offers these great community wellness activities:

- Free use of the indoor track at the Triphahn Center
- Community Fitness Days (Free Fitness Center access)
- National Fitness Campaign outdoor Fitness Court
- Free fitness memberships through 50+ health insurance programs
- Free Pop-Up Fitness in the Park fitness classes during the summer and fall
- Over 13 miles of paved walking trails and paths

HEParks offers free active and social recreation opportunities daily to the 50 plus community.

### CONSERVATION - Creating a resilient and climate-ready community.

HEParks limits the use of chemicals and sprays at all parks and instead uses sustainable practices to control weeds and keep green spaces lush. By using sustainable fertilizers and modern seeding practices the district keeps fields green without exposing families to chemicals.

Protecting and nurturing the wild areas of HEParks is important to the health of the community. Throughout the year staff organizes volunteer events to encourage residents to take environmental ownership within the community.

Popular ecological programs include:

- Invasive Plant and Tree Removal
- Wildflower seed collection
- Seed bombing to renaturalize wild areas
- Native foliage planting day
- Wood Duck Boxes
- Native Birds of Prey Mews
- Butterfly Gardens

In order to keep the local ponds, lakes, and stream ecologies strong the

### EQUITY AT THE CENTER -

Equity at the center of all we do.

The Friends of HEParks Foundation Scholarship program provides financial assistance to district families. The foundation believes that all residents can participate in and enjoy recreational opportunities regardless of their social, physical, or economic circumstances and limitations. To date, the scholarship fund has provided over \$250,000 in free programs to disadvantaged families in our community.

In 2021 HEParks started the "Programs for All" Initiative to extend aid to more families in our community. Partnering with the local school district, HEParks provides free programs and free uniforms to children who need it most. This program is independent of the scholarship program and places children within in-house programs with openings.

Special Events are the highlights of Park District programming. With three large community events and many more throughout the year, there is always something for families to do with HEParks. The district's special events are all offered free of charge or at very low fees so that everyone in the community can attend.

district practices responsible shoreline protection. These protected areas prevent erosion and provide habitats for animals. The district also uses fish to control algae instead of using pesticides.

Promoting the beauty and importance of trees The Vogelei Arboretum is a botanical garden focused on trees. These intentionally developed living tree museums help engage and educate the public on the importance of tree species preservation.

5



# UNDERSTANDING ANNUAL COMPREHENSIVE FINANCIAL REPORT

## TRANSMITTAL LETTER

A transmittal letter's purpose is to provide some context and explanation about the statements, helping readers understand what they're looking at. Think of it as a little introduction or summary that sets the stage for the numbers and figures.

In government settings, where financial statements can be complex and full of jargon, a transmittal letter plays an important role in making things more accessible. It helps bridge the gap between technical language and everyday understanding by translating those numbers into plain English.

## AUDIT OPINION

There are different types of opinions that auditors can give based on their findings. These opinions play a crucial role in providing stakeholders with information about the financial health and accuracy of a government's financial statements.

Audit opinions range from unqualified opinions, which indicate that the financial statements are fairly presented and free from material misstatements, to qualified opinions, which highlight specific issues or limitations in the audit process. Other types of audit opinions include adverse opinions, which suggest that the financial statements are not fairly presented or have significant misstatements, and disclaimer of opinion, which occurs when auditors are unable to express an opinion due to lack of sufficient evidence or scope limitations.

## MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis section of the financial report provides management's explanation of the financial performance.

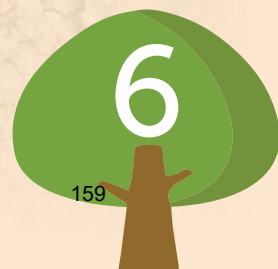
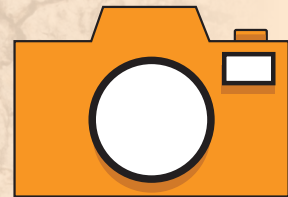
## BASIC FINANCIAL STATEMENTS

The basic financial statements include four statements along with reconciliations to explain variances between the different statements.

### Statement of Net Position and Statement of Activities

The Statement of Net Position gives a snapshot view of what the government owns, what it owes and what is left. The Statement of Activities shows what was spent and what was made. Both are designed to give a long-term view of a government's finances. These statements help determine if the government is meeting its goals and if it can continue to do so in the future. They use full accrual accounting, similar to how private businesses prepare their financial statements.

Accrual accounting records revenue when it's earned and expenses when they're incurred, regardless of when the cash actually changes hands. It also matches expenses to the revenue they generate. For example, think about Capital Assets and Depreciation: when the government buys a building or equipment, the cost is paid upfront, but the benefit is spread out over many years. To reflect this, the cost is spread out over the expected useful life of the asset.





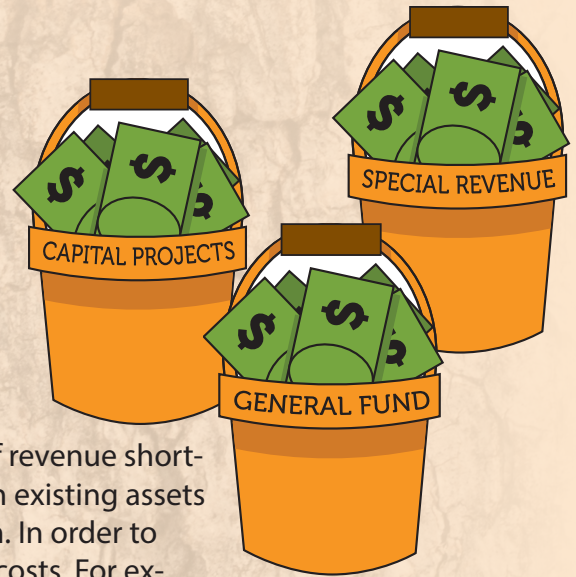
# UNDERSTANDING ANNUAL COMPREHENSIVE FINANCIAL REPORT

## BASIC FINANCIAL STATEMENTS CONT.

### Governmental Balance Sheet and Income Statement

The goal of the Governmental Balance Sheet and Income Statement is to provide a short term focus and can be used to assess whether a government is complying with limitations on the raising and spending of public monies and can pay its bills when they are due. Each fund maintains its own fund balance which is similar to retained earnings in the private sector.

Fund balances are used to ensure continued operations in the event of revenue shortfalls or delays. The Hoffman Estates Park District also strives to maintain existing assets and increase opportunities for the public without going to referendum. In order to accomplish this, portions of fund balances may be assigned for future costs. For example, the General Fund has an assigned fund balance of \$4,894,636 for roof replacements at all District buildings and includes a board designated reserve for unforeseen events.



## NOTES TO FINANCIAL STATEMENTS

The notes to the governmental annual financial report provide important additional information and explanations to the financial statements. These notes are essential for users of the report to gain a comprehensive understanding of the government's financial position and performance. They enhance transparency and help users make informed decisions based on a thorough understanding of a government's finances.

The notes typically include disclosures about various aspects of the government's finances, such as its accounting policies, significant accounting estimates, and any potential risks or contingencies that may impact its financial position. Other relevant information related to specific transactions or events may be included in these notes. This could include details about long-term obligations, contingent liabilities or assets, or commitments made by the government during the reporting period.

## SUPPLEMENTARY INFORMATION

The supplementary information provides more detailed financial and statistical information. The Statistical section is recommended by the Government Finance Officers Association and includes historical comparisons of financial data.

## FINANCIAL UPDATE

The financial update which follows is based on the Governmental Income Statement and provides a summary as well as selected detailed information. The goal is to provide a more accessible and easily understandable picture to the general public that does not have a background in public finance.





# FINANCIAL UPDATE

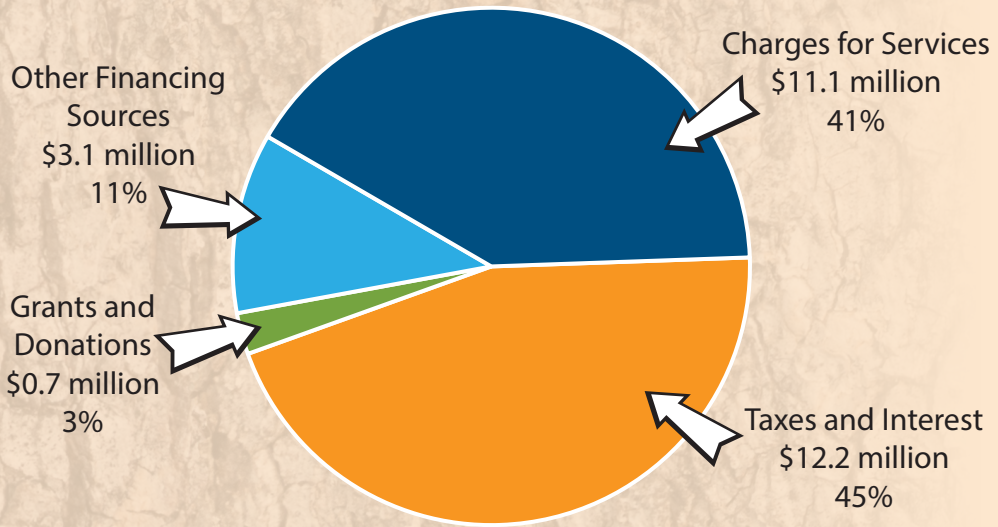
## 2023 REVENUE & EXPENSE OVERVIEW

Revenues exceeded expenses by nearly \$3 million. The Park District typically has a zero budget in most funds. The exception would be The Club and Bridges of Poplar Creek which are expected to generate a profit. For the 2023 fiscal year, revenue was \$1,702 thousand greater than budgeted. This was primarily due to conservative budgeting.

### Highlights:

- Investment income was \$288 thousand greater than budget due to the extremely favorable interest rates.
- Property taxes were \$372 thousand greater than budgeted due to the conservative budget for new growth in the community.
- Use of our fitness centers have continued to grow resulting in revenue \$393 thousand greater than budget primarily at The Club.
- Great golf weather resulted in an additional \$110 thousand in revenue.
- A more focused effort on renting the District's ice arena provided excellent results in \$139 thousand in additional revenue.

## WHERE THE MONEY COMES FROM



### CHARGES FOR SERVICES

Revenue received from:

- Programs & Instruction
- Memberships
- Facility Rentals
- Admission/Green Fees
- Sales
- Leagues
- Etc.

### PROPERTY TAXES

Revenue received from Real Estate Property Taxes and State Replacement Taxes

### OTHER FINANCING SOURCES

Revenue received from:

- Debt Issuance
- Premiums/Discounts

### OTHER

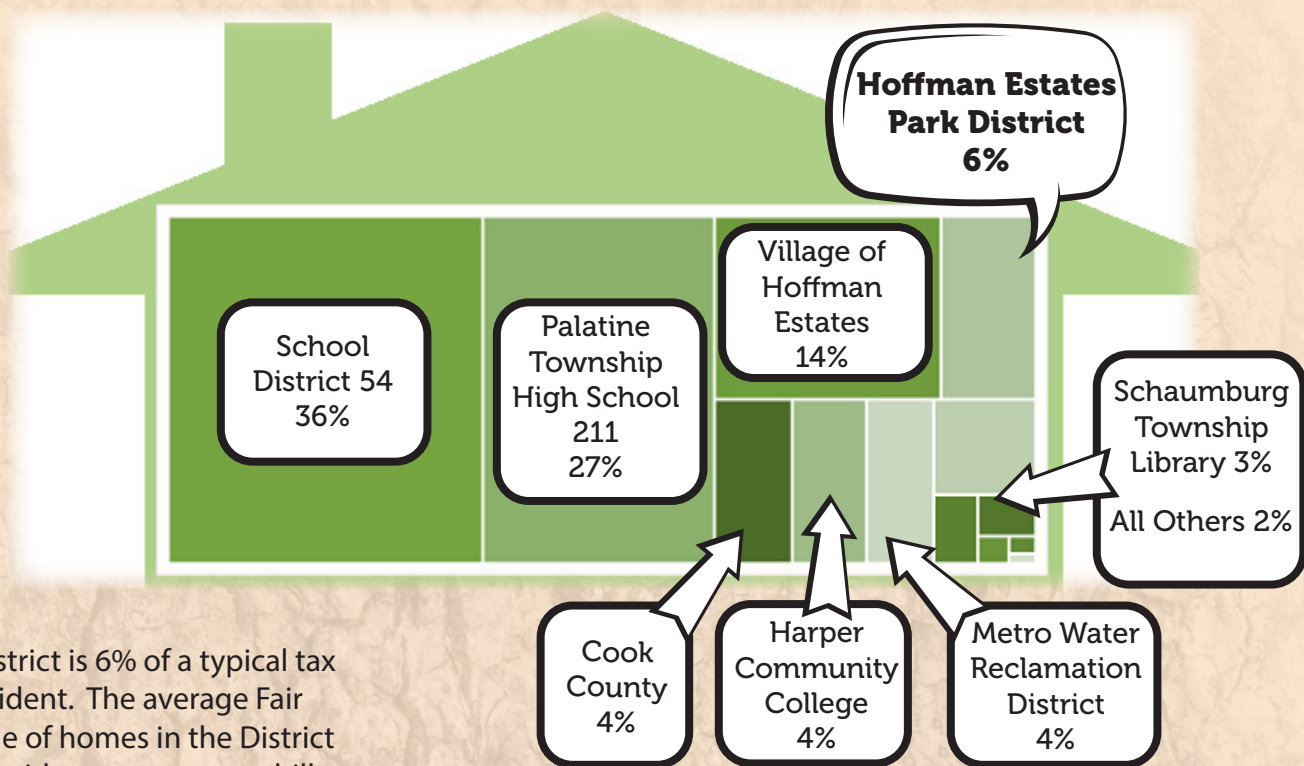
Revenue received from:

- State, Local and Federal Grants
- Donations
- Sponsorships of District Events
- Advertising
- Interest Income
- Sale of Surplus Property
- Etc.





# YOUR TAX BILL



## TAX BILL

The Park District is 6% of a typical tax bill for a resident. The average Fair Market Value of homes in the District is \$230,318 with an average tax bill of \$5,824. This means that the average household pays \$335 to the Park District.

## PROPERTY TAX EXTENSION LIMITATION LAW

The Property Tax Extension Limitation Law applies to non-home rule units of local government. The Village of Hoffman Estates and Cook County are home rule units of local government meaning they have the ability to exercise any authority not expressly prohibited by the state. Special Districts are always non-home rule.

The Property Tax Extension Limitation Law limits the amount of additional tax revenue a non-home rule unit of government can levy for in a given year. The limit is set at the Consumer Price Index or 5% which ever is less.

## How Your Tax Bill is Calculated

2022 Estimated Fair Market Value	\$230,318
Assessment Level (10% for residential properties)	X .10
2022 Assessed Value	\$23,032
2022 State Equalizer	X 2.9237
2022 Equalized Assessed Value (EAV)	\$67,338
2022 Homeowner Exemption	-\$10,000
2022 Adjusted Equalized Assessed Value	\$57,338
2022 Tax Rate (your tax rate could vary)	X .10158
Estimated Tax Bill in Dollars	\$5,824



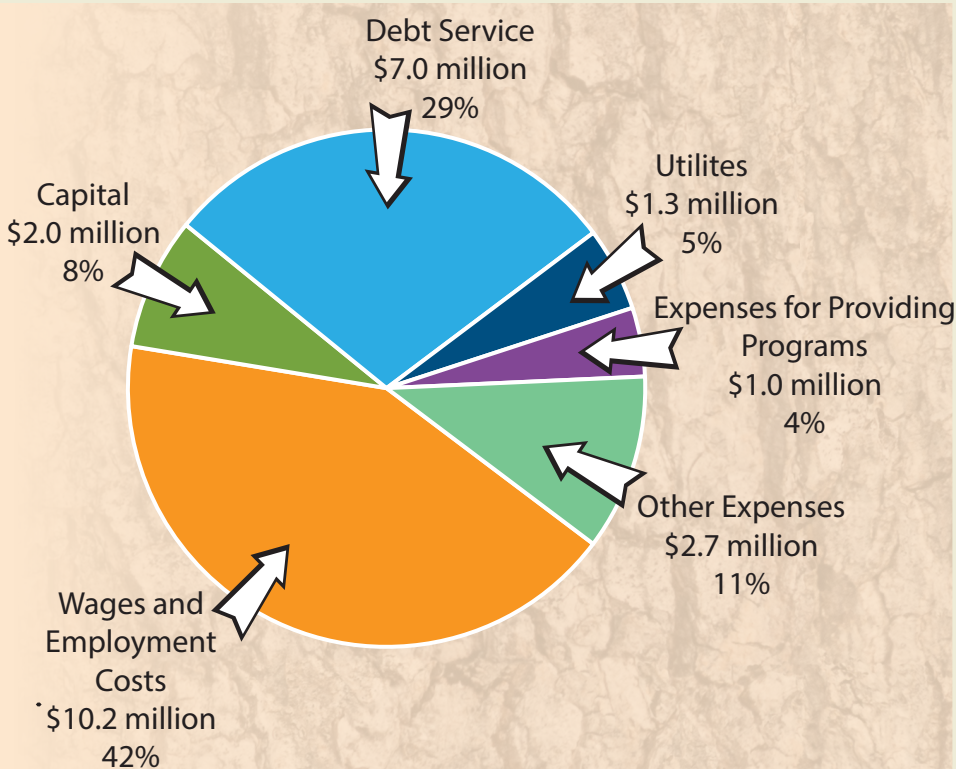


# FINANCIAL UPDATE

## EXPENSES AND OTHER FINANCING USES

The District had total expenditures nearly \$24 million, \$514 thousand less than budgeted. This is primarily a result of a delay in the Willow Recreation Center renovation project. This project was delayed as the District continues to assess how to provide the amenities that will provide the most benefit to the entire community.

## HOW THE DISTRICT SPENT IT'S RESOURCES



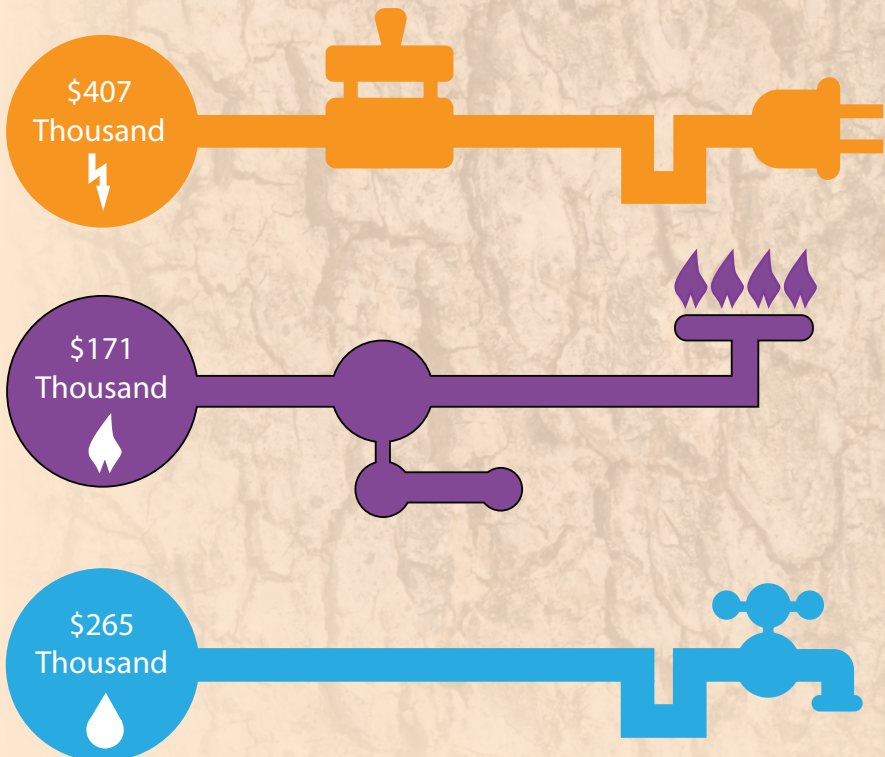
### The District spent over \$10 million on wages and employment costs.

The District spent \$10.2 million on wages and related employment costs. This is 42% of total expenses and \$96 thousand less than the budgeted amount due to delays in filling vacant positions.

The District employs between 450 and 750 employees annually to provide services and maintain the community's buildings and parks.



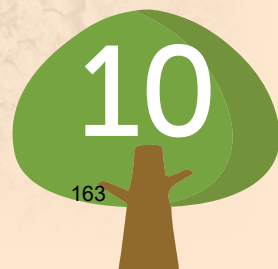
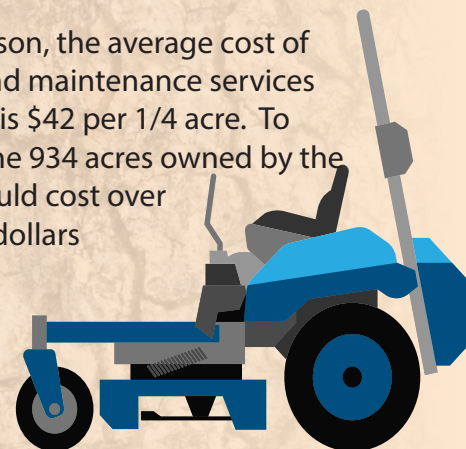
### Utilities



### Maintaining the parks and facilities.

\$2.6 million, 10.8%, was spent on wages, supplies, and services to maintain the parks and facilities.

In comparison, the average cost of mowing and maintenance services in the area is \$42 per 1/4 acre. To maintain the 934 acres owned by the District would cost over \$4 million dollars annually.





# 2023 MAJOR CAPITAL PROJECTS

<b>BEACON POINT</b>	<b>\$340 THOUSAND</b>
<b>PINE PLAYGROUND</b>	<b>\$247 THOUSAND</b>
<b>TRIPHAHN COMMUNITY CENTER HOT WATER HEATER</b>	<b>\$244 THOUSAND</b>
<b>TRIPHAHN PLAYGROUND</b>	<b>\$202 THOUSAND</b>
<b>COURT AND PARKING LOT REPAIR AND SEAL</b>	<b>\$169 THOUSAND</b>
<b>TRIPHAHN COMMUNITY CENTER FITNESS CENTER REMODEL</b>	<b>\$141 THOUSAND</b>
<b>HUNTINGTON PARK</b>	<b>\$132 THOUSAND</b>
<b>WILLOW RECREATION CENTER RENOVATION - PHASE 1</b>	<b>\$82 THOUSAND</b>
<b>FABBRINI PICKLEBALL FENCE</b>	<b>\$59 THOUSAND</b>
<b>TRUCK</b>	<b>\$58 THOUSAND</b>





# DEBT SERVICE

DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
2013A - ALTERNATE REVENUE BONDS		\$809,738	\$809,738
2014A - ALTERNATE REVENUE BONDS		\$605,062	\$605,062
2017A - GENERAL OBLIGATION BONDS	\$150,000	\$115,350	\$186,750
2019B - ALTERNATE REVENUE BONDS	\$245,000	\$251,400	\$251,400
2020A - ALTERNATE REVENUE BONDS	\$615,000	\$866,250	\$1,480,500
2020B - GENERAL OBLIGATION BONDS	\$300,000	\$20,000	\$332,000
2022A - GENERAL OBLIGATION BONDS	\$2,870,000	\$107,625	\$2,874,986

## ALTERNATE REVENUE BONDS

- Alternate revenue bonds are a type of debt instrument that is used to finance infrastructure projects. Alternate revenue bonds are supported by specific revenue streams usually generated by the project itself.

The use of alternate revenue bonds allows governments to finance projects without relying solely on taxpayer dollars or increasing taxes. By tapping into specific revenue streams tied to the project's operation or usage fees, governments can leverage private sector participation and ensure that those who benefit from the infrastructure development contribute to its financing.

## GENERAL OBLIGATION BONDS

General obligation bonds, also known as GO bonds, are a type of debt instrument used to finance public infrastructure projects and other capital expenditures. These bonds are backed by the full faith and credit of the issuing government entity, which means that the government pledges its taxing power to repay the bondholders.

The funds raised through the issuance of GO bonds are typically used for long-term investments that benefit the community as a whole.



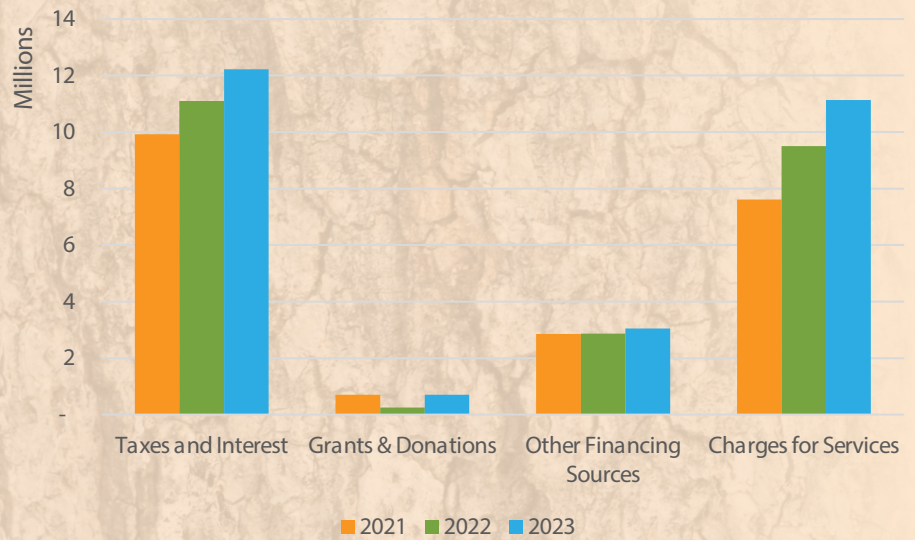


# FINANCIAL TRENDS

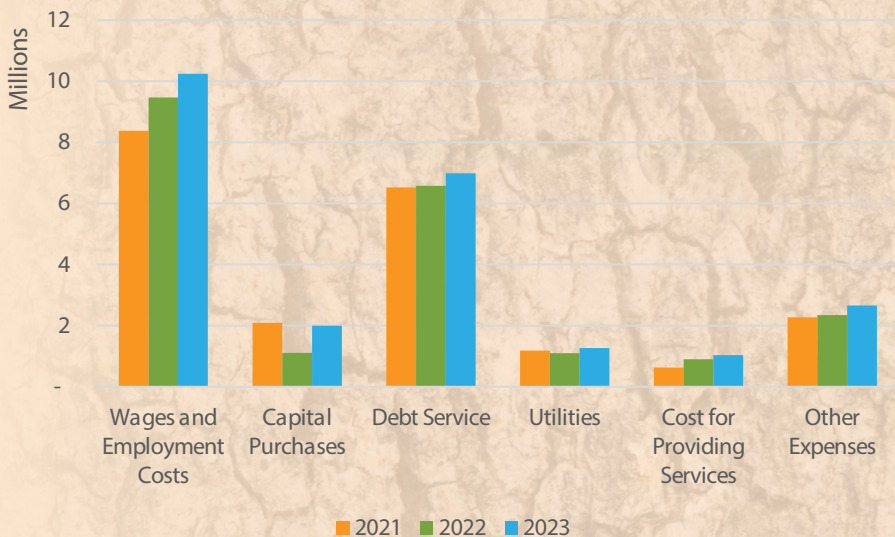
Tax and interest rose by 12% in 2022 and 10% in 2023. Similar to many other governmental bodies in Illinois, the District is constrained to the Consumer Price Index to a maximum 5% rise in property taxes. These higher increases reflect the end of the Sears Economic Development Area with the property tax revenue now included in the District's EAV instead of being diverted to the Village of Hoffman Estates. New property added to the tax roles increased the revenue in 2023.

Meanwhile, charges for services have been on a steady incline. This rise is mainly driven by increased participation, with fees adjusted to effectively cover inflationary cost increases through revenue.

## REVENUE



## EXPENSES



Employee wages and employment costs saw a 13% rise in 2022 and an 8% increase in 2023. Concurrently, minimum wage escalated by 8.3% in 2022 and 7.7% in 2023. These factors, coupled with heightened inflation and a competitive job market, have led to increased wage expenditures.

Capital expenditures fluctuate significantly from year to year, depending on scheduled projects.

The growth in interest income has also resulted in higher interest expenses, reflected in increased debt service payments in 2023.

Costs for service provision surged by 44% in 2022 and 15% in 2023. Fees have been adjusted to cover these escalating costs as well as wage hikes.





# GLOSSARY

**Accounting:** The process of recording, summarizing, analyzing, and reporting financial transactions.

**Assets:** Resources owned by a government or organization that have economic value, such as cash, buildings, equipment, and investments.

**Liabilities:** Debts or obligations owed by a government or organization, such as loans, bonds, and accounts payable.

**Accounts Payable:** Accounts payable refers to the amounts owed to suppliers or vendors for goods or services received but not yet paid for.

**Revenue:** Income earned by a government or organization from providing goods or services, taxes, grants, or investments.

**Expenses:** Costs incurred by a government or organization in carrying out its activities, including salaries, supplies, utilities, and maintenance.

**Fund:** A separate accounting entity with its own assets, liabilities, revenues, and expenses, used to track specific activities or programs.

**Budget:** A financial plan that outlines expected revenues and expenses for a specific period, typically a fiscal year, to achieve financial goals.

**Encumbrance:** A commitment made for future expenditures, often related to purchase orders or contracts, which reduces available funds.

**Fund Balance:** The difference between assets and liabilities in a fund, representing the financial position or equity of the fund.

**Internal Controls:** Policies, procedures, and safeguards implemented to ensure accurate financial reporting, prevent fraud, and safeguard assets.

**GAAP (Generally Accepted Accounting Principles):** Standardized guidelines and rules used in the United States to prepare and present financial statements.

**Fiscal Year:** A 12-month accounting period used for budgeting and reporting purposes, often aligned with the calendar year or a specific government's operational cycle.

**Interfund Transactions:** Financial transactions between different funds within the same government entity, such as transfers and loans.

**Capital Assets:** Long-term assets with a useful life extending beyond a single fiscal year, such as buildings, infrastructure, and equipment.

**Debt Service:** Payments of principal and interest on loans or bonds issued by a government to finance capital projects or operations.

**Enterprise Fund:** A fund used to account for activities that provide goods or services primarily to external users on a fee basis, such as utilities or public transportation.

**Proprietary Fund:** A fund used to account for activities that are similar to those of a private business, such as enterprise funds and internal service funds.

**Governmental Fund:** A fund used to account for general government activities, including general, special revenue, capital projects, and debt service funds.

**Comprehensive Annual Financial Report (CAFR):** A set of financial statements and supplementary information presenting the financial position and results of operations for a government entity, including notes and required supplementary information.

**Net Position:** The difference between assets and liabilities in a governmental entity's financial statements, representing its overall financial position.

**Depreciation:** The gradual allocation of the cost of a tangible asset over its useful life, reflecting its decrease in value due to wear and tear, obsolescence, or age.

**Accrual Basis Accounting:** An accounting method that records revenues and expenses when they are earned or incurred, regardless of when cash is exchanged.

**Cash Basis Accounting:** An accounting method that records revenues and expenses only when cash is received or paid, rather than when they are earned or incurred.

**Statement of Activities:** A financial statement that presents revenues, expenses, and changes in net position for a governmental entity over a specific period, similar to an income statement in business accounting.

**Restricted Fund:** A fund with constraints imposed by external parties, such as donors or grantors, specifying how resources can be used.

**Unrestricted Fund:** A fund without external restrictions on the use of its resources, providing maximum flexibility for a government's operations.

**Encumbrance Accounting:** The process of recording commitments for future expenditures as encumbrances, which are then reclassified as expenses when goods or

services are received.

**General Obligation Bonds:** Bonds issued by a government entity and backed by its full faith, credit, and taxing authority, typically used to finance capital projects.

**Commingling:** The mixing of resources from different funds or activities, which is generally prohibited in governmental accounting to maintain fiscal accountability.

**Matching Principle:** The accounting principle that requires expenses to be recorded in the same period as the revenues they help generate, ensuring accurate financial reporting.

**GASB (Governmental Accounting Standards Board):** The independent organization responsible for establishing accounting and financial reporting standards for state and local governments in the United States.

**Cost Allocation:** The process of assigning indirect costs to specific activities, programs, or cost centers based on a predetermined method or allocation basis.

**Program Budgeting:** A budgeting approach that focuses on the costs and outcomes of specific programs or activities rather than just organizational units or departments.

**Financial Sustainability:** The ability of a government entity to maintain its financial health and meet its obligations over the long term, often assessed through measures like reserve levels and debt ratios.

**Reconciliation:** refers to the process of comparing two sets of records or accounts to ensure that the figures are accurate, consistent, and in agreement. This process is typically performed to identify and rectify discrepancies between the two sets of records. Reconciliations are commonly conducted for various accounts, including bank accounts, general ledger accounts, and accounts receivable or payable. Reconciliations may also be performed for other accounts to ensure that all transactions are properly recorded and accounted for.





# GOVERNMENT FINANCE OFFICERS ASSOCIATION

The Government Finance Officers Association (GFOA) is a professional association that serves as a resource for finance professionals working in government organizations. It was established in 1906 and has since become a leading authority on public financial management.

The GFOA provides its members with valuable tools, resources, and training to enhance their knowledge and skills in areas such as budgeting, accounting, debt management, and financial reporting. It also offers networking opportunities for professionals to connect with peers and exchange best practices.

One of the key roles of the GFOA is to promote sound financial practices in government organizations. This includes advocating for transparent and accountable financial management, promoting fiscal responsibility, and providing guidance on effective financial policies and procedures.

The association also plays a crucial role in setting standards for government finance professionals through its certification programs. These programs provide individuals with the opportunity to demonstrate their expertise and commitment to excellence in public finance.

Overall, the Government Finance Officers Association serves as a vital resource for finance professionals working in government organizations by providing them with the necessary tools, knowledge, and support to effectively manage public finances.

For more information, go to [GFOA.org](http://GFOA.org)

## STAY CONNECTED



## FOR MORE INFORMATION

**Hoffman Estates Park District Transparency Center**  
**Annual Comprehensive Financial Report**



## HOFFMAN ESTATES PARK DISTRICT MEMORANDUM NO 24-058

**TO:** A&F Committee  
**FROM:** Craig Talsma, Executive Director  
Nicole Hopkins, Director of Finance & Administration  
**RE:** Division Report  
**DATE:** June 25, 2024

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### **Motion:**

Forward the June Administration & Finance Report to be included in the June Executive Director's Report for Board approval.

### **Finance/Administration:**

- Lauterbach & Amen completed their fieldwork and testing. Compilation of the statistical data as well as developing the Management Discussion and Analysis (MDA) is completed. The audit will be presented at the June meeting in draft form.
- Processed applicable monthly and quarterly returns as required.
- Processed Club/TC/WRC cancellations, including attaching documentation to RecTrac household members and member holds prior to the May billing.
- Completed BS&A software updates.
- Automated additional reports for Rec, Maintenance, and WRC
- Monitor Multiple Chargebacks.
- Troubleshoot any permission issues and processing issues as they arose.
- Payroll Cycle Processing
  - 05/10/24      \$361,990.96
  - 05/24/24      \$386,771.80

### **Administrative Registration/EFT Billing:**

- EFT Billings for:
  - Sponsorship/Marquee; LSC (weekly); Club/TC/WRC Fitness; Fitness/Locker; Freestyle
  - STAR; Preschool; Dance
- Administrative
  - Database Maintenance
    - Duplicate Households/Employee Pass\Aged Punch Passes
  - Program Fee/Rule Adjustments
  - Assisted in Training New Staff
  - Billing NSF Payment Retries
- Administrative Registration for:
  - Camp

## **Technology:**

- Watchfire Marquee Signs
  - All paperwork was received from Vernon & Maz. Director of Parks, Dustin Hugen, worked with the Village and determined that a permit is not required since no structural work is involved.
  - The order was placed with Electro-Matic with expected completion by the end of September.
- Security Camera Upgrades
  - Bridges of Poplar Creek
    - BPC Range West camera suffered a hardware failure. Sent camera to Axis for warranty repair/replacement.
- District iPhone upgrade
  - IT is in the process of upgrading all Parks Department District mobile phones from the Samsung S20 5G (Android) to the iPhone 13 5G. These are the Free phones from Verizon available to Government Liable customers under the State of IL contract.
- STAR to Camp Mobile phone conversion
  - IT worked with our School Age Program Manager to convert all STAR mobile phones to the various camp sites.
- New Network Switch at Vogelei
  - The 24-port network switch at Vogelei suffered a hardware failure. IT replaced the switch with a 48-port spare switch. The broken switch was replaced under warranty
- Audit analog POTS (Plain Old Telephone Service) lines.
  - Due to AT&T retiring our analog POTS lines, IT is working to standardize ALL of the District's elevators in order to be code compliant.
    - All Fax lines with the exception of the North Side Admin fax machine utilizing analog POTS lines have been disconnected from Infobip. IT is researching an alternative solution.
      - Peerless/Infobip sent us a final check with credits due and ALL accounts are now closed.

INVOICE REGISTER FOR HOFFMAN ESTATES PARK DISTRICT  
 INVOICE DUE DATES 05/15/2024 - 06/11/2024  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 BOTH OPEN AND PAID

VENDOR NAME							
INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
<b>1000BULBS.COM</b>							
W04035038	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-SHIPPING 1EA	CAPONE	18.40
W04035038	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-4' LED T8 TUBE LAMP 1CA	CAPONE	99.60
W04035038	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-TC-F13T5WW BULBS 8EA	CAPONE	79.60
<b>1000BULBS.COM Total</b>							<b>197.60</b>
<b>10-S TENNIS SUPPLY &amp; DINKSHOT</b>							
228638	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	INSURANCE DEDUCTABLE	CAPONE	1,000.00
228638	01-01-0500-1050	INSURANCE CLAIM REC	GENERAL	ASSETS	TENNIS BACK BOARD	CAPONE	2,398.44
<b>10-S TENNIS SUPPLY &amp; DINKSHOT Total</b>							<b>3,398.44</b>
<b>ABC SUPPLY CO</b>							
3643	01-20-8200-5015	MAINTENANCE & REPAIRS - WRC	GENERAL	MAINTENANCE	FREIGHT	CAPONE	363.00
3643	01-20-8200-5015	MAINTENANCE & REPAIRS - WRC	GENERAL	MAINTENANCE	SHIPPING	CAPONE	75.00
3643	01-20-8200-5015	MAINTENANCE & REPAIRS - WRC	GENERAL	MAINTENANCE	CLIPS	CAPONE	753.18
3643	01-20-8200-5015	MAINTENANCE & REPAIRS - WRC	GENERAL	MAINTENANCE	STONE	CAPONE	661.50
<b>ABC SUPPLY CO Total</b>							<b>1,852.68</b>
<b>ABILITY PEST CONTROL</b>							
6372	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	MAY MONTHLY PEST CONTROL FOR TC	INVOICE	85.00
6372	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	MAY PEST CONTROL FOR ICEBOX	INVOICE	15.00
<b>ABILITY PEST CONTROL Total</b>							<b>100.00</b>
<b>ACTIVE CAMPAIGN, LLC</b>							
2X1JXPN1	01-10-7400-5050	INFORMATION SERVICE AGREEMENTS	GENERAL	ADMINISTRATION	ANNUAL SUBSCRIPTION +5K CONTACTS	CAPONE	394.75
577Q1ZYK	01-10-7400-5050	INFORMATION SERVICE AGREEMENTS	GENERAL	ADMINISTRATION	ANNUAL SUBSCRIPTION +15K CONTACTS	CAPONE	1,090.62
<b>ACTIVE CAMPAIGN, LLC Total</b>							<b>1,485.37</b>
<b>ACUSHNET COMPANY</b>							
918123047	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CHECK	13.88
918123047	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	TITLEIST WEDGES (2)	CHECK	220.50
918134400	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CHECK	13.88
918134400	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	DISCOUNT DUE TO TERMS	CHECK	(6.24)
918134400	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	TITLEIST WEDGES (2)	CHECK	312.00
<b>ACUSHNET COMPANY Total</b>							<b>554.02</b>
<b>ADIDAS AMERICA INC</b>							
6161214376	14-10-7100-5020	UNIFORMS	BPC	ADMINISTRATION	WOMMENS STAFF JACKET -4	CAPONE	105.00
6161214376	14-10-7100-5020	UNIFORMS	BPC	ADMINISTRATION	WOMMENS STAFF SHIRTS - 10	CAPONE	206.20
6161266216	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS POLO (3)	CAPONE	120.00
6161270591	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS HOODIE (3)	CAPONE	112.50
6161270591	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS POLO (6)	CAPONE	210.00
6161270591	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS POLO (3)	CAPONE	135.00
6161291430	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS HOODIE	CAPONE	37.50
6161305629	14-10-7100-5020	UNIFORMS	BPC	ADMINISTRATION	MENS POLO STAFF SHIRT FILL IN -6	CAPONE	135.00
6161323309	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	7.86



INVOICE REGISTER FOR HOFFMAN ESTATES PARK DISTRICT  
 INVOICE DUE DATES 05/15/2024 - 06/11/2024  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 BOTH OPEN AND PAID

VENDOR NAME							
INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
AC 6161323309	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS PANTS	CAPONE	30.00
6161325373	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS SHORTS (2)	CAPONE	42.00
6161325373	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS PANTS (2)	CAPONE	54.00
6161325373	14-40-4500-5150	PRO SHOP - CLOTHING (COGS)	BPC	GOLF OPERATIONS	ADIDAS PANTS (1)	CAPONE	30.00
<b>ADIDAS AMERICA INC Total</b>							<b>1,225.00</b>
<b>ADVANCED ELEVATOR COMPANY</b>							
55877	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	MAINTENANCE AND TRBL SHOOT VOG ELEVATOR	INVOICE	856.10
55913	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	MAINTENANCE TC ELEVATORS	INVOICE	1,369.13
<b>ADVANCED ELEVATOR COMPANY Total</b>							<b>2,225.23</b>
<b>AL WARREN OIL CO INC</b>							
W1650334	01-20-8500-5000	FUEL	GENERAL	MAINTENANCE	581.80 GALLONS OF GAS	INVOICE	1,901.62
W1650335	01-20-8500-5000	FUEL	GENERAL	MAINTENANCE	500 GALLONS OF DIESEL	INVOICE	1,679.92
W1653611	01-20-8500-5000	FUEL	GENERAL	MAINTENANCE	675.50 GALLONS OF GAS	INVOICE	2,279.48
W1653612	01-20-8500-5000	FUEL	GENERAL	MAINTENANCE	179.10 GALLONS OF DIESEL FUEL	INVOICE	532.46
W1657579	01-20-8500-5000	FUEL	GENERAL	MAINTENANCE	699.10 GALLONS OF GAS	INVOICE	2,128.41
W1657580	01-20-8500-5000	FUEL	GENERAL	MAINTENANCE	346.60 GALLONS OF DIESEL FUEL	INVOICE	1,020.56
<b>AL WARREN OIL CO INC Total</b>							<b>9,542.45</b>
<b>ALL COMMUNITY EVENTS INC</b>							
000223	11-15-7900-5000	ADVERTISING	THE CLUB	COMMUNICATION & MARKET	THE CLUB STARS & STRIPES SPONSOR EVENT	CAPONE	600.00
<b>ALL COMMUNITY EVENTS INC Total</b>							<b>600.00</b>
<b>ALLEYTRAK, INC</b>							
149831BB-0001	11-10-7600-5000	DUES & SUBSCRIPTIONS	THE CLUB	ADMINISTRATION	PS ALLEYTRAK MONTHLY SUBSCRIPTION	CAPONE	49.00
C7EF58F3-0030	14-90-0010-5010	TOP TRACER LEASE	BPC	CAPITAL PROJECTS	ALLEYTRAK LICENSE DUES - MAY	CAPONE	59.00
<b>ALLEYTRAK, INC Total</b>							<b>108.00</b>
<b>ALSCO INC</b>							
LCHI1829707	11-10-7300-5000	PROFESSIONAL SERVICES	THE CLUB	ADMINISTRATION	PS-MAT SERVICE (5/27) 1EA	INVOICE	79.50
<b>ALSCO INC Total</b>							<b>79.50</b>
<b>AMAZON.COM INC</b>							
0516111-3474665-517	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	BALLS	CAPONE	49.42
0516111-3474665-517	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	WATER BLASTER	CAPONE	22.93
0516111-3474665-517	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	WATER BALLS	CAPONE	18.99
0516111-3474665-517	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	BALLS	CAPONE	49.42
0516111-3474665-517	02-60-5100-5050	PRESCHOOL KIDS EXP	RECREATION	EARLY CHILDHOOD	SIDEWALK CHALK	CAPONE	58.70
0516111-3474665-517	02-60-5100-5040	KINDERCAMP EXP	RECREATION	EARLY CHILDHOOD	GLUE STICKS	CAPONE	27.78
111-0981248-461460	01-20-8200-5050	MAINTENANCE & REPAIRS - BPC	GENERAL	MAINTENANCE	BEARING CLIP 189-4155	CAPONE	16.33
111-1654061-0541837	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	RIBBONS	CAPONE	47.37
111-1654061-0541837	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	CANVAS	CAPONE	67.56
111-1654061-0541837	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	SMART CARDS	CAPONE	11.64
111-1654061-0541837	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	STOPWATCH	CAPONE	26.99
111-1654061-0541837	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	QT-40 STRIPS	CAPONE	31.26

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AN 111-1870162-9369031	11-30-7500-5100	SUPPLIES & EQUIPMENT	THE CLUB	FITNESS	PS: 6 SET MASSAGE TBL SHEETS	CAPONE	65.99
111-2056512-1335460	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	ECHO DOTS	CAPONE	77.97
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	STERILE SALINE EYE WASH BOTTLES (24 PACK	CAPONE	88.56
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	SAFETY GOGGLES	CAPONE	9.80
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	BLOODBORNE PATHOGEN CLEANUP KIT	CAPONE	17.95
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	ORIGINAL HAND SANITIZER (6 PACK)	CAPONE	13.49
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	STERILE GUAZE PADS	CAPONE	19.56
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	FIRST AID BURN CREAM	CAPONE	9.99
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	TRIPLE ANTIBIOTIC OINTMENT PACKETS	CAPONE	8.46
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	SURGICAL TAPE FOR WOUND DRESSING	CAPONE	9.38
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	FABRIC ADHESIVE BANDAGES	CAPONE	17.94
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	200 PACK OF GUAZE PADS NON STERILE	CAPONE	15.12
111-2153470-6448233	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	SHIPPING	CAPONE	6.99
111-2158468-0334645	02-10-8100-5020	SAFETY EQUIPMENT	RECREATION	ADMINISTRATION	1 BOX OF 100 ANTISEPTIC TOWLETTES X2	CAPONE	13.30
111-2334193-0922617	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	MUD KITCHEN	CAPONE	159.00
111-2536564-9903431	11-10-7500-5010	SUPPLIES & EQUIPMENT	THE CLUB	ADMINISTRATION	PS: 100 GIFT CARD HOLDERS	CAPONE	7.49
111-2536564-9903431	11-10-7500-5010	SUPPLIES & EQUIPMENT	THE CLUB	ADMINISTRATION	PS: MINI BOWS	CAPONE	6.99
111-2981784-8449022	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	POTHOLDERS	CAPONE	12.99
111-3006858-1239453	14-40-7500-5100	SUPPLIES & EQUIPMENT	BPC	GOLF OPERATIONS	HDMI CORDS TOPTRACER 5	CAPONE	59.75
111-3260255-2377045	01-10-7500-5050	COMPUTER SUPPLIES	GENERAL	ADMINISTRATION	DISPLAYPORT TO HDMI ADAPTER 2-PACK	CAPONE	50.97
111-4602112-7658611	14-40-8100-5010	GOLF COURSE EQUIPMENT	BPC	GOLF OPERATIONS	ABC DRY CHEM FIRE EXTINGUISHER (2)	CAPONE	86.97
111-4846106-0117025	02-10-8100-5020	SAFETY EQUIPMENT	RECREATION	ADMINISTRATION	BASIC MEDICAL EXAM GLOVES	CAPONE	29.50
111-5518827-0301811	14-40-8100-5010	GOLF COURSE EQUIPMENT	BPC	GOLF OPERATIONS	FIRE BLANKET (2)	CAPONE	167.40
111-6045276-6496253	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	ICE PACKS	CAPONE	51.66
111-6045276-6496253	02-60-5100-5050	PRESCHOOL KIDS EXP	RECREATION	EARLY CHILDHOOD	ICE PACKS	CAPONE	51.66
111-6045276-6496253	02-60-5100-5040	KINDERCAMP EXP	RECREATION	EARLY CHILDHOOD	ICE PACKS	CAPONE	51.66
111-6045276-6496253	02-60-5100-5040	KINDERCAMP EXP	RECREATION	EARLY CHILDHOOD	WRISTBANDS	CAPONE	11.59
111-6541128-2875443	01-20-8400-5020	ATHLETIC FIELD SUPPLIES	GENERAL	MAINTENANCE	SHIPPING	CAPONE	9.98
111-6541128-2875443	01-20-8400-5020	ATHLETIC FIELD SUPPLIES	GENERAL	MAINTENANCE	3/8 CHECK VALVE IN LINE	CAPONE	27.50
111-6748429-7889011	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	GRADUATION HATS AND TASSLES	CAPONE	156.13
111-7411458-4699400	02-50-6100-5000	DANCE CLASS EXP	RECREATION	GENERAL PROGRAMMING	CARDSTOCK (1)	CAPONE	13.39
111-7411458-4699400	02-50-6100-5000	DANCE CLASS EXP	RECREATION	GENERAL PROGRAMMING	ENVELOPES (1)	CAPONE	15.99
111-7411458-4699400	02-50-6100-5000	DANCE CLASS EXP	RECREATION	GENERAL PROGRAMMING	NAME TAGS (1)	CAPONE	6.99
111-7980503-4234631	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	GRADUATION HATS AND TASSLES	CAPONE	197.37
111-7980503-4234631	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	GRADUATION BANNER	CAPONE	35.63
111-7980503-4234631	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	GRADUATION BANNER	CAPONE	9.88
111-9227027-3156260	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	PROTECTION PLAN	CAPONE	14.97
111-9664286-3877814	01-20-8400-5000	PARK GROUNDS SUPPLIES	GENERAL	MAINTENANCE	SHIPPING	CAPONE	10.69
111-9664286-3877814	01-20-8400-5000	PARK GROUNDS SUPPLIES	GENERAL	MAINTENANCE	5/16" HOSE BIBB KEY	CAPONE	48.40
112-0522207-5362600	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	100 PACK BADGE HOLDERS	CAPONE	15.98
112-0522207-5362600	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	36 PACK WHISTLE/LANYARDS	CAPONE	16.99
112-0522207-5362600	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	GREEN PAPER	CAPONE	15.98
112-0522207-5362600	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	50 PACK CPR FACE SHIELDS	CAPONE	26.98
112-0522207-5362600	02-65-5100-5060	TEEN CAMP EXP	RECREATION	YOUTH PROGRAMS	200 PACK LARGE BANDAIDS	CAPONE	111.96
112-0522207-5362600	02-65-5100-5060	TEEN CAMP EXP	RECREATION	YOUTH PROGRAMS	400 PACK NAME TAG STICKERS	CAPONE	5.99
112-0783745-4432209	02-75-5400-5000	BOYS BASEBALL EXP	RECREATION	YOUTH ATHLETICS	EXTRA COACHES HATS 3X\$19.07	CAPONE	57.21

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AN 112-0783745-443220	02-75-5400-5000	BOYS BASEBALL EXP	RECREATION	YOUTH ATHLETICS	SHIPPING 1X\$6.70	CAPONE	6.70
112-1295441-559621	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	REFLECTIVE TAPE FOR TRAILERS	CAPONE	72.50
112-4265757-134661	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	BLADE FOR BAND SAW	CAPONE	103.99
112-5034063-558423	02-75-5400-5000	BOYS BASEBALL EXP	RECREATION	YOUTH ATHLETICS	COLT GAME BASEBALLS 3X\$99.95	CAPONE	299.85
112-7211357-117944	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	1000 PACK FIRST AID GLOVES	CAPONE	43.95
112-7942317-887221	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	6 PACK DODGEBALLS	CAPONE	45.04
112-7942317-887221	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	6 PACK SOCCER BALLS	CAPONE	39.99
112-7942317-887221	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	200 COUNT ZIPLOCK BAGS	CAPONE	22.99
112-7942317-887221	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	50 PACK POSTER BOARD	CAPONE	34.25
112-7942317-887221	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	600 PACK COTTON BALLS	CAPONE	56.72
112-7942317-887221	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	600 PACK PRIZE PACK	CAPONE	9.99
112-7942317-887221	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	288 COUNT MARKERS	CAPONE	279.68
112-7942317-887221	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	4680 PIECE PONY BEADS	CAPONE	97.96
112-7942317-887221	02-65-5100-5060	TEEN CAMP EXP	RECREATION	YOUTH PROGRAMS	FABRIC MARKERS	CAPONE	12.99
112-7942317-887221	02-65-5100-5060	TEEN CAMP EXP	RECREATION	YOUTH PROGRAMS	TYE DYE KIT	CAPONE	19.34
112-7942317-887221	02-65-5100-5060	TEEN CAMP EXP	RECREATION	YOUTH PROGRAMS	4680 PIECE PONY BEADS	CAPONE	97.96
112-8257193-280500	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	100PACK GAUZE	CAPONE	39.12
112-8257193-280500	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	800 PACK WATER BALLOONS	CAPONE	149.95
112-8257193-280500	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	126 PIECE PAINT BRUSH	CAPONE	9.79
112-8257193-280500	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	500 PIECE GOOGLY EYE PACK	CAPONE	37.20
112-8257193-280500	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	30PACK PAINT BRUSHES	CAPONE	41.94
113-0343185-417064	11-10-7500-5010	SUPPLIES & EQUIPMENT	THE CLUB	ADMINISTRATION	PS COMMAND HOOKS FOR WCLR, 15LB	CAPONE	42.00
113-3373867-281541	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	125 PACK ICE PACKS	CAPONE	485.10
113-3373867-281541	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	1200 PACK WRISTBANDS	CAPONE	59.97
113-3373867-281541	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	25 PACK CLIPBOARDS	CAPONE	73.76
113-3373867-281541	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	50 PACK CPR FACE SHIELD	CAPONE	26.98
113-3373867-281541	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	200 PIECE LARGE BANDAIDS	CAPONE	55.98
113-3373867-281541	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	1500 PIECE BANDAIDS	CAPONE	79.36
113-3373867-281541	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	10 PACK MASKING TAPE	CAPONE	33.98
113-3373867-281541	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	48 PACK PENS	CAPONE	21.28
113-3373867-281541	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	1200 PACK WRISTBANDS	CAPONE	125.94
113-3373867-281541	02-65-5100-5060	TEEN CAMP EXP	RECREATION	YOUTH PROGRAMS	100 PACK HIGHLIGHTERS	CAPONE	23.99
113-3373867-281541	02-65-5100-5060	TEEN CAMP EXP	RECREATION	YOUTH PROGRAMS	10 PACK WHITE OUT	CAPONE	16.39
113-3373867-281541	02-65-5200-5030	EXPLORATION CAMP EXP	RECREATION	YOUTH PROGRAMS	36 PACK DRY ERASE MARKER	CAPONE	21.99
113-3373867-281541	02-65-5200-5030	EXPLORATION CAMP EXP	RECREATION	YOUTH PROGRAMS	24 PACK STICKY NOTES	CAPONE	16.95
113-3373867-281541	02-65-5200-5030	EXPLORATION CAMP EXP	RECREATION	YOUTH PROGRAMS	12 PACK PERMANENT MARKERS	CAPONE	11.68
113-3373867-281541	02-65-5200-5030	EXPLORATION CAMP EXP	RECREATION	YOUTH PROGRAMS	40 PACK PENCILS	CAPONE	9.88
113-5146361-283225	11-10-7500-5010	SUPPLIES & EQUIPMENT	THE CLUB	ADMINISTRATION	CLUB PRINTER CARTRIDGE (CYAN) 70/30	CAPONE	65.30
113-5146361-283225	11-10-7500-5010	SUPPLIES & EQUIPMENT	THE CLUB	ADMINISTRATION	CLUB PRINTER CARTRIDGE (BLACK) 70/30	CAPONE	53.83
113-5146361-283225	11-10-7500-5010	SUPPLIES & EQUIPMENT	THE CLUB	ADMINISTRATION	CLUB DESIGNJET PRINT ROLL PAPER 70/30	CAPONE	29.77
113-5146361-283225	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	BPC PRINTER CARTRIDGE (CYAN) 30/70	CAPONE	27.98
113-5146361-283225	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	BPC PRINTER CARTRIDGE (BLACK) 30/70	CAPONE	23.07
113-5146361-283225	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	BPC DESIGNJET PRINT ROLL PAPER 30/70	CAPONE	12.75
113-5146361-283225	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	BPC LAMINATING POUCHES FOR FLYER SIGNS	CAPONE	38.94
113-5232298-150580	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	SHIPPING	CAPONE	3.50
113-5232298-150580	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	MINI SCRAPER W/ 5 METAL BLADES	CAPONE	5.15

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AN 113-5232298-150580	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	PLASTIC RAZOR BLADES	CAPONE	3.75
113-6873056-7027454	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	3 PACK LARGE FORMAT CYAN INK	CAPONE	78.02
113-8289416-614984	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	SELF HEALING CUTTING MAT	CAPONE	65.95
113-8493817-757860	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	SHIPPING	CAPONE	6.99
113-8493817-757860	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	MAGNETIC CABLE TIES 16PC	CAPONE	9.99
113-9097642-556986	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	3 PACK LARGE FORMAT YELLOW INK	CAPONE	77.74
114-0189059-232183	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	SIT STAND MONITOR STAND RISER 42"	CAPONE	208.99
114-0189059-232183	01-10-7500-5050	COMPUTER SUPPLIES	GENERAL	ADMINISTRATION	SIT STAND MONITOR STAND RISER 32"	CAPONE	161.49
114-0193252-840826	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	LARGE FORMAT PAPER	CAPONE	186.56
114-0861664-348104	01-10-8100-5000	OFFICE EQUIPMENT	GENERAL	ADMINISTRATION	SAFE FOR SEASCAPE CASH BANKS	CAPONE	155.99
114-0878484-388580	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	RECEIPT PAPER ROLLS - 50 PER CASE	CAPONE	57.99
114-2391056-0142607	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	SHIPPING	CAPONE	6.99
114-2391056-0142607	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	6 X 9 ENVELOPES - 100 PER BOX	CAPONE	15.99
114-2793367-977943	01-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	SHARPIE MARKERS - 36 COUNT	CAPONE	22.76
114-3815084-649621	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	CREDIT CARD RECEIPT PAPER 50 ROLLS	CAPONE	59.39
114-3884328-086105	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	PAPER ROLLS KITCHEN PRINTER - 50 PER CAS	CAPONE	47.50
114-4834997-504581	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	TABLE FAN OSCILLATING	CAPONE	33.38
114-4834997-504581	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	LOGITECH KEYBOARD MOUSE COMBO 5	CAPONE	82.45
114-4834997-504581	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	TELEPHONE ANTI TANGLER PLUGS 10 PACK 2	CAPONE	37.98
114-4834997-504581	01-10-7500-5050	COMPUTER SUPPLIES	GENERAL	ADMINISTRATION	IPAD 9TH GEN REPAIR GLASS	CAPONE	25.99
114-4942961-649780	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	SHIPPING	CAPONE	6.99
114-4942961-649780	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	POST IT NOTES - 24 PACK	CAPONE	10.87
114-4942961-649780	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	WRITING PAPER PADS - 1 DOZEN	CAPONE	13.27
114-6234873-750980	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	DRY ERASE MARKERS - C&M	CAPONE	15.18
114-6234873-750980	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	POST IT NOTES - C&M	CAPONE	16.95
114-6234873-750980	01-10-7500-5000	SUPPLIES & EQUIPMENT	GENERAL	ADMINISTRATION	DRY ERASE WALL CALENDAR - ICE OFFICE	CAPONE	25.48
114-6234873-750980	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	CARDSTOCK	CAPONE	64.95
114-6800329-927225	14-10-7500-5000	SUPPLIES & EQUIPMENT	BPC	ADMINISTRATION	RECEIPT PAPER ROLLS - 50 PER CASE	CAPONE	59.39
114-7743432-481465	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	IPAD 9TH GEN	CAPONE	249.00
114-7743432-481465	02-80-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	AQUATICS	OTTERBOX CASE	CAPONE	31.22
114-8824863-758343	01-20-8100-5000	EQUIPMENT	GENERAL	MAINTENANCE	OTTERBOX IPHONE 13 CASE 27	CAPONE	672.30
114-8824863-758343	01-20-8100-5000	EQUIPMENT	GENERAL	MAINTENANCE	IPHONE 13 SCREEN PROTECT 2 PACK 14	CAPONE	124.60
114-9651346-897381	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	HEAVYWEIGHT LARGE FORMAT PAPER	CAPONE	124.00
<b>AMAZON.COM INC Total</b>							<b>7,996.04</b>
<b>ANDERSON LOCK COMPANY</b>							
1147105	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	KEYS ROLLUP GATE (5)	INVOICE	29.55
1147400	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	SKD11 & AA KEYS (11)	INVOICE	92.51
1147400	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	MARKETING KEYS FOR CABINETS (2)	INVOICE	11.82
7112341	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	REPAIR AND RESET EXISITING DOORS	INVOICE	2,237.10
<b>ANDERSON LOCK COMPANY Total</b>							<b>2,370.98</b>
<b>ANETA ART</b>							
D231	02-50-5000-5100	GENERAL CONT PRGM EXP	RECREATION	GENERAL PROGRAMMING	227422_A	CAPONE	178.50
<b>ANETA ART Total</b>							<b>178.50</b>

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INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
<b>ANN M. TORRALBA</b>							
81268	02-50-5900-5000	SPECIAL EVENT EXP	RECREATION	GENERAL PROGRAMMING	CHILDREN'S CONCERT SERIES 6.10	CHECK	550.00
<b>ANN M. TORRALBA Total</b>							<b>550.00</b>
<b>APPLIED MAINTENCE SUPPLIES</b>							
1519998528	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	6 LOCK NUTS FOR HITCHES ON TRUCKS	CAPONE	200.70
<b>APPLIED MAINTENCE SUPPLIES Total</b>							<b>200.70</b>
<b>AQUA PURE ENTERPRISES,INC.</b>							
0149063-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	MEDIA NEP BEN (8)	INVOICE	354.08
0149085-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	SHIPPING	INVOICE	19.95
0149085-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	MEDIA NEP BEN (8)	INVOICE	354.08
0149085-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	ACCUTAB (96)	INVOICE	15,279.36
0149085-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	CAL HYPO (8)	INVOICE	1,500.88
0149085-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	BICARB (2)	INVOICE	62.06
0149085-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	STABILIZER (5)	INVOICE	610.75
0149202-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	TEST KIT REAGENTS	INVOICE	123.00
0149236-IN	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	SIGHT LEVEL TUBE AND CHECK VALVES	INVOICE	263.89
0149273-IN	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	INSTALL AND PROGRAM NEW COMPUTERS	INVOICE	2,430.00
0149309-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	TEST KIT REAGENTS	INVOICE	182.00
0149493-IN	02-80-7500-5030	POOL CHEMICAL SUPPLIES	RECREATION	AQUATICS	STABILIZER (8)	INVOICE	366.45
<b>AQUA PURE ENTERPRISES,INC. Total</b>							<b>21,546.50</b>
<b>ARLINGTON POWER EQUIPMENT INC</b>							
194281	01-20-8100-5000	EQUIPMENT	GENERAL	MAINTENANCE	POLE SAW	CAPONE	569.79
<b>ARLINGTON POWER EQUIPMENT INC Total</b>							<b>569.79</b>
<b>ARMENAKIS ENTERPRISES INC</b>							
57640	02-85-5000-5030	SPECIAL EVENT EXP	RECREATION	ICE	DELIVERY	CAPONE	70.00
57640	02-85-5000-5030	SPECIAL EVENT EXP	RECREATION	ICE	PIPES AND DRAPES FOR ICE SHOW	CAPONE	344.00
<b>ARMENAKIS ENTERPRISES INC Total</b>							<b>414.00</b>
<b>AUTOZONE AUTO PARTS</b>							
04242024	01-10-9000-5000	MISCELLANEOUS EXPENSE	GENERAL	ADMINISTRATION	AUTOZONE CHARGE	CAPONE	14.99
04242024 CREDIT	01-10-9000-5000	MISCELLANEOUS EXPENSE	GENERAL	ADMINISTRATION	AUTOZONE CHARGE-CREDIT	CAPONE	(14.99)
2584050104	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	BELT FOR 528	CAPONE	24.69
<b>AUTOZONE AUTO PARTS Total</b>							<b>24.69</b>
<b>BEACON ATHLETICS LLC</b>							
0519563-IN	01-20-8400-5020	ATHLETIC FIELD SUPPLIES	GENERAL	MAINTENANCE	FREIGHT	INVOICE	110.00
0519563-IN	01-20-8400-5020	ATHLETIC FIELD SUPPLIES	GENERAL	MAINTENANCE	DOUBLE ANCHOR FOR SAFETY BASES	INVOICE	225.00
0591700-IN	01-20-8400-5020	ATHLETIC FIELD SUPPLIES	GENERAL	MAINTENANCE	1.5" CH ANCHORS	INVOICE	975.00
<b>BEACON ATHLETICS LLC Total</b>							<b>1,310.00</b>
<b>BEAR BASKETBALL FUNDAMENTALS</b>							
3 (2 OF 2) SPRING 24	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	30 PERCENT TO DISTRICT	CHECK	(3,022.50)



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BE 3 (2 OF 2) SPRING 24	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	SPRING AAU 229301-A	CHECK	3,575.00
3 (2 OF 2) SPRING 24	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	SPRING AAU 229301-B	CHECK	3,250.00
3 (2 OF 2) SPRING 24	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	SPRING AAU 229301-C	CHECK	3,250.00
3 (2 OF 2) SPRING 24	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	50 PERCENT (END OF SEASON)	CHECK	(3,526.25)
4	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	BASKETBALL DRIBBLING CLASS (TUE) 227020H	CHECK	900.00
4	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	BASKETBALL SHOOTING CLASS (WED) 227020M	CHECK	840.00
4	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	FUNDAMENTALS K-2ND (THURS) 227020D	CHECK	720.00
4	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	FUNDAMENTALS 3-5TH (THURS) 227020 E	CHECK	1,200.00
4	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	FUNDAMENTALS 6-8TH (THURS) 227020-F	CHECK	1,080.00
4	02-75-5000-5000	GEN YTH ATHLETIC PRGM EXP	RECREATION	YOUTH ATHLETICS	30 PERCENT TO DISTRICT	CHECK	(1,422.00)
<b>BEAR BASKETBALL FUNDAMENTALS Total</b>							<b>6,844.25</b>
<b>BEN TATAR MUSIC LLC</b>							
80711	02-50-5900-5000	SPECIAL EVENT EXP	RECREATION	GENERAL PROGRAMMING	SPECIAL EVENTS KIDS TO PARK BAND	CHECK	800.00
<b>BEN TATAR MUSIC LLC Total</b>							<b>800.00</b>
<b>BETH KAPLAN</b>							
SPR24	02-50-5000-5130	MUSIC LESSONS CONT EXP	RECREATION	GENERAL PROGRAMMING	BEGINNER PIANO 1X\$150	CHECK	150.00
<b>BETH KAPLAN Total</b>							<b>150.00</b>
<b>BP GAS</b>							
05072024	01-10-7800-5040	TRAVEL REIMBURSEMENT	GENERAL	ADMINISTRATION	GAS FOR CAR RIDE	CAPONE	40.46
<b>BP GAS Total</b>							<b>40.46</b>
<b>BREAKTHRU BEVERAGE IL LLC</b>							
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TITOS VODKA, 1CS	CHECK	279.00
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SERVICE FEE, 1EA	CHECK	6.00
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	42.16
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	KETEL ONE VODKA, 3EA	CHECK	107.19
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TANQUERAY GIN, 2EA	CHECK	71.20
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	JACK AND COKE CANS, 3CS	CHECK	181.20
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	PEACH HIGH NOON CANS, 10CS	CHECK	440.00
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MARY CANS, 3CS	CHECK	202.50
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	BAILEYS, 2EA	CHECK	78.62
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	BARTONS BRANDY, 2EA	CHECK	28.50
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	GRENADINE, 6EA	CHECK	49.66
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	FIREBALL, 2EA	CHECK	48.16
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	GLENFIDDICH, 1EA	CHECK	52.00
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	JOHNNIE WALKER BLACK LABEL, 2EA	CHECK	95.06
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	JOHNNIE WALKER RED LABEL, 2EA	CHECK	73.32
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SEAGRAMS 7, 4EA	CHECK	91.44
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SMIRNOFF VODKA, 2EA	CHECK	43.80
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	CHARDONNAY, 4CS	CHECK	204.00
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	PINOT GRIGIO, 4CS	CHECK	204.00
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SAUVIGNON BLANC, 1CS	CHECK	51.00
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	CROWN LEMONADE CAN, 3CS	CHECK	202.38

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BR 115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HIGH NOON TEQUILA LIME CANS, 6CS	CHECK	300.00
115735837	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	LOYAL 9 TEA AND LEMONADE CANS, 4CS	CHECK	198.00
115959176	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SERVICE FEE, 1EA	CHECK	6.00
115959176	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	15.66
115959176	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	BLOODY MARY MIX, 1CS	CHECK	31.30
115959176	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MARGARITA MIX, 1CS	CHECK	55.75
115959176	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HIGH NOON PEACH CANS, 15CS	CHECK	630.00
115959176	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HIGH NOON TEQUILA LIME CANS, 10CS	CHECK	480.00
115959176	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	LOYAL 9 TEA & LEMONADE CANS, 4CS	CHECK	198.00
115959176	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	REDBULL CANS, 3CS	CHECK	126.72
<b>BREAKTHRU BEVERAGE IL LLC Total</b>							<b>4,592.62</b>
<b>BRIAN BECHTOLD</b>							
MGT/312T	01-10-7200-5000	PROFESSIONAL EDUCATION	GENERAL	ADMINISTRATION	TUITION REIMBURSEMENT MGT/312T	CHECK	305.00
<b>BRIAN BECHTOLD Total</b>							<b>305.00</b>
<b>BRIAN DUMLER</b>							
05/04-05/17/2024	14-40-5000-5100	CONTRACTED LESSONS	BPC	GOLF OPERATIONS	PRIVATE LESSONS (90%) 5/4-5/17	CHECK	1,035.00
4/20-5/03/2024	14-40-5000-5100	CONTRACTED LESSONS	BPC	GOLF OPERATIONS	PRIVATE LESSONS (90%) 4/20-5/3	CHECK	243.00
<b>BRIAN DUMLER Total</b>							<b>1,278.00</b>
<b>CALLAWAY GOLF COMPANY</b>							
938155219	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	13.23
938155219	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY JAWS WEDGE	INVOICE	125.56
938242761	14-40-4500-5130	PRO SHOP - GOLF BAGS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	12.00
938242761	14-40-4500-5130	PRO SHOP - GOLF BAGS (COGS)	BPC	GOLF OPERATIONS	SPECIAL ORDER OGIO BAG	INVOICE	147.00
938259868	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	33.00
938259868	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY CHROME SOFT (12)	INVOICE	990.72
938259868	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY SUPERSOFT	INVOICE	112.26
938283463	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	13.33
938283463	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY JAWS WEDGE (2)	INVOICE	251.12
938295346	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	6.60
938295346	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY CHROME TOUR (6)	INVOICE	247.68
938301717	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	6.60
938301717	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY CHROME TOUR (6)	INVOICE	247.68
938301718	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	6.60
938301718	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY CHROME TOUR (6)	INVOICE	247.68
938322807	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	105.75
938322807	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY SUPERSOFT	INVOICE	1,796.16
938325178	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	6.60
938325178	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY SUPERSOFT (6)	INVOICE	112.26
938350969	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	INVOICE	6.60
938350969	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	CALLAWAY SUPERSOFT (6)	INVOICE	112.26
<b>CALLAWAY GOLF COMPANY Total</b>							<b>4,600.69</b>
<b>CANVA.COM</b>							



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CA 04158-43259353	01-10-7400-5050	INFORMATION SERVICE AGREEMENTS	GENERAL	ADMINISTRATION	ANNUAL PRO SUBSCRIPTION FOR 4 USERS	CAPONE	400.00
<b>CANVA.COM Total</b>							<b>400.00</b>
<b>CAPITAL ONE-FEES-REIMB</b>							
052024	01-10-9000-4010	PURCHASING CARD INCOME	GENERAL	ADMINISTRATION	PURCHASING CARD INCOME	CAPONE	(1,088.37)
<b>CAPITAL ONE-FEES-REIMB Total</b>							<b>(1,088.37)</b>
<b>CARDCONNECT</b>							
INV00187466	02-10-9000-5010	CREDIT CARD PROCESSING FEES	RECREATION	ADMINISTRATION	TC-EMV CC RENTAL-4 APR24	CAPONE	100.00
INV00187466	02-10-9000-5010	CREDIT CARD PROCESSING FEES	RECREATION	ADMINISTRATION	WRC-EMV CC RENTAL-2APR24	CAPONE	50.00
INV00187466	02-10-9000-5010	CREDIT CARD PROCESSING FEES	RECREATION	ADMINISTRATION	SEA-EMV CC RENTAL-2 APR24	CAPONE	50.00
INV00187466	02-10-9000-5010	CREDIT CARD PROCESSING FEES	RECREATION	ADMINISTRATION	VOG-EMV CC RENTAL-1 APR24	CAPONE	25.00
INV00187466	11-10-9000-5010	CREDIT CARD PROCESSING FEES	THE CLUB	ADMINISTRATION	CLUB-EMV CC RENTAL-5 APR24	CAPONE	125.00
INV00187466	14-10-9000-5010	CREDIT CARD PROCESSING FEES	BPC	ADMINISTRATION	BPC-EMV CC RENTAL-8 APR24	CAPONE	200.00
<b>CARDCONNECT Total</b>							<b>550.00</b>
<b>CASE LOTS INC</b>							
05092024	01-20-7500-5010	CUSTODIAL SUPPLIES	GENERAL	MAINTENANCE	SANITAIRE UPRIGHT VACUUM	CAPONE	399.95
05222024	01-20-7500-5010	CUSTODIAL SUPPLIES	GENERAL	MAINTENANCE	PER CASE MAGIC ERASER SCRUB PAD	CAPONE	176.85
05222024	01-20-7500-5010	CUSTODIAL SUPPLIES	GENERAL	MAINTENANCE	SMALL TRASH BAGS ON ROLLS FOR CLUB	CAPONE	437.10
24663	01-20-7500-5010	CUSTODIAL SUPPLIES	GENERAL	MAINTENANCE	FORCE XL GYM WIPES	CAPONE	2,380.00
24663	01-20-7500-5010	CUSTODIAL SUPPLIES	GENERAL	MAINTENANCE	MAXITHINS SANITARY PADS PER CASE	CAPONE	119.80
<b>CASE LOTS INC Total</b>							<b>3,513.70</b>
<b>CENTRAL CONTINENTAL BAKERY</b>							
1158544	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ANNIVERSARY CAKE, 1 EACH	INVOICE	31.50
1158584	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	WEDDING CAKE, 1 EAC H	INVOICE	346.50
1158604	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PARTY CAKE, 1 EACH	INVOICE	44.50
<b>CENTRAL CONTINENTAL BAKERY Total</b>							<b>422.50</b>
<b>CHARLES J FIORE COMPANY, INC</b>							
276349	01-20-8100-5000	EQUIPMENT	GENERAL	MAINTENANCE	12 X 14 TARP	INVOICE	90.00
276349	01-20-8400-5010	FOILAGE	GENERAL	MAINTENANCE	AUTUMN BLAZE RED MAPLE	INVOICE	902.50
276349	01-20-8400-5010	FOILAGE	GENERAL	MAINTENANCE	EASTERN REDBUD	INVOICE	569.05
<b>CHARLES J FIORE COMPANY, INC Total</b>							<b>1,561.55</b>
<b>CHI CHAPTER WOMEN LEISURE SRV</b>							
2024 JS	02-10-7600-5000	PROFESSIONAL DUES	RECREATION	ADMINISTRATION	WILS MEMBERSHIP JODI SCHULTZ	CAPONE	42.00
<b>CHI CHAPTER WOMEN LEISURE SRV Total</b>							<b>42.00</b>
<b>COMCAST</b>							
202131872	01-10-8000-5030	TELEPHONE	GENERAL	ADMINISTRATION	ADM-COM INT/PRI/MBPS	CHECK	489.68
202131872	01-20-8000-5030	TELEPHONE	GENERAL	MAINTENANCE	PM-COM INT/PRI/MBPS	CHECK	244.85
202131872	01-20-8000-5030	TELEPHONE	GENERAL	MAINTENANCE	PM-FIBER/100 MBPS	CHECK	1,135.17
202131872	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	REC-COM INT/PRI/MBPS	CHECK	2,448.46
202131872	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	WRC-COM 20 MBPS	CHECK	370.00

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INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
CC 202131872	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	TC-FIBER/300 MBPS	CHECK	897.33
202131872	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	VOG-FIBER/100 MBPS	CHECK	370.00
202131872	02-80-8000-5030	TELEPHONE	RECREATION	AQUATICS	SEA-FIBER/40 MBPS 20% BPC	CHECK	115.00
202131872	02-80-8000-5030	TELEPHONE	RECREATION	AQUATICS	SEA-COM INT/PRI/MBPS 20%BPC	CHECK	146.91
202131872	11-10-8000-5030	TELEPHONE	THE CLUB	ADMINISTRATION	PS-COM INT/PRI/MBPS	CHECK	979.38
202131872	11-10-8000-5030	TELEPHONE	THE CLUB	ADMINISTRATION	PS-FIBER/40 MBPS	CHECK	575.00
202131872	14-10-8000-5030	TELEPHONE	BPC	ADMINISTRATION	BPC-COM INT/PRI/MBPS	CHECK	587.63
202131872	14-10-8000-5030	TELEPHONE	BPC	ADMINISTRATION	BPC-FIBER/40 MBPS	CHECK	460.00
<b>COMCAST Total</b>							<b>8,819.41</b>
<b>COMCAST CABLE</b>							
MAY 2024	01-10-8000-5030	TELEPHONE	GENERAL	ADMINISTRATION	TC BUSINESS INTERNET	CAPONE	360.69
MAY 2024	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	VOG BUSINESS INERNET	CAPONE	273.40
MAY 2024	02-32-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	TRIPHAHN CENTER	TC TV	CAPONE	84.35
MAY2024	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	WRC BUSINESS INTERNET	CAPONE	340.74
MAY2024	11-10-8000-5030	TELEPHONE	THE CLUB	ADMINISTRATION	THE CLUB BUSINESS INTERNET	CAPONE	292.95
MAY2024	14-10-8000-5030	TELEPHONE	BPC	ADMINISTRATION	BPC BUSINESS INTERNET	CAPONE	368.77
<b>COMCAST CABLE Total</b>							<b>1,720.90</b>
<b>COMMONWEALTH EDISON</b>							
2209883000 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	COTTONWOOD ELECTRIC 04/09/24-05/08/24	CHECK	50.02
2744332000 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	ON RIDGE ELECTRIC 04/29/24-05/29/24	CHECK	54.72
5918637000 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	SOUTHRIDGE RR & SPLPAD 04/29/24-05/29/24	CHECK	39.17
7666632000 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	WESTBURY ELECTRIC 04/29/24-05/29/24	CHECK	56.81
<b>COMMONWEALTH EDISON Total</b>							<b>200.72</b>
<b>CONSERV FS INC</b>							
104019764	14-20-8500-5000	FUEL & LUBRICANTS	BPC	MAINTENANCE	233.10 GALLONS UNLEADED FUEL \$3.083/GAL	CAPONE	841.26
104019895	14-20-8500-5000	FUEL & LUBRICANTS	BPC	MAINTENANCE	306.2 GAL UNLEADED FUEL \$3.19 GAL	INVOICE	1,139.98
104019896	14-20-8500-5000	FUEL & LUBRICANTS	BPC	MAINTENANCE	258 GAL DIESEL FUEL \$2.72 GAL	INVOICE	721.62
<b>CONSERV FS INC Total</b>							<b>2,702.86</b>
<b>CONSTANT CONTACT.COM</b>							
05/06-05/13/2024	01-10-7400-5050	INFORMATION SERVICE AGREEMENTS	GENERAL	ADMINISTRATION	ANNUAL SUBSCRIPTION DOWNGRADED	CAPONE	571.22
1713455092	01-10-7400-5050	INFORMATION SERVICE AGREEMENTS	GENERAL	ADMINISTRATION	AUTORENEW W/2024 PRICE INCREASE	CAPONE	145.60
2024	01-10-9000-5000	MISCELLANEOUS EXPENSE	GENERAL	ADMINISTRATION	CONSTANT CONTACT ANNUAL SUBSCRIPTION	CAPONE	(2,786.70)
2024 CR	01-10-9000-5000	MISCELLANEOUS EXPENSE	GENERAL	ADMINISTRATION	CONSTANT CONTACT ANNUAL SUBSCRIPTION CR	CAPONE	2,641.10
<b>CONSTANT CONTACT.COM Total</b>							<b>571.22</b>
<b>COSMOPOLITAN LINEN RENTAL SRV</b>							
1334726	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	MAT SCRAPER, 2 EACH	CAPONE	3.58
1334726	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	SERVICE CHARGE, 2 EACH	CAPONE	11.95
1334726	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	FLOOR CARE, 1 EACH	CAPONE	0.36
1334726	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	LINEN CARE, 1 EACH	CAPONE	38.28
1334726	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	GARMENT CARE, 1 EACH	CAPONE	2.64
1334726	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	BAR TOWELS, 100 EACH	CAPONE	24.00

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CC 1334726	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	CHEF COATS, 5 EACH	CAPONE	6.25
1334726	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	TABLE CLOTHS, 10 EACH	CAPONE	7.00
1334726	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	KITCHEN SHIRTS, 3 EACH	CAPONE	2.55
1334726	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	NAPKINS, 300 EACH	CAPONE	39.00
1334726	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	TABLE CLOTHS, 30 EACH	CAPONE	57.60
1335535	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	MAT SCRAPER, 2 EACH	CAPONE	3.58
1335535	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	SERVICE CHARGE, 2 EACH	CAPONE	11.95
1335535	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	PROFESSIONAL SERVICES	CAPONE	0.36
1335535	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	LINEN CARE, 1 EACH	CAPONE	38.28
1335535	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	GARMENT CARE, 1 EACH	CAPONE	4.52
1335535	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	BAR TOWELS, 100 EACH	CAPONE	24.00
1335535	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	TABLE CLOTHS, 10 EACH	CAPONE	7.00
1335535	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	NAPKINS, 300 EACH	CAPONE	39.00
1335535	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	TABLE CLOTHS, 30 EACH	CAPONE	57.60
1335535	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	CHEF COATS, 10 EACH	CAPONE	12.50
1336408	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	FLOOR MATS, 10 EACH	CAPONE	45.00
1336408	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	FLOOR CARE, 1 EACH	CAPONE	4.86
1336408	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	MAT SCRAPER, 1 EACH	CAPONE	3.58
1336408	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	SERVICE CHARGE, 1 EACH	CAPONE	11.95
1336408	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	LINEN CARE, 1 EACH	CAPONE	45.48
1336408	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	BAR TOWELS, 200 EACH	CAPONE	48.00
1336408	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	TABLE CLOTHS, 10 EACH	CAPONE	7.00
1336408	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	KITCHEN SHIRTS, 3 EACH	CAPONE	2.55
1336408	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	TABLECLOTHS, 30 EACH	CAPONE	57.60
1336408	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	NAPKINS, 300 EACH	CAPONE	39.00
1336408	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	GARMENT CARE, 1 EACH	CAPONE	4.52
1336408	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	CHEF COATS, 10 EACH	CAPONE	12.50
133916	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	FLOOR CARE, 1 EACH	CAPONE	2.16
133916	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	MAT SCRAPER, 1 EACH	CAPONE	3.58
133916	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	SERVICE CHARGE, 1 EACH	CAPONE	11.95
133916	14-10-7300-5000	PROFESSIONAL SERVICES	BPC	ADMINISTRATION	FLOOR MATS, 4 EACH	CAPONE	18.00
133916	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	LINEN CARE, 1 EACH	CAPONE	45.48
133916	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	BAR TOWELS, 200 EACH	CAPONE	48.00
133916	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	GARMENT CARE, 1 EACH	CAPONE	3.02
133916	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	TABLE CLOTHS, 10 EACH	CAPONE	7.00
133916	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	KITCHEN SHIRTS, 3 EACH	CAPONE	2.55
133916	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	TABLECLOTHS, 30 EACH	CAPONE	57.60
133916	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	NAPKINS, 300 EACH	CAPONE	39.00
133916	14-45-7400-5100	LINEN RENTAL	BPC	FOOD & BEVERAGE	CHEF COATS, 6 EACH	CAPONE	7.50
<b>COSMOPOLITAN LINEN RENTAL SRV Total</b>							<b>919.88</b>
<b>COZZINI BROS, INC</b>							
C15848921	14-45-7300-5000	CONTRACTED SERVICES	BPC	FOOD & BEVERAGE	KNIFE SHARPENING SERVICES JUNE	INVOICE	32.00
SKTL1287816	14-45-7300-5000	CONTRACTED SERVICES	BPC	FOOD & BEVERAGE	KNIFE SHARPENING SERVICES MAY	INVOICE	32.00
<b>COZZINI BROS, INC Total</b>							<b>64.00</b>

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<b>CROWNE PLAZA</b>							
40900874	01-10-7200-5000	PROFESSIONAL EDUCATION	GENERAL	ADMINISTRATION	HOTEL - BB - IAPD SPRINGFIELD	CAPONE	275.88
44361517	01-10-7200-5000	PROFESSIONAL EDUCATION	GENERAL	ADMINISTRATION	HOTEL - CF & KM - IAPD SPRINGFIELD	CAPONE	137.94
85626964	01-10-7200-5000	PROFESSIONAL EDUCATION	GENERAL	ADMINISTRATION	HOTEL - CF & KM - IAPD SPRINGFIELD	CAPONE	137.94
<b>CROWNE PLAZA Total</b>							<b>551.76</b>
<b>CYNTHIA FLYNN</b>							
05292024	01-10-7800-5020	DIRECTOR EXPENSE	GENERAL	ADMINISTRATION	CAKE - MW RETIREMENT PARTY	CHECK	24.99
05292024	01-10-7800-5020	DIRECTOR EXPENSE	GENERAL	ADMINISTRATION	CASE OF WATER - MW RETIREMETN PARTY	CHECK	3.99
<b>CYNTHIA FLYNN Total</b>							<b>28.98</b>
<b>DAILY HERALD</b>							
324741 JUN-SEPT24	01-10-7600-5000	PROFESSIONAL DUES/SUBSCRIPTION	GENERAL	ADMINISTRATION	DAILY HERALD SUBSCRIPTION JUN-SEPT	CHECK	117.40
<b>DAILY HERALD Total</b>							<b>117.40</b>
<b>DANCE ALTERNATIVES, INC.</b>							
HESPRING2024	02-55-5000-5100	SENIOR CONT PRGM EXP	RECREATION	SENIOR	1 PERSON ATTENDED 5 WEEKS 70% 215311-B	CHECK	38.50
HESPRING2024	02-55-5000-5100	SENIOR CONT PRGM EXP	RECREATION	SENIOR	50+ CONTRACTUAL DANCE CLASS 70% 225311-A	CHECK	831.60
HESPRING2024	02-55-5000-5100	SENIOR CONT PRGM EXP	RECREATION	SENIOR	1 PERSON ATTENDED 4 WEEKS 70% 215311-B	CHECK	30.80
<b>DANCE ALTERNATIVES, INC. Total</b>							<b>900.90</b>
<b>DIRECTV</b>							
240430	11-10-7600-5000	DUES & SUBSCRIPTIONS	THE CLUB	ADMINISTRATION	PS CLUB CABLE TV SERVICE MAY 2024	CAPONE	224.99
240508	14-10-7600-5000	DUES & SUBSCRIPTIONS	BPC	ADMINISTRATION	TV SERVICE - MAY	CAPONE	166.25
240519	14-10-7600-5000	DUES & SUBSCRIPTIONS	BPC	ADMINISTRATION	TT TV SERVICE - MAY	CAPONE	191.25
<b>DIRECTV Total</b>							<b>582.49</b>
<b>DIVINE SIGNS INC</b>							
43416	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	PVC BLANK BLACK DOOR INSETS FOR SIGNS	INVOICE	132.00
43416	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	CAMP DIE CUT CORO SIGN	INVOICE	160.00
43416	02-65-5100-5070	SPORTS CAMP EXP	RECREATION	YOUTH PROGRAMS	A-FRAME FOR SPORTS SIGNS	INVOICE	110.00
43416	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	A-FRAME FOR EXPLORERS	INVOICE	110.00
43416	02-65-5100-5060	TEEN CAMP EXP	RECREATION	YOUTH PROGRAMS	A-FRAME FOR TEEN SIGNS	INVOICE	110.00
43416	02-65-5200-5030	EXPLORATION CAMP EXP	RECREATION	YOUTH PROGRAMS	A-FRAME FOR STEAM SIGNS	INVOICE	110.00
43462	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	LARGE HELLO WELCOME BANNER FOR STAIRWELL	INVOICE	1,700.00
43484	11-15-7900-5000	ADVERTISING	THE CLUB	COMMUNICATION & MARKET	NO SPITTING ACRYLIC SIGNS	INVOICE	165.00
43540	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	FILE SET UP	INVOICE	45.00
43540	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	WIDE FORMAT PRINT--RULES/REG MAIN SIGN	INVOICE	580.00
43540	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	FLAT BED PRINT--COROPLAST	INVOICE	600.00
43540	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	WIDE FORMAT PRINT--WINDOW VINYL	INVOICE	98.00
43540	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	WIDE FORMAT PRINT--ADMIN TABLE TOP VINYL	INVOICE	60.00
43540	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	WIDE FORMAT PRINT--SLIDE RULES	INVOICE	240.00
43540	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	WIDE FORMAT PRINT--NO ALCOHOL/LOCK IT U	INVOICE	900.00
43540	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	INSTALL OF WINDOW VINYL	INVOICE	280.00
43586	11-15-7900-5000	ADVERTISING	THE CLUB	COMMUNICATION & MARKET	THE CLUB STAFF NAME PLATES	INVOICE	148.00
<b>DIVINE SIGNS INC Total</b>							<b>5,548.00</b>

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<b>DOLLAR TREE STORE</b>							
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	TAPE	CAPONE	8.75
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	PAPER CUPS	CAPONE	5.00
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	STRAWS	CAPONE	2.50
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	BALLOONS	CAPONE	6.25
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	PAPERCLIPS	CAPONE	2.50
05022024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	HEART CANVAS	CAPONE	13.75
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	POPCORN	CAPONE	5.00
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	COOKIES	CAPONE	2.50
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	CHIPS	CAPONE	2.50
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	THANK YOU CARDS	CAPONE	3.00
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	TRAIL MIX	CAPONE	1.25
05042024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	COOKIES	CAPONE	1.25
05042024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	CHIPS	CAPONE	5.00
05042024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	THANK YOU CARDS	CAPONE	3.00
05042024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	HERSHEYS	CAPONE	1.25
0520204	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	BUCKET	CAPONE	1.25
0520204	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	WHITE OUT	CAPONE	2.50
0520204	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	PENS	CAPONE	1.25
0520204	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	PENCIL	CAPONE	1.25
0520204	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	PERMANENT MARKERS	CAPONE	1.25
0520204	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	PEN HOLDER	CAPONE	2.50
0520204	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	BINDER DIVIDERS	CAPONE	3.75
0520204	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	HIGHLIGHTER	CAPONE	1.25
<b>DOLLAR TREE STORE Total</b>							<b>78.50</b>
<b>DOWNING MUSIC, INC.</b>							
81267	02-50-5900-5000	SPECIAL EVENT EXP	RECREATION	GENERAL PROGRAMMING	SPECIAL EVENTS CHILDREN'S CONCERTS 6.7	CHECK	450.00
<b>DOWNING MUSIC, INC. Total</b>							<b>450.00</b>
<b>DROPBOX INC</b>							
APRIL 2024-25	01-10-7400-5050	INFORMATION SERVICE AGREEMENTS	GENERAL	ADMINISTRATION	ANNUAL SUBSCRIPTION DOWNGRADED	CAPONE	119.88
<b>DROPBOX INC Total</b>							<b>119.88</b>
<b>DYNAMIC MEDIA</b>							
1489796	02-32-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	TRIPHAHN CENTER	FITNESS MONTHLY MUSIC SUBSCRIPTION	CAPONE	32.95
<b>DYNAMIC MEDIA Total</b>							<b>32.95</b>
<b>EBAY INC</b>							
05-11568-04187	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	2) 112-9184 REEL MOTOR KITS	CAPONE	90.00
06-11523-10557	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) FUEL DELIVERY SET FOR WEED WHIP	CAPONE	16.15
08-11511-00048	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) PAIR OF 18X9.5X8 SMOOTH TIRES	CAPONE	104.98
08-11519-83242	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) #112771-03 LEFT INNER TIE ROD END	CAPONE	44.00
12-11490-70205	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) 5 PACK HRX217 AIR FILTERS	CAPONE	10.42
12-11536-93185	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) UNIVERSAL SPEED FEED TRIMMER HEAD	CAPONE	15.98

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EB 13-11503-59204	14-20-7500-5010	SUPPLIES & EQUIPMENT	BPC	MAINTENANCE	SHIP	CAPONE	12.99
13-11503-59204	14-20-7500-5010	SUPPLIES & EQUIPMENT	BPC	MAINTENANCE	10 PAIR OF RUBBER BOOTS FOR WASHER	CAPONE	18.89
23-11523-26937	14-40-4000-5010	GOLF CART REPAIRS PER LEASE	BPC	GOLF OPERATIONS	2) RETAINING RINGS #26814G01 (52MM RING)	CAPONE	18.26
23-11523-26938	14-40-4000-5010	GOLF CART REPAIRS PER LEASE	BPC	GOLF OPERATIONS	2) 6205DD BEARINGS	CAPONE	26.66
25-11537-94209	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	2) 5LB ROLLS OF .095 TRIMMER LINE	CAPONE	59.82
<b>EBAY INC Total</b>							<b>418.15</b>
<b>ECOLAB INC</b>							
6345421360	14-45-7300-5000	CONTRACTED SERVICES	BPC	FOOD & BEVERAGE	MONTHLY ECOLAB EQUIPMENT RENTAL, MAY	INVOICE	438.73
<b>ECOLAB INC Total</b>							<b>438.73</b>
<b>EL CHIDO STREET TACOS</b>							
05182024	02-50-5900-5000	SPECIAL EVENT EXP	RECREATION	GENERAL PROGRAMMING	FOOD FOR VOLUNTEERS TACOS KTP DAY 5.18	CAPONE	78.48
<b>EL CHIDO STREET TACOS Total</b>							<b>78.48</b>
<b>ELGIN BEVERAGE CO.</b>							
ORDER #2877	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1 EACH	CHECK	5.96
ORDER #2877	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	DELIVERY CHARGE, 1 EACH	CHECK	6.50
ORDER #2877	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MODELO, 1/2 BARREL, 2 EACH	CHECK	400.00
ORDER #2877	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MODELO 24 PK, CANS, 8 EACH	CHECK	316.00
ORDER #2877	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MODELO0, 24 PK, BOTTLES, 5 EACH	CHECK	171.00
ORDER #2877	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ARNOLD PALMER, 5 EACH	CHECK	104.95
ORDER#3257_05-20-2	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	2.36
ORDER#3257_05-20-2	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MODELO BOTTLES, 5CS	CHECK	171.00
ORDER#3257_05-20-2	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ARNOLD PALMER BOTTLES, 5CS	CHECK	104.95
ORDER#3257_05-20-2	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	DELIVERY CHARGE, 1EA	CHECK	6.50
ORDER#3257_05-20-2	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MODELO CANS, 5CS	CHECK	197.50
<b>ELGIN BEVERAGE CO. Total</b>							<b>1,486.72</b>
<b>ENERSTAR INC</b>							
052427	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	1 WATER TREATMENT (1) 5/1/24	INVOICE	1,080.00
<b>ENERSTAR INC Total</b>							<b>1,080.00</b>
<b>ERIKSSON ENGINEERING ASSOCIATES LTD</b>							
29247	01-94-3620-5000	VOGELEI PARK	GENERAL	CAPITAL PROJECTS	VOGELEI PARK OSLAD ENGINEERING	CHECK	1,190.00
30521	01-94-3620-5000	VOGELEI PARK	GENERAL	CAPITAL PROJECTS	VOGELEI PARK OSLAD ENGINEERING	INVOICE	1,500.00
<b>ERIKSSON ENGINEERING ASSOCIATES LTD Total</b>							<b>2,690.00</b>
<b>EWING IRRIGATION AND LANDSCAPE</b>							
22252213	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	TBOS SOLENOID W/O ADPT	INVOICE	74.18
<b>EWING IRRIGATION AND LANDSCAPE Total</b>							<b>74.18</b>
<b>EXTRACTOR CORPORATION</b>							
24-1101	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	SHOCK MOUNT KIT THE CLUB SWIM SUIT DRYER	INVOICE	90.00
24-1101	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	BRAKE PARTS KIT THE CLUB SWIM SUIT DRYER	INVOICE	69.00
24-976	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	SHOCK MOUNT KIT THE CLUB SWIMSUIT DRYER	INVOICE	58.00

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EX 24-976	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	COMPRESSION SPRING THE CLUB SWIMSUIT DRY	INVOICE	5.80
24-976	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PLASTIC BUSHINGS THE CLUB SWIM SIUT DRYE	INVOICE	1.20
24-976	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	FLAT WASHERS	INVOICE	0.10
<b>EXTRACTOR CORPORATION Total</b>							<b>224.10</b>
<b>FAULKS BROS. CONSTRUCTION INC.</b>							
403563	14-20-8400-5000	GOLF COURSE SUPPLIES	BPC	MAINTENANCE	2000LB TOTE OF GREEN SAND	INVOICE	346.20
404876	14-20-8400-5000	GOLF COURSE SUPPLIES	BPC	MAINTENANCE	20.57 TONS TOPDRESSING SAND	INVOICE	1,011.02
<b>FAULKS BROS. CONSTRUCTION INC. Total</b>							<b>1,357.22</b>
<b>FEDEX</b>							
8-514-63088	01-10-7800-5000	ADMINISTRATIVE EXPENSE	GENERAL	ADMINISTRATION	FEDEX COURIER CHARGES	INVOICE	8.92
<b>FEDEX Total</b>							<b>8.92</b>
<b>FGM ARCHITECTS INC</b>							
23-3823.01-3	12-93-0110-5000	WILLOW REC RENOVATION	CAPITAL	CAPITAL PROJECTS	WRC ENGINEERING WINDOW AND SKYLIGHTS	INVOICE	4,615.52
<b>FGM ARCHITECTS INC Total</b>							<b>4,615.52</b>
<b>FIRESTONE COMPLETE AUTO CARE</b>							
05202024	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	TIRES FOR VEHICLE 525	CAPONE	598.80
223750	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	TIRE PRESSURE SENSOR FOR 485	CAPONE	83.28
<b>FIRESTONE COMPLETE AUTO CARE Total</b>							<b>682.08</b>
<b>FOX LAKE CANVAS</b>							
05302024	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	TROPICANA CANOPY REPAIR	INVOICE	150.00
<b>FOX LAKE CANVAS Total</b>							<b>150.00</b>
<b>FSS TECHNOLOGIES LLC</b>							
I-23017	01-20-7300-5020	ALARM	GENERAL	MAINTENANCE	FSS ALARM SERVICE MAINT BUILDING	CAPONE	208.59
I-23017	02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	FSS ALARM SERVICE VOG BARN	CAPONE	208.59
I-23017	02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	FSS ALARM SERVICE WRC	CAPONE	208.59
I-23017	02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	FSS ALARM SERVICE TC	CAPONE	349.59
I-23017	02-80-7300-5020	ALARM	RECREATION	AQUATICS	FSS ALARM SERVICE SEASCAPE	CAPONE	208.59
I-23017	02-80-7300-5020	ALARM	RECREATION	AQUATICS	FSS ALARM SERVICE SEASCAPE FILTER BLDG	CAPONE	208.59
I-23017	11-10-7300-5020	ALARM	THE CLUB	ADMINISTRATION	FSS ALARM SERVICE THE CLUB	CAPONE	208.59
I-23017	14-10-7300-5020	ALARM	BPC	ADMINISTRATION	FSS ALARM SERVICE BRIDGES	CAPONE	208.59
I-23017	14-20-7300-5020	ALARM	BPC	MAINTENANCE	FSS ALARM SERVICE GOLF MAINT	CAPONE	208.59
I-26382	01-10-7500-5050	COMPUTER SUPPLIES	GENERAL	ADMINISTRATION	ALARM SERVICE SEA PANIC, BATTERY, DOOR	INVOICE	405.51
<b>FSS TECHNOLOGIES LLC Total</b>							<b>2,423.82</b>
<b>GAGE MARINE CORP</b>							
33695883	02-55-5000-5020	SENIOR TRIP EXP	RECREATION	SENIOR	SENIOR TRIPS LAKE GENEVA CRUISE W/LUNCH	CAPONE	950.00
<b>GAGE MARINE CORP Total</b>							<b>950.00</b>
<b>GARIBALDS HOFFMAN ESTATES</b>							
240501-10-43	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	LSC APRIL LUNCHES	CAPONE	2,481.60



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GA 240519-07-340	02-75-5400-5000	BOYS BASEBALL EXP	RECREATION	YOUTH ATHLETICS	GARIBALDI'S PIZZA	CAPONE	48.81
<b>GARIBALDS HOFFMAN ESTATES Total</b>							<b>2,530.41</b>
<b>GARY KANTOR</b>							
05282024	02-50-5000-5100	GENERAL CONT PRGM EXP	RECREATION	GENERAL PROGRAMMING	ENROLLMENT IN MAGIC CLASS (9X\$22)	CHECK	198.00
05282024	02-50-5000-5100	GENERAL CONT PRGM EXP	RECREATION	GENERAL PROGRAMMING	CONTRACTUAL FEE	CHECK	(59.40)
<b>GARY KANTOR Total</b>							<b>138.60</b>
<b>GENIUNE PARTS COMPANY/NAPA</b>							
736074	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	TIRE GAUGE	CAPONE	68.54
736660	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	TIRE PRESSURE SENSOR	CAPONE	40.32
736660	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	4 FUEL FILTERS	CAPONE	10.64
736719	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	CREDIT FOR BRAKE BOOSTER	CAPONE	(348.37)
737064	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	LIGHT FOR TRAILER 913	CAPONE	17.99
738436	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	OIL FILTER	CAPONE	5.33
738436	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	AIR FILTER	CAPONE	12.00
738436	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	FUEL FILTER	CAPONE	4.00
738436	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	2 GASKET SEALER	CAPONE	17.62
738436	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	2 BELTS	CAPONE	32.02
738617	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	AIR FILTER	CAPONE	37.04
738617	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	ALTERNATOR	CAPONE	199.96
<b>GENIUNE PARTS COMPANY/NAPA Total</b>							<b>97.09</b>
<b>GILIO LANDSCAPE CONTRACTORS</b>							
9647	01-20-7300-5000	PROFESSIONAL SERVICES	GENERAL	MAINTENANCE	2024 LANDSCAPE MOWING CONTRACT APRIL	CHECK	5,716.50
9704	01-20-7300-5000	PROFESSIONAL SERVICES	GENERAL	MAINTENANCE	2024 LANDSCAPE MOWING CONTRACT	INVOICE	22,814.50
<b>GILIO LANDSCAPE CONTRACTORS Total</b>							<b>28,531.00</b>
<b>GODADDY</b>							
3091143328	01-10-7400-5050	INFORMATION SERVICE AGREEMENTS	GENERAL	ADMINISTRATION	WEBSITE DOMAIN RENEWAL HEPARKS.ORG	CAPONE	23.17
<b>GODADDY Total</b>							<b>23.17</b>
<b>GORDON FOOD SERVICE STORE</b>							
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BASIL 1EA	CHECK	13.16
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	EGGS 1CS	CHECK	54.96
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TOMATO 1CS	CHECK	66.53
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	POTATO 2CS	CHECK	219.96
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	6.05
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 2EA	CHECK	64.52
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 2CS	CHECK	127.14
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHIP 2CS	CHECK	80.14
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUNS 2CS	CHECK	77.24
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BRATS 2CS	CHECK	192.98
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PORK 2CS	CHECK	324.92
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TORTOLLINI 1CS	CHECK	44.06
9009593337	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BBQ SAUCE 1CS	CHECK	57.68

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GC 9009593337	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	FILM 1EA	CHECK	101.61
9009593337	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	GLOVES 1CS	CHECK	41.77
9009593337	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	CONT FOAM 1CS	CHECK	18.23
9009593337	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	CUP FOAM 2CS	CHECK	80.08
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 1CS	CHECK	564.21
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CARROTT 1CS	CHECK	21.06
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	EGG 1CS	CHECK	28.30
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	JALAPENO 1CS	CHECK	31.21
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SPRING MIX 1CS	CHECK	28.08
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	POTATO 2CS	CHECK	219.96
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	6.05
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUN 1CS	CHECK	52.04
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ROLL 3CS	CHECK	162.27
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHIP 3CS	CHECK	120.21
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PIZZA 1CS	CHECK	63.32
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SAUSAGE 1CS	CHECK	93.98
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BROCOLI 1CS	CHECK	23.81
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN QUESADILLAS 1CS	CHECK	83.80
9009804569	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SAUCE 1CS	CHECK	109.52
9009952025	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TOMATO 1CS	CHECK	33.89
9009952025	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	6.05
9009952025	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BRATS 2CS	CHECK	192.98
9009952025	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 4CS	CHECK	261.68
9009952025	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PORK 4CS	CHECK	324.92
9009952025	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SAUSAGE 4CS	CHECK	233.00
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 1CS	CHECK	62.74
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CREAM 1CS	CHECK	51.21
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ROLL 1CS	CHECK	54.10
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SPRING MIX 2CS	CHECK	56.16
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN 3CS	CHECK	263.37
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN 2CS	CHECK	286.08
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BACON 1CS	CHECK	58.17
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	JALAPENO 1CS	CHECK	47.78
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PRETZEL 2CS	CHECK	91.50
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 2CS	CHECK	1,094.32
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	POTATO 3CS	CHECK	162.21
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BREAD 1CS	CHECK	111.03
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PASTA 1CS	CHECK	44.06
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SPRING ROLL 1CS	CHECK	53.31
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BLUE CHEESE D 1CS	CHECK	64.00
9010008989	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	RICE 2CS	CHECK	93.90
9010008989	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	CREAM 1CS	CHECK	51.79
9010008989	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	CUP 1CS	CHECK	69.88
9010008989	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	TRAY 2CS	CHECK	96.78
9010008989	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	6.05
9010008989	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	CUP 2CS	CHECK	80.08

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INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
GC 9010090669	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	6.05
9010090669	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TORTILLAS 1CS	CHECK	56.45
9010090669	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHIP 3CS	CHECK	120.21
9010090669	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	RANCH D 1CS	CHECK	57.62
9010090669	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 3CS	CHECK	195.51
9010090669	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 4CS	CHECK	258.60
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN 1CS	CHECK	128.72
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ROLL 1CS	CHECK	54.10
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SPRING MIX 1CS	CHECK	28.08
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	4.70
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUN 1CS	CHECK	54.46
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	POTATO 3CS	CHECK	162.21
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CROUTON 1CS	CHECK	59.91
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PASTA 1CS	CHECK	28.81
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BROCOLI 1CS	CHECK	21.81
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN 6EA	CHECK	531.42
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SAUSAGE 3CS	CHECK	174.75
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHIP 6CS	CHECK	240.42
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SPRAY COAT 1CS	CHECK	42.50
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SASONIND 1CS	CHECK	43.29
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TOMATO 2CS	CHECK	66.60
9010320676	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PICKELE 1EA	CHECK	36.54
9010320676	14-45-7500-5020	CUSTODIAL SUPPLIES	BPC	FOOD & BEVERAGE	RINSE AND DSHMCH	CHECK	181.32
9010320676	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	PIZZA 1CS	CHECK	57.46
934127747	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CREAM 1CS	CHECK	71.99
934127747	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FRANK 2CS	CHECK	79.98
934127747	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN 2CS	CHECK	173.30
934127747	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CANDY BAR 1EA	CHECK	111.96
934127747	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CANDY BAR 2EA	CHECK	97.98
934127747	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHIP 2CS	CHECK	62.97
934127747	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PASTA 1CS	CHECK	44.06
934127747	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	COOKIE 1EA	CHECK	13.99
934127976	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 1CS	CHECK	136.64
934127976	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN 1CS	CHECK	119.72
934127976	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUNS 1CS	CHECK	54.46
934127976	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUFFALO SAUCE 3EA	CHECK	59.97
934127976	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	LEMON 2EA	CHECK	4.98
934127976	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ORANGE 1CS	CHECK	5.49
934127976	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ORANGE 1EA	CHECK	4.99
934127976	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	LIMES 12EA	CHECK	5.88
934127976	02-85-4600-5700	TC ICE CONC BEV COGS	RECREATION	ICE	SOFT DRINK 1CS	CHECK	36.99
934127976	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	CHIP 2EA	CHECK	41.98
934128001	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEAN 2EA	CHECK	15.98
934128001	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	PLATES 4EA	CHECK	59.96
934128001	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	NAPKINS 14EA	CHECK	55.86
934128001	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	NAPKINS 2EA	CHECK	14.98

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GC 934128050	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CREAM 4EA	CHECK	21.96
934128050	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	CUP 5EA	CHECK	84.95
934128050	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	CANDY B 2EA	CHECK	79.98
934128176	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 1EA	CHECK	14.99
934128176	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 2EA	CHECK	27.98
934128176	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	MUSHROOM 2EA	CHECK	11.98
934128176	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PIZZA 1CS	CHECK	22.99
934128176	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	OIL 1EA	CHECK	16.99
934128176	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SAUCE R 6EA	CHECK	29.94
934128186	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CLIFF BARS, 2EA	CHECK	33.98
934128186	02-85-4600-5700	TC ICE CONC BEV COGS	RECREATION	ICE	MONSTER ENERGY, 1CS	CHECK	38.99
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	SOUR SKITTLES, 2EA	CHECK	57.98
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	SOUR PATCH KIDS, 2EA	CHECK	64.98
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	SNICKERS, 1EA	CHECK	48.99
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	ASSORTED CHIPS, 2EA	CHECK	41.98
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	FRUIT SNACKS, 1EA	CHECK	28.99
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	SOUR PUNCH STRAWS, 1EA	CHECK	23.99
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	M&MS, 1EA	CHECK	38.99
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	HAMBURGER BUNS, 2EA	CHECK	5.98
934128186	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	POPARTS ASSORTED, 1EA	CHECK	17.99
934128195	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CUP 1EA	CHECK	8.99
934128195	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	CUP 2CS	CHECK	101.88
934128339	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHIP 1CS	CHECK	40.07
934128339	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TORTILLAS 1CS	CHECK	56.45
934128339	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SAUCE 1CS	CHECK	38.09
934128339	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SPRING ROLL 1CS	CHECK	53.31
934128339	14-45-8100-5000	EQUIPMENT	BPC	FOOD & BEVERAGE	BAGS PASTRY 4EA	CHECK	26.64
934128361	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUN 1CS	CHECK	52.04
934128361	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 2CS	CHECK	130.38
934128468	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CREAM 1CS	CHECK	72.85
934128468	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PASTA 1EA	CHECK	3.99
934128468	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ORANGE 1EA	CHECK	4.99
934128468	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FLANK 4CS	CHECK	159.96
934128468	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	RICE 1EA	CHECK	6.49
934128468	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	LIMES 1EA	CHECK	2.99
934128468	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SODA DRING 1CS	CHECK	24.00
934128468	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	LEMON 14EA	CHECK	8.26
934128468	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	PLATES 4EA	CHECK	59.96
934128468	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	PLATES 2EA	CHECK	29.98
934128544	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 2EA	CHECK	27.98
934128544	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BALSAMIC D 1CS	CHECK	60.52
934128544	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	LIME JUUCE 2EA	CHECK	19.98
934128544	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	PINEAPPLE JUICE 2EA	CHECK	7.18
934128544	14-45-7500-5020	CUSTODIAL SUPPLIES	BPC	FOOD & BEVERAGE	PAN DUST 1EA	CHECK	31.14
934128544	14-45-7500-5020	CUSTODIAL SUPPLIES	BPC	FOOD & BEVERAGE	BROOM 1EA	CHECK	23.39
934128544	14-45-7500-5020	CUSTODIAL SUPPLIES	BPC	FOOD & BEVERAGE	BROOM 2EA	CHECK	22.50

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GC 934128544	02-85-4600-5600	TC ICE CONC FOOD COGS	RECREATION	ICE	CANDY BAR 1EA	CHECK	9.99
934128643	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 1EA	CHECK	11.99
934128643	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 2EA	CHECK	27.98
934128643	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FRANK 4CS	CHECK	159.96
934128643	14-45-7500-5020	CUSTODIAL SUPPLIES	BPC	FOOD & BEVERAGE	MOP HEAD 2EA	CHECK	11.98
934128643	14-45-7500-5020	CUSTODIAL SUPPLIES	BPC	FOOD & BEVERAGE	DAWN POT AND PEN 1EA	CHECK	19.99
934128875	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CANDY BAR 1EA	CHECK	58.97
934128875	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CANDY BAR 3EA	CHECK	146.97
934128875	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CANDY BAR 2EA	CHECK	71.98
934128875	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 1EA	CHECK	6.99
934128875	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CANDY BAR 2EA	CHECK	75.98
934128875	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SODA BEVERAGE 1CS	CHECK	36.99
934128875	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	PAPER 3EA	CHECK	80.97
<b>GORDON FOOD SERVICE STORE Total</b>							<b>13,524.89</b>
<b>GRAINGER</b>							
9111623154	01-20-8100-5000	EQUIPMENT	GENERAL	MAINTENANCE	PIPE CONDUIT THREAD TAP FOR VAN STOCK	INVOICE	95.72
9118697946	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	GAST AERATOR PUMP	INVOICE	894.97
9124519381	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	CONTACT BLOCK THE CLUB SPA	INVOICE	15.30
9124519381	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PUSHBUTTON ENCLOSURE	INVOICE	32.64
9124519381	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	BUTTON OPERATOR	INVOICE	14.74
9131697212	02-34-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	WILLOW REC CENTER	U-SHAPED FLOURESCENT BULB	INVOICE	91.68
9131697220	02-34-7500-5100	SUPPLIES & EQUIPMENT	RECREATION	WILLOW REC CENTER	T8 FLOURESCENT BULB	INVOICE	79.80
<b>GRAINGER Total</b>							<b>1,224.85</b>
<b>GROOT INDUSTRIES INC</b>							
2829971-0524	01-20-7300-5010	DISPOSAL SERVICES	GENERAL	MAINTENANCE	MAINT DEPT-GROOT SERVICES	CAPONE	56.65
2829971-0524	02-10-7300-5010	DISPOSAL SERVICE	RECREATION	ADMINISTRATION	TC GROOT SERVICES	CAPONE	662.58
2829971-0524	02-10-7300-5010	DISPOSAL SERVICE	RECREATION	ADMINISTRATION	WRC-GROOT SERVICES	CAPONE	189.83
2829971-0524	11-10-7300-5010	DISPOSAL	THE CLUB	ADMINISTRATION	THE CLUB-GROOT SERVICES	CAPONE	323.02
2829971-0524	14-10-7300-5010	DISPOSAL	BPC	ADMINISTRATION	BPC/GOLF GROOT SERVICES	CAPONE	1,083.96
2829971-0524	02-80-7300-5010	DISPOSAL	RECREATION	AQUATICS	SEASCAPE-GROOT SERVICES	CAPONE	532.72
313673-001 042024	01-20-7300-5010	DISPOSAL SERVICES	GENERAL	MAINTENANCE	MAINT DEPT ROLL OFF SERVICES (2)	CAPONE	1,082.38
<b>GROOT INDUSTRIES INC Total</b>							<b>3,931.14</b>
<b>GROWER EQUIPMENT &amp; SUPPLY</b>							
INV-43890	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	SHIP	CAPONE	17.00
INV-43890	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	2) 72511-VH7-00020 BOTOM BLADE	CAPONE	40.44
INV-43890	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	2) SECONDARY MINI BLADE 72531-VH7-000	CAPONE	32.96
INV-44080	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	SHIP	CAPONE	23.00
INV-44080	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	!) HU515068001 RING GEAR	CAPONE	43.99
INV-44080	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) HU515068901 PINION GEAR	CAPONE	21.99
INV-44080	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	2) HU505170201 BEARINGS	CAPONE	13.18
INV-44080	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) HU514128201	CAPONE	4.39
INV-44080	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) HU515069101	CAPONE	5.49
INV-44441	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	SHIP	CAPONE	18.00

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GF INV-44441	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) KAWASAKI 51001-2319 FUEL TANK	CAPONE	31.94
<b>GROWER EQUIPMENT &amp; SUPPLY Total</b>							<b>252.38</b>
<b>HARBOR FREIGHT</b>							
02568506	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	JACK FOR TRAILER 579	CAPONE	79.99
<b>HARBOR FREIGHT Total</b>							<b>79.99</b>
<b>HEALTH &amp; SAFETY INSTITUTE</b>							
2029126	02-10-7200-5000	PROFESSIONAL EDUCATION	RECREATION	ADMINISTRATION	HSI STUDENT CREDITS X30	CAPONE	762.00
<b>HEALTH &amp; SAFETY INSTITUTE Total</b>							<b>762.00</b>
<b>HIGH PSI LTD</b>							
84202	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	FREIGHT	CAPONE	50.00
84202	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	SMOOTH MAX REMOVER	CAPONE	112.50
84202	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	SHADOW MAX REMOVER	CAPONE	128.58
84202	01-20-8200-5020	MAINTENANCE & REPAIRS - PARKS	GENERAL	MAINTENANCE	MAX WIPES	CAPONE	61.47
<b>HIGH PSI LTD Total</b>							<b>352.55</b>
<b>HOBBY LOBBY INC</b>							
018600801496042724	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	VINYL	CAPONE	20.96
018600801496042724	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	TRANSFER TAPE	CAPONE	13.47
052000202553050424	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	RETURNS	CAPONE	(24.95)
<b>HOBBY LOBBY INC Total</b>							<b>9.48</b>
<b>HOLIDAY INN ESPRESS AND SUITES</b>							
050724 RK	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	HOTEL - RK -IAPD LEG CONFERENCE	CAPONE	116.28
<b>HOLIDAY INN ESPRESS AND SUITES Total</b>							<b>116.28</b>
<b>HOME DEPOT CREDIT SERVICES</b>							
02202024 REF	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	3 ARTIFICIAL BOXWOOD ROLLS 40X120IN	CAPONE	(83.99)
1904 00002 63814	01-20-7500-5020	MAINTENANCE SUPPLIES	GENERAL	MAINTENANCE	SHOP VAC FILTERS	CAPONE	59.94
1904 00010 32606	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	REFUND SALES TAX	CAPONE	(5.99)
1904 0010 32580	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	RETURN SOUND INSU	CAPONE	(61.95)
19040001375930	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	FLOWERS	CAPONE	7.96
<b>HOME DEPOT CREDIT SERVICES Total</b>							<b>(84.03)</b>
<b>HOPKINS FORD OF ELGIN, INC</b>							
5076484	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	BOOST SENSOR FOR 491	CAPONE	65.06
5077049	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	SEAT BELT FOR 475	CAPONE	66.91
Q000342518	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	2 SCREWS FOR SENSOR	CAPONE	10.40
<b>HOPKINS FORD OF ELGIN, INC Total</b>							<b>142.37</b>
<b>HOT SHOTS SPORTS</b>							
3410	02-50-5000-5100	GENERAL CONT PRGM EXP	RECREATION	GENERAL PROGRAMMING	3 PARTIES @ 170	CHECK	510.00
3410	02-50-5000-5100	GENERAL CONT PRGM EXP	RECREATION	GENERAL PROGRAMMING	2 PARTIES @ 100	CHECK	200.00
<b>HOT SHOTS SPORTS Total</b>							<b>710.00</b>



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INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
<b>HOTT PRODUCTIONS, NFP</b>							
05312024	14-45-4000-5050	SPECIAL EVENT EXPENSE	BPC	FOOD & BEVERAGE	3HR LIVE MUSIC PERFORMANCE ON 5/31, 1EA	CHECK	900.00
<b>HOTT PRODUCTIONS, NFP Total</b>							<b>900.00</b>
<b>ILLINOIS ASSOC. PARK DISTRICTS</b>							
200016019	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	IAPD LEADERSHIP INST - SESSIONS 2&3 - MF	CAPONE	75.00
200016020	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	IAPD LEADERSHIP INST - SESSIONS 2&3 - MF	CAPONE	75.00
200016119	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	IL LEGISLATIVE CONF & RECEPTION - RK	CAPONE	210.00
<b>ILLINOIS ASSOC. PARK DISTRICTS Total</b>							<b>360.00</b>
<b>ILLINOIS DEPARTMENT OF</b>							
2024 Q1	01-10-6200-5000	UNEMPLOYMENT SELF FUNDED	GENERAL	ADMINISTRATION	2024 1ST QUARTER IDES BENEFITS	CAPONE	43,132.00
<b>ILLINOIS DEPARTMENT OF Total</b>							<b>43,132.00</b>
<b>ILLINOIS DEPT. OF REVENUE</b>							
052024	14-02-0200-2010	SALES TAX PAYABLE	BPC	LIABILITIES	SALES TAX APRIL 24 - BPC	CAPONE	5,867.00
<b>ILLINOIS DEPT. OF REVENUE Total</b>							<b>5,867.00</b>
<b>ILLINOIS SECRETAY OF STATE</b>							
TRAILER 540 2024	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	REPLACEMENT PLATE FOR TRAILER 540	CHECK	8.00
<b>ILLINOIS SECRETAY OF STATE Total</b>							<b>8.00</b>
<b>ILLINOIS STATE POLICE</b>							
01258 APR24	01-10-6300-5010	LOSS PREVENTION EXAMS	GENERAL	ADMINISTRATION	ILSP -BKGRD CHECKS FEE 04-2024	CHECK	460.00
<b>ILLINOIS STATE POLICE Total</b>							<b>460.00</b>
<b>INDEED.COM</b>							
91865484	01-10-7800-5010	PRINTING & PUBLICATION	GENERAL	ADMINISTRATION	CLUB CUSTODIAN	CAPONE	193.93
<b>INDEED.COM Total</b>							<b>193.93</b>
<b>INTERSTATE GAS SUPPLY INC</b>							
426861 APR24	01-20-8000-5010	NATURAL GAS	GENERAL	MAINTENANCE	MAINT NATURAL GAS	CHECK	427.04
426861 APR24	02-10-8000-5010	NATURAL GAS	RECREATION	ADMINISTRATION	TC NATURAL GAS	CHECK	5,866.34
426861 APR24	02-10-8000-5010	NATURAL GAS	RECREATION	ADMINISTRATION	WRC NATURAL GAS	CHECK	475.63
426861 APR24	11-10-8000-5010	NATURAL GAS	THE CLUB	ADMINISTRATION	CLUB NATURAL GAS	CHECK	3,534.86
426861 APR24	14-10-8000-5010	NATURAL GAS	BPC	ADMINISTRATION	BPC NATURAL GAS	CHECK	1,258.34
426861 APR24	14-20-8000-5010	NATURAL GAS	BPC	MAINTENANCE	BPC MAINT NATURAL GAS	CHECK	1,052.76
<b>INTERSTATE GAS SUPPLY INC Total</b>							<b>12,614.97</b>
<b>INVEX DESIGN LLC</b>							
2367	01-15-7300-5000	CONTRACTUAL SERVICE	GENERAL	COMMUNICATION & MARKET	SSL HOSTING FROM JAN1-JUL1 2024	CHECK	600.00
2367	01-15-7300-5000	CONTRACTUAL SERVICE	GENERAL	COMMUNICATION & MARKET	WEB SUPPORT FOR 6MOS	CHECK	1,800.00
2367	01-15-7300-5000	CONTRACTUAL SERVICE	GENERAL	COMMUNICATION & MARKET	DNS SITE OPTIMIZATION: CLOUDFLARE 6MOS	CHECK	180.00
<b>INVEX DESIGN LLC Total</b>							<b>2,580.00</b>



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<b>INVICTUS MANEO ENTERPRISES INC,</b>							
INV-7676	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	18 X 24 LAWN SIGNS	CAPONE	143.00
INV7727	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	CORO YARD SIGNS GARAGE SALE	CAPONE	8.98
INV7727	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	CORO 36 X 48" FOR GARAGE SALE/SEASCAPE	CAPONE	13.00
INV7727	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	ACRYLIC TC FITNESS SIGN WITH VINYL	CAPONE	144.35
INV7727	02-15-7900-5000	ADVERTISING	RECREATION	COMMUNICATION & MARKET	AFRAME CORO BATHROOMS & VENDOR PARKING	CAPONE	21.00
INV7727	02-70-5600-5000	PICKLEBALL LEAGUE EXP	RECREATION	ADULT ATHLETICS	ALUM PICKLEBALL COURT SIGNS W/ GROMMETS	CAPONE	58.35
<b>INVICTUS MANEO ENTERPRISES INC, Total</b>							<b>388.68</b>
<b>IOWA.GOV</b>							
05/01/2024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	DCFS BACKGROUND CHECK	CAPONE	15.00
05012024	02-10-9000-5000	MISCELLANEOUS EXPENSE	RECREATION	ADMINISTRATION	IOWA CRIMINAL RECORD CHECK	CAPONE	15.00
05012024 R	02-10-9000-5000	MISCELLANEOUS EXPENSE	RECREATION	ADMINISTRATION	IOWA CRIMINAL RECORD CHECK	CAPONE	(15.00)
<b>IOWA.GOV Total</b>							<b>15.00</b>
<b>IPRA</b>							
35437	02-10-7200-5000	PROFESSIONAL EDUCATION	RECREATION	ADMINISTRATION	PDS REGISTRATION	CAPONE	975.00
<b>IPRA Total</b>							<b>975.00</b>
<b>IT SAVVY LLC</b>							
01494934	01-93-1030-5000	SOFTWARE LICENSING	GENERAL	CAPITAL PROJECTS	BARRACUDA ESSENTIALS 1YR 100 LICENSES	CAPONE	5,100.00
<b>IT SAVVY LLC Total</b>							<b>5,100.00</b>
<b>JAJAIDA ALFARO</b>							
MAY 2024	11-02-0200-2300	MASSAGE ADD-ON/TIP PAYABLE	THE CLUB	LIABILITIES	PS: MASSAGE TIPS	CHECK	112.00
MAY 2024	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 45 MIN MASG PKG 70/30 (QTY5)	CHECK	164.50
MAY 2024	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 60 MIN MASG (QTY9) 70/30	CHECK	396.20
MAY 2024	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 75 MIN MASG (QTY1) 70/30	CHECK	53.90
MAY 2024	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 90 MIN MASG (QTY1) 70/30	CHECK	67.90
MAY 2024	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 30 MIN MASG (QTY1) 70/30	CHECK	31.50
<b>JAJAIDA ALFARO Total</b>							<b>826.00</b>
<b>JERRYS PRO SHOP INC</b>							
WH42924A	02-85-5000-5030	SPECIAL EVENT EXP	RECREATION	ICE	ICE SHOW T-SHIRTS	CHECK	932.40
WH42924A	02-85-5000-5030	SPECIAL EVENT EXP	RECREATION	ICE	SET UP CHARGE	CHECK	80.00
WH5224A	02-85-5500-5000	YTH HOCKEY-WOLFPACK EXP	RECREATION	ICE	WOLFPACK JERSEY ADD ON	CHECK	38.00
WH5224A	02-85-5500-5000	YTH HOCKEY-WOLFPACK EXP	RECREATION	ICE	WOLVERINE SHERWOOD SOCKS	CHECK	26.00
WH5224A	02-85-5500-5000	YTH HOCKEY-WOLFPACK EXP	RECREATION	ICE	SET-UP CHARGES	CHECK	65.00
WH5224A	02-85-5500-5000	YTH HOCKEY-WOLFPACK EXP	RECREATION	ICE	SHERWOOD MIN ORDER CHARGE	CHECK	20.00
<b>JERRYS PRO SHOP INC Total</b>							<b>1,161.40</b>
<b>JEWEL OSCO</b>							
05/22/2024	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUNS, 2 EACH	CAPONE	11.98
<b>JEWEL OSCO Total</b>							<b>11.98</b>
<b>JIMMY JOHNS</b>							

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JIN 05182024	02-50-6100-5000	DANCE CLASS EXP	RECREATION	GENERAL PROGRAMMING	30 SANDWICH BOXES (2)	CAPONE	159.98
<b>JIMMY JOHNS Total</b>							<b>159.98</b>
<b>JOHNSON HEALTH TECH NA INC</b>							
04262024	11-30-7500-5100	SUPPLIES & EQUIPMENT	THE CLUB	FITNESS	PS SHIPPING	CAPONE	19.86
04262024	11-30-7500-5100	SUPPLIES & EQUIPMENT	THE CLUB	FITNESS	PS REPLACEMENT ELBOW PADS MATRIX VKR	CAPONE	263.96
<b>JOHNSON HEALTH TECH NA INC Total</b>							<b>283.82</b>
<b>JON-DON LLC</b>							
5127578	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-CARPET BRUSH 1EA	CAPONE	44.95
5127578	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-FIBER RINSE 1GL	CAPONE	20.78
5127578	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-GRAND SLAM PRE-SPRAY 1GL	CAPONE	49.85
5129877	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-PIVOTAL-2 KNEE GUARD 1EA	CAPONE	35.95
<b>JON-DON LLC Total</b>							<b>151.53</b>
<b>KEEP CALM AND EAT CAKE</b>							
10027	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	GRADUATION COOKIES	CAPONE	300.00
<b>KEEP CALM AND EAT CAKE Total</b>							<b>300.00</b>
<b>KINGS III OF AMERICA, LLC</b>							
65373 2729134	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	MONTHLY FEE JUN 24	CHECK	110.00
65373 2729134	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	MONTHLY FEE JUL 24	CHECK	110.00
65373 2729134	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	MONTHLY FEE AUG 24	CHECK	110.00
65373 2733957	01-20-8200-5050	MAINTENANCE & REPAIRS - BPC	GENERAL	MAINTENANCE	TC MONTHLY FEE JUNE24	CHECK	117.51
65373 5711141	01-20-8200-5050	MAINTENANCE & REPAIRS - BPC	GENERAL	MAINTENANCE	TC MONTHLY FEE MAY24	CHECK	117.51
85118 2711215	14-10-8000-5030	TELEPHONE	BPC	ADMINISTRATION	BPC ELEVATOR PHONE MONITORING MAY24	CHECK	39.17
85118 2734033	14-10-8000-5030	TELEPHONE	BPC	ADMINISTRATION	BPC ELEVATOR PHONE MONITORING JUN24	CHECK	39.17
87375 2711287	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	ELEVATOR PHONE WRC APR 2024	CHECK	39.17
87375 2734105	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	ELEVATOR PHONE WRC JUN 2024	CHECK	39.17
87549 2711291	11-10-8000-5030	TELEPHONE	THE CLUB	ADMINISTRATION	ELEVATOR PHONE THE CLUB APR 2024	CHECK	39.17
87549 2734109	11-10-8000-5030	TELEPHONE	THE CLUB	ADMINISTRATION	ELEVATOR PHONE THE CLUB JUN 2024	CHECK	39.17
<b>KINGS III OF AMERICA, LLC Total</b>							<b>800.04</b>
<b>KNAPHEIDE TRUCK EQUIPMENT CENTER</b>							
068F103555	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	2 TRAILER FENDERS	CAPONE	546.00
068F103555	01-20-8500-5000	FUEL	GENERAL	MAINTENANCE	HYDRAULIC OIL FOR PLOWS	CAPONE	86.94
<b>KNAPHEIDE TRUCK EQUIPMENT CENTER Total</b>							<b>632.94</b>
<b>KONSTANTINA TSONIS</b>							
052024	02-10-7800-5040	MILEAGE REIMBURSEMENT	RECREATION	ADMINISTRATION	EGG HUNT 19.8 MILES X.67	CHECK	13.27
052024	02-10-7800-5040	MILEAGE REIMBURSEMENT	RECREATION	ADMINISTRATION	SEED BOMBING 14.4 MILES X .67	CHECK	9.65
<b>KONSTANTINA TSONIS Total</b>							<b>22.92</b>
<b>LAUTERBACH &amp; AMEN LLP</b>							
91345	01-10-6500-5000	AUDIT SERVICE	GENERAL	ADMINISTRATION	2023 ANNUAL AUDIT - GASB 96 SERVICES	CHECK	1,500.00
<b>LAUTERBACH &amp; AMEN LLP Total</b>							<b>1,500.00</b>

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<b>LAZER X</b>							
966	02-65-5400-5020	STAR TRIP EXP	RECREATION	YOUTH PROGRAMS	SDO 5/3 LASER X 12KIDS	CAPONE	156.00
<b>LAZER X Total</b>							<b>156.00</b>
<b>LOGAN A. YOUNG</b>							
000103	02-85-5000-5030	SPECIAL EVENT EXP	RECREATION	ICE	DJ & SPOTLIGHT FOR SPRING ICE SHOW	CAPONE	500.00
<b>LOGAN A. YOUNG Total</b>							<b>500.00</b>
<b>LONGHORN STEAKHOUSE</b>							
22735	02-55-5000-5000	SENIOR PRGM EXP	RECREATION	SENIOR	SENIORS OUT SOCIALIZING DINNER 5.8	CAPONE	26.59
<b>LONGHORN STEAKHOUSE Total</b>							<b>26.59</b>
<b>LOU MALNATI'S</b>							
04302024	02-55-5000-5020	SENIOR TRIP EXP	RECREATION	SENIOR	SENIOR TRIP BOAT 4.30 LUNCH FOR 25 PPL	CAPONE	408.94
<b>LOU MALNATI'S Total</b>							<b>408.94</b>
<b>LULU'S DINER</b>							
3027896	01-10-7800-5020	DIRECTOR EXPENSE	GENERAL	ADMINISTRATION	BREAKFAST SPRINGFIELD CONFERENCE CT & BB	CAPONE	52.04
<b>LULU'S DINER Total</b>							<b>52.04</b>
<b>M13 GRAPHICS</b>							
992476	14-40-7900-5000	ADVERTISING	BPC	GOLF OPERATIONS	COMPLIMENTARY 1-HOUR TOPTRACER CARDS	CAPONE	58.38
<b>M13 GRAPHICS Total</b>							<b>58.38</b>
<b>MAIN EVENT ENTERTAINMENT</b>							
082124 DEP	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	SDO 8/21 MAIN EVENT DESPOIT	CAPONE	306.24
<b>MAIN EVENT ENTERTAINMENT Total</b>							<b>306.24</b>
<b>Maria Cristina Dacanay</b>							
5/23/2024 12:00:00 A	01-02-0220-2900	CREDIT BALANCE WASH ACCOUNT	GENERAL	LIABILITIES	Rsv# 6013836 Refund	CHECK	460.00
<b>Maria Cristina Dacanay Total</b>							<b>460.00</b>
<b>MARIANOS</b>							
00037Q	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BREAD 1EA	CAPONE	11.98
00037Q	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BREAD 3EA	CAPONE	19.44
00037Q	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BREAD 2EA	CAPONE	4.14
00037Q	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	EGG 1EA	CAPONE	7.99
00037Q	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CINNAMON 1EA	CAPONE	1.29
00037Q	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CUP CAKES 1EA	CAPONE	21.99
00037Q	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	JUICE 1EA	CAPONE	6.99
05/11/2024	02-85-5000-5030	SPECIAL EVENT EXP	RECREATION	ICE	ICE SHOW SNACKS	CAPONE	78.50
05484Q	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	MUSHROOM 5EA	CAPONE	7.40
05484Q	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ROMAINE 4EA	CAPONE	25.96
<b>MARIANOS Total</b>							<b>185.68</b>

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<b>MARY WOLFF</b>							
MAY24	01-10-7800-5040	TRAVEL REIMBURSEMENT	GENERAL	ADMINISTRATION	12 DAYS AT 16.9 MILES PER DAY	CHECK	135.88
<b>MARY WOLFF Total</b>							<b>135.88</b>
<b>MC SQUARED ENERGY SERVICES</b>							
12457-93016 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	CHESTNUT #1 ELECTRIC	CHECK	50.52
13552-64006 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	PINE PARK ELECTRIC	CHECK	34.33
18342-51018 APR24	02-10-8000-5000	ELECTRICITY	RECREATION	ADMINISTRATION	WRC ELECTRIC	CHECK	2,742.62
21727-05012 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	HIGHLAND ELECTRIC	CHECK	38.84
44582-23002 APR24	11-10-8000-5000	ELECTRICITY	THE CLUB	ADMINISTRATION	THE CLUB ELECTRIC	CHECK	11,019.59
45997-73014 MAY24	02-80-8000-5000	ELECTRICITY	RECREATION	AQUATICS	SEASCAPE ELECTRIC	CHECK	2,020.12
48341-52013 APR24	02-10-8000-5000	ELECTRICITY	RECREATION	ADMINISTRATION	TC ELECTRICITY	CHECK	24,737.49
50386-53016 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	COMMUNITY PARK ELECTRIC	CHECK	21.14
50386-53016 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	COMMUNITY PARK ELECTRIC	CHECK	21.88
52588-36006 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	EVERGREEN PARK ELECTRIC	CHECK	25.98
52588-36006 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	EVERGREEN PARK ELECTRIC	CHECK	28.74
55437-83012 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	VICTORIA PARK ELECTRIC	CHECK	22.21
55437-83012 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	VICTORIA PARK ELECTRIC	CHECK	23.04
57755-21004 APR24	14-10-8000-5000	ELECTRICITY	BPC	ADMINISTRATION	BPC ELECTRIC	CHECK	3,542.76
57755-21004 APR24	14-10-8000-5000	ELECTRICITY	BPC	ADMINISTRATION	GOLF SIGN-RESTROOM ELECTRIC	CHECK	655.79
57755-21004 APR24	14-10-8000-5000	ELECTRICITY	BPC	ADMINISTRATION	TOPTRACER ELECTRIC	CHECK	468.56
57755-21004 APR24	14-20-8000-5000	ELECTRICITY	BPC	MAINTENANCE	BPC MAINT ELECTRIC	CHECK	1,180.92
57755-21004 MAY24	14-10-8000-5000	ELECTRICITY	BPC	ADMINISTRATION	BPC ELECTRIC	CHECK	4,656.88
57755-21004 MAY24	14-10-8000-5000	ELECTRICITY	BPC	ADMINISTRATION	GOLF SIGN-RESTROOM ELECTRIC	CHECK	540.63
57755-21004 MAY24	14-10-8000-5000	ELECTRICITY	BPC	ADMINISTRATION	TOPTRACER ELECTRIC	CHECK	299.32
57755-21004 MAY24	14-20-8000-5000	ELECTRICITY	BPC	MAINTENANCE	BPC MAINT ELECTRIC	CHECK	1,552.29
60826-13014 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	N TWIN ELECTRIC	CHECK	29.87
60826-13014 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	N TWIN ELECTRIC	CHECK	31.39
61356-82018 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	PRINCETON PARK ELECTRIC	CHECK	28.12
61356-82018 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	PRINCETON PARK ELECTRIC	CHECK	27.35
63402-31009 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	SUNDANCE PARK ELECTRIC	CHECK	22.33
64246-33014 APR24	02-10-8000-5000	ELECTRICITY	RECREATION	ADMINISTRATION	VOG HOUSE/BARN ELECTRIC	CHECK	1,040.40
64246-33014 MAY24	02-10-8000-5000	ELECTRICITY	RECREATION	ADMINISTRATION	VOG HOUSE/BARN ELECTRIC	CHECK	1,174.83
65546-63013 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	MNT GARAGE ELECTRIC	CHECK	1,405.62
65546-63013 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	MNT GARAGE ELECTRIC	CHECK	1,474.47
65576-03019 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	S TWIN ELECTRIC	CHECK	25.10
65576-03019 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	S TWIN ELECTRIC	CHECK	26.02
73225-71010 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	NTH SHOP ELECTRIC	CHECK	190.57
75485-81010 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	CANTERBURY PARK ELECTRIC	CHECK	235.11
76338-44002 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	CHESTNUT AERATOR #2 ELECTRIC *	CHECK	26.20
76338-44002 JUN24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	CHESTNUT AERATOR #2 ELECTRIC *	CHECK	27.24
78655-61009 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	CANTERBURY PARK STH SIDE ELECTRIC	CHECK	27.62
80406-92017 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	FIELD PARK ELECTRIC	CHECK	22.34
80406-92017 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	FIELD PARK ELECTRIC	CHECK	23.30
81666-23014 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	SYCAMORE PARK ELECTIC	CHECK	322.40
81666-23014 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	SYCAMORE PARK ELECTIC	CHECK	99.49

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MI 91466-45006 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	TROPICANA PARK ELECTRIC	CHECK	24.86
91466-45006 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	TROPICANA PARK ELECTRIC	CHECK	26.43
98027-14011 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	FABBRINI PARK ELECTRIC	CHECK	305.87
98027-14011 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	FABBRINI PARK ELECTRIC	CHECK	213.79
98787-24003 APR24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	EISENHOWER PARK ELECTRIC	CHECK	26.68
98787-24003 MAY24	01-20-8000-5000	ELECTRICITY	GENERAL	MAINTENANCE	EISENHOWER PARK ELECTRIC	CHECK	27.73
<b>MC SQUARED ENERGY SERVICES Total</b>							<b>60,568.78</b>
<b>MC CLOUD AQUATICS</b>							
38531-DEP	01-20-7300-5000	PROFESSIONAL SERVICES	GENERAL	MAINTENANCE	INVASIVE PLANT CLEARING AT BLACK BEAR	CAPONE	2,475.00
<b>MC CLOUD AQUATICS Total</b>							<b>2,475.00</b>
<b>METROPOLIS PERFORMING ARTS</b>							
05162024 TRIP	02-55-5000-5020	SENIOR TRIP EXP	RECREATION	SENIOR	SENIOR TRIP 5.16 SEATS FOR 9 TO 5 SHOW	CAPONE	438.75
FARED368	02-55-5000-5020	SENIOR TRIP EXP	RECREATION	SENIOR	SENIOR TRIP 2 ADDITIONAL TIX FOR 9 TO 5	CAPONE	67.50
<b>METROPOLIS PERFORMING ARTS Total</b>							<b>506.25</b>
<b>MICHAEL'S</b>							
05212024	02-55-5000-5000	SENIOR PRGM EXP	RECREATION	SENIOR	PAINTS, CANVAS, COASTERS	CAPONE	56.91
<b>MICHAEL'S Total</b>							<b>56.91</b>
<b>MORETTIS</b>							
212	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	DEPOSIT FOR STAR STAFF DINNER	CAPONE	100.00
<b>MORETTIS Total</b>							<b>100.00</b>
<b>MOTION INDUSTRIES, INC</b>							
3090287	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	HOSE ASSEMBLY ROUGH MOWER	CAPONE	181.88
3093399	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	HYDRAULIC HOSE ASSEMBLY	CAPONE	181.88
3095202	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	HYDRAULIC HOSE	CAPONE	64.15
3095202	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	3 SLEEVE	CAPONE	20.42
<b>MOTION INDUSTRIES, INC Total</b>							<b>448.33</b>
<b>MUZAK-NORTH CENTRAL LLC</b>							
551752 0524	11-10-7600-5000	DUES & SUBSCRIPTIONS	THE CLUB	ADMINISTRATION	PS-MAY 2024 FACILITY MUSIC FEE	CAPONE	189.22
<b>MUZAK-NORTH CENTRAL LLC Total</b>							<b>189.22</b>
<b>MYZONE</b>							
103853 0524	11-10-7600-5000	DUES & SUBSCRIPTIONS	THE CLUB	ADMINISTRATION	CLUB- LICENSING AGREEMENT MAY 2024	CAPONE	150.00
<b>MYZONE Total</b>							<b>150.00</b>
<b>NATIONAL NAME BADGE</b>							
929523	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	NAME TAGS ADMIN REC - 2	CAPONE	12.90
929523	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	NAME TAGS BRIDGES - 15	CAPONE	96.75
929523	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	NAME TAGS CLUB - 11	CAPONE	70.95
929739	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	SHIPPING	CAPONE	6.99
929739	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	NAME TAGS CLUB - 1	CAPONE	6.45

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NA 929739	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	NAME TAGS REC - 2	CAPONE	12.90
929742	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	SHIPPING	CAPONE	6.99
929742	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	NAME TAGS BRIDGES - 3	CAPONE	19.35
929796	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	SHIPPING	CAPONE	6.99
929796	11-10-7100-5020	UNIFORMS	THE CLUB	ADMINISTRATION	NAME TAGS SEASCAPE - 12	CAPONE	83.40
<b>NATIONAL NAME BADGE Total</b>							<b>323.67</b>
<b>NATIONAL RECREATION AND PARK</b>							
2024 BB	01-10-7200-5000	PROFESSIONAL EDUCATION	GENERAL	ADMINISTRATION	NRPA CONFERENCE 2024 - BB	CAPONE	695.00
2024 CF	01-10-7200-5000	PROFESSIONAL EDUCATION	GENERAL	ADMINISTRATION	NRPA CONFERENCE 2024 - CF	CAPONE	695.00
2024 CM	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	NRPA CONF 2024 - CM	CAPONE	695.00
2024 CT	01-10-7200-5000	PROFESSIONAL EDUCATION	GENERAL	ADMINISTRATION	NRPA CONFERENCE 2024 - CT	CAPONE	695.00
2024 KB	02-10-7200-5000	PROFESSIONAL EDUCATION	RECREATION	ADMINISTRATION	NRPA CONFERENCE 2024 - KB	CAPONE	695.00
2024 KE	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	NRPA CONF 2024 - KE	CAPONE	695.00
2024 KM	02-10-7200-5000	PROFESSIONAL EDUCATION	RECREATION	ADMINISTRATION	NRPA CONFERENCE 2024 -KM	CAPONE	695.00
2024 LD	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	NRPA CONF 2024 - LD	CAPONE	695.00
2024 MF	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	NRPA CONF 2024 - MF	CAPONE	695.00
2024 NWIRTH	01-10-7200-5000	PROFESSIONAL EDUCATION	RECREATION	ADMINISTRATION	NRPA CONFERENCE 2024 - NW	CAPONE	695.00
2024 RK	01-10-7800-5030	COMMISSIONER EXPENSE	GENERAL	ADMINISTRATION	NRPA CONF 2024 - RK	CAPONE	695.00
<b>NATIONAL RECREATION AND PARK Total</b>							<b>7,645.00</b>
<b>NICOR GAS</b>							
3561987 APR24	02-80-8000-5010	NATURAL GAS	RECREATION	AQUATICS	SEA GAS DELIVERY 04/03/24-05/02/24	CHECK	232.92
4086013 APR24	02-10-8000-5010	NATURAL GAS	RECREATION	ADMINISTRATION	VOG HOUSE GAS DELIVERY 04/04/24-05/07/24	CHECK	142.77
4868562 APR24	02-10-8000-5010	NATURAL GAS	RECREATION	ADMINISTRATION	VOG BARN GAS DELIVERY 04/08/24-05/07/24	CHECK	89.95
<b>NICOR GAS Total</b>							<b>465.64</b>
<b>NUCO2</b>							
76493185	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	EMERGENCY DELIVERY CHARGE, 1EA	CAPONE	250.00
76495098	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE, 1EA	CAPONE	14.00
76495098	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	DELIVERY FEE, 1EA	CAPONE	7.50
76495098	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	DRIVER RESOURCE FEE, 1EA	CAPONE	3.95
76495098	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HAZARDOUS CHARGES, 1EA	CAPONE	14.45
76495098	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	DRAFT GAS CYLINDERS, 2EA	CAPONE	166.70
<b>NUCO2 Total</b>							<b>456.60</b>
<b>OBED &amp; ISAAC'S</b>							
05062024	01-10-7800-5020	DIRECTOR EXPENSE	GENERAL	ADMINISTRATION	DINNER- CT CF KM - MONDAY IAPD SPRGFLD	CAPONE	72.61
<b>OBED &amp; ISAAC'S Total</b>							<b>72.61</b>
<b>PARK DISTRICT RISK MANAGEMENT</b>							
0524106H	01-10-7100-5000	HEALTH INSURANCE	GENERAL	ADMINISTRATION	HEALTH INSURANCE	INVOICE	17,715.39
0524106H	01-20-7100-5000	HEALTH INSURANCE	GENERAL	MAINTENANCE	HEALTH INSURANCE	INVOICE	29,716.96
0524106H	02-10-7100-5000	HEALTH INSURANCE	RECREATION	ADMINISTRATION	HEALTH INSURANCE	INVOICE	25,527.14
0524106H	02-20-7100-5000	HEALTH INSURANCE	RECREATION	MAINTENANCE	HEALTH INSURANCE	INVOICE	3,795.93
0524106H	11-10-7100-5000	HEALTH INSURANCE	THE CLUB	ADMINISTRATION	HEALTH INSURANCE	INVOICE	11,846.15

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PA 0524106H	14-10-7100-5000	HEALTH INSURANCE	BPC	ADMINISTRATION	HEALTH INSURANCE	INVOICE	8,395.23
0524106H	14-20-7100-5000	HEALTH INSURANCE	BPC	MAINTENANCE	HEALTH INSURANCE	INVOICE	4,080.95
<b>PARK DISTRICT RISK MANAGEMENT Total</b>							<b>101,077.75</b>
<b>PARTS TOWN</b>							
2102488319	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	OPTIMA PLUS SENSOR FOR THE CLUB SINK	CAPONE	72.68
2102488319	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	TEMP CONTROL KIT SEASCAPE COCESSION REFR	CAPONE	427.36
2102514042	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	TEMP CONTROL SEASCAPE REACH IN COOLER	CAPONE	125.87
<b>PARTS TOWN Total</b>							<b>625.91</b>
<b>PARTY CITY</b>							
902262136-B	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	GRADUATION BALLOONS	CAPONE	40.00
902405948-B	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	GRADUATION BALLONS	CAPONE	40.00
<b>PARTY CITY Total</b>							<b>80.00</b>
<b>PEERLESS ENTERPRISES</b>							
125912A	01-01-0500-1050	INSURANCE CLAIM REC	GENERAL	ASSETS	CHARLEMANGEN TENNIS COURT	INVOICE	7,100.00
125912A	01-01-0500-1050	INSURANCE CLAIM REC	GENERAL	ASSETS	TC REPAIRS	INVOICE	8,525.00
125912A	01-01-0500-1050	INSURANCE CLAIM REC	GENERAL	ASSETS	WRC FENCE REPAIRS	INVOICE	6,795.00
<b>PEERLESS ENTERPRISES Total</b>							<b>22,420.00</b>
<b>PELTON INTERACTIVE, INC</b>							
1257-5999	02-32-8200-5000	MAINTENANCE & REPAIRS	RECREATION	TRIPHAHN CENTER	PELTON FITNESS -- ANNUAL SUBSCRIPTION	CAPONE	1,056.00
<b>PELTON INTERACTIVE, INC Total</b>							<b>1,056.00</b>
<b>PLANSOURCE</b>							
COTSHOTT JUN24	01-02-0202-2300	PDRMA RETIREE CONTRIBUTION	GENERAL	LIABILITIES	ID 417/2935634 COTSHOTT JUN24	CHECK	1,748.69
FALSETTI JUN24	01-02-0202-2300	PDRMA RETIREE CONTRIBUTION	GENERAL	LIABILITIES	ID 417/2514098 FALSETTI JUN24	CHECK	24.95
<b>PLANSOURCE Total</b>							<b>1,773.64</b>
<b>PRATERS INC</b>							
13892	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-SHIPPING 1EA	CAPONE	19.84
13892	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-COURT MARSHALL FLOOR CLEANER 1CA	CAPONE	76.46
<b>PRATERS INC Total</b>							<b>96.30</b>
<b>PROMAXIMA MANUFACTURING, LLC</b>							
135983	11-30-7500-5100	SUPPLIES & EQUIPMENT	THE CLUB	FITNESS	PS SHIPPING	CHECK	30.00
135983	11-30-7500-5100	SUPPLIES & EQUIPMENT	THE CLUB	FITNESS	PS WEIGHT STACK SELECTOR PIN	CHECK	79.80
<b>PROMAXIMA MANUFACTURING, LLC Total</b>							<b>109.80</b>
<b>QUICKSCORES LLC</b>							
241036	02-70-5600-5000	PICKLEBALL LEAGUE EXP	RECREATION	ADULT ATHLETICS	SPRING SOFTBALL SCHEDULE \$7X6 TEAMS	CAPONE	42.00
241036	02-70-5600-5000	PICKLEBALL LEAGUE EXP	RECREATION	ADULT ATHLETICS	SPRING BASEBALL SCHEDULE \$7X17	CAPONE	119.00
241036	02-70-5600-5000	PICKLEBALL LEAGUE EXP	RECREATION	ADULT ATHLETICS	SPRING SOCCER SCHEDULE \$7X33	CAPONE	231.00
<b>QUICKSCORES LLC Total</b>							<b>392.00</b>



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<b>R&amp;R PRODUCTS</b>							
#000236687	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) #115-3435 BLUDE HUB SPINDLE	CAPONE	429.90
#000238097	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	SHIP	CAPONE	12.02
#000238097	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) BEARING SET #100-5703	CAPONE	71.85
#000238097	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	2) SELS #253-154	CAPONE	8.40
#000242439	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) #150-224 SLIDE SET	CAPONE	145.95
#000242439	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	2) BRAKETS FOR SEAT #108-6590-03	CAPONE	55.80
#000242439	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) SEAT FRAME #110-8851	CAPONE	600.45
000145841	14-20-8200-5000	MAINTENANCE & REPAIRS	BPC	MAINTENANCE	1) #112-9200 (FOR F-1 REAR DRIVER SIDE)	CAPONE	360.90
W515325	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	4 DECK BELTS FOR MOWERS	CAPONE	235.20
<b>R&amp;R PRODUCTS Total</b>							<b>1,920.47</b>
<b>RECORD-A-HIT, INC.</b>							
241346	02-50-5900-5000	SPECIAL EVENT EXP	RECREATION	GENERAL PROGRAMMING	SPECIAL EVENTS KIDS TO PARK INFLATABLES	CHECK	797.50
<b>RECORD-A-HIT, INC. Total</b>							<b>797.50</b>
<b>ROBBINS SCHWARTZ</b>							
980534-980537	01-10-7300-5030	ATTORNEY FEES	GENERAL	ADMINISTRATION	ATTORNEY FEES APRIL 2024	CHECK	1,344.00
<b>ROBBINS SCHWARTZ Total</b>							<b>1,344.00</b>
<b>ROCK N KIDS INC</b>							
HEPS0524	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	LSC MUSIC CLASS 5/2/24	CHECK	80.00
HEPS0524	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	LSC MUSIC CLASS 5/9/24	CHECK	80.00
HEPS0524	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	LSC MUSIC CLASS 5/16/24	CHECK	80.00
HEPS0524	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	LSC MUSIC CLASS 5/23/24	CHECK	80.00
HESP24	02-60-5000-5100	EARLY CHILDHOOD CONT EXP	RECREATION	EARLY CHILDHOOD	TOT ROCK SPRING SESSION 226023D	CHECK	595.00
HESP24	02-60-5000-5100	EARLY CHILDHOOD CONT EXP	RECREATION	EARLY CHILDHOOD	KID ROCK SPRING SESSION 226023A	CHECK	714.00
<b>ROCK N KIDS INC Total</b>							<b>1,629.00</b>
<b>SALSA 17</b>							
05162024	02-55-5000-5020	SENIOR TRIP EXP	RECREATION	SENIOR	SENIOR TRIP LUNCH ON 5.16 FOR 14 PEOPLE	CAPONE	298.03
<b>SALSA 17 Total</b>							<b>298.03</b>
<b>SCHOOL DISTRICT 54</b>							
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	ARMSTRONG AM 3599	CHECK	141.90
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	ARMSTRONG PM 3600	CHECK	184.80
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	ARMSTRONG WED 3601	CHECK	46.20
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	FAIRVIEW AM 3602	CHECK	81.75
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	FAIRVIEW PM 3602	CHECK	207.09
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	FAIRVIEW WED 3604	CHECK	47.79
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	LINCOLN PRAIRIE AM 3608	CHECK	171.78
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	LINCOLN PRAIRIE PM 3609	CHECK	116.28
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	LINCOLN PRAIRIE WED 3610	CHECK	29.07
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	LAKEVIEW AM 3605	CHECK	101.55
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	LAKEVIEW PM 3606	CHECK	280.08
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	LAKEVIEW WED 3607	CHECK	70.02

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SC 3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	MACARTHUR AM 3611	CHECK	145.80
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	MACARTHUR PM 3612	CHECK	403.13
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	MACARTHUR WED 3613	CHECK	93.03
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	MUIR AM 3614	CHECK	123.75
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	MUIR PM 3615	CHECK	139.68
3599-3616	02-65-5400-5010	STAR DIST 54 EXP	RECREATION	YOUTH PROGRAMS	MUIR WED 3616	CHECK	34.92
<b>SCHOOL DISTRICT 54 Total</b>							<b>2,418.62</b>
<b>SCOTT INGERSON</b>							
1632	02-50-5900-5000	SPECIAL EVENT EXP	RECREATION	GENERAL PROGRAMMING	SPECIAL EVENTS KIDS TO PARK ENTERTAINER	CHECK	400.00
<b>SCOTT INGERSON Total</b>							<b>400.00</b>
<b>SERVICE SANITATION INC</b>							
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	VICTORIA PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	ARMSTRONG PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	EISENHOWER PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	CHINO PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	BLACK BEAR PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	BIRCH PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	PEBBLE PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	OLMSTEAD PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	EVERGREEN PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	HUNTINGTON PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	FREEDOM RUN DOG PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	COTTONWOOD PARK	CAPONE	154.08
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	PINE PARK	CAPONE	148.32
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	CANNON CROSSING	CAPONE	449.40
APR 2024	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	CANTERBURY FIELDS PARK	CAPONE	154.08
APR24	02-10-7400-5020	EQUIPMENT RENTAL	RECREATION	ADMINISTRATION	VALLEY PARK	CAPONE	95.54
<b>SERVICE SANITATION INC Total</b>							<b>2,696.30</b>
<b>SHERWIN WILLIAMS</b>							
8640-3	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	PAINT 4 GALLONS	CAPONE	163.96
8683-3	01-20-8200-5010	MAINTENANCE & REPAIRS - TC	GENERAL	MAINTENANCE	1 GALLON TOUCH UP PAINT ACTIVITY ROOM GR	CAPONE	46.01
9128-8	01-20-8200-5030	MAINTENANCE & REPAIRS - SEA	GENERAL	MAINTENANCE	PAINT	CAPONE	40.99
<b>SHERWIN WILLIAMS Total</b>							<b>250.96</b>
<b>SOUTHERN GLAZERS OF IL</b>							
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	12.46
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	DELIVERY CHARGE, 1EA	CHECK	6.00
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	CANADIAN CLUB, 4EA	CHECK	96.68
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	PEACH SCHNAPPS, 2EA	CHECK	27.08
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	GLENLIVET, 2EA	CHECK	91.58
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	GREY GOOSE, 3EA	CHECK	131.61
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	JAMESON, 2EA	CHECK	81.08
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	KAHLUA, 2EA	CHECK	64.58

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SC 1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MAKERS MARK, 2EA	CHECK	80.24
1286444	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MALIBU RUM, 4EA	CHECK	99.16
<b>SOUTHERN GLAZERS OF IL Total</b>							<b>690.47</b>
<b>SPORTS SCENE INC</b>							
240298	02-75-5400-5000	BOYS BASEBALL EXP	RECREATION	YOUTH ATHLETICS	COACHES BATTING JACKET 22X\$32	CAPONE	704.00
<b>SPORTS SCENE INC Total</b>							<b>704.00</b>
<b>SPORTSKIDS, INC.</b>							
SPRING24	02-75-5000-5100	GEN YTH ATHLETIC CONT PRGM EXP	RECREATION	YOUTH ATHLETICS	YOUTH VOLLEYBALL 21X\$80	CHECK	1,520.00
SPRING24	02-75-5000-5100	GEN YTH ATHLETIC CONT PRGM EXP	RECREATION	YOUTH ATHLETICS	T-BALL SKILLS 9X\$60	CHECK	540.00
SPRING24	02-75-5000-5100	GEN YTH ATHLETIC CONT PRGM EXP	RECREATION	YOUTH ATHLETICS	ADULT AND TOT T-BALL 7X\$40	CHECK	280.00
SPRING24	02-75-5000-5100	GEN YTH ATHLETIC CONT PRGM EXP	RECREATION	YOUTH ATHLETICS	MULTI-SPORT MANIA 6X\$60	CHECK	360.00
SPRING24	02-75-5000-5100	GEN YTH ATHLETIC CONT PRGM EXP	RECREATION	YOUTH ATHLETICS	YOUTH ARCHERY	CHECK	480.00
SPRING24	02-75-5000-5100	GEN YTH ATHLETIC CONT PRGM EXP	RECREATION	YOUTH ATHLETICS	CONTRACTOR 70/30 SPLIT	CHECK	(954.00)
<b>SPORTSKIDS, INC. Total</b>							<b>2,226.00</b>
<b>STARBUCKS</b>							
05072024	01-10-7800-5040	TRAVEL REIMBURSEMENT	GENERAL	ADMINISTRATION	STRAWBERRY DRINK	CAPONE	4.95
05072024	01-10-7800-5040	TRAVEL REIMBURSEMENT	GENERAL	ADMINISTRATION	COFFEE	CAPONE	2.65
05072024	01-10-7800-5040	TRAVEL REIMBURSEMENT	GENERAL	ADMINISTRATION	WATER BOTTLE	CAPONE	2.95
05072024	01-10-7800-5040	TRAVEL REIMBURSEMENT	GENERAL	ADMINISTRATION	EGG SANDWICH	CAPONE	4.95
05072024	01-10-7800-5040	TRAVEL REIMBURSEMENT	GENERAL	ADMINISTRATION	ICED COFFEE	CAPONE	5.25
05072024	01-10-7800-5040	TRAVEL REIMBURSEMENT	GENERAL	ADMINISTRATION	TAX (DIDN'T TAKE TAX OFF)	CAPONE	2.02
<b>STARBUCKS Total</b>							<b>22.77</b>
<b>SYSO FOOD SRVS-CHICAGO INC</b>							
724349707	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	7.75
724349707	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FRANK 15CS	CHECK	1,028.85
724349707	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUNS 3CS	CHECK	115.17
724349707	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SHORTENING 10CS	CHECK	287.20
724349707	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	DRESSING	CHECK	80.68
724356115	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	DRESSING CREDIT	CHECK	(80.68)
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUTTER 1CS	CHECK	153.45
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CABBAGE 1CS	CHECK	20.51
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 1CS	CHECK	31.25
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	MAYO 1CS	CHECK	42.64
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	POTATO 1CS	CHECK	29.55
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TOMATO 1CS	CHECK	18.95
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	MUSTARD 1CS	CHECK	25.53
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ZUCCHINI 1CS	CHECK	15.45
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN 3CS	CHECK	310.50
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CUCUMBER 1CS	CHECK	10.40
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	POTATO 2CS	CHECK	71.10
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	7.75
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUN 1CS	CHECK	45.35

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SY 724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SQUASH 1CS	CHECK	15.89
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CAESAR D 1CS	CHECK	82.48
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SUGAR 1CS	CHECK	46.69
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	GREEN B 1CS	CHECK	42.59
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	KETCHUP 2CS	CHECK	71.30
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CORN 1CS	CHECK	28.55
724360487	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ROMAINE 3CS	CHECK	167.40
724375719	14-45-8100-5000	EQUIPMENT	BPC	FOOD & BEVERAGE	PASTRY TUBE STAR 6EA	CHECK	11.70
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 1CS	CHECK	83.38
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PINEAPPLE 1CS	CHECK	22.95
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TOMATO 1CS	CHECK	27.50
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	JALAPENO 1CS	CHECK	31.30
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SALMON 1CS	CHECK	120.89
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	POTATO 2CS	CHECK	71.10
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	7.75
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUN 1CS	CHECK	45.35
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 2EA	CHECK	22.90
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ROMAINE 2CS	CHECK	98.60
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEAN 1CS	CHECK	43.97
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CAESAR D 1CS	CHECK	82.48
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TORTILLA 1CS	CHECK	49.39
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PAPRIKA 1EA	CHECK	26.02
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHICKEN 7CS	CHECK	726.53
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUN 2CS	CHECK	76.78
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE CASE	CHECK	349.35
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CORN 2CS	CHECK	52.78
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	MELON 1CS	CHECK	26.39
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	YELLOW SQUASH 2CS	CHECK	31.78
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ZUCCHINI 2CS	CHECK	30.90
724379351	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	GUACAMOLE 1CS	CHECK	73.65
724379351	14-45-7500-5020	CUSTODIAL SUPPLIES	BPC	FOOD & BEVERAGE	CLEANER FLOOR S 2CS	CHECK	408.38
724379351	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	CUP 1CS	CHECK	81.83
724379351	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	NAPKIN 1CS	CHECK	55.61
724379351	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	CUP 2CS	CHECK	72.78
724397011	02-85-5000-5000	SUPPLIES & EQUIPMENT	RECREATION	ICE	TRAY 2CS	CHECK	84.62
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BASIL 1EA	CHECK	33.24
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BEEF 1CS	CHECK	103.82
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHEESE 1CS	CHECK	90.54
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CREAM 1CS	CHECK	16.79
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ITALIAN D 1CS	CHECK	27.92
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	POTATO 1CS	CHECK	35.69
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CUCUMBER 1CS	CHECK	33.20
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	FUEL SURCHARGE 1EA	CHECK	7.75
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	PRETZEL 2CS	CHECK	99.90
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	ROMAINE 2CS	CHECK	87.50
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	MUSTARD 2CS	CHECK	53.08

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SY 724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	RELISH 1CS	CHECK	28.95
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TOMATO 2CS	CHECK	60.70
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BBQ SAUCE 1CS	CHECK	56.71
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	BUN 2CS	CHECK	180.08
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CAKE 1CS	CHECK	57.85
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	SALT 2EA	CHECK	44.18
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	CHERRY TOMATO 1CS	CHECK	18.95
724397011	14-45-4600-5000	FOOD COGS	BPC	FOOD & BEVERAGE	TOTATO 2CS	CHECK	45.50
724397011	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	GLOVES 1CS	CHECK	33.26
<b>SYSCO FOOD SRVS-CHICAGO INC Total</b>							<b>6,608.57</b>
<b>TARGET BANK</b>							
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	COTTON BALLS	CAPONE	9.95
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	BUBBLES	CAPONE	6.00
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	BUBBLE WRAP	CAPONE	5.19
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	RUBBER BANDS	CAPONE	2.99
04302024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	POPSICLE STICKS	CAPONE	6.00
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	PRETZELS	CAPONE	11.97
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	SALSA	CAPONE	2.99
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	CHIPS	CAPONE	4.49
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	SOUR PATCH KIDS	CAPONE	23.37
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	PUB MIX	CAPONE	24.87
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	LEMONADE	CAPONE	11.96
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	SNICKERS	CAPONE	4.58
05042024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	ICE CREAM	CAPONE	4.29
05042024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	POPCORN	CAPONE	11.07
05042024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	M&MS	CAPONE	38.97
05042024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	STARBURST	CAPONE	32.97
05042024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	PICKLES	CAPONE	1.59
05082024	11-15-7900-5020	MEMBER INCENTIVES	THE CLUB	COMMUNICATION & MARKET	PS. CUITES FRUIT	CAPONE	15.16
05082024	11-15-7900-5020	MEMBER INCENTIVES	THE CLUB	COMMUNICATION & MARKET	PS. CASE OF WATER	CAPONE	9.38
05082024	11-15-7900-5020	MEMBER INCENTIVES	THE CLUB	COMMUNICATION & MARKET	BUNCH OF BANNAS	CAPONE	11.60
05102024	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	REFUND FOR RETURNS	CAPONE	(13.48)
05102024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	REFUND FOR RETURNS	CAPONE	(13.48)
05162024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	COOLERS	CAPONE	149.97
05162024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	SPRINKLER	CAPONE	20.00
05232024	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	TRAINING TREATS	CAPONE	9.58
<b>TARGET BANK Total</b>							<b>391.98</b>
<b>TASTY VENDING INC</b>							
05182024	02-50-5900-5000	SPECIAL EVENT EXP	RECREATION	GENERAL PROGRAMMING	EVENTS FOOD FOR VOL.KIDS TO PARK 5.18	CAPONE	23.10
<b>TASTY VENDING INC Total</b>							<b>23.10</b>
<b>TAYLORMADE GOLF COMPANY</b>							
37403870	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	19.62
37403870	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SPECIAL ORDER TM Q10 DRIVER	CAPONE	433.50

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TA 37403870	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SPECIAL ORDER TM Q10 IRONS	CAPONE	681.24
37421562	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	10.04
37421562	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SPECIAL ORDER TM P770 IRONS	CAPONE	1,358.86
37428562	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	37.50
37428562	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	TM DISTANCE GOLF BALLS	CAPONE	365.70
37431596	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SPECIAL ORDER TM Q10 FW	CAPONE	259.25
37431596	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	8.99
37446034	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	8.43
37446034	14-40-4500-5120	PRO SHOP - GOLF CLUBS (COGS)	BPC	GOLF OPERATIONS	TM MG4 WEDGE	CAPONE	130.58
3744987	14-40-4500-5130	PRO SHOP - GOLF BAGS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	15.00
3744987	14-40-4500-5130	PRO SHOP - GOLF BAGS (COGS)	BPC	GOLF OPERATIONS	TM CUSTOM BAG	CAPONE	168.80
37490748	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	120.00
37490748	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	DISCOUNT DUE TO TERMS	CAPONE	(19.41)
37490748	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	TM NOODLE 15 PACK BALLS	CAPONE	970.56
37490905	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	15.00
37490905	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	DISCOUNT DUE TO TERMS	CAPONE	(3.31)
37490905	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	TM SPEEDSOFT	CAPONE	165.72
3749110	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	135.00
3749110	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	DISCOUNT DUE TO TERMS	CAPONE	(29.83)
3749110	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	TM SPEEDSOFT	CAPONE	1,491.48
3791748	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	SHIPPING	CAPONE	12.50
3791748	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	DISCOUNT DUE TO TERMS	CAPONE	(8.67)
3791748	14-40-4500-5100	PRO SHOP - GOLF BALLS (COGS)	BPC	GOLF OPERATIONS	TM TP5 PIX US OPEN BALLS	CAPONE	433.50
<b>TAYLORMADE GOLF COMPANY Total</b>							<b>6,780.05</b>
<b>TCS HOCKEY INC</b>							
304	02-85-5500-5000	YTH HOCKEY-WOLFPACK EXP	RECREATION	ICE	U16 WOLVERINES TCS TOURNAMENT FEE	CHECK	1,900.00
304	02-85-5500-5000	YTH HOCKEY-WOLFPACK EXP	RECREATION	ICE	U12 WOLVERINES TCS TOURNAMENT FEE	CHECK	1,600.00
<b>TCS HOCKEY INC Total</b>							<b>3,500.00</b>
<b>TENNANT SALES &amp; SERVICE COMPANY</b>							
920404761	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-FRONT SQUEEGEE 1EA	CAPONE	18.30
920404761	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-BACK SQUEEGEE 1EA	CAPONE	20.70
920404761	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-I-MOP CASTER SET 1EA	CAPONE	106.40
920404761	01-20-8200-5040	MAINTENANCE & REPAIRS - CLUB	GENERAL	MAINTENANCE	PS-IN LINE FILTER 1211537 1EA	CAPONE	14.40
<b>TENNANT SALES &amp; SERVICE COMPANY Total</b>							<b>159.80</b>
<b>Terreatham Washington</b>							
5/16/2024 12:00:00 A	01-02-0220-2900	CREDIT BALANCE WASH ACCOUNT	GENERAL	LIABILITIES	Actv 236112-E Class Refund	CHECK	125.00
5/16/2024 12:00:00 A	01-02-0220-2900	CREDIT BALANCE WASH ACCOUNT	GENERAL	LIABILITIES	Actv 236112-A Class Refund	CHECK	125.00
5/16/2024 12:00:00 A	01-02-0220-2900	CREDIT BALANCE WASH ACCOUNT	GENERAL	LIABILITIES	Actv 236112-H Class Refund	CHECK	147.00
5/16/2024 12:00:00 A	01-02-0220-2900	CREDIT BALANCE WASH ACCOUNT	GENERAL	LIABILITIES	Actv 236112-B Class Refund	CHECK	203.00
<b>Terreatham Washington Total</b>							<b>600.00</b>
<b>TERRY TOWN CORPORATION</b>							
395048	01-01-0600-1200	FOUNDATION EXPENSES RECEIVABLE	GENERAL	ASSETS	SHIPPING	CAPONE	205.40



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TE 395048	01-01-0600-1200	FOUNDATION EXPENSES RECEIVABLE	GENERAL	ASSETS	SET UP CHARGE	CAPONE	96.00
395048	01-01-0600-1200	FOUNDATION EXPENSES RECEIVABLE	GENERAL	ASSETS	BEACH TOWELS 120	CAPONE	1,657.19
<b>TERRY TOWN CORPORATION Total</b>							<b>1,958.59</b>
<b>THELEN MATERIALS LLC</b>							
434759	14-94-3710-5000	HOLE RENOVATION	BPC	CAPITAL PROJECTS	BUNKER SAND FOR BPC	INVOICE	10,000.00
434759	14-94-3710-5000	HOLE RENOVATION	BPC	CAPITAL PROJECTS	ADDITION TO PO202401867	INVOICE	530.05
435030	14-94-3710-5000	HOLE RENOVATION	BPC	CAPITAL PROJECTS	BUNKER SAND FOR HOLE RENOVATIONS	INVOICE	2,594.75
<b>THELEN MATERIALS LLC Total</b>							<b>13,124.80</b>
<b>THINGS REMEMBERED</b>							
936841141	01-10-7800-5020	DIRECTOR EXPENSE	GENERAL	ADMINISTRATION	SERVICE AWARD - JOE UTAS	CAPONE	37.98
<b>THINGS REMEMBERED Total</b>							<b>37.98</b>
<b>TOP GOLF USA INC</b>							
91807323	14-90-0010-5010	TOP TRACER LEASE	BPC	CAPITAL PROJECTS	TOPTRACER LICENSE DUES MAY	CAPONE	1,830.00
<b>TOP GOLF USA INC Total</b>							<b>1,830.00</b>
<b>TOWN &amp; COUNTRY DISTRIBUTORS INC</b>							
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	8.51
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	COORS LIGHT CANS, 8CS	CHECK	206.00
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	COORS LIGHT BOTTLES, 2CS	CHECK	47.30
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ISC, 1EA	CHECK	10.00
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HAZY HERO CANS, 1CS	CHECK	35.95
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SUMMER SHANDY CANS, 5CS	CHECK	177.50
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HEINEKEN CANS, 1CS	CHECK	35.05
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MILLER LIGHT CANS, 10CS	CHECK	257.50
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MILLER LIGHT BOTTLES, 2CS	CHECK	47.30
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	FIST CITY CANS, 3CS	CHECK	90.60
106915	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TWISTED TEA CANS, 2CS	CHECK	60.40
106916	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	2.16
106916	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	BL RASP CARBLISS CANS, 4CS	CHECK	190.00
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	8.64
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ISC, 1EA	CHECK	10.00
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	COORS LIGHT CANS, 10CS	CHECK	257.50
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HEINEKEN CANS, 2CS	CHECK	70.10
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HAZY HERO CANS, 1CS	CHECK	35.95
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	BLUE MOON CANS, 2CS	CHECK	81.00
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MGD CANS, 2CS	CHECK	51.50
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HAMMS CANS, 3CS	CHECK	53.70
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MILLER LITE CANS, 10CS	CHECK	257.50
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TWISTED TEA CANS, 2CS	CHECK	60.40
108582	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SN HAZY THING, 1CS	CHECK	34.85
108583	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	1.62
108583	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	DH MANGO VODKA CANS, 2CS	CHECK	109.10
108583	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	BL RASP CARBLISS CANS, 1CS	CHECK	47.50



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TC 109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	10.33
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ISC, 1EA	CHECK	10.00
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	BLUE MOON CANS, 3CS	CHECK	121.50
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	COORS LIGHT CANS, 10CS	CHECK	257.50
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ANTIHERO CANS, 3CS	CHECK	107.85
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HEINEKEN BOTTLES, 3CS	CHECK	99.60
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HEINEKEN 0.0 CANS, 1CS	CHECK	34.20
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MILLER LITE CANS, 10CS	CHECK	257.50
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HAZY HERO CANS, 3CS	CHECK	107.85
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SUMMER SHANDY CANS, 5CS	CHECK	177.50
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	SAM ADAMS LAGER CANS, 2CS	CHECK	66.90
109059	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	FIST CITY CANS, 2CS	CHECK	60.40
109060	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	2.70
109060	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	BL RASP CARBLISS CANS, 3CS	CHECK	142.50
109060	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	DH MANGO VODKA CANS, 2CS	CHECK	109.10
990311	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	4.19
990311	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ISC, 1EA	CHECK	10.00
990311	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	1/2BBL SUMMER SHANDY KEG, 1EA	CHECK	189.00
990311	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	1/2BBL MILLER LITE KEG, 1EA	CHECK	145.00
990311	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	1/2BBL ANTIHERO KEG, 1EA	CHECK	216.00
990311	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	1/2BBL MILLERCOORS KEG DEPOSIT, 2EA	CHECK	(60.00)
990375	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	TAX, 1EA	CHECK	4.19
990375	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	ISC, 1EA	CHECK	10.00
990375	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	COORS LIGHT 1/2BBL KEG, 1EA	CHECK	145.00
990375	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MILLER LITE 1/2BBL KEG, 1EA	CHECK	145.00
990375	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	HAZY HERO 1/2BBL KEG, 1EA	CHECK	234.00
990375	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MILLERCOORS MT 1/2BBL KEG DEPOSIT, 2EA	CHECK	(60.00)
990375	14-45-4700-5000	BEV/LIQUOR COGS	BPC	FOOD & BEVERAGE	MISC MT OTHER 1/2BBL KEG DEPOSIT, 2EA	CHECK	(60.00)
<b>TOWN &amp; COUNTRY DISTRIBUTORS INC Total</b>							<b>4,735.44</b>
<b>TRITON COLLEGE</b>							
000370759	01-20-7200-5000	PROFESSIONAL EDUCATION	GENERAL	MAINTENANCE	PAYMENT FOR DIESEL COURSE AT TRITON	CAPONE	1,239.00
<b>TRITON COLLEGE Total</b>							<b>1,239.00</b>
<b>TUMBLING TIMES INC.</b>							
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	30% CONTRACTUAL	CHECK	(2,647.32)
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224301-AA@\$69X6	CHECK	414.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224301-BB@\$69X12	CHECK	828.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224301-EE@\$69X8	CHECK	552.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224302-AA@\$75X4	CHECK	300.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224302-AA@\$35X1	CHECK	35.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224302-EE@\$75X12	CHECK	900.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224302-FF@\$75X12	CHECK	900.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224302-GG@\$75X8	CHECK	600.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224302-HH@\$75X12	CHECK	900.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224303-DD@\$81X6	CHECK	486.00

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TU #36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224303-EE@\$81X9	CHECK	729.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224303-FF@\$81X7	CHECK	567.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224303-GG@\$81X9	CHECK	729.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224303-II@\$81X4	CHECK	324.00
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224303-II@\$74.40X1	CHECK	74.40
#36	02-50-5300-5100	TUMBLING TIMES CONT EXP	RECREATION	GENERAL PROGRAMMING	224303-LL@\$81X6	CHECK	486.00
<b>TUMBLING TIMES INC. Total</b>							<b>6,177.08</b>
<b>VALERIE FABER</b>							
05/01-05/15/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 45 MIN MASS PKG (QTY1) 70/30	CHECK	35.00
05/01-05/15/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 90 MIN MASSAGE (QTY1) 70/30	CHECK	67.90
05/01-05/15/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 60 MIN MAS PKG (QTY1) 70/30	CHECK	45.50
05/01-05/15/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 60 MIN MASSAGE (QTY7) 70/30	CHECK	303.80
05/01-05/15/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 45 MIN MASS (QTY1) 70/30	CHECK	32.90
05/16-05/31/24	11-02-0200-2300	MASSAGE ADD-ON/TIP PAYABLE	THE CLUB	LIABILITIES	PS: MASSAGE TIPS	CHECK	123.00
05/16-05/31/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 60 MIN MASSAGE (QTY10) 70/30	CHECK	434.00
05/16-05/31/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 90 MIN MASSAGE (QTY1) 70/30	CHECK	67.90
05/16-05/31/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 60 MIN MAS PKG (QTY1) 70/30	CHECK	45.50
05/16-05/31/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 75 MIN MAS (QTY1) 70/30	CHECK	53.90
05/16-05/31/24	11-30-4200-5100	MASSAGE THERAPY	THE CLUB	FITNESS	PS: 45 MIN MASS (QTY4) 70/30	CHECK	131.60
<b>VALERIE FABER Total</b>							<b>1,341.00</b>
<b>VALLI PRODUCE</b>							
05132024	14-45-7500-5100	SUPPLIES & EQUIPMENT	BPC	FOOD & BEVERAGE	LAUNDRY DETERGENT, 2 EACH	CAPONE	12.98
<b>VALLI PRODUCE Total</b>							<b>12.98</b>
<b>VERIZON WIRELESS</b>							
9965167947	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	BUS CELL PHONE	CHECK	1.72
9965167948	01-10-8000-5030	TELEPHONE	GENERAL	ADMINISTRATION	ADMIN TABLET-GIS SERVICE	CHECK	37.67
9965167948	01-20-8000-5030	TELEPHONE	GENERAL	MAINTENANCE	MAINT TABLETS	CHECK	37.67
9965167949	01-10-8000-5030	TELEPHONE	GENERAL	ADMINISTRATION	ADMIN DEPT CELL PHONES	CHECK	173.14
9965167949	01-20-8000-5030	TELEPHONE	GENERAL	MAINTENANCE	PARKS DEPT CELL PHONES	CHECK	1,181.81
9965167949	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	REC DEPT CELL PHONES	CHECK	501.60
9965167950	02-10-8000-5030	TELEPHONE	RECREATION	ADMINISTRATION	MARQUEE SIGNS 4G MODEM	CHECK	288.08
<b>VERIZON WIRELESS Total</b>							<b>2,221.69</b>
<b>VILLAGE OF HOFFMAN ESTATES</b>							
0235448116-00 MAY2	01-20-8000-5020	WATER	GENERAL	MAINTENANCE	CANTERBURY PARK WATER (A)	CHECK	34.36
0346050686-00 MAY2	14-10-8000-5020	WATER	BPC	ADMINISTRATION	TOP TRACER RESTROOM WATER (A)	CHECK	23.07
0346382524-00 MAY2	14-10-8000-5020	WATER	BPC	ADMINISTRATION	GOLF RESTROOM WATER (A)	CHECK	25.15
0346524898-00 MAY2	14-10-8000-5020	WATER	BPC	ADMINISTRATION	GOLF RESTROOM WATER (A)	CHECK	25.15
0348523624-00 MAY2	01-20-8000-5020	WATER	GENERAL	MAINTENANCE	SOUTH RIDGE SPLASH PAD WATER (A)	CHECK	89.17
0349268934-00 MAY2	01-20-8000-5020	WATER	GENERAL	MAINTENANCE	CANNON CROSSING WATER (A)	CHECK	50.95
0349883750-00 MAY2	01-20-8000-5020	WATER	GENERAL	MAINTENANCE	CANTERBURY PK WATER (A)	CHECK	21.29
0393000528-01 MAY2	02-80-8000-5020	WATER	RECREATION	AQUATICS	SEA BATHHOUSE WATER (A)	CHECK	34.36
0393000530-01 MAY2	02-80-8000-5020	WATER	RECREATION	AQUATICS	SEA CONCESS WATER (A)	CHECK	44.28

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VII 0393000531-01	MAY2 02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	SEA FIRE ALARM	CHECK	122.50
0393000531-01	MAY2 02-80-8000-5020	WATER	RECREATION	AQUATICS	SEA MECH BLDG WATER (A)	CHECK	152.94
0393000571-00	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	VICTORIA PK WATER (A)	CHECK	19.79
0393000582-00	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	CANNON CROSS WATER (A)	CHECK	44.68
0393000583-00	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	HUNTINGTON PK WATER (A)	CHECK	10.58
0393000596-00	MAY2 11-10-7300-5020	ALARM	THE CLUB	ADMINISTRATION	THE CLUB FIRE ALARM	CHECK	122.50
0393000596-00	MAY2 11-10-8000-5020	WATER	THE CLUB	ADMINISTRATION	THE CLUB WATER (A)	CHECK	5,809.54
0393000598-01	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	FIELD PARK WATER (A)	CHECK	15.54
0393000600-01	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	SYCAMORE PK WATER (A)	CHECK	30.11
0393000613-01	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	PINE PARK WATER (A)	CHECK	73.82
0393001600-02	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	TROPICANA WATER (A)	CHECK	12.00
0393011071-01	MAY2 02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	VOG BARN FIRE ALARM	CHECK	122.50
0393011071-01	MAY2 02-10-8000-5020	WATER	RECREATION	ADMINISTRATION	VOG BARN WATER (A)	CHECK	151.32
0393011131-00	MAY2 02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	WRC ALARM	CHECK	122.50
0393011131-00	MAY2 02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	WRC FIRE ALARM	CHECK	122.50
0393011131-00	MAY2 02-10-8000-5020	WATER	RECREATION	ADMINISTRATION	WRC WATER (A)	CHECK	267.88
0393011132-00	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	SOUTH RIDGE WATER (E)	CHECK	10.58
0393011133-00	MAY2 02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	TC FIRE ALARM	CHECK	122.50
0393011133-00	MAY2 02-10-8000-5020	WATER	RECREATION	ADMINISTRATION	TC WATER (A)	CHECK	777.83
0393015700-00	MAY2 14-20-7300-5020	ALARM	BPC	MAINTENANCE	ALARM	CHECK	122.50
0393015700-00	MAY2 14-20-8000-5020	WATER	BPC	MAINTENANCE	GLF MNT WATER (A)	CHECK	165.49
0393015710-00	MAY2 14-10-7300-5020	ALARM	BPC	ADMINISTRATION	BPC FIRE ALARM	CHECK	122.50
0393015710-00	MAY2 14-10-8000-5020	WATER	BPC	ADMINISTRATION	BPC WATER (A)	CHECK	588.42
0393046093-01	MAY2 01-20-7300-5020	ALARM	GENERAL	MAINTENANCE	MNT GARAGE FIRE ALARM	CHECK	122.50
0393046093-01	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	MNT GARAGE WATER (A)	CHECK	258.37
0393223471-00	MAY2 02-10-8000-5020	WATER	RECREATION	ADMINISTRATION	ICE ARENA WATER (A)	CHECK	4,480.23
0393228218-00	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	EISENHOWER PK WATER (A)	CHECK	19.79
0393532133-01	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	FABBRINI PARK WATER (A)	CHECK	48.93
0393568080-01	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	PRINCETON PK WATER (A)	CHECK	12.84
0393765667-01	MAY2 02-10-7300-5020	ALARM SERVICE	RECREATION	ADMINISTRATION	VOG HOUSE FIRE ALARM	CHECK	122.50
0393765667-01	MAY2 02-10-8000-5020	WATER	RECREATION	ADMINISTRATION	VOG HOUSE WATER (A)	CHECK	94.66
0393938778-00	MAY2 01-20-8000-5020	WATER	GENERAL	MAINTENANCE	CHINO PARK WATER (A)	CHECK	7.08
052024	14-02-0200-2010	SALES TAX PAYABLE	BPC	LIABILITIES	F&B SALES TAX APRIL 2024 - BPC	CHECK	930.00
M00000560	01-10-7600-5010	JULY 4TH SPONSORSHIP	GENERAL	ADMINISTRATION	NW 4TH FEST 2024 SPONSOR	CHECK	5,000.00
<b>VILLAGE OF HOFFMAN ESTATES Total</b>							<b>20,555.20</b>
<b>WAGeworks, INC.</b>							
INV6581998	01-10-7100-5000	HEALTH INSURANCE	GENERAL	ADMINISTRATION	WAGeworks MONTHLY FEE - MAY 2024	CHECK	75.00
<b>WAGeworks, INC. Total</b>							<b>75.00</b>
<b>WALGREENS</b>							
05142024	02-50-5900-5000	SPECIAL EVENT EXP	RECREATION	GENERAL PROGRAMMING	24 PACKS OF WATER	CAPONE	10.00
05142024	02-55-5000-5000	SENIOR PRGM EXP	RECREATION	SENIOR	PACKS OF COOKIES FOR LUNCH & LEARN 5.14	CAPONE	9.00
<b>WALGREENS Total</b>							<b>19.00</b>
<b>WALMART COMMUNITY BRC</b>							

INVOICE REGISTER FOR HOFFMAN ESTATES PARK DISTRICT  
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 BOTH JOURNALIZED AND UNJOURNALIZED  
 BOTH OPEN AND PAID

VENDOR NAME							
INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
W, 05062024	01-10-7800-5000	ADMINISTRATIVE EXPENSE	GENERAL	ADMINISTRATION	BAG CANDY	CAPONE	18.54
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	STRAWBERRIES	CAPONE	1.63
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	BLUEBERRIES	CAPONE	2.97
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	DRY ERASE MARKERS	CAPONE	17.92
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	GRAPES	CAPONE	5.86
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	COMMAND STRIPS	CAPONE	11.04
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	LEMONS	CAPONE	1.74
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	YOGURT	CAPONE	2.48
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	BROCCOLI	CAPONE	3.63
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	BUBBLES	CAPONE	14.40
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	SUNSCREEN	CAPONE	27.94
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	FANS	CAPONE	53.94
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	GRANOLA	CAPONE	4.60
05222024	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	UNIFIX CUBES	CAPONE	36.99
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	MILK	CAPONE	35.98
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BANANAS	CAPONE	5.11
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	APPLES	CAPONE	7.72
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	STRAWBERRIES	CAPONE	6.39
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	HUMMUS	CAPONE	2.87
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	KETCHUP	CAPONE	4.76
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BUTTER	CAPONE	3.98
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BAGELS	CAPONE	12.48
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BLUEBERRIES	CAPONE	11.82
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	APPLESAUCE	CAPONE	19.68
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	PANCAKES	CAPONE	11.79
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	PAPER PLATES	CAPONE	10.36
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	SYRUP	CAPONE	2.48
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	CLEMENTINES	CAPONE	13.96
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	FORKS	CAPONE	9.56
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	CREAM CHEESE	CAPONE	2.23
05222024	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BLACKBERRIES	CAPONE	16.02
05222024	02-60-5100-5050	PRESCHOOL KIDS EXP	RECREATION	EARLY CHILDHOOD	BINDERS	CAPONE	11.91
05222024	02-60-5100-5040	KINDER CAMP EXP	RECREATION	EARLY CHILDHOOD	BINDERS	CAPONE	11.91
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	GOOGLY EYES	CAPONE	2.98
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	PAPER PLATES	CAPONE	20.72
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	TAPE	CAPONE	23.82
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	CUPCAKE LINERS	CAPONE	1.12
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	TACO MIX	CAPONE	1.07
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	GROUND CHICKEN	CAPONE	3.42
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	SHREDDED CHEESE	CAPONE	4.18
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	TACO SHELLS	CAPONE	3.12
2000118-18109778	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	UNDERWEAR	CAPONE	9.98
2000118-18109778	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	MASKING TAPE	CAPONE	6.44
2000118-18109778	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	CHALK	CAPONE	10.20
2000118-18109778	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	SUNSCREEN	CAPONE	27.94
2000118-18109778	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	VELCRO DOTS	CAPONE	6.77

INVOICE REGISTER FOR HOFFMAN ESTATES PARK DISTRICT  
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VENDOR NAME							
INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
W, 2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	MILK	CAPONE	26.40
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	ANIMAL CRACKERS	CAPONE	4.16
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BANANAS	CAPONE	4.21
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	HUMMUS	CAPONE	5.74
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	DANIMALS	CAPONE	12.81
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	KETCHUP	CAPONE	7.28
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BAGELS	CAPONE	4.16
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BLUEBERRIES	CAPONE	14.82
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	APPLESAUCE	CAPONE	19.68
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	RASPBERRIES	CAPONE	17.22
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	CLEMENTINES	CAPONE	11.94
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	FRENCH TOAST STICKS	CAPONE	15.80
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BLACKBERRIES	CAPONE	13.62
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	CHEESE STICKS	CAPONE	14.70
2000118-18109778	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	KITCHEN BRUSH	CAPONE	7.98
2000119-52507497	02-60-5200-5000	PRESCHOOL EXP	RECREATION	EARLY CHILDHOOD	PET BEDDING	CAPONE	44.56
2000119-52507497	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	FOOD COLORING	CAPONE	3.88
2000119-52507497	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	FLOUR	CAPONE	2.67
2000119-52507497	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	FOLDER	CAPONE	1.00
2000119-52507497	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	MINI LEGOS	CAPONE	19.99
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	MILK	CAPONE	47.52
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BANANAS	CAPONE	3.22
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	APPLES	CAPONE	7.72
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	ORANGES	CAPONE	14.94
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	STRAWBERRIES	CAPONE	6.81
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	HUMMUS	CAPONE	2.87
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	KETCHUP	CAPONE	7.28
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BUTTER	CAPONE	7.96
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BAGELS	CAPONE	12.48
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BLUEBERRIES	CAPONE	11.82
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	STRING CHEESE	CAPONE	8.84
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	APPLESAUCE	CAPONE	16.40
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	PANCAKES	CAPONE	3.93
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	KITCHEN GLOVES	CAPONE	8.28
2000119-52507497	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	CREAM CHEESE	CAPONE	2.23
2000119-52507497	02-60-5300-5000	PARENT/TOT GENERAL PRGM EXP	RECREATION	EARLY CHILDHOOD	DONUTS	CAPONE	9.92
2000120-15032676	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	GOLDFISH	CAPONE	8.88
2000120-15032676	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	SHAVING CREAM	CAPONE	4.16
2000120-15032676	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	FROOT LOOPS	CAPONE	6.58
2000120-15032676	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	MODEL MAGIC	CAPONE	11.76
2000120-15032676	02-60-5500-5000	CHILD CARE PRGM EXP	RECREATION	EARLY CHILDHOOD	OCEAN ANIMALS	CAPONE	8.99
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	MILK	CAPONE	34.32
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	ANIMAL CRACKERS	CAPONE	4.16
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BANANAS	CAPONE	2.90
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	APPLES	CAPONE	3.86
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	STRAWBERRIES	CAPONE	6.81

INVOICE REGISTER FOR HOFFMAN ESTATES PARK DISTRICT  
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VENDOR NAME							
INVOICE NUMBER	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND	DEPARTMENT	INVOICE DESCRIPTION	PAY TYPE	AMT
W. 2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	DANIMALS	CAPONE	18.20
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	DISH SOAP	CAPONE	9.54
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	BLUEBERRIES	CAPONE	11.82
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	STRING CHEESE	CAPONE	11.72
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	APPLESAUCE	CAPONE	9.84
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	DIXIE CUPS	CAPONE	64.40
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	PAPER PLATES	CAPONE	10.36
2000120-15032676	02-60-5500-5010	CHILD CARE PRGM MEAL EXP	RECREATION	EARLY CHILDHOOD	FRENCH TOAST STICKS	CAPONE	18.96
2000120-15032676	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	SANDWICH BAGS	CAPONE	23.80
2000120-15032676	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	BINDERS	CAPONE	67.54
2000120-15032676	02-65-5200-5010	EXPLORERS CAMP EXP	RECREATION	YOUTH PROGRAMS	MODEL MAGIC	CAPONE	10.96
<b>WALMART COMMUNITY BRC Total</b>							<b>1,300.85</b>
<b>WAREHOUSE DIRECT</b>							
CREDIT ERROR	01-10-9000-5000	MISCELLANEOUS EXPENSE	GENERAL	ADMINISTRATION	WARHOUSE DIRECT ERROR	CAPONE	(850.00)
ERROR CORRECTION	01-10-9000-5000	MISCELLANEOUS EXPENSE	GENERAL	ADMINISTRATION	WARHOUSE DIRECT CORRECTION	CAPONE	850.00
<b>WAREHOUSE DIRECT Total</b>							<b>0.00</b>
<b>WB MC CLOUD &amp; CO, INC.</b>							
71110414	11-10-7300-5000	PROFESSIONAL SERVICES	THE CLUB	ADMINISTRATION	PS-INITAL SETUP 1EA	CAPONE	500.00
<b>WB MC CLOUD &amp; CO, INC. Total</b>							<b>500.00</b>
<b>WEDDINGWIRE INC</b>							
042024	14-45-7900-5000	ADVERTISING	BPC	FOOD & BEVERAGE	AD, 1 EACH	CAPONE	1,310.83
<b>WEDDINGWIRE INC Total</b>							<b>1,310.83</b>
<b>WENDELLA TOURS &amp; CRUISES</b>							
3228376	02-55-5000-5020	SENIOR TRIP EXP	RECREATION	SENIOR	SENIOR TRIP ARCHITECTURAL TOUR BOAT TICK	CAPONE	1,100.00
<b>WENDELLA TOURS &amp; CRUISES Total</b>							<b>1,100.00</b>
<b>ZEIGLER'S ACE HARDWARE</b>							
050224	01-20-8200-5000	MAINTENANCE & REPAIRS - V&E	GENERAL	MAINTENANCE	WELDING CAP	CAPONE	24.99
<b>ZEIGLER'S ACE HARDWARE Total</b>							<b>24.99</b>
<b>ZOOM VIDEO CONFERENCING, INC</b>							
INV257347614	01-10-7400-5050	INFORMATION SERVICE AGREEMENTS	GENERAL	ADMINISTRATION	ZOOM CLOUD RECORD 100GB MONTH MAY-JUN	CAPONE	40.00
<b>ZOOM VIDEO CONFERENCING, INC Total</b>							<b>40.00</b>
<b>Grand Total</b>							<b>545,862.29</b>





**DISTRICT WIDE OPERATIONS STATEMENT**  
**EXCLUDING CAPITAL AND DEBT**  
**THROUGH MAY 31**

	2021 YTD Actual	2022 YTD Actual	2023 YTD Actual	2024 YTD Actual	2024 Annual Budget	Percentage Complete
<b>Revenue</b>						
TAXES AND INTEREST	3,384,612	4,173,520	4,099,981	4,666,797	8,505,978	54.9%
GRANTS & DONATIONS	286,046	128,598	129,733	34,874	661,900	5.3%
ADMISSIONS	213,929	201,693	273,082	305,022	1,112,890	27.4%
EQUIPMENT RENTAL	109,292	88,715	110,400	140,241	505,500	27.7%
FACILITY RENTAL	271,585	400,437	487,074	547,620	1,291,062	42.4%
LEAGUES	173,816	313,049	343,687	293,262	620,070	47.3%
MEMBERSHIPS	502,318	615,962	794,483	894,655	2,081,050	43.0%
PROGRAMS & INSTRUCTION	652,853	1,170,189	1,437,570	1,537,532	3,659,175	42.0%
SALES	107,104	171,709	244,333	321,400	1,068,450	30.1%
SERVICE FEES	157,098	204,239	254,487	288,295	673,200	42.8%
<b>Total Revenue</b>	<b>5,858,652</b>	<b>7,468,111</b>	<b>8,174,830</b>	<b>9,029,699</b>	<b>20,179,275</b>	<b>44.7%</b>
<b>Expense</b>						
SALARIES & WAGES	2,391,731	2,810,051	3,213,042	3,407,809	8,886,867	38.3%
EMPLOYMENT TAXES, PENSION & INSURANCE	589,060	674,020	715,360	829,295	2,210,153	37.5%
PROFESSIONAL TRAINING	41,008	58,297	69,459	65,578	123,936	52.9%
COMMODITIES	274,791	366,002	403,578	384,343	863,495	44.5%
COST OF GOODS SOLD	56,923	81,430	101,697	171,162	351,692	48.7%
DIRECT EXPENSES	165,010	343,830	430,982	348,482	1,152,813	30.2%
ADVERTISING	25,462	35,479	47,346	25,955	133,150	19.5%
CONTRACTUAL SERVICES	254,594	281,632	138,534	280,072	668,195	41.9%
PROFESSIONAL SERVICES	24,908	23,373	57,962	61,021	189,600	32.2%
MAINTENANCE & REPAIRS	147,700	151,336	211,735	254,553	555,100	45.9%
UTILITIES	400,980	479,698	420,524	472,701	1,417,181	33.4%
INSURANCE	4,124	3,779	1,488	1,210	165,932	0.7%
<b>Total Expense</b>	<b>4,376,292</b>	<b>5,308,927</b>	<b>5,811,707</b>	<b>6,302,182</b>	<b>16,718,114</b>	<b>37.7%</b>
<b>Net Income (Expense)</b>	<b>1,482,360</b>	<b>2,159,184</b>	<b>2,363,123</b>	<b>2,727,518</b>	<b>3,461,161</b>	<b>79%</b>



REVENUE AND EXPENDITURE REPORT FOR HOFFMAN ESTATES PARK DISTRICT  
 PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 05/31/2024	YTD BALANCE 05/31/2024	% BDGT USED	2024 AMENDED BUDGET	YTD BALANCE 05/31/2023
Fund 01 - GENERAL						
	ADMINISTRATION	165,681.40	3,739,004.38	51.25	7,295,598.00	3,185,374.65
	COMMUNICATION & MARKETING	0.00	0.00	0.00	151,000.00	0.00
	TOTAL REVENUES	<u>165,681.40</u>	<u>3,739,004.38</u>	<u>50.21</u>	<u>7,446,598.00</u>	<u>3,185,374.65</u>
	LIABILITIES	(154.14)	0.00	0.00	0.00	0.00
	ADMINISTRATION	246,774.96	1,034,227.65	38.35	2,696,698.00	756,684.73
	COMMUNICATION & MARKETING	2,580.00	4,467.07	14.01	31,880.00	0.00
	MAINTENANCE	301,538.19	1,379,522.95	37.81	3,648,620.00	1,323,643.04
	CAPITAL PROJECTS	84,613.56	110,867.55	9.42	1,176,400.00	97,761.94
	TOTAL EXPENDITURES	<u>635,352.57</u>	<u>2,529,085.22</u>	<u>33.48</u>	<u>7,553,598.00</u>	<u>2,178,089.71</u>
Fund 01 - GENERAL:						
	TOTAL REVENUES	165,681.40	3,739,004.38	50.21	7,446,598.00	3,185,374.65
	TOTAL EXPENDITURES	<u>635,352.57</u>	<u>2,529,085.22</u>	<u>33.48</u>	<u>7,553,598.00</u>	<u>2,178,089.71</u>
	NET OF REVENUES & EXPENDITURES	(469,671.17)	1,209,919.16	1,130.77	(107,000.00)	1,007,284.94

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 05/31/2024	YTD BALANCE 05/31/2024	% BDGT USED	2024 AMENDED BUDGET	YTD BALANCE 05/31/2023
Fund 02 - RECREATION						
	ADMINISTRATION	50,117.85	573,146.27	43.64	1,313,462.00	621,971.17
	COMMUNICATION & MARKETING	12,593.85	51,043.08	100.00	0.00	50,909.99
	TRIPHAHN CENTER	20,496.46	98,999.18	48.23	205,250.00	82,831.54
	WILLOW REC CENTER	14,396.29	74,381.07	36.68	202,800.00	84,840.39
	GENERAL PROGRAMMING	46,790.49	243,622.32	52.24	466,386.00	224,961.12
	SENIOR	4,028.48	19,563.61	53.94	36,272.00	15,602.29
	EARLY CHILDHOOD	91,039.80	433,042.61	49.01	883,568.00	371,180.76
	YOUTH PROGRAMS	102,842.31	565,236.93	39.76	1,421,657.00	498,005.55
	ADULT ATHLETICS	1,261.10	3,160.10	9.95	31,750.00	4,599.38
	YOUTH ATHLETICS	48,687.24	129,934.46	40.25	322,842.00	135,360.74
	AQUATICS	8,382.45	8,349.45	2.20	379,960.00	22,397.45
	ICE	165,159.21	760,210.95	47.54	1,599,150.00	736,237.86
	<b>TOTAL REVENUES</b>	<b>565,795.53</b>	<b>2,960,690.03</b>	<b>43.14</b>	<b>6,863,097.00</b>	<b>2,848,898.24</b>
	ADMINISTRATION	225,072.63	1,238,607.28	38.82	3,190,338.00	1,195,369.53
	COMMUNICATION & MARKETING	2,679.80	7,159.34	16.65	43,000.00	44,139.53
	MAINTENANCE	21,898.35	109,014.00	35.70	305,377.00	175,903.16
	TRIPHAHN CENTER	10,356.78	44,180.18	33.22	132,986.00	49,933.16
	WILLOW REC CENTER	7,576.23	38,950.79	38.65	100,771.00	39,260.93
	GENERAL PROGRAMMING	10,931.97	131,774.24	41.45	317,925.00	134,218.67
	SENIOR	5,147.24	17,932.56	49.33	36,350.00	13,430.96
	EARLY CHILDHOOD	41,210.11	216,670.47	43.25	500,977.00	175,419.12
	YOUTH PROGRAMS	65,696.51	266,112.77	32.92	808,398.00	287,225.96
	ADULT ATHLETICS	586.64	1,621.03	8.53	19,005.00	2,303.71
	YOUTH ATHLETICS	10,455.67	61,308.15	34.13	179,646.00	65,229.02
	AQUATICS	60,937.38	76,058.11	18.24	416,905.00	79,528.77
	ICE	22,165.29	113,775.44	26.98	421,734.00	184,632.86
	CAPITAL PROJECTS	0.00	0.00	0.00	92,685.00	140,992.54
	<b>TOTAL EXPENDITURES</b>	<b>484,714.60</b>	<b>2,323,164.36</b>	<b>35.38</b>	<b>6,566,097.00</b>	<b>2,587,587.92</b>
Fund 02 - RECREATION:						
	TOTAL REVENUES	565,795.53	2,960,690.03	43.14	6,863,097.00	2,848,898.24
	TOTAL EXPENDITURES	484,714.60	2,323,164.36	35.38	6,566,097.00	2,587,587.92
	<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>81,080.93</b>	<b>637,525.67</b>	<b>214.66</b>	<b>297,000.00</b>	<b>261,310.32</b>

REVENUE AND EXPENDITURE REPORT FOR HOFFMAN ESTATES PARK DISTRICT  
 PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 05/31/2024	YTD BALANCE 05/31/2024	% BDGT USED	2024 AMENDED BUDGET	YTD BALANCE 05/31/2023
Fund 07 - IMRF						
ADMINISTRATION		1,544.76	70,070.25	45.80	152,986.00	13,654.41
TOTAL REVENUES		<u>1,544.76</u>	<u>70,070.25</u>	<u>45.80</u>	<u>152,986.00</u>	<u>13,654.41</u>
ADMINISTRATION		24,415.50	122,077.50	41.67	292,986.00	94,555.00
TOTAL EXPENDITURES		<u>24,415.50</u>	<u>122,077.50</u>	<u>41.67</u>	<u>292,986.00</u>	<u>94,555.00</u>
Fund 07 - IMRF:						
TOTAL REVENUES		1,544.76	70,070.25	45.80	152,986.00	13,654.41
TOTAL EXPENDITURES		<u>24,415.50</u>	<u>122,077.50</u>	<u>41.67</u>	<u>292,986.00</u>	<u>94,555.00</u>
NET OF REVENUES & EXPENDITURES		<u>(22,870.74)</u>	<u>(52,007.25)</u>	<u>37.15</u>	<u>(140,000.00)</u>	<u>(80,900.59)</u>

PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 05/31/2024	YTD BALANCE 05/31/2024	% BDGT USED	2024 AMENDED BUDGET	YTD BALANCE 05/31/2023
Fund 08 - DEBT SERVICE						
	BOND PROCEEDS	0.00	0.00	0.00	1,875,000.00	0.00
	ADMINISTRATION	164,193.74	2,258,478.71	42.94	5,259,777.00	2,295,209.68
	TOTAL REVENUES	<u>164,193.74</u>	<u>2,258,478.71</u>	<u>31.65</u>	<u>7,134,777.00</u>	<u>2,295,209.68</u>
	BOND PAYMENTS	0.00	0.00	0.00	6,929,777.00	0.00
	ADMINISTRATION	0.00	0.00	0.00	30,000.00	0.00
	TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,959,777.00</u>	<u>0.00</u>
Fund 08 - DEBT SERVICE:						
	TOTAL REVENUES	164,193.74	2,258,478.71	31.65	7,134,777.00	2,295,209.68
	TOTAL EXPENDITURES	0.00	0.00	0.00	6,959,777.00	0.00
	NET OF REVENUES & EXPENDITURES	<u>164,193.74</u>	<u>2,258,478.71</u>	<u>1,290.56</u>	<u>175,000.00</u>	<u>2,295,209.68</u>

PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 05/31/2024	YTD BALANCE 05/31/2024	% BDGT USED	2024 AMENDED BUDGET	YTD BALANCE 05/31/2023
Fund 09 - SPECIAL RECREATION						
	ADMINISTRATION	9,268.53	549,503.45	64.54	851,456.00	396,954.99
	TOTAL REVENUES	<u>9,268.53</u>	<u>549,503.45</u>	<u>64.54</u>	<u>851,456.00</u>	<u>396,954.99</u>
	ADMINISTRATION	7,155.00	200,073.00	47.14	424,456.00	35,775.00
	CAPITAL PROJECTS	19,580.00	19,580.00	13.05	150,000.00	30,000.00
	TOTAL EXPENDITURES	<u>26,735.00</u>	<u>219,653.00</u>	<u>38.24</u>	<u>574,456.00</u>	<u>65,775.00</u>
Fund 09 - SPECIAL RECREATION:						
	TOTAL REVENUES	9,268.53	549,503.45	64.54	851,456.00	396,954.99
	TOTAL EXPENDITURES	<u>26,735.00</u>	<u>219,653.00</u>	<u>38.24</u>	<u>574,456.00</u>	<u>65,775.00</u>
	NET OF REVENUES & EXPENDITURES	(17,466.47)	329,850.45	119.08	277,000.00	331,179.99

REVENUE AND EXPENDITURE REPORT FOR HOFFMAN ESTATES PARK DISTRICT  
 PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 05/31/2024	YTD BALANCE 05/31/2024	% BDGT USED	2024 AMENDED BUDGET	YTD BALANCE 05/31/2023
Fund 10 - FICA						
ADMINISTRATION		6,068.68	242,459.29	43.32	559,742.00	314,880.55
TOTAL REVENUES		<u>6,068.68</u>	<u>242,459.29</u>	<u>43.32</u>	<u>559,742.00</u>	<u>314,880.55</u>
ADMINISTRATION		56,895.17	284,475.85	41.67	682,742.00	266,160.00
TOTAL EXPENDITURES		<u>56,895.17</u>	<u>284,475.85</u>	<u>41.67</u>	<u>682,742.00</u>	<u>266,160.00</u>
Fund 10 - FICA:						
TOTAL REVENUES		6,068.68	242,459.29	43.32	559,742.00	314,880.55
TOTAL EXPENDITURES		<u>56,895.17</u>	<u>284,475.85</u>	<u>41.67</u>	<u>682,742.00</u>	<u>266,160.00</u>
NET OF REVENUES & EXPENDITURES		<u>(50,826.49)</u>	<u>(42,016.56)</u>	<u>34.16</u>	<u>(123,000.00)</u>	<u>48,720.55</u>

PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	% BDGT	2024	YTD BALANCE
		MONTH 05/31/2024	05/31/2024	USED	AMENDED BUDGET	05/31/2023
Fund 11 - THE CLUB						
	ADMINISTRATION	24,684.09	136,631.67	43.86	311,497.00	140,837.85
	FITNESS	199,256.05	916,633.37	44.28	2,070,260.00	839,664.03
	GENERAL PROGRAMMING	1,666.00	9,360.00	26.74	35,000.00	18,543.53
	AQUATICS	1,935.44	39,046.38	27.50	142,000.00	56,588.32
	TOTAL REVENUES	227,541.58	1,101,671.42	43.05	2,558,757.00	1,055,633.73
	ADMINISTRATION	133,195.09	760,680.12	40.56	1,875,564.00	639,624.29
	COMMUNICATION & MARKETING	949.14	7,972.58	16.44	48,500.00	12,773.94
	MAINTENANCE	9,242.63	42,267.43	45.10	93,720.00	35,084.73
	FITNESS	15,072.78	90,135.38	39.43	228,620.00	93,290.91
	GENERAL PROGRAMMING	1,423.25	6,730.08	25.81	26,072.00	12,429.96
	AQUATICS	1,339.03	18,233.66	33.28	54,781.00	20,250.60
	CAPITAL PROJECTS	0.00	0.00	0.00	105,000.00	50.00
	TOTAL EXPENDITURES	161,221.92	926,019.25	38.07	2,432,257.00	813,504.43
Fund 11 - THE CLUB:						
	TOTAL REVENUES	227,541.58	1,101,671.42	43.05	2,558,757.00	1,055,633.73
	TOTAL EXPENDITURES	161,221.92	926,019.25	38.07	2,432,257.00	813,504.43
	NET OF REVENUES & EXPENDITURES	66,319.66	175,652.17	138.86	126,500.00	242,129.30



REVENUE AND EXPENDITURE REPORT FOR HOFFMAN ESTATES PARK DISTRICT  
 PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 05/31/2024	YTD BALANCE 05/31/2024	% BDGT USED	2024 AMENDED BUDGET	YTD BALANCE 05/31/2023
Fund 12 - CAPITAL						
	ADMINISTRATION	0.00	0.00	0.00	1,109,340.00	0.00
	CAPITAL PROJECTS	0.00	168,000.00	101.82	165,000.00	0.00
	TOTAL REVENUES	0.00	168,000.00	13.18	1,274,340.00	0.00
	CAPITAL PROJECTS	81,167.72	1,538,781.64	57.37	2,682,340.00	183,997.94
	TOTAL EXPENDITURES	81,167.72	1,538,781.64	57.37	2,682,340.00	183,997.94
Fund 12 - CAPITAL:						
	TOTAL REVENUES	0.00	168,000.00	13.18	1,274,340.00	0.00
	TOTAL EXPENDITURES	81,167.72	1,538,781.64	57.37	2,682,340.00	183,997.94
	NET OF REVENUES & EXPENDITURES	(81,167.72)	(1,370,781.64)	97.36	(1,408,000.00)	(183,997.94)

PERIOD ENDING 05/31/2024

GL NUMBER	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	% BDGT	2024	YTD BALANCE
		MONTH 05/31/2024	05/31/2024	USED	AMENDED BUDGET	05/31/2023
Fund 14 - BPC						
	ADMINISTRATION	11,625.00	60,661.74	36.01	168,467.00	57,844.15
	GOLF OPERATIONS	293,382.27	613,891.55	31.26	1,963,760.00	492,198.46
	FOOD & BEVERAGE	124,352.12	241,575.57	25.86	934,000.00	205,880.70
	TOTAL REVENUES	429,359.39	916,128.86	29.88	3,066,227.00	755,923.31
	ADMINISTRATION	91,303.69	459,156.19	40.33	1,138,473.00	419,812.44
	MAINTENANCE	68,381.34	326,387.55	42.16	774,139.00	275,410.67
	GOLF OPERATIONS	48,541.41	182,645.26	44.73	408,292.00	137,960.33
	FOOD & BEVERAGE	80,534.19	224,378.45	36.56	613,747.00	179,810.73
	CAPITAL PROJECTS	40,013.80	164,262.03	48.37	339,576.00	17,004.91
	TOTAL EXPENDITURES	328,774.43	1,356,829.48	41.44	3,274,227.00	1,029,999.08
Fund 14 - BPC:						
	TOTAL REVENUES	429,359.39	916,128.86	29.88	3,066,227.00	755,923.31
	TOTAL EXPENDITURES	328,774.43	1,356,829.48	41.44	3,274,227.00	1,029,999.08
	NET OF REVENUES & EXPENDITURES	100,584.96	(440,700.62)	211.88	(208,000.00)	(274,075.77)
TOTAL REVENUES - ALL FUNDS						
		1,569,453.61	12,006,006.39	40.14	29,907,980.00	10,866,529.56
TOTAL EXPENDITURES - ALL FUNDS						
		1,799,276.91	9,300,086.30	29.98	31,018,480.00	7,219,669.08
	NET OF REVENUES & EXPENDITURES	(229,823.30)	2,705,920.09	243.67	(1,110,500.00)	3,646,860.48