



Medinah Park District

Regular Board Meeting Agenda

August 20, 2025 6:30PM

Connolly Recreation Center

22W130 Thorndale Avenue, Medinah, IL.

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Roll Call of Commissioners
4. Recognize Staff Present
5. Agenda - Changes and/or Approval
6. Approval of Consent Agenda
 - A. Approval of June 18, 2025 Executive Session Minutes
 - B. Approval of July 23, 2025 Special Meeting Minutes
 - C. Approval of July 24, 2025 Special Meeting Minutes
 - D. Approval of August 20, 2025 Regular Meeting Minutes
 - E. Approval of Monthly Disbursements
 1. Past and Future Bills as Presented – 8/19/2025 \$4,078.24 8/26/25 \$5,243.39 8/27/25 \$6,348.67
9/8/25 \$12,301.16
 2. Payroll Related Expenses – August, 2025 \$75,530.87
Total \$103,502.33
7. Staff Reports
8. Citizen Comments (3 minutes per speaker with maximum comment period of 30 minutes)
9. Written or Verbal Communication from Citizens to Board/Staff
10. Executive Director's Report
 - A. Notes
 1. Commissioners Park parking
 2. NEDSRA
 3. OSLAD/DCEO Grant updates
 4. SD#11 Art Display
 - B. Items for Discussion
 1. Otis Elevator
11. Commissioner Comments
12. Old Business/Action Items
 - A. Items removed from Consent Agenda (if necessary)
 - B. FOIA
 - C. METRA agreement
13. New Business
 - A.
14. Executive Session – 120/2(C)1 – Personnel & 120/2(C)5 – Real Estate Property
15. Other Business
 - A. Resolution 25-16: Executive Session Minutes Review
16. Adjournment

Medinah Park District

Minutes of the Regular Meeting

August 20, 2025 6:30PM

Connolly Recreation Center

22W130 Thorndale Avenue, Medinah, IL.

The regular meeting of the Board of Commissioners of the Medinah Park District, DuPage County, Illinois was held on Wednesday, August 20, 2025 at the Connolly Recreation Center, 22W130 Thorndale Avenue, Medinah, IL.

Call to Order

The meeting was called to order at 6:32 PM by President Neitzke.

Pledge of Allegiance

Oath of Office – Gokhan Cukurova

Roll Call

Commissioners Present:

Alyssa Neitzke, President

Irene Jarocinski, Vice President

Jaclyn Scafidi, Commissioner

Gokhan Cukurova, Commissioner

Commissioners Absent: None

Staff Present:

Steven Muenz, Executive Director, Board Secretary

Maria Piworski, Superintendent of Finance/HR

Vince DeGrado, Superintendent of Parks

Dan Touzious, Asst. Supervisor of Parks

Jim Huetson, Superintendent of Recreation

Public in Attendance

Jason Carpenter, Peggy Ott, Kataryne Nowak, Brooks Wogelius, Catherine Z, Anna Rakowski, Jean Ott

Quorum

Commissioner Neitzke recognized a quorum.

Approval of Agenda

President Neitzke asked if there were any additions, corrections, or deletions to the agenda. Director Muenz stated the agenda could move forward as amended. It was moved by President Neitzke, and seconded by Commissioner Jarocinski to approved the agenda as amended. President Neitzke asked for discussion. There was none.

ROLL CALL VOTE:

Aye: AN, IJ, JS, GC

Nay: None.

Absent: None

Motion Carried.

Approval of Consent Agenda

President Neitzke asked if there were any requests to remove items from the consent agenda. Hearing none, President Neitzke asked for a motion. It was moved by Commissioner Scafidi and seconded by President Neitzke to approve the Consent Agenda as amended. President Neitzke asked for discussion. There was none.

ROLL CALL VOTE:

Aye: IJ, JS, GC, AN

Nay: None

Absent: None

Abstain: None

Motion Carried.

Staff Reports

A. Financial Report – Commissioner Scafidi thanked Supt. Piworski for procuring the \$5,000 donation for Harvest Fest from Itasca Bank. Commissioner Scafidi would be glad to solicit for additional donations for Harvest Fest. Supt. Huetson said we will be charging for the venues at Harvest Fest this year. Commissioner Scafidi said it looks like a few items look like they have been inflated, they should be at 3.5% that is the rate of inflation. She also has some questions about the rental budget increases as well as summer camp numbers. Supt. Huetson explained how this is figured. And the board has 3 opportunities to review the budget before it is approved. Commissioner Jarocinski said that the website still lists Goodenough Park and it is now Commissioners Park. Ex. Director Muenz said the new sign has not been put in place yet. Commissioner Jarocinski then asked about the payment from the Village of Itasca. Ex. Dir. Muenz said he has reached out to the attorney and has not heard back yet. Commissioner Scafidi asked additional questions regarding the payment.

B. Recreation Report – None

C. Risk Management Report – None

D. Parks/Maintenance Report – None

Commissioner Scafidi asked about budgeted funds for the repair of the light at the sled hill. Commissioner Scafidi asked about funds for playgrounds that have not been budgeted but not spent. Supt. DeGrado stated those funds will be spent on playgrounds in the fall.

Citizen Comments 6:54 pm

Jean Ott question regarding property boundaries. She will be happy to provide a copy of the letter she received from the Village of Itasca. Jean Ott stated she was disappointed the Casio trip was cancelled. Jean Ott stated the plaques for Maryann Grygiel and Augie Felcan had been decided upon previously and asked about leaves for the donation wall.

Written/Verbal Communication from Public to Staff/Commissioners

Commissioner Scafidi said a resident asked if the board would like her to be the recording secretary and have a third party process the Board Meeting minutes. Another resident asked if they could have the Goodenough Park sign for nostalgic purposes. President Neitzke said some residents are concerned about the new MyRec system when registering for sports it was asking for age instead of grade. Supt. Huetson stated a few items were incorrectly entered and have since been corrected.

Attorney Report

None.

Director's Report – Notes

Commissioners Park Parking – Still reaching out to Bloomingdale Township and have not heard back regarding an engineer to look at the project.

NEDSRA – Golf Classic taking place on September 11, 2025 if any commissioners are interested in attending please let Ex. Dir. Muenz know. Elevator work is ramping up at the Addison Park District and it still waiting inspection. NEDSRA Ex. Dir. Jerry Barton will be scheduling times to attend board meeting from the various 11 districts who make up NEDSRA. His visit will be added to an upcoming agenda.

OSLAD/DECO grant updates – Still waiting on the \$200,000 payment for the OSLAD several governmental agencies still need to approve the payment/check. Ex. Director Muenz has reached out to Representative Sanilitro's office about the DECO grant, and state is still waiting on approval, no definitive timeline at this time. Possible Spring of 2026 for new HVAC system for Walnut Room.

Items for Discussion

Meacham Creek Park Natural Area – Do we want to start process to look into rezoning for natural playground. Commissioner Scafidi stated the county representative said the application would have no problems being approved, and it would be a 3 to 6 month long process.

President Neitzke stated educational signs can be installed and the area can be used for scavenger hunts. She stated the State of Illinois offers a grant for educational signage.

2026 OSLAD Grant Cycle – The cycle deadline is September, which does not leave much time to include a project for 2026. Staff will review upcoming projects and review funding. Commissioner Scafidi asked what funds it will take to keep up with what the district currently has and how to sustain the district.

Commissioners Comments:

Commissioner Scafidi – Asked about a Google survey and if that can be sent to the community. It can be email blasted and left at the front desk for pickup.

Should the district continue to send out the brochure. She stated a postcard with a QR code may be used and the district spends funds mailing the brochure and it has not been delivered to her house. Commissioner Scafidi asked if the updated mailing list has been received. She suggested the brochure not be delivered, but have a limited supply at the Connolly Recreation Center for those who would like to pick one up.

Suggested a list of items volunteers would be able to assist with and what volunteers may be able to do. With the recreation department short staffed with the absence of an Athletic Supervisor, suggested creating a volunteer committee to complete those responsibilities.

Commissioner Cukurova – Stated that staff has discussed the elevator and should look into another company for the needed project. Requested the Board receive the current Otis Elevator contract.

He asked if the staff is using any items to track social media and stated information should be centralized to see where people are spending time on line.

Mentioned the national average of revenue to park districts by way of registration fees is 24% and the Medinah Park District falls below that.

Old Business/Action Items

A. Items Removed from consent agenda (if necessary)

B. FOIA Requests - None

C. Maryann Grygiel Memorial – It was suggested to install the memorial bench for Maryann Grygiel to the newly created butterfly garden in Thorndale Park.

It was moved by Commissioner Scafidi and seconded by Commissioner Cukurova to approve the purchase and installation of a memorial bench for Maryann Grygiel at the newly created butterfly park. President Neitzke asked for discussion. There was none.

ROLE CALL VOTE:

Aye: GC, AN, IJ, JS

Nay: None

Absent: None

Motion Carried

D. Meacham Creek Natural Area – It was moved by President Neitzke and seconded by Commissioner Scafidi to begin the application process for the zoning variance at Meacham Creek Park. President Neitzke asked for discussion. There was none.

ROLL CALL VOTE:

Aye: AN, IJ, JS, GC

Nay: None

Absent: None

Motion Carried

New Business

A. Resolution 25-15

It was moved by President Neitzke and seconded by Commissioner Scafidi to approve Resolution 25-15, allowing the purchase of a memorial plaque for Mr. Augie Felcan not to exceed \$500. President Neitzke asked for discussion. There was none.

ROLL CALL VOTE:

Aye: JS, GC, AN, IJ

Nay: None

Absent: None

Motion Carried

Other Business

A. Financial Sustainability Seminar – Commissioners Scafidi and Jarocinski attended the seminar and discussed deferred maintenance concerns and what needs maintenance currently and what will need maintenance in the future. Questioned what the costs will be to redo the parking lots at Thorndale Park and that funds should be budgeted each year for upkeep on lots. Spoke about the previously discussed extension of the building and if there are not funds to maintain, an initial project cannot be completed. There are a lot of park districts and towns that are failing due to the lack of planning. Jamie Sabbach is available for consultation for the district, but her fees are \$100,000.

Executive Session

It was moved by President Neitzke and seconded by Commissioner Scafidi to move to executive session regarding 120/2(C)1 – Personnel at 8:14pm. President Neitzke asked for discussion. There was none.

ROLL CALL VOTE:

Aye: IJ, JS, GC, AN

Nay: None

Absent: None

Motion Carried

Adjournment

It was moved by President Neitzke and seconded by Commissioner Scafidi to adjourn the regular meeting of August 20, 2025 at 9:57 PM. President Neitzke asked for discussion. There was none.

All in favor: Ayes (4) AN, IJ, JS, GC

Opposed: Nays (0)

Absent: (0)

Motion Carried.

Respectfully submitted,

Steven Muenz, Board Secretary

Alyssa Neitzke, Board President

Date: August 20, 2025

MEDINAH PARK DISTRICT
FINANCIAL REPORT
August 2025

REGULAR ILLINOIS FUNDS ACCOUNT

BEGINNING BALANCE 7/31/25	\$	537,459.43
State of Illinois Replacement Tax	\$	1,796.08
.....	\$	539,255.51
Interest Earned 8/31/25	\$	2,030.37
ENDING BALANCE 8/31/25	\$	541,285.88

PRIME FUND BOND ACCOUNT

BEGINNING BALANCE 7/31/25	\$	23,302.93
Interest Earned 8/31/25	\$	87.78
ENDING BALANCE 8/31/25	\$	23,390.71

MONEY MARKET ACCOUNT

BEGINNING BALANCE 7/31/25	\$	135,027.82
Interest Earned 8/31/25	\$	508.72
ENDING BALANCE 8/31/25	\$	135,536.54

DPC Tax Revenue deposited into Itasca Bank	\$	28,240.76
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INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 08/19/2025 - 08/19/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
6703							
6703	VILLAGE OF ROSELLE WATER AND SEWER SERVICE READ DATE 10-00-574000 20-00-574000	08/11/2025 mpiworski	08/11/2025	0.00	0.00	Void	N 08/19/2025
6704							
6704	VILLAGE OF ROSELLE WATER AND SEWER SERVICE READ DATE 10-00-574000 20-00-574000	08/19/2025 mpiworski	08/19/2025	159.27	0.00	Paid	Y 08/19/2025
6705							
6705	FLOOD BROTHERS DISPOSAL TRASH PICKUP AUG. 2025 10-10-530350	08/19/2025 mpiworski	08/19/2025	357.12	0.00	Paid	Y 08/19/2025
6706							
6706	COMCAST INTERNET SERVICE 8/10-9/25 10-00-530668 20-00-530668	08/19/2025 mpiworski	08/19/2025	186.65	0.00	Paid	Y 08/19/2025
6707							
6707	LAW OFFICES ANCIL GLINK, P.C. LEGAL SERVICES JULY 2025 10-00-530100	08/19/2025 mpiworski	08/19/2025	1,042.50	0.00	Paid	Y 08/19/2025
6708							
6708	PITNEY BOWES MAIL STATION LEASE 6/30/25-9/29/25 10-00-530542 20-00-530542	08/19/2025 mpiworski	08/19/2025	92.58	0.00	Paid	Y 08/19/2025
6709							
6709	AUTOZONE, INC. MOWER SUPPLIES 10-10-555000	08/19/2025 mpiworski	08/19/2025	58.79	0.00	Paid	Y 08/19/2025
6710							
6710	PRINTING PLUS BUSINESS CARDS AND DESK PLATES 10-00-540000	08/19/2025 mpiworski	08/19/2025	249.60	0.00	Paid	Y 08/19/2025

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 08/19/2025 - 08/19/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Ant Due	Status	Jrnalized
Inv Ref#	Description - GL Distribution	Entered By					Post Date
6711	CHASE CARD SERVICES	08/19/2025	08/19/2025	4,078.24	0.00	Paid	Y
6711	OFFICE EQUIP., SUPPLIES, CAMP TRIPS, mpiworski						08/19/2025
	10-10-551000			5.29			
	10-10-551000			215.02			
	20-20-583660			0.03			
	20-20-583775			344.00			
	10-00-559100			12.67			
	20-00-559100			12.66			
	10-00-541000			10.54			
	20-00-541000			10.54			
	10-10-557100			72.71			
	20-20-583801			35.52			
	20-00-543000			68.60			
	10-00-543000			68.59			
	20-20-583750			157.48			
	20-20-583775			1,783.00			
	10-00-541000			66.94			
	20-00-541000			66.95			
	20-20-583775			790.50			
	10-00-544000			103.00			
	10-00-559100			34.08			
	10-00-530668			37.90			
	20-00-530668			16.24			
	20-20-583500			165.98			

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 08/19/2025 - 08/19/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
GL Distribution							
# of Invoices:	9	# Due:	0	Totals:	6,224.75	0.00	
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00	
Net of Invoices and Credit Memos:					6,224.75	0.00	

--- TOTALS BY GL DISTRIBUTION ---

10-00-530100	ATTORNEY FEES	1,042.50
10-00-530542	OFFICE EQUIP. MAINT & REPAIR	46.29
10-00-530668	CONTRACTUAL SERVICES	168.56
10-00-540000	PRINTING	249.60
10-00-541000	OFFICE SUPPLIES	77.48
10-00-543000	OFFICE EQUIPMENT - NEW	68.59
10-00-544000	POSTAGE	103.00
10-00-559100	MISCELLANEOUS EXPENSES	46.75
10-00-574000	WATER AND SEWER EXPENSE	79.64
10-10-530350	SCAVENGER SERVICE	357.12
10-10-551000	PARK GROUNDS MAINTENANCE	220.31
10-10-555000	VEHICLE MAINTENANCE	58.79
10-10-557100	SAFETY SUPPLIES	72.71
20-00-530542	OFFICE EQUIP. MAINT & REPAIR	46.29
20-00-530668	CONTRACTUAL SERVICES	72.23
20-00-541000	OFFICE SUPPLIES	77.49
20-00-543000	OFFICE EQUIPMENT - NEW	68.60
20-00-559100	MISCELLANEOUS EXPENSES	12.66
20-00-574000	WATER AND SEWER EXPENSE	79.63
20-20-583500	SPECIAL EVENTS	165.98
20-20-583660	PROGRAM SUPPLIES	0.03
20-20-583750	SUMMER CAMP SUPPLIES	157.48
20-20-583775	SUMMER CAMP FIELD TRIPS/ ACTIVITIES	2,917.50
20-20-583801	OPEN GYM EXPENSES	35.52

--- TOTALS BY FUND ---

10 - CORPORATE/GENERAL FUND	2,591.34	0.00
20 - RECREATION FUND	3,633.41	0.00

--- TOTALS BY DEPT/ACTIVITY ---

00 - ADMINISTRATION	2,239.31	0.00
10 - MAINTENANCE	708.93	0.00
20 - RECREATION PROGRAMS	3,276.51	0.00

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 08/26/2025 - 08/26/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
6712							
6712	L6 TECHNOLOGY MONTHLY IT, SEPT. 20- OCT. 19, 2025 40-00-530200	08/26/2025 mpiworski CONSULT SERV/JOINT AGREEMENT	08/26/2025	2,213.70 2,213.70	0.00	Paid	Y 08/26/2025
6713							
6713	PRINTING PLUS POWR THROUGH/FOOD TRUCK BANNERS 10-00-558200	08/26/2025 mpiworski MARKETING	08/26/2025	192.50 192.50	0.00	Paid	Y 08/26/2025
6714							
6714	ANDREWS SERVICES CORP. JULY MARKETING COORDINATOR 10-00-558200	08/26/2025 mpiworski MARKETING	08/26/2025	1,020.00 1,020.00	0.00	Paid	Y 08/26/2025
6715							
6715	FIRST STUDENT, INC. TRANPORTATION FOR SUMMER CAMP 20-20-583780	08/26/2025 mpiworski SUMMER CAMP TRANSPORTATION	08/26/2025	220.98 220.98	0.00	Paid	Y 08/26/2025
6716							
6716	MYREC.COM, INC. AUGUST REGISTRATION SOFTWARE FEE 10-00-530668 20-00-530668	08/26/2025 mpiworski CONTRACTUAL SERVICES CONTRACTUAL SERVICES	08/26/2025	467.08 326.96 140.12	0.00	Paid	Y 08/26/2025
6717							
6717	WEX BANK EXXON MOBIL, FUEL 7/24-8/23/25 10-10-573000	08/26/2025 mpiworski MOTOR FUEL	08/26/2025	389.78 389.78	0.00	Paid	Y 08/26/2025
6718							
6718	SPORTSKIDS, INC. SUMMER TENNIS LESSONS 20-20-530668	08/26/2025 mpiworski CONTRACTUAL SERVICES	08/26/2025	318.50 318.50	0.00	Paid	Y 08/26/2025
6719							
6719	EMILIE KRONER REIMB. FOR SUMMER CAMP SUPPLIES 20-20-583750	08/26/2025 mpiworski SUMMER CAMP SUPPLIES	08/26/2025	100.17 100.17	0.00	Paid	Y 08/26/2025
6720							
6720	JEAN OTT REIMB. FOR CANCELLED ADULT TRIP 20-20-583661	08/26/2025 mpiworski RECREATION TRIP EXPENSES	08/26/2025	8.00 8.00	0.00	Paid	Y 08/26/2025

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 08/26/2025 - 08/26/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
GL Distribution							
6721	JULIE GENTILE	08/26/2025	08/26/2025	182.00	0.00	Paid	Y
6721	YOGA	mpiworski					08/26/2025
	20-20-530668	CONTRACTUAL SERVICES		182.00			
6722	BLOOMINGDALE PARK DISTRICT	08/26/2025	08/26/2025	40.68	0.00	Paid	Y
6722	MORKES ADULT TRIP, 2 PARTICIPANTS	mpiworski					08/26/2025
	20-20-583661	RECREATION TRIP EXPENSES		40.68			
6723	TOMASZ LANGOWSKI	08/26/2025	08/26/2025	90.00	0.00	Paid	Y
6723	BASKETBALL REFUND	mpiworski					08/26/2025
	20-20-490000	PROGRAM FEES		90.00			
# of Invoices:	12	# Due:	0	Totals:	5,243.39	0.00	
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00	
Net of Invoices and Credit Memos:				5,243.39	0.00		

--- TOTALS BY GL DISTRIBUTION ---

10-00-530668	CONTRACTUAL SERVICES	326.96
10-00-558200	MARKETING	1,212.50
10-10-573000	MOTOR FUEL	389.78
20-00-530668	CONTRACTUAL SERVICES	140.12
20-20-490000	PROGRAM FEES	90.00
20-20-530668	CONTRACTUAL SERVICES	500.50
20-20-583661	RECREATION TRIP EXPENSES	48.68
20-20-583750	SUMMER CAMP SUPPLIES	100.17
20-20-583780	SUMMER CAMP TRANSPORTATION	220.98
40-00-530200	CONSULT SERV/JOINT AGREEMENT	2,213.70

--- TOTALS BY FUND ---

10 - CORPORATE/GENERAL FUND	1,929.24	0.00
20 - RECREATION FUND	1,100.45	0.00
40 - LIABILITY FUND	2,213.70	0.00

--- TOTALS BY DEPT/ACTIVITY ---

00 - ADMINISTRATION	3,893.28	0.00
10 - MAINTENANCE	389.78	0.00
20 - RECREATION PROGRAMS	960.33	0.00

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 08/27/2025 - 08/27/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
Inv Ref#	Description	Entered By					
GL Distribution							
6724	P.D.R.M.A	08/27/2025	08/27/2025	4,941.56	0.00	Paid	Y
6724	HEALTH INS. PREMIUMS FOR AUG. 2025	mpiworski					08/27/2025
	10-00-514000	EMPLOYEE HEALTH INSURANCE		2,470.78			
	20-00-514000	EMPLOYEE HEALTH INSURANCE		2,470.78			
6725	CONSERV F S	08/27/2025	08/27/2025	1,407.11	0.00	Paid	Y
6725	BALLFIELD SUPPLIES, HERBICIDE,	mpiworski					08/27/2025
	10-10-551000	PARK GROUNDS MAINTENANCE		155.85			
	10-10-553000	BALLFIELD MAINTENANCE		684.00			
	20-20-583500	SPECIAL EVENTS		567.26			
# of Invoices: 2 # Due: 0 Totals:				6,348.67	0.00		
# of Credit Memos: 0 # Due: 0 Totals:				0.00	0.00		
Net of Invoices and Credit Memos:				6,348.67	0.00		
--- TOTALS BY GL DISTRIBUTION ---							
	10-00-514000	EMPLOYEE HEALTH INSURANCE		2,470.78			
	10-10-551000	PARK GROUNDS MAINTENANCE		155.85			
	10-10-553000	BALLFIELD MAINTENANCE		684.00			
	20-00-514000	EMPLOYEE HEALTH INSURANCE		2,470.78			
	20-20-583500	SPECIAL EVENTS		567.26			
--- TOTALS BY FUND ---							
	10 - CORPORATE/GENERAL FUND			3,310.63	0.00		
	20 - RECREATION FUND			3,038.04	0.00		
--- TOTALS BY DEPT/ACTIVITY ---							
	00 - ADMINISTRATION			4,941.56	0.00		
	10 - MAINTENANCE			839.85	0.00		
	20 - RECREATION PROGRAMS			567.26	0.00		

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 09/08/2025 - 09/08/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlnized
Inv Ref#	Description	Entered By					Post Date
GL Distribution							
6726	COMMONWEALTH EDISON COMPANY	09/08/2025	09/08/2025	219.90	0.00	Paid	Y
6726	SERVICE PERIODS ENDING IN AUGUST	mpiworski					09/08/2025
	10-00-571000 ELECTRICITY			109.95			
	20-00-571000 ELECTRICITY			109.95			
6727	NICOR GAS	09/08/2025	09/08/2025	154.36	0.00	Paid	Y
6727	DELIVERY CHARGES ENDING 8/27/25	mpiworski					09/08/2025
	10-00-572000 NATURAL GAS			77.18			
	20-00-572000 NATURAL GAS			77.18			
6728	CONSTELLATION NEWENERGY, INC.	09/08/2025	09/08/2025	2,249.02	0.00	Paid	Y
6728	BALANCE AT SERVICE PERIOD ENDING	mpiworski					09/08/2025
	10-00-571000 ELECTRICITY			1,124.51			
	20-00-571000 ELECTRICITY			1,124.51			
6729	T-MOBILE	09/08/2025	09/08/2025	121.99	0.00	Paid	Y
6729	PHONE SERVICE, PERIOD 7/21/25-	mpiworski					09/08/2025
	10-00-570000 TELEPHONE			61.00			
	20-00-570000 TELEPHONE			60.99			
6730	ADP- AUTOMATIC DATA PROCESSING	09/08/2025	09/08/2025	851.60	0.00	Paid	Y
6730	PROCESSING CHARGES FOR 8/2,8/16,	mpiworski					09/08/2025
	10-00-530668 CONTRACTUAL SERVICES			596.12			
	20-00-530668 CONTRACTUAL SERVICES			255.48			
6731	COMCAST	09/08/2025	09/08/2025	186.65	0.00	Paid	Y
6731	INTERNET SEPT.10 THRU OCT 9	mpiworski					09/08/2025
	10-00-570000 TELEPHONE			93.32			
	20-00-570000 TELEPHONE			93.33			
6732	KAROLINE GIZA	09/08/2025	09/08/2025	120.00	0.00	Paid	Y
6732	SUMMER ZUMBA	mpiworski					09/08/2025
	20-20-530668 CONTRACTUAL SERVICES			120.00			
6733	PRINTING PLUS	09/08/2025	09/08/2025	192.50	0.00	Paid	Y
6733	COLOR RUN/HARVEST FEST BANNERS	mpiworski					09/08/2025
	10-00-558200 MARKETING			192.50			

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 09/08/2025 - 09/08/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
6732							
6734	ZOOS ARE US, INC. BALANCE FOR PETTING ZOO, HARVEST 20-20-583500 SPECIAL EVENTS	09/08/2025 mpiworski	09/08/2025	447.50 447.50	0.00	Paid	Y 09/08/2025
6735							
6735	ROSELLE PARK DISTRICT PILATES 20-20-580300 CO-OP PROGRAMS REIMBURSEMENT	09/08/2025 mpiworski	09/08/2025	61.20 61.20	0.00	Paid	Y 09/08/2025
6736							
6736	INNOVATION ARTS CONNECTION, LLC DREAM VACATION DANCE PARTY 20-20-530668 CONTRACTUAL SERVICES	09/08/2025 mpiworski	09/08/2025	100.00 100.00	0.00	Paid	Y 09/08/2025
6737							
6737	STEVEN MUENZ MONTHLY STIPEND AND PHONE REIMB. 10-00-513000 MILEAGE EXPENSE 10-00-570000 TELEPHONE 20-00-570000 TELEPHONE	09/08/2025 mpiworski	09/08/2025	325.00 300.00 12.50 12.50	0.00	Paid	Y 09/08/2025
6738							
6738	LEN'S ACE HARDWARE GROUNDS SUPPLIES 10-10-551000 PARK GROUNDS MAINTENANCE	09/08/2025 mpiworski	09/08/2025	79.40 79.40	0.00	Paid	Y 09/08/2025
6739							
6739	DUPAGE TOPSOIL INC. 22 TONS, LIMESTONE SCREENINGS 10-10-551000 PARK GROUNDS MAINTENANCE	09/08/2025 mpiworski	09/08/2025	515.00 515.00	0.00	Paid	Y 09/08/2025
6740							
6740	EMILIE KRONER PLAYSET FOR EARLY CHILDHOOD 20-20-583700 PRESCHOOL SUPPLIES	09/08/2025 mpiworski	09/08/2025	69.99 69.99	0.00	Paid	Y 09/08/2025
6741							
6741	ILLINOIS SHOTOKAN KARATE SUMMER KARATE 20-20-530668 CONTRACTUAL SERVICES	09/08/2025 mpiworski	09/08/2025	2,359.60 2,359.60	0.00	Paid	Y 09/08/2025
6742							
6742	ASSURANCE FIRE & SAFETY FIRE EXTINGUISHER CERT./RECHARGE 40-00-557500 INSPECTIONS	09/08/2025 mpiworski	09/08/2025	970.45 970.45	0.00	Paid	Y 09/08/2025

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 09/08/2025 - 09/08/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnalized
Inv Ref#	Description	Entered By					Post Date
GL Distribution							
6743	LRS, LLC	09/08/2025	09/08/2025	455.00	0.00	Paid	Y
6743	AUG./SEPT. PORTABLE TOILETS	mpiworski					09/08/2025
	20-20-530668	CONTRACTUAL SERVICES		455.00			
6744	OPP. FRANCISING INC. DBA JANI-KING	09/08/2025	09/08/2025	1,312.00	0.00	Paid	Y
6744	SEPT. CUSTODIAL	mpiworski					09/08/2025
	10-10-550500	CUSTODIAL SERVICES		1,312.00			
6745	ANDREWS SERVICES CORP.	09/08/2025	09/08/2025	1,510.00	0.00	Paid	Y
6745	AUGUST MARKETING COORDINATOR	mpiworski					09/08/2025
	20-00-530668	CONTRACTUAL SERVICES		1,510.00			
# of Invoices:	20	# Due:	0	Totals:	12,301.16	0.00	
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00	
Net of Invoices and Credit Memos:				12,301.16	0.00		

--- TOTALS BY GL DISTRIBUTION ---

10-00-513000	MILEAGE EXPENSE	300.00
10-00-530668	CONTRACTUAL SERVICES	596.12
10-00-558200	MARKETING	192.50
10-00-570000	TELEPHONE	166.82
10-00-571000	ELECTRICITY	1,234.46
10-00-572000	NATURAL GAS	77.18
10-10-550500	CUSTODIAL SERVICES	1,312.00
10-10-551000	PARK GROUNDS MAINTENANCE	594.40
20-00-530668	CONTRACTUAL SERVICES	1,765.48
20-00-570000	TELEPHONE	166.82
20-00-571000	ELECTRICITY	1,234.46
20-00-572000	NATURAL GAS	77.18
20-20-530668	CONTRACTUAL SERVICES	3,034.60
20-20-580300	CO-OP PROGRAMS REIMBURSEMENT	61.20
20-20-583500	SPECIAL EVENTS	447.50
20-20-583700	PRESCHOOL SUPPLIES	69.99
40-00-557500	INSPECTIONS	970.45

INVOICE REGISTER REPORT FOR MEDINAH PARK DISTRICT
POST DATES 09/08/2025 - 09/08/2025
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
GL Distribution							
---	TOTALS BY FUND ---						
	10 - CORPORATE/GENERAL FUND			4,473.48	0.00		
	20 - RECREATION FUND			6,857.23	0.00		
	40 - LIABILITY FUND			970.45	0.00		
---	TOTALS BY DEPT/ACTIVITY ---						
	00 - ADMINISTRATION			6,781.47	0.00		
	10 - MAINTENANCE			1,906.40	0.00		
	20 - RECREATION PROGRAMS			3,613.29	0.00		

PAYROLL RELATED EXPENSES

Aug-25

TOTAL WAGES	\$ 65,279.59
--------------------	---------------------

8/8/25 Wages	\$ 32,831.98
---------------------	---------------------

8/22/25 Wages	\$ 32,447.61
----------------------	---------------------

SOCIAL SECURITY (Employer Portion)	\$ 4,047.33
---	--------------------

MEDICARE (Employer Portion)	\$ 946.55
------------------------------------	------------------

IMRF LIABILITY (Employer Portion)	\$ 5,257.39
--	--------------------

TOTAL	\$ 75,530.87
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To: Steven Muenz, Executive Director
From: Maria Piworski, Superintendent of Finance and Human Resources
Date: September 10, 2025
Subj: Business/Finance Department Report

There is no Revenue and Expenditure report for August as the credit card transaction revenues deposited into Itasca Bank do not match the reports from the new MyRec recreation program. I am now trying to work with MyRec customer service to provide what I need.

I have gotten a good estimate from the Township Assessor as to an EAV increase projection for FY 2025 which will be collected in FY 2026. Therefore, I am now starting the tax levy calculations for the levy ordinance. It is my expectation that we will be approving a tentative tax levy ordinance at the October board meeting. These numbers are important as they will flow directly into the budget calculations albeit some adjustments.

The budget process for the FY 2026 budget is underway and the second of our staff meetings are to be held this week. The board will be presented with what will be a very rough estimate of the FY 2026 budget at the October board meeting. There are many areas of the budget which will have to be adjusted once more concrete numbers are provided and once staff gets more input from the board.

Medinah Park District received tax levy payments in August from DuPage County in the amount of \$28,240.76. This amount was deposited into Itasca Bank. The district also received \$1,796.08 in Replacement Tax from the State of Illinois in August. This amount went into the district Illinois Funds account.

The district finally received the remaining two hundred thousand from the State of Illinois for the completed OSLAD project at Thorndale Park. The fund balances are now significantly healthier.

Parks Maintenance Report

To: Steven Muenz, Executive Director

From: Vincent DeGrado, Superintendent of Parks/ Dan Touzios Assistant Superintendent of Parks

Date: September 10, 2025

South Thorndale Parking Lot (old Metra lot)

We began to trim all low hanging branches on the south, East and west sides of old Metra parking lot. Staff has also sprayed herbicide on all cracks in parking lot areas and in woodchipped areas, eliminating a lot of the poison ivy surrounding the area. We plan on eventually removing all the parking number signs and making that portion of the Metra lot different looking in order to distinguish it from the rest. Hopefully with proper signage we can avoid having Metra riders parking in this lot and have it available just to park patrons.

South Thorndale Main Parking lot

Dan and I have scraped and removed large piles of accumulated slit and debris from the corners of the parking lot which now allows for proper drainage and now gives a better look. Staff also moved piles of stockpiled parking blocks back into parking spots and removed old power poles.

Thorndale, Manary, Riha Park

With the fall baseball season in full swing, ... most of our fields are now in use. We started to prepare the fields for by treating them with herbicide, turning over the sand clay, and adding sand clay to any low spots. Fields 2,3, and Manary are now complete for this fall season.

Butterfly garden

We have continued our progress on the Thorndale butterfly garden. We are in the process of removing all the invasive/non-desirable plant species and allowing the promotion of our seeded flowering species. Staff has also placed large granite stones and crop piles along the limestone pathways, giving it a nice natural look. Currently there is a walkable limestone trail with many beautiful wildflowers blooming. We did notice an abundance of butterflies visiting these flowers while we worked, so it was nice to see it working. We are also acquiring pricing for concrete slabs and benches.

Grandstand moved 38.5 hrs

Grandstand - 5.993 gal
\$21.54

Gas can ref - 3.38
- \$
12.2

950 N. ROHLWING ROAD
7-ELEVEN 33346
XXXXXXXXXX2001
ITASCA , IL
60143
08/18/2025 301144008
03:01:21 PM

XXXXXXXXXXXX3027
Wright Exp
INVOICE 016997
AUTH 236697

*** REPRINT *** REPRINT *** REPRINT ***
PUMP# 5

Regular 6.541G
PRICE/GAL \$3.599
FUEL TOTAL \$ 23.54

TOTAL = \$ 23.54
*** REPRINT *** REPRINT *** REPRINT ***

CREDIT \$ 23.54

Customer-activated Purchase/Capture
Site #: 000000004820270
Shift Number 2
Sequence Number 57162
Swiped
APPROVED 236697

950 N. ROHLWING ROAD
7-ELEVEN 33346
XXXXXXXXXX2001
ITASCA , IL
60143
06/27/2025 301146392
01:36:52 PM

XXXXXXXXXXXX3027
Wright Exp
INVOICE 016154
AUTH 150047

*** REPRINT *** REPRINT *** REPRINT ***
PUMP# 10

Regular 6.342G
PRICE/GAL \$3.799
FUEL TOTAL \$ 24.09

TOTAL = \$ 24.09
*** REPRINT *** REPRINT *** REPRINT ***

CREDIT \$ 24.09

Customer-activated Purchase/Capture
Site #: 000000004820270
Shift Number 1
Sequence Number 59143
Swiped
APPROVED 150047

EXXON EXPRESS PAY

950 N. ROHLWING ROAD
7-ELEVEN 33346
XXXXXXXXXX2001
ITASCA , IL
60143
08/21/2025 301144898
09:57:04 AM

XXXXXXXXXXXX3027
Wright Exp
INVOICE 017424
AUTH 241354

PUMP# 2
Regular 9.382G
PRICE/GAL \$3.599
FUEL TOTAL \$ 33.77

TOTAL = \$ 33.77
CREDIT \$ 33.77

Customer-activated Purchase/Capture
Site #: 000000004820270
Shift Number 1
Sequence Number 57826
Swiped
APPROVED 241354

Gas CFW's
both regular

#J m. 12578

Mini Bus
43723.8

#(3) 7656.8

92 N. ROHLWING ROAD 7-ELEVEN 33346 XXXXXXXXXX2001 ITASCA, IL 60143 08/05/2025 301140251 09:11:12 AM XXXXXXXXXXXXXXX3027 Wright Exp INVOICE 015166 AUTH 116064 *** REPRINT *** REPRINT *** REPRINT *** PUMP# 2 Regular 21.6736 PRICE/GAL \$3.599 FUEL TOTAL \$ 78.00 TOTAL = \$ 78.00 *** REPRINT *** REPRINT *** REPRINT *** CREDIT \$ 78.00 Customer-activated Purchase/Capture Site #: 000000004820270 Shift Number 1 Sequence Number 54163 Swiped APPROVED 116064	7-ELEVEN 33346 XXXXXXXXXX2001 950 N. ROHLWING ROAD ITASCA, IL 60143 08/04/2025 901541731 09:21:13 AM XXXXXXXXXXXXXXX3027 Wright Exp INVOICE 015036 AUTH 915259 *** REPRINT *** REPRINT *** REPRINT *** PUMP# 3 Regular 17.8956 PRICE/GAL \$3.599 FUEL TOTAL \$ 64.40 TOTAL = \$ 64.40 *** REPRINT *** REPRINT *** REPRINT *** CREDIT \$ 64.40 Customer-activated Purchase/Capture Site #: 000000004020270 Shift Number 1 Sequence Number 53934 Swiped APPROVED 915259
950 N. ROHLWING ROAD 7-ELEVEN 33346 XXXXXXXXXX2001 ITASCA, IL 60143 08/07/2025 301140979 01:53:21 PM XXXXXXXXXXXXXXX3127 Wright Exp INVOICE 015518 AUTH 225730 *** REPRINT *** REPRINT *** REPRINT *** PUMP# 2 Regular 32.2456 PRICE/GAL \$3.599 FUEL TOTAL \$ 116.05 TOTAL = \$ 116.05 *** REPRINT *** REPRINT *** REPRINT *** CREDIT \$ 116.05 Customer-activated Purchase/Capture Site #: 000000004820270 Shift Number 1 Sequence Number 54596 Swiped APPROVED 225730	

Gasoline Usage Log													
Year:	2025	January				February				March			
	Vehicle #	Milage	Gallons	Total	Date	Milage	Gallons	Total	Date	Milage	Gallons	Total	Date
	Vehicle #1 (F-350 SD)	26086	22.14	\$72.16	10-Jan					26162	20.59	\$74.12	28-Mar
	Vehicle #2 (F-550 SD Dump)	11830	25.53	\$80.00	7-Jan					11985.6	30.09	\$99.28	12-Mar
	Vehicle #3 (F-250 SD)	5668.8	31.02	\$98.00	20-Jan	5879.5	6071.6	\$85.00, \$89.00	2/5, 2/28	6294.7	30.01	\$108.01	27-Mar
	Vehicle #5 (Mini Bus)			NO FILL				NO FILL				NO FILL	
	Vehicle #6 (Dodge Van)			NO FILL				NO FILL				NO FILL	
	JD Gator			NO FILL				NO FILL				NO FILL	
	Befco Mower			NO FILL				NO FILL				NO FILL	
	Cub Cadet Mower			NO FILL				NO FILL				NO FILL	
	Grandstand Mower			NO FILL				NO FILL				NO FILL	
	Fuel Can - Gaoline			NO FILL				NO FILL				NO FILL	
	Fuel Can - Diesle			NO FILL				NO FILL				NO FILL	
Year:	2025	April				May				June			
	Vehicle #	Milage	Gallons	Total	Date	Milage	Gallons	Total	Date	Milage	Gallons	Total	Date
	Vehicle #1 (F-350 SD)			NO FILL									
	Vehicle #2 (F-550 SD Dump)			NO FILL		12104.8	12339.5	\$107.08, \$116.28	5/12, 5/19				
	Vehicle #3 (F-250 SD)	6559.1	31.68	\$114.02	24-Apr	6792.3	28.62	\$103.00	22-May	7071.7	29.73	\$107	12-Jun
	Vehicle #5 (Mini Bus)			NO FILL		43572	18.86	\$66.00	7-May			NO FILL	
	Vehicle #6 (Dodge Van)	21222	11.42	\$41.12	23-Apr			NO FILL				NO FILL	
	JD Gator			NO FILL				NO FILL				NO FILL	
	Befco Mower			NO FILL		N/A		24.81	30-May			NO FILL	
	Cub Cadet Mower			NO FILL		N/A		\$67.29	15-May	N/A	6.2, 3.16	20.33, 10.7	6/3, 5/30
	Grandstand Mower	N/A	10.26	\$33.86	30-Apr	N/A		\$29.90	15-May	N/A	5.33	17.48	3-Jun
	Fuel Can - Gaoline			NO FILL		N/A		\$4.88	2-May			NO FILL	
	Fuel Can - Diesle			NO FILL		N/A		\$19.02	2-May			NO FILL	
Year:	2025	July				August				September			
	Vehicle #	Milage	Gallons	Total	Date	Milage	Gallons	Total	Date	Milage	Gallons	Total	Date
	Vehicle #1 (F-350 SD)	26445	22.1	\$75.12	24-Jul								
	Vehicle #2 (F-550 SD Dump)	12481	30.42	\$112.52	7-Jul	12578	21.673	\$78.00	5-Aug				
	Vehicle #3 (F-250 SD)	7341.6	28.12	104.02	3-Jul	7656.8	32.245	116.05	7-Aug				
	Vehicle #5 (Mini Bus)			NO FILL		43723.8	17.895	\$64.40	4-Aug				
	Vehicle #6 (Dodge Van)			NO FILL				NO FILL					
	JD Gator			NO FILL				NO FILL					
	Befco Mower			NO FILL				NO FILL					
	Cub Cadet Mower			NO FILL				NO FILL					
	Grandstand Mower	N/A	10.36	37.3	15-Jul	N/A	5.99, 6.34	\$21.57, \$24.09	8/21, 8/27				
	Fuel Can - Gaoline	N/A	7.23	26.04	15-Jul	N/A	3.38, 6.54	\$12.2, \$23.54	8/21, 8/18				
	Fuel Can - Diesle			NO FILL				NO FILL					

[illegible]

Recreation Department Board Report

September 17th, 2025

Little Scholars

The Preschool and Early Childhood Enrichment programs are off to a great start to the 2025/2026 school year. Ms. Marissa has been doing an outstanding job leading both programs, especially with our rebranded 2-year-old program. This program provides the young participants with an early educational foundation but also supports their social development as they prepare for preschool next year. We also were able to accommodate one of our students with a Leisure Buddy from NEDSRA, and that arrangement has been going very well so far. We currently have 12 enrolled in the preschool program, and 9 enrolled for the early childhood enrichment program. This is compared to 9 and 8 last year respectively.

Power Through

The school year is in full swing with our before and after school program. We have a great group of staff this year, and the kids are having a great experience. We were awarded the \$1,000 power play grant again, and will use the fund for enrichment activities such as Innovation Arts Connection and Computer Explorers.

Fall Youth Soccer

The fall youth soccer season is underway, with first games taking place on September 6th. We currently have a total of 58 players across 5 teams, compared to 61 players last year.

Special Events

Food Truck Rally – The annual Food Truck Rally took place on August 22nd with a good turnout and weather. Dave's Holy Smokes BBQ, Doctor Dogs, Toasty Cheese and Kona Ice were in attendance. There were approximately 100 people who came to the event.

Tween Scene – Our first tween scene of the school year took place on August 29th. This was the most attended tween scene event to date. There were a total of 66 participants.

Color Run – The color fun run will be taking place on Thursday, September 18th from 6-7pm. Based on public input staff received after the event last year, the event day was changed from a Friday to a Thursday, and the start time was changed from 4:30pm start to 6pm. Hopefully that will result in boosted numbers.

Harvest Fest – Harvest Fest is set to take place on Saturday, September 27th from 11am-3pm. The event will look a lot different this year. Most of the features will take place in the main Thorndale Park parking lot, and be fenced in to allow alcohol on-site. Beer from Mars brewing and wine from Lynfred Winery will be available for purchase. Features offered include: Food trucks, climbing wall, dunk tank, petting zoo, gaming truck, raffle items, and contests.

Rentals

Rental requests have started to pick up again. There are rentals now on most Saturdays and some on Sundays as well. The Roselle Red Devils will begin their practice schedule in October, with that group

utilizing our gymnasium on Mondays, Tuesdays, and Thursdays. We had a successful birthday party on Saturday, September 6th, and another request came in as a result of that party in October.

Fitness Center

In August, the district had 195 fitness center visits. This is compared to 256 in July of 2025, and 170 in August of 2024. There are a total of 73 fitness members. This is compared to 68 in July and 57 in August of 2024.

Open Gym

The district had 215 open gym visits in August of 2025. This is compared to 170 in July of 2025, and 232 in August of 2024. There are a total of 38 open gym memberships, compared to 35 in July of 2025, and 36 in August of 2024.

Safety Coordinator Report

September 17th, 2025

PDRMA SMART Goal: The 2025 SMART Goal for the Medinah Park District will be to evaluate, create, update, and implement facility operation training for all staff. The safety committee and staff have been gathering information on our current systems. The goal will be to have a single document that explains all building operations. This project is set to be completed in October of 2025. Staff will start to meet weekly on this project to progress in accordance with the project timeline

Fire Extinguisher Inspection: Assurance Fire and Safety Inc. was on-site on Tuesday, August 26th to perform our annual fire extinguisher inspection.

DIRECTOR'S REPORT

September 17, 2025

A. Notes

1. Commissioners Park Parking: I have made contact with the engineer suggested by the staff at Bloomingdale Township. He mentioned his busy portion of the year is coming to an end and can be available for a discussion regarding the potential Commissioners Park parking lot project. I will continue to make sure the line of communication remains open and that a meeting is set for the future.

2. NEDSRA: The Larry Roesch Golf Classic, which is the main fundraiser annually for NEDSRA, took place on Thursday, September 11, 2025 at the Glendale Lakes Golf Club.

The regularly scheduled September 3, 2025 Board of Trustees meeting was cancelled due to a number of trustees not available over the week of Labor Day. This meeting will not be rescheduled and any information on the agenda will be moved to the next scheduled Board meeting. Among the items up for discussion:

The Addison Park District is currently building a new playground at the Centennial Park site. The NEDSRA Trustees have been approached by NEDSRA staff with the question of whether NEDSRA should offer funds toward the construction of the playground.

The indoor track, built in conjunction by the Addison Park District and NEDSRA, is in need of repairs. Staff will gather quotes on the costs associated with the repairs and bring those to the Trustees for review and approval.

3. OSLAD/DCEO Grant Updates: The Medinah Park District has received the final \$200,000 payment from the State of Illinois for the 2022 Thorndale Park OSLAD project. This project has now been finalized and completed.

The DCEO grant is still within the State of Illinois review process, and may be for some time. Based on the discussions last month, the staff will review options for the completion of the HVAC project in the Walnut Room of the Connolly Recreation Center. The cost of the project has been placed at approximately \$31,000, with the grant to cover \$22,500 of that project. Currently, staff has been able to complete repairs to the current system and it is working as it should, but will continue to monitor and begin the process of the replacement project.

4. School District #11 Art Display: Staff has contacted the representative of the Medinah School District #11 regarding the proposed student art display. School District #11 plans to bring roughly 3 to 4 student created pieces of art to the Connolly Recreation Center sometime in October and will install the items in the lobby.

B. Items for Discussion

OLD BUSINESS

A. Items Removed from the Consent Agenda (If Necessary)

B. Freedom of Information Act Requests

C. METRA Agreement

The Board has requested to discuss the current agreement between METRA and the Medinah Park District.

NEW BUSINESS

OTHER BUSINESS

A. Resolution 25-16: Executive Session Minutes Review:

Coming out of Executive Session, the Medinah Park District Board has completed the semi-annual review of Executive Session minutes and is prepared to release/hold specific Executive Session minutes and destroy Executive Session audio recordings that are dated greater than 18 months from the date of September 17, 2025.

Suggested Motion: I move to approve Resolution 25-16, a resolution approving of Executive Minutes and determining which minutes to release or hold and which Executive Session audio recordings to destroy.



Annual Financial Report

Fiscal Year Ended April 30, 2025

Prepared by:
Jerry Barton
Executive Director

Marissa Jimenez
Office Manager

Lauterbach & Amen, LLP
Certified Public Accountants

Administrative Offices
1770 West Centennial Place
Addison, Illinois 60101
nedsra.org

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
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ADDISON, ILLINOIS
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INTRODUCTORY SECTION

NEDSRA Board of Trustees

Chairman	Keith Knautz..... Village of Glendale Heights
Vice Chairman	Tim Howe..... Village of Villa Park
	Rob Bond.....Addison Park District
	Phyllis Schmidt..... Bensenville Park District
	TBD Butterfield Park District
	Maryfran Leno Itasca Park District
	Joe McCann Lombard Park District
	Steven Muenz Medinah Park District
	Shannon Elsey..... Oakbrook Terrace Park District
	Brian Kaspar.....Village of Schiller Park
	Jon Marquardt Wood Dale Park District

Vision

An agency of excellence, demonstrated by member partners working cooperatively with the Board, staff, and the community to enhance the quality of life for each individual.

Mission

To serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services.

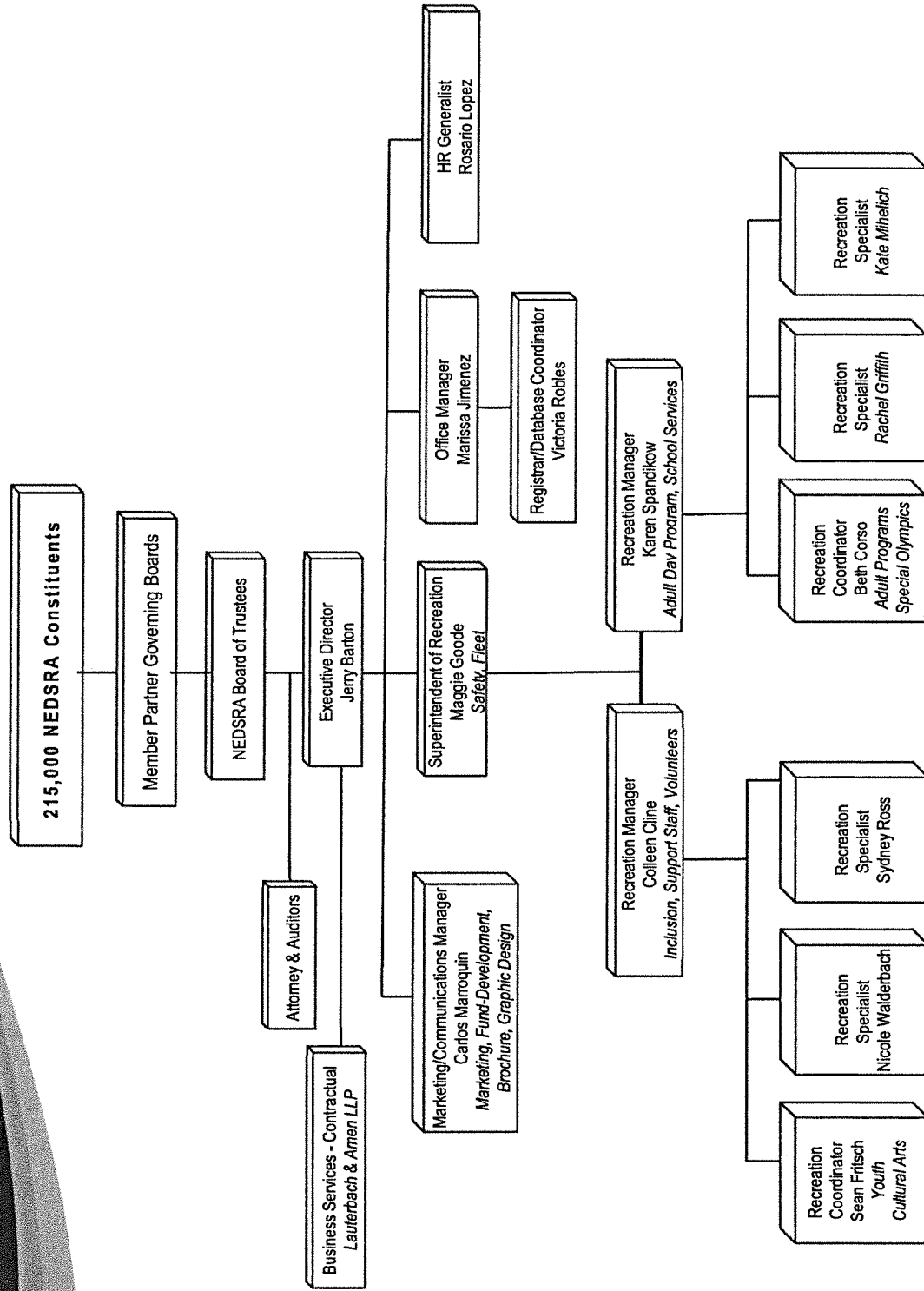
Our Core Values

Service with Compassion ♦ Excellence and Quality ♦ Integrity ♦ Commitment ♦ Fun

Administration

Executive Director.....	Jerry Barton
Superintendent.....	Maggie Goode
Office Manager.....	Marissa Jimenez
Marketing & Communications Manager.....	Carlos Marroquin
HR Generalist.....	Rosario Lopez

Organization Chart





1770 W. Centennial Place, Addison, IL 60101-1076
Phone 630.620.4500 Fax 630.620.4598 www.nedsra.org

August 8, 2025

To: NEDSRA Board of Trustees

State law requires that every general-purpose local government publish, within six months of the close of the fiscal year, a complete set of audited financial statements. Attached is the complete set of Northeast DuPage Special Recreation Association's (NEDSRA) audited financial statements for the fiscal year ended April 30, 2025.

Management assumes full responsibility for the completeness and reliability of the information in this report, based on a comprehensive internal control framework established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Sikich, LLP, has issued an unmodified opinion on Northeast DuPage Special Recreation Association's financial statements for the year ended April 30, 2025. The independent auditor's report is located at the front of the Financial Section of this report.

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

PROFILE OF THE GOVERNMENT ASSOCIATION

History and Mission

Northeast DuPage Special Recreation Association (NEDSRA) is a cooperative of eight park districts and three villages in northeast DuPage and west Cook Counties. NEDSRA was formed in 1976 to combine resources and avoid duplication among the member agencies in the provision of recreation for people with disabilities. NEDSRA served over 1,800 unique individuals, resulting in 6,892 program registrations in 2024/25. NEDSRA's primary mission is to serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services. NEDSRA's main objective is to meet the unique social and recreational needs of individuals with disabilities, so they may increase their enjoyment of life and reach their highest level of independence.

While NEDSRA does not maintain records regarding income or ethnicity, we believe that a considerable number of our clients fall into the low-income and/or otherwise disadvantaged, high-risk youth categories, as several of our participants are wards of the State of Illinois and living within our community in independent living settings. To this end, NEDSRA has developed a Fee Assistance Program, which addresses our participants' financial needs, and assures our services' availability to all residents regardless of their financial difficulties. NEDSRA awarded a total fee assistance amount of \$21,253 in 2024/25.

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Mission to serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services.

Member Partner Communities: Addison ♦ Bensenville ♦ Butterfield ♦ Glendale Heights ♦ Itasca ♦ Lombard ♦ Medinah ♦ Oakbrook Terrace ♦ Schiller Park ♦ Villa Park ♦ Wood Dale

Programs and Services Offered

NEDSRA enhances the lives of people with disabilities by providing a multitude of targeted recreation services. In 2024/25, NEDSRA successfully implemented 624 programs. Services are available for individuals of all ages, from birth through seniors, whose disabilities may include but are not limited to autistic spectrum disorders, developmental delays, hard-of-hearing or deaf, learning disabilities, blind/visual impairments, emotional and behavior disorders, trainable intellectual disabilities, educable intellectual disabilities, physical disabilities, severe and profound compound disabilities, mental illnesses, multi-disabilities and youths at risk. Inclusion services and support are offered year-round as an integral part of NEDSRA's services for our member partners and their residents enrolling in partner programs. During 2024/25, NEDSRA served 92 unique individuals through inclusion.

Legal Authority and Governance

NEDSRA and its member partners were authorized to enter into this cooperative agreement by Section 8-10b of the Illinois Park District Code and Section 11-95-14 of the Illinois Municipal Code and the laws amendatory thereof and supplementary thereto, and by Article VII Section 10 of the 1970 Constitution of the State of Illinois. A Board of Trustees governs the Association, and the day-to-day business operations are managed by an Executive Director as stipulated in its Articles of Agreement and Bylaws. The Board of Trustees consists of one representative from each member partner, usually an elected official or the Executive Director. Each member partner has one vote on all matters before the Board. NEDSRA has no tax levying authority and is dependent on the contributions from the member partners from their Special Recreation Fund. The formula for said contribution is also delineated in the Articles of Agreement for the Association as determined by the Board of Trustees and affirmed by the member partners.

The Board of Trustees establishes all major policies including, but not limited to: budgets, capital outlay, and long-range/strategic plans. A draft of the annual budget, with the capital plan and any related studies and plans, is presented to the Board of Trustees in February and March for review. Questions or concerns are addressed in the final budget and presented for the Board's review and approval in April/May of each year before the beginning of the new fiscal year. All disbursements are presented to the Board of Trustees for review and ratification at the regularly scheduled Board meetings. The Board meets a minimum of eight times per year.

Agency Accomplishments

NEDSRA has completed 48 years of service. NEDSRA has been recognized for achieving high standards of excellence in providing quality recreation services for people with disabilities. NEDSRA has received the National Gold Medal Award twice, in 1982 and again in 1996, for Excellence in Parks and Recreation Services for People with Disabilities - the highest national recognition in the parks and recreation field. Over the past 5 years the agency and staff have received several awards for programs and professionalism from the Illinois Park and Recreation Association.



1770 W. Centennial Place, Addison, IL 60101-1076
Phone 630.620.4500 Fax 630.620.4598 www.nedsra.org

In 2024/25, NEDSRA completed a total replacement of the roof, added AC to the gym, replaced flooring in common areas and programs spaces, added graphics to those same areas, transitioned to a new IT service provider, moved to 3CX VIOP phone system and changed banks.

Recreation related, NEDSRA offered a combined winter/spring brochure for the first time, added a second TREC location running three days per week, increased the number of inclusion staff and overall support within Member Partner programs, offered new Special Olympics sports programs, hosted a family resource fair, made leadership changes in the veteran's program, and analyzed program revenues and expenses to establish a baseline and future goals.

Revenue exceeded goals in several areas including charges for services, fund development and investment income. Staff continued to control expenses while facing the rising costs of goods and services required to implement programming throughout all service areas.

Conclusion

NEDSRA continually assesses its financial management and operations policies and procedures, making revisions or additions as the need arises. After any research study by staff, the Board of Trustees must approve any revisions, recommendations, or additions presented. All updated Policies and Procedures are distributed to all professional staff members and all members of the Board of Trustees.

NEDSRA would like to express appreciation to the staff whose dedication and efficiency are responsible for the preparation of this report. The agency would also like to thank the staff of Lauterbach & Amen, LLP, for their professional support with the business services of NEDSRA and the preparation of this report.

In everything NEDSRA delivers, the staff strives to adhere to the core values of Service with Compassion, Excellence and Quality, Integrity, Commitment, and Fun. In all aspects of the agency, the assurance of quality of service to our constituents in the communities served is a priority. The Board of Trustees and NEDSRA staff share in the appreciation for this report and the commitment to be responsible and diligent in their fiscal management of NEDSRA.

Respectfully submitted,

Jerry Barton
Executive Director

- v -

Mission to serve as an integral partner with our member park districts and villages to positively impact individuals with disabilities through diverse recreation opportunities and community services.

Member Partner Communities: Addison ♦ Bensenville ♦ Butterfield ♦ Glendale Heights ♦ Itasca ♦ Lombard ♦ Medinah ♦ Oakbrook Terrace ♦ Schiller Park ♦ Villa Park ♦ Wood Dale

FINANCIAL SECTION



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Northeast DuPage Special
Recreation Association
Addison, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Northeast DuPage Special Recreation Association (the Association) as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Northeast DuPage Special Recreation Association as of April 30, 2025, 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 (GAAS). Our responsibilities under these 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 Association 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Association's ability to continue as a going concern for 12 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 Association'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 Association'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.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Association's basic financial statements. The supplemental schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The supplemental schedule 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 supplemental schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

The 2024 comparative information included on the supplemental schedule 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 2024 financial statements. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements from which it has been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and supplemental financial information, 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.

Sikich CPA LLC

Naperville, Illinois
August 18, 2025

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION

Management's Discussion and Analysis April 30, 2025

The Northeast DuPage Special Recreation Association provides the following overview and analysis of the Association's financial operations and attached financial statements for the fiscal year ended April 30, 2025. The following discussion is presented to enable the readers to more fully understand the accompanying audited financial statements. The Association is responsible for the fair and accurate presentation of all financial information as well as the internal controls and reporting procedures in creating the financial statements.

In management's opinion, the financial statements herewith reflect all material aspects of the Association's operations in an accurate, fair and complete manner. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in the Letter of Transmittal, which can be found on pages iii - v of the report, and the Association's basic financial statements, which begin on page 5.

The financial statements are prepared in accordance with generally accepted accounting principles (GAAP) and follow the guidelines of the Governmental Accounting Standards Board (GASB). The major components of the financial statements are the overall Statement of Net Position and the overall Statement of Activities. The Statement of Net Position shows the amount that total Association assets and deferred outflows exceed total liabilities and deferred inflows that may be considered the current value of net worth for the Association. The Statement of Activities reflects the overall operation of the Association for the past year, excluding revenues from taxes from members, interest and miscellaneous items. This demonstrates how effectively the Association operated on a business level model. In simple terms, it shows how the Association would fare as a business, without the support of member agency contributions and investment earnings.

The Association's total assets and deferred outflows exceeded total liabilities and deferred inflows by \$1,871,694 and \$1,563,021 at April 30, 2025 and April 30, 2024, respectively. The Association had total capital assets net of depreciation of \$838,838 and \$401,852 at April 30, 2025 and April 30, 2024, respectively.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION

Management's Discussion and Analysis April 30, 2025

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Association's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary financial information in addition to the basic financial statements themselves.

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

The Statement of Net Position presents information on all of the Association's assets and liabilities, 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 Association is improving or deteriorating.

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., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Association that are principally supported by intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). All the Association's activities are considered governmental activities.

The government-wide financial statements can be found on pages 5 and 6 of this report.

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 Association, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements provide reporting for the Association's operations at a fund level. A fund is a group of related accounts established for specific purpose to maintain the control of the resources for that purpose. The Association utilizes fund accounting that reports operations categorized by each of their purposes. There are three types of funds: governmental, proprietary and fiduciary. The Association has one governmental fund, which is the General Fund.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION

Management's Discussion and Analysis April 30, 2025

Overview of the Financial Statements – Continued

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, 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 Association'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 Association adopts an annual appropriated budget for its General Fund. A budgetary comparison statement for these funds has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 7 through 10 of this report.

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.

The notes to the financial statements can be found on pages 11 through 29 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents a detailed schedule of expenditures in the General Fund – Budget and Actual.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Association, assets and deferred outflows exceeded liabilities and deferred inflows by \$1,871,694 at the close of the most recent fiscal year.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION

Management's Discussion and Analysis April 30, 2025

Government-Wide Financial Analysis – Continued

	2025	2024
Current and Other Assets	\$ 2,386,457	\$ 2,531,963
Capital Assets	838,838	401,852
Total Assets	<u>3,225,295</u>	<u>2,933,815</u>
Deferred Outflows of Resources	<u>702,820</u>	<u>273,799</u>
Current Liabilities	1,087,614	812,282
Noncurrent Liabilities	512,867	229,796
Total Liabilities	<u>1,600,481</u>	<u>1,042,078</u>
Deferred Inflows of Resources	<u>455,940</u>	<u>602,515</u>
Net Position		
Investment in Capital Assets	838,838	401,852
Restricted	25,815	27,242
Unrestricted	<u>1,007,041</u>	<u>1,133,927</u>
Total Net Position	<u>1,871,694</u>	<u>1,563,021</u>

The largest components of the assets are cash, cash equivalents and investments and receivables of \$2,386,457 and \$2,531,963 at April 30, 2025 and April 30, 2024, respectively) and capital assets \$838,838 and \$401,852 at April 30, 2025 and April 30, 2024, respectively), which include the furniture and equipment, and vehicles. These items are depreciated over their useful lives.

The largest component of the total liabilities is due to the implementation of GASB Statement No. 68. GASB Statement No. 68 requires governments to include the IMRF net pension liability on the financial statements. The IMRF – Net Pension Liability represents \$435,834 of the total liabilities of \$1,600,481 as of April 30, 2025.

NEDSRA maintains and segregates certain funds for the member partners on an ongoing basis until such time as they receive a letter of direction from the member partner requesting the distribution of funds for the purpose, and as stipulated in their letter of direction/request. The distributions of these funds are brought before the Board of Trustees for approval at a public regularly scheduled Board of Trustees meeting.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION

Management's Discussion and Analysis April 30, 2025

Government-Wide Financial Analysis – Continued

The statement of activities shows the overall expenses and revenues for services the Association provided. Revenues are classified as either program revenues, which consist of charges for services and grants and contributions, or general revenues, which are primarily made up of contributions of tax assessments from its members, unrestricted investment earnings and miscellaneous items. The change in net position is total revenues less expenses. A decrease in net position does not necessarily mean poor performance, as planned usage of cash on hand or fund reserves will also be reflected here.

	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 547,077	\$ 400,829
Fundraising/Grants and Contributions	380,311	361,744
Capital Grants/Contributions	-	-
General Revenues		
Contributions from Member Districts -		
Tax Assessments	1,981,794	1,916,630
Other	81,182	31,020
Total Revenues	<u>2,990,364</u>	<u>2,710,223</u>
Expenses		
Total Expenses	<u>2,681,691</u>	<u>2,976,321</u>
Change in Net Position	308,673	(266,098)
Net Position - Beginning	1,563,021	1,829,119
Net Position - Ending	<u>1,871,694</u>	<u>1,563,021</u>

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION

Management's Discussion and Analysis April 30, 2025

Financial Analysis

The financial analysis of the operations by fund including a comparison of actual to budget operations, allows for a greater understanding of the overall Association operations. The Association adheres to fund accounting to ensure and comply with all finance related legal requirements for special recreation associations. The Association's activity was all recorded within a General Fund. The fund financial statements exclude depreciation expense, which is also not a budgeted item.

The General Fund: The General Fund actual revenues were less than expenditures by \$420,838.

Capital Asset and Debt Administration

Capital Assets: The Association's investment in capital assets as of April 30, 2025 and April 30, 2024 amounts to \$838,838 and \$401,852 respectively (net of accumulated depreciation). This investment in capital assets includes furniture and equipment, and vehicles.

	2025	2024
Construction in Progress	\$ -	\$ 3,829
Vehicles	505,179	505,179
Furniture and Equipment	776,116	738,534
Building Improvements	511,647	-
Total Cost	1,792,942	1,247,542
Less Accumulated Depreciation	(954,104)	(845,690)
Net Capital Assets	838,838	401,852

Additional information on the Association's capital assets can be found in Note 3 on page 19 of this report.

Request for Information

This financial report is designed to provide a general overview of the financial operations of the Association. Questions concerning any of the information in this report, or requests for additional information should be sent to the attention of the Executive Director, NEDSRA, 1770 W. Centennial Place Addison, IL 60101-1076.

BASIC FINANCIAL STATEMENTS

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

STATEMENT OF NET POSITION

April 30, 2025

ASSETS

Current assets	
Cash and investments	\$ 2,112,688
Receivables - net of allowance	
Accounts	22,963
Intergovernmental	110,098
Prepays	<u>140,708</u>
Total current assets	<u>2,386,457</u>
Noncurrent assets	
Capital assets	
Depreciable	1,792,942
Accumulated depreciation	<u>(954,104)</u>
Total noncurrent assets	<u>838,838</u>
Total assets	<u>3,225,295</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension items	<u>702,820</u>
Total deferred outflows of resources	<u>702,820</u>
Total assets and deferred outflows of resources	<u>3,928,115</u>

LIABILITIES

Current liabilities	
Accounts payable	314,512
Accrued payroll	67,105
Unearned income	133,922
Due to member agencies	
ADA liability	<u>572,075</u>
Total current liabilities	<u>1,087,614</u>
Noncurrent liabilities	
Compensated absences payable	77,033
IMRF - net pension liability	<u>435,834</u>
Total noncurrent liabilities	<u>512,867</u>
Total liabilities	<u>1,600,481</u>

DEFERRED INFLOWS OF RESOURCES

Pension items - IMRF	<u>455,940</u>
Total deferred inflows of resources	<u>455,940</u>
Total liabilities and deferred inflows of resources	<u>2,056,421</u>

NET POSITION

Investment in capital assets	838,838
Restricted	25,815
Unrestricted	<u>1,007,041</u>
TOTAL NET POSITION	<u>\$ 1,871,694</u>

See accompanying notes to financial statements.

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental Activities					
Culture and recreation	\$ 2,681,691	\$ 547,077	\$ 380,311	\$ -	\$ (1,754,303)
		General Revenues			
					1,981,794
					67,003
					14,179
		Total			2,062,976
		CHANGE IN NET POSITION			308,673
		NET POSITION, MAY 1			1,563,021
		NET POSITION, APRIL 30			\$ 1,871,694

See accompanying notes to financial statements.

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**BALANCE SHEET
GOVERNMENTAL FUND**

April 30, 2025

	<u>General</u>
ASSETS	
Cash and investments	\$ 2,112,688
Receivables - net of allowance	
Accounts	22,963
Intergovernmental	110,098
Prepays	<u>140,708</u>
TOTAL ASSETS	<u><u>\$ 2,386,457</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	\$ 314,512
Accrued payroll	67,105
Unearned revenue	133,922
Due to member agencies	
ADA liability	<u>572,075</u>
Total liabilities	<u>1,087,614</u>
FUND BALANCE	
Nonspendable	140,708
Restricted	25,815
Assigned	286,647
Unassigned	<u>845,673</u>
Total fund balance	<u>1,298,843</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 2,386,457</u></u>

See accompanying notes to financial statements.

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUND TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

April 30, 2025

FUND BALANCE OF GOVERNMENTAL FUND	\$ 1,298,843
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	838,838
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for net pension liabilities are recognized as deferred outflows on the statement of net position	
Illinois Municipal Retirement Fund	702,820
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings recognized as deferred inflows of resources in the statement of net position	
Illinois Municipal Retirement Fund	(455,940)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(77,033)
Net pension liability for the Illinois Municipal Retirement Fund	(435,834)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 1,871,694</u>

See accompanying notes to financial statements.

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND**

For the Year Ended April 30, 2025

	<u>General</u>
REVENUES	
Member agency contributions	\$ 1,981,794
Charges for services	547,077
Fund development	135,911
Intergovernmental	244,400
Investment income	67,003
Miscellaneous	<u>14,179</u>
Total revenues	<u>2,990,364</u>
EXPENDITURES	
Culture and recreation	<u>3,411,202</u>
Total expenditures	<u>3,411,202</u>
NET CHANGE IN FUND BALANCE	(420,838)
FUND BALANCE, MAY 1	<u>1,719,681</u>
FUND BALANCE, APRIL 30	<u><u>\$ 1,298,843</u></u>

See accompanying notes to financial statements.

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended April 30, 2025

NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUND	\$ (420,838)
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Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlay 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	558,260
Depreciation expense	(121,274)

The change in the net pension liability and related deferred outflows and
inflows for Illinois Municipal Retirement Fund is shown as an increase
of pension expense on the statement of activities

321,947

Some expenses reported in the statement of activities do not require
the use of current financial resources and, therefore, are not reported
as expenditures in governmental funds

Change in compensated absences payable	<u>(29,422)</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 308,673</u></u>
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**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

April 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Northeast DuPage Special Recreation Association (the Association) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Association's accounting policies are described below.

a. Reporting Entity

The Association was formed in 1976 by 12 governmental agencies for the purpose of developing specialized recreation and education activities for children and adults who are physically, mentally or emotionally disabled and to share the expense for such programs and services on a cooperative basis. Principal operations began with the 1977 summer activities.

Each member governmental agency (Member Partner) is party to a cooperative agreement/contract herein after referred to as "the Articles of Agreement." These entities are required to contribute the funds collected based on the extensions of the rate by the DuPage County Assessor's Office. These funds are to be forwarded to the Association on a timely basis upon receipt and distribution by the member entities of these funds from DuPage County. Park districts and municipalities contribute to the Association voluntarily, as there are no statutes requiring their specific participation.

Park districts are given their authority to act through the enabling legislation stipulated in Chapter 105: 8-10-1, 105: 8-10-2 and 105: 5-8 of the Illinois Revised Statutes as amended, 1983 (often referred to as the "Park District Code"). Municipalities are given their authority to act through the enabling legislation stipulated in Chapter 24: 11-95-13 and 11-95-14 of the Illinois Revised Statutes as amended, 1983 (often referred to as the "Municipal Code").

There are presently eight park districts and three municipalities as members in good standing of the Association. The Board of Trustees is comprised of one representative from each member entity, selected and duly appointed by the respective member entity. The Board of Trustees is notified in writing of any changes that take place in the representation of any member entity.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Reporting Entity (Continued)

The Board of Trustees amended and restated its Articles of Agreement on September 13, 2006. Amendments to the Association's Articles of Agreement and Bylaws were introduced for the Board of Trustees' consideration that would address member unity and financial stabilization. The Articles of Agreement were subsequently approved by all of the member partners' governing boards.

The funding formula was updated on May 8, 2013. For fiscal year 2014, if a Member Partner's 2012 EAV is greater than its 2011 EAV, then the amount of the Member Partner's annual contribution for the fiscal year will increase from the Member Partner's MPCB by a percentage equal to the percentage increase in the CPI-U for the 12-month period ending December 31, 2012 - i.e., by 1.70%. If a Member Partner's 2012 EAV is equal to or less than its 2011 EAV, then the amount of the Member Partner's annual contribution for the fiscal year will be equal to and will not increase from the Member Partner's MPCB.

For each fiscal year following 2014, if a Member Partner's EAV for the calendar year in which the fiscal year begins (latest EAV) increases from the Member Partner's EAV for the previous calendar year (previous EAV), then the Member Partner's annual contribution will increase from the amount of its annual contribution for the previous fiscal year by a percentage equal to the percentage increase in the CPI-U for the 12-month period ending on the December 31 which preceded the fiscal year for which the Member Partners' annual contributions are being computed. If a Member Partner's latest EAV is equal to or less than its previous EAV, then the Member Partner's annual contribution for the fiscal year for which Member Partners' annual contributions are being computed will be equal to and will not increase from the Member Partner's annual contribution for the preceding fiscal year.

In determining the financial reporting entity, the Association complies with the provisions of GASB Statement No. 61, *The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34* and includes all component units that have a significant operational or financial relationship with the Association. The Association is considered a jointly governed organization of the members pursuant to GASB Statement No. 14. Based upon the criteria set forth in the GASB Statements No. 14 and 61, there are no component units included in the reporting entity.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting

The Association uses funds to report on its financial position and the changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental, proprietary and fiduciary. The Association has no proprietary or fiduciary funds.

Governmental funds are used to account for all the Association's general activities, including the acquisition or construction of capital assets and the servicing of general long-term debt. The General Fund is used to account for all activities of the Association.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Association. The effect of material interfund activity, if any, has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, if any, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues 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 shared revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental fund.

The Association reports the following major governmental fund:

The General Fund is the Association's primary operating fund. It accounts for all financial resources of the Association.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Association considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures, if any, are recorded only when payment is due.

Investment income, operating fees and member services associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Association.

The Association reports unearned/unavailable revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Association before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Association has a legal claim to the resources, the liability and/or deferred inflows of resources for unavailable/unearned revenue is removed from the financial statements and revenue is recognized.

e. Investments

Investments with a maturity of one year or less when purchased are stated at amortized cost. Investments with a maturity greater than one year when purchased are reported at fair value. Non-negotiable certificates of deposit, if any, are reported at cost.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Investments (Continued)

The Association categorizes its fair value measurements within the fair value hierarchy established by GAAP. 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; and Level 3 inputs are significant unobservable inputs. The Association does not have any investments at fair value at April 30, 2025.

f. Prepaid Expenses/Items

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid expenses/items using the consumption method.

g. Capital Assets

Capital assets are recorded as expenditures at the time of purchase. Capital assets, which include property, plant, equipment and infrastructure assets (e.g., parking lots and similar items), if any, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Association as assets with an initial, individual cost in excess of \$2,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value or service capacity of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Furniture and equipment	3-7
Vehicles	5

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Compensated Absences

The Association implemented GASB Statement 101, *Compensated Absences*, for fiscal year ended April 30, 2025. Vested or accumulated vacation and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

As a result of the implementation of GASB Statement 101, *Compensated Absences*, beginning net position was not required to be restated as the amounts were determined to be immaterial.

i. Due to Member Agencies

The funds are amounts due to member agencies and are to be paid back to the member agencies on a project basis for ADA upon request from the member agency.

j. Fund Balance/Net Position

In the fund financial statements, governmental funds can report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities. The restricted fund balances for vehicle replacement is from enabling legislation adopted by the Association. Committed fund balance is constrained by formal actions of the Association's Board of Trustees, which is considered the Association's highest level of decision-making authority. Formal actions include resolutions approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the Association's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Board of Trustees; however, this has not been authorized through a formal policy. Any residual General Fund balance is reported as unassigned.

Since no fund balance policy is in place, the Association's flow of funds assumption defaults to that described in GASB Statement No. 54. This prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the Association considers committed funds to be expended first followed by assigned and then unassigned funds.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Balance/Net Position (Continued)

In the government-wide financial statements, restricted net position are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets.

k. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

l. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets; deferred outflows of resources, liabilities; deferred inflows of resources; 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.

2. DEPOSITS AND INVESTMENTS

Illinois Compiled Statutes (ILCS) and the Association's investment policy authorize the Association to 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 Funds.

It is the policy of the Association to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Association and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Association's deposits may not be returned to it. The Association's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance with the collateral held by an agent of the Association in the Association's name. Total funds exceeding the deposit insurance limits must have collateral provided as 110% of the fair market value of the net amount of the Association's funds on deposit at each financial institution. At April 30, 2025, all of the Association's deposits were insured and collateralized.

b. Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the market value of an investment. In accordance with its investment policy, the Association limits its exposure to interest rate risk by structuring the portfolio to provide liquidity. The Association's investment policy limits its exposure to interest rate risk by requiring that the investment portfolio remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations. The Association's investment policy does not further limit investment choices besides those authorized under state statute. At year end, the Association's investment in The Illinois Funds was rated AAA by Standard & Poor's.

Concentration of credit risk is the risk of loss attributed to the magnitude of the Association's investment in a single issuer. The Association's investment policy does not mitigate concentration risk.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Association will not be able to recover the value of its investments that are in possession of an outside party. The Association's investment policy does not mitigate custodial credit risk for investments. The Association's investment in The Illinois Funds is not subject to custodial credit risk.

3. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2025 was as follows:

	Balances May 1	Increases	Decreases	Balances April 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 3,829	\$ -	\$ 3,829	\$ -
Total capital assets not being depreciated	3,829	-	3,829	-
Capital assets being depreciated				
Vehicles	505,179	-	-	505,179
Furniture and equipment	738,534	50,442	12,860	776,116
Building improvements	-	511,647	-	511,647
Total capital assets being depreciated	1,243,713	562,089	12,860	1,792,942
Less accumulated depreciation for				
Vehicles	284,671	59,012	-	343,683
Furniture and equipment	561,019	36,680	12,860	584,839
Building improvements	-	25,582	-	25,582
Total accumulated depreciation	845,690	121,274	12,860	954,104
Total capital assets being depreciated, net	398,023	440,815	-	838,838
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 401,852	\$ 440,815	\$ 3,829	\$ 838,838

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

GOVERNMENTAL ACTIVITIES	
Culture and recreation	<u>\$ 121,274</u>

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT

During the year, the following changes occurred in governmental long-term liabilities:

	Beginning Balance	Additions	Retirements	Ending Balance	Current Portion
Compensated absences*	\$ 47,611	\$ 29,422	\$ -	\$ 77,033	\$ -
Net pension liability	182,185	253,649	-	435,834	-
TOTAL	\$ 229,796	\$ 283,071	\$ -	\$ 512,867	\$ -

*The amount displayed as additions or reductions represents the net change in the liability.

5. FUND BALANCE

The following is a description of fund balance restrictions, commitments and assignments as of April 30, 2025:

Restricted for Vehicle Replacement

The Board of Trustees implemented a policy establishing this reserve in 1977. In 1989, the policy was revised to allow for specific dollar amounts to be appropriated each year for replacement of each vehicle owned by the Association. In January of 1995, the policy was revised again to suggest these funds be generated by fund development and other cost saving methods. All efforts would be made to maintain the vehicle replacement schedule as adopted in 1989 and re-affirmed November 1, 2000. This schedule is reviewed and approved each year as part of the annual budget process.

The Association currently owns seven vehicles. Funds may be generated through local fund development initiatives. Specific service groups or grants may elect to pledge specific dollar amounts toward the replacement costs of these vehicles. At April 30, 2025, there were no fund balance restrictions for vehicle replacement.

Restricted for Special Olympics Boosters Club

The Association's Special Olympic Boosters Club has been in existence for eight years and has become an important aspect of the Association's service delivery system. The club members are parents and friends who are supportive of the children and adults who participate in the Association's Special Olympic programs and activities. They function as a support group, an advisory group and a fund raising group that allows our Special Olympic athletes to engage in more tournaments and competitions including attending state and regional games. This year they were successful in raising \$6,691 in direct support of these outstanding athletes.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. FUND BALANCE (Continued)

Restricted for Jeena Greenwalt Scholarships

The Jeena Greenwalt Spirit and Scholarship Fund was set up in memory of Jeena Greenwalt, a former NEDSRA employee and the Executive Director for three years. This award is given each year to a participant that most exemplifies and demonstrates Jeena's spirit, enthusiasm, lover for life, courage and positive impact.

Restricted for Hispanic Scholarships

Through collaboration with the Hispanic Parent Focus Group, NEDSRA raises funds for the Hispanic Scholarship. This scholarship will be awarded to resident Hispanic families attending NEDSRA programming.

Fund Balance Classifications

The following is a schedule of fund balance restrictions as of the date of this report:

	Beginning			Ending
	Balances	Revenues	Expenses	Balances
General Fund				
Restricted				
Special Olympics Booster Club	\$ 13,018	\$ 6,691	\$ 9,280	\$ 10,429
Jeena Greenwalt Scholarship	12,811	2,000	838	13,973
Hispanic Scholarship	1,413	-	-	1,413
TOTAL	<u>\$ 27,242</u>	<u>\$ 8,691</u>	<u>\$ 10,118</u>	<u>\$ 25,815</u>

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. FUND BALANCE (Continued)

Fund Balance Classifications (Continued)

The following is a schedule of fund balance classifications for the governmental fund as of April 30, 2025:

	<u>General</u>
Fund balances	
Nonspendable	
Prepays	\$ 140,708
Restricted	
Special Olympics	4,658
Jeena Greenwalt Scholarship	13,973
Hispanic Scholarship	1,413
Assigned	
Capital Projects	286,647
Unassigned	<u>851,444</u>
 TOTAL FUND BALANCES	 <u><u>\$ 1,298,843</u></u>

6. RISK MANAGEMENT

The Association 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 1986, the Association has been a member of the Park District Risk Management Agency (PDRMA), a joint risk management pool of park and forest preserve districts and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials' employment practices liability and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the Association.

As a member of PDRMA's Property/Casualty Program, the Association is represented on the Property/Liability/Workers' Compensation Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the Association and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the Association's governing body. The Association is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claim administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PDRMA.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. RISK MANAGEMENT (Continued)

Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year 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.

On February 1, 1986, the Association became a member of the 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 \$250,000. 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 Association 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.

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.

7. CONTINGENT LIABILITIES

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 Association expects such amounts, if any, to be immaterial.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund

The Association's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole but not by individual employer. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org.

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.

Plan Membership

At December 31, 2024, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	14
Active employees	<u>18</u>
TOTAL	<u><u>40</u></u>

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual covered salary to IMRF. The Association is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the fiscal year ended April 30, 2025 was 8.97% of covered payroll.

Actuarial Assumptions

The Association's net pension liability was measured as of December 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2024
Actuarial cost method	Entry-age normal
Assumptions	
Price inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.00%
Asset valuation method	Fair value

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.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. 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 the Association's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Association's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Long-Term Expected Rate of Return

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	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85 to 6.25%
Cash Equivalents	1.00%	3.60%
TOTAL	<u>100.00%</u>	

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 3,693,661	\$ 3,511,476	\$ 182,185
Changes for the period			
Service cost	77,334	-	77,334
Interest	265,540	-	265,540
Difference between expected and actual experience	645,523	-	645,523
Changes in assumptions	-	-	-
Employer contributions	-	102,174	(102,174)
Employee contributions	-	43,873	(43,873)
Net investment income	-	259,305	(259,305)
Benefit payments and refunds	(139,424)	(139,424)	-
Other (net transfer)	-	329,396	(329,396)
Net changes	848,973	595,324	253,649
BALANCES AT DECEMBER 31, 2024	\$ 4,542,634	\$ 4,106,800	\$ 435,834

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2025, the Association recognized pension expense/(income) of \$(233,339). At April, 30, 2025, the Association reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 564,211	\$ 448,511
Changes in assumption	2,725	7,429
Net difference between projected and actual earnings on pension plan investments	118,785	-
Contributions after the measurement date	17,099	-
TOTAL	\$ 702,820	\$ 455,940

\$17,099 reported as deferred outflows of resources result from the Association contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending April 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2026	\$ 61,343
2027	68,677
2028	(26,009)
2029	63,967
2030	61,803
Thereafter	-
TOTAL	\$ 229,781

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Association calculated using the discount rate of 7.25% as well as what the Association's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 921,068	\$ 435,834	\$ 96,019

9. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Association provides other postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Association and can be amended by the Association through its personnel manual. The plan is not accounted for as a trust, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The Association's total OPEB liability as of April 30, 2025 is immaterial and, therefore, not recorded by the Association.

The following are the summary results from the Association's actuarial valuation performed at September 30, 2024:

Liabilities	\$ 26,663
Deferred inflows of resources	21,858
Deferred outflows of resources	11,105
Total OPEB expense	1,554

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

b. Benefits Provided

The Association provides OPEB and life insurance benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under the Association's retirement plan. The retirees pay 100% of the average employer group cost.

c. Membership

At September 30, 2024, membership consisted of:

Retirees and beneficiaries currently receiving benefits	-
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>14</u>
TOTAL	<u>14</u>

REQUIRED SUPPLEMENTARY INFORMATION

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2025

	Original and Final Budget	Actual	Variance
REVENUES			
Member agency contributions	\$ 1,981,794	\$ 1,981,794	\$ -
Charges for services	521,315	547,077	25,762
Fund development	123,750	135,911	12,161
Intergovernmental	324,400	244,400	(80,000)
Investment income	10,000	67,003	57,003
Miscellaneous	11,000	14,179	3,179
Total revenues	2,972,259	2,990,364	18,105
EXPENDITURES			
Culture and recreation	3,537,501	3,411,202	(126,299)
Total expenditures	3,537,501	3,411,202	(126,299)
NET CHANGE IN FUND BALANCE	<u>\$ (565,242)</u>	(420,838)	<u>\$ 144,404</u>
FUND BALANCE, MAY 1		<u>1,719,681</u>	
FUND BALANCE, APRIL 30		<u>\$ 1,298,843</u>	

(See independent auditor's report.)

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2025

BUDGETS

The Association's Board of Trustees and staff have participated in several thorough processes that resulted in a very comprehensive budget, maintaining financial stability and strength, while addressing many diverse issues.

The process includes, but is not limited to the following:

- a. Approval of Mission and Vision Statement.
- b. Review and approve Strategic Directions and Initiatives.
- c. Direct staff to draft a budget based on Initiatives and Financial Stability Plan.
- d. Study alternatives for objectives and funding.
- e. Review and approve funding alternatives and restructuring of specific fund accounts, financial practices and personnel.
- f. Draft a balanced budget for review by the committee structure and presentation to the Board of Trustees.

The budget process requires that the Association continue to seek a variety of sources of funding, both locally and at the state level. In formulating the budget, the Association is guided by the Mission and Vision and Values, Strategic Directions and Key Initiatives.

The budget process follows the following calendar:

- | | |
|---------|---|
| October | Staff begins developing budget projections. |
| March | Review of proposed budget at March Board of Trustees meeting. |
| April | Budget is presented to Board of Trustees for approval. |

Budgets are adopted on the cash basis, which is not materially different than GAAP. All budget authority lapses at the end of the year. There were no budget amendments made during the current year. The level of budgetary control is at the fund level.

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 139,783	\$ 137,565	\$ 140,120	\$ 158,431	\$ 151,012	\$ 131,472	\$ 132,581	\$ 173,841	\$ 145,566	\$ 88,608
Contributions in relation to the actuarially determined contribution	139,783	137,565	140,120	158,431	151,012	131,472	132,581	173,841	145,566	88,608
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,217,368	\$ 1,278,772	\$ 1,166,758	\$ 1,244,870	\$ 1,254,453	\$ 788,666	\$ 897,175	\$ 1,237,552	\$ 946,108	\$ 987,579
Contributions as a percentage of covered payroll	11.48%	10.76%	12.01%	12.73%	12.04%	16.67%	14.78%	14.05%	15.39%	8.97%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of December 31 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 19 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually and postretirement benefit increases of 2.75% compounded annually.

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Ten Measurement Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service cost	\$ 85,656	\$ 86,024	\$ 79,669	\$ 71,417	\$ 80,128	\$ 77,131	\$ 54,556	\$ 63,029	\$ 77,852	\$ 77,334
Interest	126,309	159,391	180,411	190,325	209,523	234,046	252,806	273,775	296,810	265,540
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	308,042	60,489	(63,715)	36,962	78,343	17,687	8,221	11,839	(711,429)	645,523
Changes of assumptions	-	-	(37,051)	71,486	-	(27,014)	-	-	(1,728)	-
Benefit payments, including refunds of member contributions	(137,911)	(20,297)	(24,612)	(21,395)	(23,090)	(33,388)	(30,223)	(30,975)	(45,688)	(139,424)
Net change in total pension liability	382,096	285,607	134,702	348,795	344,904	268,462	285,360	317,668	(384,183)	848,973
Total pension liability - beginning	1,710,250	2,092,346	2,377,953	2,512,655	2,861,450	3,206,354	3,474,816	3,760,176	4,077,844	3,693,661
TOTAL PENSION LIABILITY - ENDING	\$ 2,092,346	\$ 2,377,953	\$ 2,512,655	\$ 2,861,450	\$ 3,206,354	\$ 3,474,816	\$ 3,760,176	\$ 4,077,844	\$ 3,693,661	\$ 4,542,634
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 133,214	\$ 133,767	\$ 137,391	\$ 165,540	\$ 154,218	\$ 142,954	\$ 123,486	\$ 172,258	\$ 162,397	\$ 102,174
Contributions - member	133,424	38,123	36,801	38,009	38,944	38,682	30,233	35,737	41,831	43,873
Net investment income	4,959	87,496	187,839	(1,703)	275,872	284,661	391,454	(219,440)	297,514	259,305
Benefit payments, including refunds of member contributions	(137,911)	(20,297)	(24,612)	(21,395)	(23,090)	(33,388)	(30,223)	(30,975)	(45,688)	(139,424)
Other (net transfer)	146,880	(3,886)	(16,219)	7,724	(2,650)	2,056	(16,893)	(13,049)	(218,100)	329,396
Net change in plan fiduciary net position	280,566	235,203	321,200	188,175	443,294	434,965	498,057	(55,469)	237,954	595,324
Plan fiduciary net position - beginning	927,531	1,208,097	1,443,300	1,764,500	1,952,675	2,395,969	2,830,934	3,328,991	3,273,522	3,511,476
PLAN FIDUCIARY NET POSITION - ENDING	\$ 1,208,097	\$ 1,443,300	\$ 1,764,500	\$ 1,952,675	\$ 2,395,969	\$ 2,830,934	\$ 3,328,991	\$ 3,273,522	\$ 3,511,476	\$ 4,106,800
EMPLOYER'S NET PENSION LIABILITY	\$ 884,249	\$ 934,653	\$ 748,155	\$ 908,775	\$ 810,385	\$ 643,882	\$ 431,185	\$ 804,322	\$ 182,185	\$ 435,834

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan fiduciary net position as a percentage of the total pension liability	57.70%	60.70%	70.20%	68.20%	74.70%	81.50%	88.50%	80.30%	95.10%	90.41%
Covered payroll	\$ 919,881	\$ 852,122	\$ 787,588	\$ 812,337	\$ 865,424	\$ 859,609	\$ 671,851	\$ 807,347	\$ 929,574	\$ 974,948
Employer's net pension liability as a percentage of covered payroll	96.10%	109.70%	95.00%	111.90%	93.60%	74.90%	64.20%	99.60%	19.60%	44.70%

Notes to Required Supplementary Information

2017 - Changes in assumptions related to inflation rates, salary rates and mortality rates

2018 - Changes in assumptions related to the investment rate of return

2019 - None

2020 - Changes in assumptions related to inflation rates, salary rates and mortality rates

2021 - None

2022 - None

2023 - Changes in assumptions related to mortality rates

2024 - None

(See independent auditor's report.)

SUPPLEMENTAL SCHEDULE

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2025
(with comparative actual)

	2025		2024
	Final Budget	Actual	Actual
CULTURE AND RECREATION			
Salaries			
Full-time salaries	\$ 902,203	\$ 910,777	\$ 1,015,471
Part-time salaries	630,637	625,757	537,759
Total salaries	1,532,840	1,536,534	1,553,230
Insurance/personnel benefits			
FICA and Medicare payments	117,262	114,698	113,544
Liability insurance	9,162	10,379	7,560
Property insurance	12,927	12,590	11,192
Pension plan	127,619	88,608	145,566
Hospitalization/health insurance	184,004	189,926	140,262
Unemployment compensation insurance	5,000	593	-
Workers' compensation insurance	5,560	6,012	4,521
Total insurance/personnel benefits	461,534	422,806	422,645
Professional services			
Audit services	12,810	12,810	12,200
Legal services	5,000	5,280	1,665
Consultants	52,000	38,321	22,888
Payroll services	12,000	11,988	11,550
Business services	63,120	63,120	61,300
Total professional services	144,930	131,519	109,603
Operations			
Printing	12,500	11,960	9,771
Office supplies/duplicating	10,550	8,040	9,536
Postage	3,000	2,176	3,320
Maintenance/operations supplies	71,255	27,666	54,036
Maintenance/contractual agreements	36,500	31,757	28,596
Bank fees and charges	24,164	20,021	19,006
Legal publications	6,500	1,559	3,999
Loss prevention	16,000	13,730	11,763
Meeting related expenditures	4,150	2,134	2,553
Subscriptions and publications	5,000	5,131	3,665
Contractual services	61,452	42,050	34,196
Office improvements	31,400	29,654	30,363
Continuing educations/conferences	23,358	23,203	19,061
Marketing	11,000	17,247	6,041
Professional memberships	5,500	5,872	5,047
Equipment	20,021	20,449	18,631
Program supplies	126,701	118,246	99,151

(This schedule is continued on the following page.)

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND**

For the Year Ended April 30, 2025
(with comparative actual)

	2025		2024
	Final Budget	Actual	Actual
CULTURE AND RECREATION (Continued)			
Operations (Continued)			
Fundraising	\$ 35,500	\$ 35,505	\$ 26,954
Admissions/facility space	103,532	84,410	67,899
Statewide legislative initiative	500	913	122
Total operations	608,583	501,723	453,710
Utilities			
Telephone	23,249	22,471	20,551
Internet/Wifi/cable	5,410	4,972	4,759
Electricity	16,414	23,463	15,449
Natural gas	7,210	6,424	5,527
Water	1,850	1,548	1,904
Total utilities	54,133	58,878	48,190
Other			
Fundraising	16,500	17,496	12,078
Boosters	-	9,280	10,675
Scholarship fee assistance	24,681	21,253	20,410
Implementation of survey	7,500	6,145	5,914
Special projects	-	604	-
Bad debt expense	1,000	-	401
Contingency	17,580	15,841	14,444
ADA partner reserved expenses	110,070	110,069	109,020
Total other	177,331	180,688	172,942
Vehicles			
Association vehicle fuel, equipment and tolls	19,250	19,395	14,513
Vehicle reimbursement, mileage and tolls	5,000	4,518	4,493
Parts replacement	18,500	11,747	14,927
Vehicles replacement	125,000	-	237,509
Van rental	5,400	3,000	2,917
Total vehicles	173,150	38,660	274,359
Capital outlay			
Capital improvements	385,000	540,394	30,315
Total capital outlay	385,000	540,394	30,315
TOTAL EXPENDITURES	\$ 3,537,501	\$ 3,411,202	\$ 3,064,994

(See independent auditor's report.)

SUPPLEMENTAL FINANCIAL INFORMATION

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**MEMBER AGENCY CONTRIBUTIONS
GENERAL FUND**

For the Year Ended April 30, 2025

<u>Member Agency</u>	<u>Member Contributions</u>
Addison Park District	\$ 348,436
Bensenville Park District	222,062
Butterfield Park District	77,372
Village of Glendale Heights	214,209
Itasca Park District	111,132
Lombard Park District	368,784
Medinah Park District	105,574
Oakbrook Terrace Park District	83,676
Village of Schiller Park	109,194
Village of Villa Park	172,570
Wood Dale Park District	<u>168,785</u>
TOTAL MEMBER CONTRIBUTIONS	<u><u>\$ 1,981,794</u></u>

Note: Contributions are based upon the formula within the Articles of Agreement of the Association.

(See independent auditor's report.)

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

DUE TO MEMBER AGENCIES

For the Year Ended April 30, 2025

Member Agency	ADA Liability
Addison Park District	\$ 348,720
Bensenville Park District	153,911
Butterfield Park District	-
Village of Glendale Heights	-
Itasca Park District	-
Lombard Park District	-
Medinah Park District	-
Oakbrook Terrace Park District	-
Village of Schiller Park	-
Village of Villa Park	69,444
Wood Dale Park District	-
TOTAL DUE TO MEMBER AGENCIES	\$ 572,075

Note: Due to member agencies are based on agreements defined within the Articles of Agreement of the Association.

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

REVENUES BY SOURCE

Last Ten Fiscal Years

Source	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Member agency contributions	\$ 1,525,149	\$ 1,531,915	\$ 1,564,086	\$ 1,593,185	\$ 1,623,460	\$ 1,658,694	\$ 1,681,916	\$ 1,799,650	\$ 1,916,630	\$ 1,981,794
Charges for services	375,023	348,966	352,860	371,198	315,093	34,980	198,447	364,148	400,829	547,077
Interest earned	1,870	2,142	2,300	8,874	7,296	2,340	1,466	14,579	14,095	67,003
Fund development	211,932	184,376	145,041	125,710	122,723	29,541	107,325	109,488	117,344	135,911
Intergovernmental	-	243,800	232,180	249,801	268,114	15,500	232,094	275,779	244,400	244,400
Miscellaneous	164,595	21,217	12,757	8,385	19,328	7,856	16,771	23,320	16,925	14,179
TOTAL	\$ 2,278,569	\$ 2,332,416	\$ 2,309,224	\$ 2,357,153	\$ 2,356,014	\$ 1,748,911	\$ 2,238,019	\$ 2,586,964	\$ 2,710,223	\$ 2,990,364

(See independent auditor's report.)

NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS

EXPENDITURES BY SOURCE

Last Ten Fiscal Years

Source	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Salaries	\$ 1,217,368	\$ 1,278,771	\$ 1,166,758	\$ 1,244,871	\$ 1,254,452	\$ 788,667	\$ 897,174	\$ 1,237,552	\$ 1,553,230	\$ 1,536,534
Insurance	413,079	422,976	430,827	432,013	422,573	355,700	364,075	431,434	422,645	422,806
Professional services	63,313	94,108	83,786	120,051	100,923	96,735	94,583	169,228	109,603	131,519
Operations	318,944	233,888	280,850	307,505	322,524	119,837	240,516	356,919	453,710	501,723
Utilities	38,288	34,132	35,140	42,326	40,365	42,527	52,007	50,982	48,190	58,878
Vehicles	38,427	99,058	49,346	102,529	78,278	7,692	21,637	42,384	274,359	38,660
Special projects	-	-	-	-	-	-	-	-	-	604
Capital improvements	15,773	-	-	85,990	32,348	34,096	153,706	72,496	30,315	540,394
Fundraising	24,899	22,331	23,341	2,021	890	9,660	13,503	8,087	12,078	17,496
Boosters	2,058	3,407	4,919	1,937	3,558	775	2,244	9,190	10,675	9,280
Scholarship fee assistance	18,963	21,116	14,653	14,425	17,686	481	8,273	10,129	20,410	21,253
Contractual	45,370	42,807	37,780	3,835	-	-	-	-	-	-
Implementation of survey	-	-	-	-	-	-	-	3,979	5,914	6,145
Synergy expenses	2,021	2,054	25,771	23,560	24,673	5,229	10,000	10,000	-	-
Bad debt expense	-	-	-	-	7,869	17,086	1,224	10,456	401	-
Contingencies	3,090	3,962	3,422	9,925	4,289	1,938	4,503	7,318	14,444	15,841
ADA partner reserved expenses	-	-	-	-	-	-	59,028	221,881	109,020	110,069
TOTAL	\$ 2,201,593	\$ 2,258,610	\$ 2,156,593	\$ 2,390,988	\$ 2,310,428	\$ 1,480,423	\$ 1,922,473	\$ 2,642,035	\$ 3,064,994	\$ 3,411,202

(See independent auditor's report.)

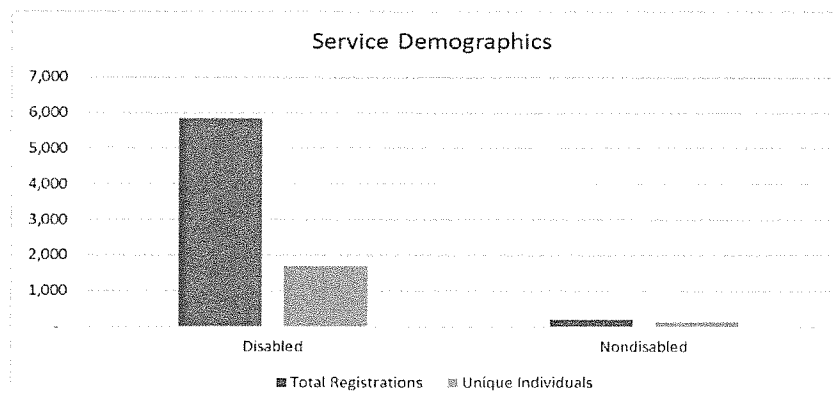
**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

SERVICE DEMOGRAPHICS - BY PARTNER AGENCY

April 30, 2025

Category	Registrations	Distinct Individuals
DISABLED		
Addison	1,144	167
Bensenville	231	79
Butterfield	6	6
Glendale Heights	614	229
Itasca	180	56
Lombard	988	266
Medinah	62	13
Oakbrook Terrace	14	8
Schiller Park	3	2
Villa Park	991	251
Wood Dale	420	61
Nonresident	1,196	579
Total disabled	5,849	1,717
NONDISABLED AND POINT OF SALE		
Nondisabled	206	139
Point of Sale*	837	0
Total nondisabled and POS	1,043	139
TOTAL	6,892	1,856

*NEDSRA implemented Point of Services in the Spring of 2024 to increase ease of registrations to certain programs and events. This resulted in 837 additional registrations during FY 2025.

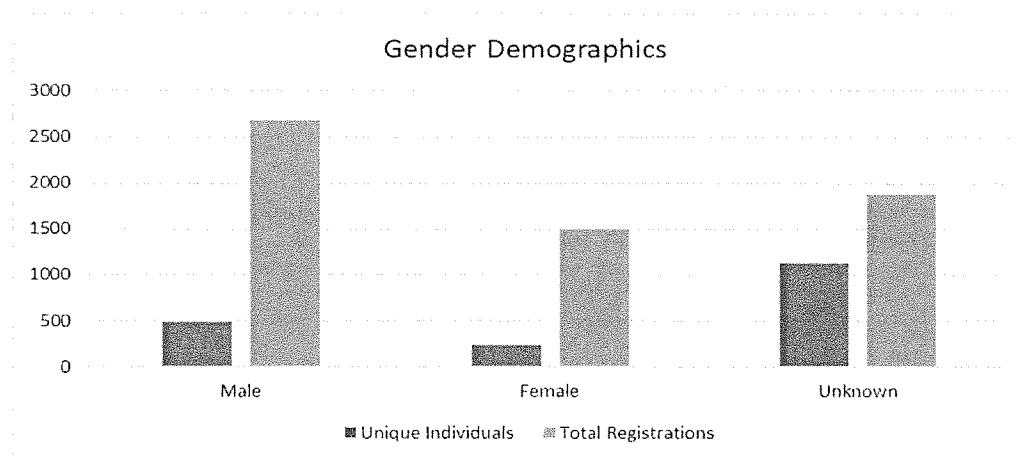
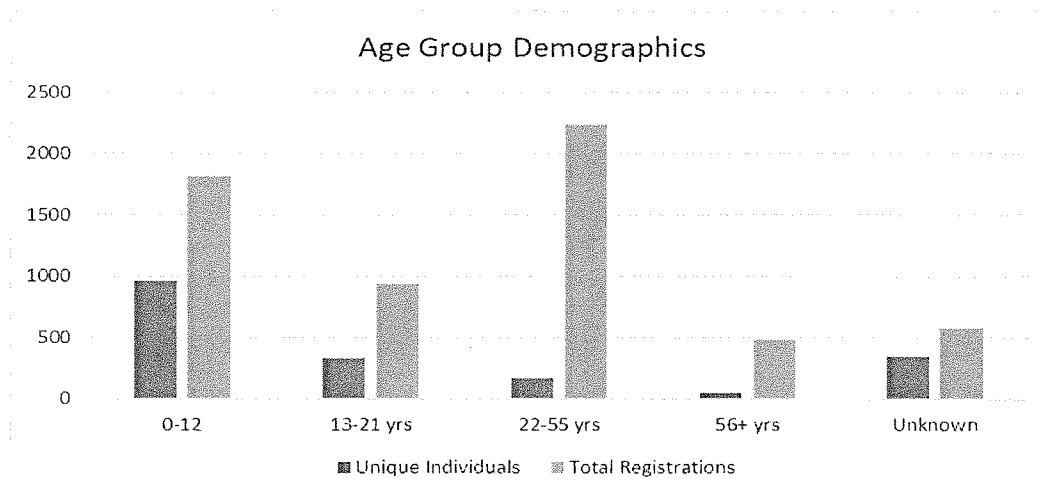


(See independent auditor's report.)

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

SERVICE DEMOGRAPHICS - BY AGE GROUPS AND GENDER

April 30, 2025



(See independent auditor's report.)

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

PROGRAM SUCCESS RATE

Last Two Fiscal Years

Season	Programs Held		Variance
	2024	2025	
Summer	150	156	6
Fall	183	173	-10
Winter	155	264	109
Spring	142	11	-131
TREC	5	8	3
Point of Sale	13	12	-1
Total	648	624	-24

Season	Enrollment		Variance
	2024	2025	
Summer	1,752	1,604	-148
Fall	1,773	1,950	177
Winter	1,319	2,255	936
Spring	1,303	147	-1156
TREC	66	99	33
Point of Sale	614	837	223
Total	6,827	6,892	65

(See independent auditor's report.)

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

**MEDICAL CONDITION
(Most to Least Prevalent)**

April 30, 2025

Medical Condition
Autism Spectrum Disorder
Intellectual Disability
Down Syndrome
Developmental Disability
Seizure Disorder/Epilepsy
Developmental Delay
Attention Deficit Hyperactivity Disorder
Other Med Condition
Cerebral Palsy
Other Health Impaired
Learning Disability
Anxiety
Epilepsy
Speech Impairment / Impediment / Disorder
Vision Impaired
Apraxia
Deaf
Hard of Hearing
Physical Disability
Speech/Language impairment
Bipolar Disorder
Post Traumatic Stress Disorder

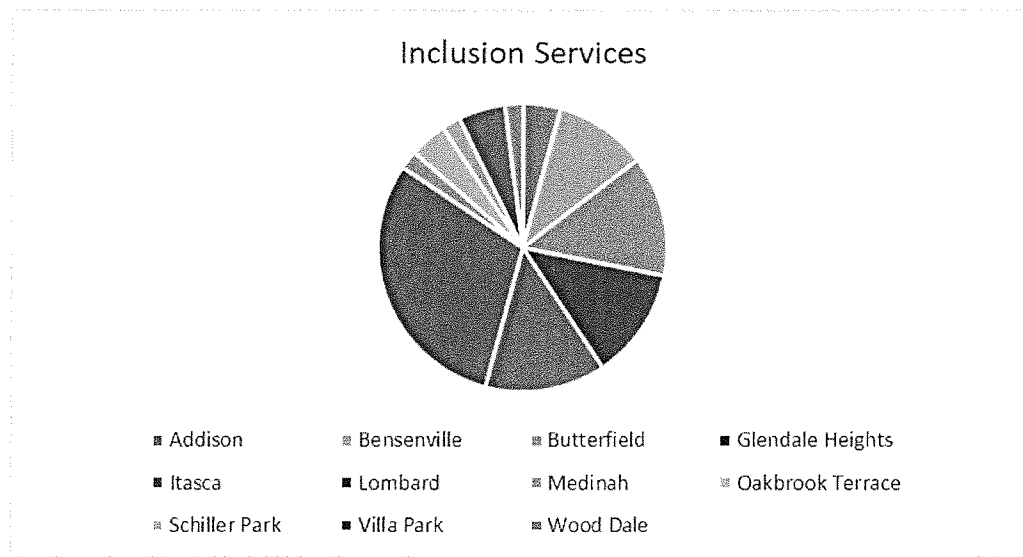
(See independent auditor's report.)

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

INCLUSION SERVICES - BY PARTER AGENCY

April 30, 2025

<u>Member Community</u>	<u>Request for Service</u>	<u>Unique Individuals Served</u>
Addison	4	3
Bensenville	10	10
Butterfield	13	13
Glendale Heights	12	10
Itasca	13	13
Lombard	29	28
Medinah	2	2
Oakbrook Terrace	4	4
Schiller Park	2	2
Villa Park	5	5
Wood Dale	2	2
Grand Totals	96	92



(See independent auditor's report.)

**NORTHEAST DUPAGE SPECIAL RECREATION ASSOCIATION
ADDISON, ILLINOIS**

HISTORICAL SERVICE COMPARISON

Last Ten Fiscal Years

Service Year	Number of Programs/ Services Implemented	Separate Individuals Served	Number of Registrations
2015-2016	711	3,684	9,292
2016-2017	620	2,833	7,621
2017-2018	523	3,414	7,760
2018-2019	551	3,373	7,454
2019-2020	425	1,882	4,305
2020-2021	374	348	2,709
2021-2022	368	1,430	4,025
2022-2023	575	2,113	6,353
2023-2024	648	1,661	6,827
2024-2025	624	1,856	6,892

(See independent auditor's report.)

Signature Contract



ACCOUNT NAME & ADDRESS

Medinah Park District
22W130 Thorndale Avenue
Medinah, IL 60157

CUSTOMER NAME & CONTACT INFO

Mark Goode
(224) 524-0005
mark@medinahparkdistrict.org

CONTRACT SUMMARY



RELIABILITY & RESPONSIVENESS

Details concerning the level of coverage you have along with Otis' method for ensuring timely dispatching and parts availability to meet your needs



COMMUNICATION

Summary of the many ways for you to communicate with us and receive information from us



SAFETY & ENVIRONMENT

Safety is our number one priority- this section includes an outline of safety features and activities pertaining to your equipment



SCHEDULE & CLARIFICATIONS

Terms and conditions about our regular working hours, insurance coverage and legal requirements



PAYMENT & ACCEPTANCE

Price and term of agreement followed by the signatory area and billing information

COVERAGE TERMS

Price : \$135.00 per month, payable annually in advance
Duration : one (1) year(s) and ten (10) month(s)

DELIVERING THE PROMISE

We look forward to delighting you with world class service.

Otis Elevator Company
M:

949 OAK CREEK DRIVE
LOMBARD, IL 60148
otis.com

For emergencies:
OTISLINE® Customer Care 800.233.6847

OTIS
Confidential



Otis Lubricate and Survey

6/6/2024

CUSTOMER NAME

Medinah Park District
22W130 Thorndale Avenue
Medinah, IL 60157

OTIS ELEVATOR COMPANY

949 OAK CREEK DRIVE
LOMBARD, IL 60148

PROJECT LOCATION

MEDINAH PARK DISTRICT
22W130 THORNDALE AVE
MEDINAH, IL 60157-9638

PROPOSAL NUMBER

QTE-001927213

Otis Elevator Company or "we" agree to furnish Otis Lubricate and Survey Service to Customer or "you" on the equipment ("Units") described below as set forth in this Contract.

EQUIPMENT DESCRIPTION

No Of Units	Type Of Units	Manufacturer	Customer Designation	Machine Number
1	Hydraulic	Motion Controls Eng. (MCE)		F16079

CONTRACT PRICE

The contract gross price is one hundred thirty-five dollars (\$135.00) per month, payable annually in advance. If you select a different payment frequency, please initial next to the additional cost to be applied to your contract price.

Billing Frequency	Additional Cost	Initial to Accept
Monthly	+4%	
Quarterly	+3%	
Semi-annually	+2%	

TERM & RENEWAL

The Commencement Date will be 6/1/2024. The initial term of this Contract will be for one (1) year(s) and ten (10) month(s) beginning on the Commencement Date.

This Contract will automatically renew for successive one (1) year and ten (10) month terms unless terminated by either party by giving written notice to the other party at least 90 days, but no more than 120 days prior to the end of the then-current term.

PAYMENT

Payments will be due and payable on or before the first day of each year for the term of the Contract, in accordance with the payment instructions on your invoice. The work shall be performed for the agreed price plus any applicable sales, excise or similar taxes as required by law. In addition to the agreed price, you shall pay to us any future applicable tax imposed on us, our suppliers or you in connection with the performance of the work described.

INVOICE DELIVERY

The standard method of invoice delivery is via email. Please provide your email address(es) in the bill to section of this document. You agree to immediately update us with any changes to the invoice delivery email address(es). If you wish to receive your invoices via Mail, an additional fee of \$5.00 per month will be added to your monthly contract price.

Alternate Invoice Delivery Method	Additional Cost	Initial to Accept
Mail	\$5.00	

AUTOPAY

Visit <https://otis.payinvoicedirect.com> to register for autopay to automatically debit your bank account for your invoice payments.

PRICE ADJUSTMENT

The Contract Price will be adjusted on the Commencement Date anniversary or as of the effective date of any labor rate increase by the percentage increase in the straight time hourly labor cost under the International Union of Elevator Constructors. The term "straight time hourly labor cost" means the sum of the straight time hourly labor rate plus the hourly cost of fringe benefits paid to elevator examiners in the locality where the equipment is maintained. In addition, Otis may adjust the Contract Price as a result of any substantial changes in service expenses, including but not limited to expenses in connection with fuel, waste disposal, environmental requirements, cost of materials, changes to government regulations or other administrative costs. If the price adjustment date and billing frequency do not align, the price adjustment date will be changed to ensure continued alignment with the billing frequency.

SURVEY

We will conduct an annual survey of the Units and provide a written report to you.

REGULAR VISITS

We will use trained personnel directly employed and supervised by us to visit the Units at a quarterly frequency.

INCLUDED IN VISITS

The visits will consist of lubrication of the following parts when conditions warrant:

- Machine bearings, gears, pumps, pump motors, operating valves, valve motors and leveling valves.
- Selectors, governors, governor sheaves, governor tension frame sheave assemblies and compensating sheave assemblies.
- Door operators, car door hangers, hoistway door hangers, and interlocks.
- Safeties, car and counterweight guide rails, and car and counterweight guide shoes including rollers and gibs.

CUSTOMER REPRESENTATIVE

As a service to you, and at your request, an Otis representative will be available to discuss with you about modernization, traffic handling ability, recommendations and requirements of Code authorities, proper use and care of the Units, and the OMMSTM program. There is no additional charge for this consulting service, but by making this service available to you, Otis does not assume any duty to warn and you agree to not hold or seek to hold Otis responsible or liable whatsoever in connection with, arising out of, or related to any recommendation or alleged duty to or failure to warn.

REPORTS – CUSTOMER PORTAL

We will, at your request, provide you access to the Customer Portal, our proprietary customer interface that permits you to access electronic records of repair, completed maintenance procedures and service call history for the Unit(s) during the prior twelve (12) months. You will be responsible for obtaining Internet access to use the Customer Portal.

SAFETY

We will conduct safety tests only if required by the applicable Elevator Code in effect on the Commencement Date of the initial term. Tests that are subsequently required by the applicable Elevator Code or authority having jurisdiction are not covered under this Contract, but may be performed for an additional charge which shall be presented at the time of request to perform any such additional test. We will instruct our personnel to use appropriate personal protection equipment and follow safe work practices.

SAFETY TESTS – HYDRAULIC ELEVATORS

We will conduct an annual no load test and annual pressure relief valve test.

FIREFIGHTERS' SERVICE TEST

If the equipment has firefighters' service, you assume responsibility for performing and keeping a record of any Code required tests and for the maintenance, functioning and testing of the smoke and/or heat detectors. If during the initial firefighters' service test any elevator firefighters' service is found to be inoperable, the building and or you will be responsible for all of the cost associated with the repairs necessary to bring the unit in compliance with the applicable Codes. If any applicable Code or governing authority mandates that such required tests be performed by a licensed elevator mechanic, Otis will provide such testing and service for an additional charge on an open order basis. You will be responsible for the costs associated with such testing and service.

24 – HOUR DISPATCHING

Otis will, at your request, provide you with access to the Customer Portal and our OTISLINE™ 24-hour, year-round dispatching service. In the event a Unit malfunction occurs between regular examinations, you will be able to place a service call on the Customer Portal or through an OTISLINE™ customer service representative, who will, at your request, dispatch an examiner to perform service. In the event Otis receives an emergency call from the phone in the elevator and a passenger indicates a need for assistance, Otis shall attempt to contact a building representative for an assessment of the situation and authorization to respond to the call. If Otis is unable to reach a building representative, Otis shall respond to the emergency call from the phone in the elevator. The visit will be treated as chargeable service request. Any service required outside of normal working hours will be billed to you in accordance with the work schedule detail below.

NORMAL HOURS

All visits will be performed during the regular working hours of our regular working days for the examiners who perform the service. If overtime services are later requested by you, you agree to pay extra at our regular billing rates or overtime rates, as may be applicable.

Regular working hours: 8:00 AM – 4:30 PM.

Regular working days: Monday – Friday excluding holidays.

OVERTIME SERVICE REQUESTS

Service requests outside of regular working hours will be billed at standard overtime rates.

EXCLUSIONS

Lubrication of parts that are not listed above is specifically excluded. This Contract does not cover adjustments, cleaning, repairs, or any service requests (including but not limited to regular or emergency service requests). If any of these services are later requested by you, you agree to pay extra at our regular or overtime billing rates as applicable, including costs associated with travel time and other expenses. No service other than that specifically mentioned is included or intended.

OTIS SERVICE EQUIPMENT, SOFTWARE, AND ANALYTICS

Any counters, meters, tools, machinery, remote monitoring devices, or communication devices which we may use or install under this Contract remain our property, solely for the use of Otis employees. Such service equipment is not considered a part of the Units. You grant us the right to store or install such service equipment in your building and to electrically connect it to the Units. You will restrict access to the service equipment to authorized Otis personnel. You agree to keep the software resident in the service equipment in confidence as a trade secret for Otis. You will not permit others to use, access, examine, copy, disclose or disassemble the service equipment or the software resident in the service equipment for any purpose whatsoever. If the Contract or service is terminated for any reason, we will be given access to your premises to remove the service equipment, including the resident software, at our expense.

Software owned by Otis may be embedded in parts or otherwise provided by Otis as part of this Contract. Otis grants to you the non-exclusive right to use this software only for operation of the units for which the part was provided. You may not otherwise copy, display, adapt, modify, distribute, reverse assemble, reverse compile, disassemble, decompile, or otherwise translate the software. You will not transfer possession of the software except as part of a transfer of ownership of the Units and the assumption of the rights and obligations under this Contract by the transferee.

Otis may at its sole and absolute discretion employ remote diagnostics and predictive analytics to provide customized service and improve efficiency and increase your satisfaction ("Otis Service Software" or "Service Software"). The Otis Service Software is an Otis trade secret deployed pursuant to your service contract to enhance our efficiency and your experience with Otis service. The data generated by these Otis service diagnostic and predictive analytical tools shall be and remain the property of Otis. You agree to keep the Service Software in confidence and proprietary to Otis. You will not permit others to use, access, examine, copy, disclose, reverse engineer, decompile or disassemble the Service Software for any reason. Upon termination of this Contract, regardless of the reason, Otis may disable either remotely and/or via onsite visit (which you hereby permit) such Service Software. You retain your rights to any software not provided by Otis contained in the Units and agree to allow Otis to make one backup or archival copy of such software.

MAINLINE DISCONNECTS

You agree to engage a qualified electrician on an annual basis to service the elevator mainline disconnects located in the elevator equipment room.

ACCESS

You agree to provide us with a safe workplace as well as unrestricted ready and safe access to all areas of the building in which any part of the Units are located and to keep all machine rooms and pit areas free from water, stored materials, debris, and other potentially hazardous conditions.

ENVIRONMENTAL PROTECTION

Otis has practices in place to reduce generation of waste materials, to minimize risks to the environment, customers, the general public and Otis employees, and to comply with federal and state environmental laws and regulations. Material Safety Data Sheet (MSDS) Manuals are available for review at your request. You assume responsibility for and agree to remove and remediate any waste or hazardous materials including but not limited to hydraulic oil spills, asbestos, or other hazardous materials in accordance with applicable laws and regulations.

MALFUNCTIONING UNITS OR DANGEROUS CONDITIONS

If any Unit is malfunctioning or is in a dangerous condition, you agree to immediately notify us using the 24-hour OTISLINE™ service. Until the problem is corrected and the malfunction or dangerous condition is eliminated, you agree to remove the Unit from service and take all necessary precautions to prevent access or use.

INSTRUCTIONS / WARNINGS

You agree to properly post, maintain, and preserve any and all instructions or warnings to passengers in connection with the use of any Units.

LOCK OUT / TAG OUT ("LOTO")

In furtherance of OSHA's directive contained in 29 C.F.R. § 1910.147(f)(2)(i), which requires that a service provider (an "outside employer") and its customer (an "on-site employer") must inform each other of their respective lock out/tag out ("LOTO") procedures whenever outside servicing personnel are to be engaged in control of hazardous energy activities on the customer's site, Otis incorporates by reference its mechanical LOTO procedures and its electrical LOTO procedures. These procedures can be obtained at www.otis.com by clicking on "Tools & Resources" on the home page, selecting "Lockout Tagout Policy" under the "Safety Information" column and downloading the "Lockout Tagout Policy Otis 6.0" and "Mechanical Energy Policy Otis 7.0," or the then most current version, both of which are in .pdf format. You agree that you will disseminate these procedures throughout your organization to the appropriate personnel who may interact with Otis personnel while Otis personnel are working on site at your facility and will ensure that such personnel comply with these LOTO procedures while Otis personnel are working on site.

WIRING DIAGRAMS

You agree to provide us with current wiring diagrams reflecting all previously made changes for Units covered by this Contract to facilitate proper maintenance of the equipment as set forth in this Contract. Otis shall maintain the wiring diagrams so that they properly reflect any changes made by Otis to the equipment. These diagrams will remain your property.

SERVICE TOOLS

You are responsible to secure our right to use any special service tools required to maintain your non- Otis equipment. These tools must be provided prior to us beginning maintenance on such equipment.

RESPONSIBILITY FOR THE UNITS

It is agreed that Otis does not assume possession or control of the Units, that such Units remain yours solely as owner and operator, lessee, or agent of the owner or lessee, and that you are solely responsible for all requirements imposed by any federal, state, or local law, Code, ordinance or regulation.

APPLICABLE CODE AND VIOLATIONS

Notwithstanding any other provision to the contrary (including without limitation provisions regarding order of precedence) whether in this document or any other contract document, Otis' work shall be performed in accordance with the applicable law, code, or regulation in effect on the date that Otis submitted to

you it's initial proposal and not any subsequently changed, amended, altered, or implemented law, code, or regulation.

You assume responsibility for the cost of correcting all Elevator Code violations existing as of the Commencement Date, as well as throughout the duration of the Contract. If such Elevator Code violations or other outstanding safety violations are not corrected in accordance with this Contract, Otis may, in addition to any other remedies resulting from material breach of your obligations hereunder, with respect to the equipment not meeting Elevator Code requirements, cancel and remove such equipment from this Contract without penalty to Otis by providing thirty (30) days written notice.

THIRD PARTY INTERFACE

Should you require us to interface with a third party, Otis will add an appropriate fee to cover the additional cost associated with this service.

ELECTRICAL AND LIGHTING REQUIREMENTS

You agree to provide a grounded, 3-prong electrical system and proper lighting in the machine rooms and pits.

ACCIDENT

You will provide Otis with written notice within twenty-four (24) hours after occurrence of any accident or incident in or about the elevator (s) and/or escalator(s) that leads to any injury or is alleged to cause any injury. You will provide such written notice to us, and if required by law, to any local authorities. You further agree to preserve any parts that are replaced after such an incident.

ENTRAPMENT

In the event of an entrapment, you will call Otis and wait for a trained and licensed elevator mechanic to arrive, except for a medical emergency situation where it may be appropriate to summon a professional first responder such as police or firemen. You agree that your agents, contractors, employees or representatives shall not attempt to extricate any passengers from an elevator that becomes stalled within the hoistway. Any entrapment responded to by Otis shall be treated as a chargeable service request unless otherwise deemed covered under this Contract by Otis.

ALTERATIONS

You will not allow others to make alterations, additions, adjustments, or repairs to the units.

PRIVACY

The products and/or services being provided may result in the collection of Personal Information. The Parties will comply with applicable Data Privacy Laws as they pertain to personal information processed in connection with activity under this Contract. "Personal Information" shall mean information and data exchanged under this Contract related to an identifiable natural person. "Processing" of Personal Information shall mean the operation or set of operations whether automated or not, performed on Personal Information such as collecting, recording, organizing, structuring, storing, adapting, altering, retrieving, consulting, using, disclosing, sharing or erasing. "Controller" shall mean the party that determines the purposes and means of processing Personal Information. With respect to any Personal Information provided by you to Otis, you shall be the Controller and you warrant that you have the legal right to share such Personal Information with Otis and you shall be responsible for all obligations relating to that data, including without limitation providing notice or obtaining consent as may be required by law. Once you have lawfully provided Personal Information to Otis, you and Otis shall become co-Controllers. Otis may share such Personal Information internally, across borders and with service providers in accordance with applicable Data Privacy Laws. Otis may transfer information subject to corporate rules of its parent company. Otis may store Personal Information provided by you on servers located and accessible globally by Otis or its parent and their services providers. The parties agree to cooperate and to take reasonable commercial and legal

steps to protect Personal Information against undue disclosure. In this regard each party shall notify the other in the event of a data breach, which shall include the actual or unauthorized access to or possession of, or the loss or destruction of, Personal Information, whether intentional or accidental. The party whose system was compromised in the data breach incident shall be responsible for any notifications and associated costs. Should either party receive in any form, (i) a complaint or allegation indicating a violation of applicable data privacy law, (ii) a request seeking access to correct or delete Personal Information or (iii) an inquiry or complaint related to the processing of personal information, said party shall take reasonable commercial steps to immediately notify the other party.

PURCHASE ORDERS

Any purchase order issued by you in connection with services to be provided by Otis shall be deemed to be issued for your administrative or billing identification purposes only, and shall not be binding upon Otis under any circumstance. The parties agree that the terms and conditions contained herein will exclusively govern the services to be provided.

MATERIAL BREACH BY CUSTOMER

Failure to pay any sum due by you within sixty (60) days will be considered a material breach under this Contract. You agree to pay a late charge from the date such sums become due of one and one-half percent (1.5%) per month (18% per annum), or the highest legally permitted rate, whichever is less, on any balance past due for more than thirty (30) days, together with all costs (including, but not limited to, legal fees) incurred by us to collect any overdue amounts. In addition, the following events shall constitute a material breach of your obligations under this Contract: (1) failure to notify Otis of a dangerous condition or malfunction, or for a Unit that has a dangerous condition or is malfunctioning, to take the unit out of service; (2) failure to provide unrestricted and safe access to all areas of the building in which any part of the Units are located; (3) failure to provide a safe workplace or failure to adhere to our safety requirements; (4) failure to remove hazardous waste; (5) failure to adhere to lock-out/tag-out procedures; (6) failure to upgrade, improve or modernize the Units if Otis reasonably determines that such Units are unsafe to employees, inspectors or the riding public without such upgrades, improvements or modernization; and/or (7) failure to correct Elevator Code violations. In the event of a material breach by you, Otis shall be entitled to immediately suspend the affected Units or terminate service without prejudice to Otis, at its sole discretion.

TERMINATION FOR CUSTOMER'S BREACH

If this Contract is terminated for your material breach or for any reason other than our own default, you agree to immediately pay as liquidated damages, fifty percent (50%) of the remaining amount due under the current term of this Contract. The parties agree that quantifying Otis' losses arising from your material breach or premature termination would be difficult and uncertain, and further agree that the agreed upon formula is not a penalty, but rather a reasonable measure of Otis' damages which are based on Otis' experience in the elevator service industry and the losses that may result from such premature termination or material breach of this Contract.

TRANSFER OF INTEREST IN PROPERTY

In the event that you sell the property or your interest in the property is terminated prior to the expiration of the Contract, you agree to undertake best efforts to assign the Contract to the new owner or successor and to cause the new owner to assume your obligations under this Contract. If the new owner or successor fails to assume your obligations under the Contract, then you agree immediately to pay to Otis fifty percent (50%) of the remaining amount due under the unexpired term of the Contract as liquidated damages. The parties agree that quantifying Otis' losses arising from the failure of the new owner or successor to assume this Contract would be difficult and uncertain, and further agree that the agreed upon formula is not a penalty, but rather a reasonable measure of Otis' damages which are based on Otis' experience in the elevator service industry and the losses that may result from such failure to assume upon a transfer.

FORCE MAJEURE

Otis shall not be liable for any loss, damage or delay due to any cause beyond our reasonable control including, but not limited to, acts of government, strikes, lockouts, other labor disputes, fire, explosion, theft, floods, water damage, weather damage, extreme weather, traffic conditions, epidemic, pandemic, quarantine (including Covid-19), sabotage, national emergency, act of terrorism, earthquake, riot, civil commotion, war or insurrection, vandalism, misuse, abuse, mischief, or acts of God or nature.

LIMITATION ON DAMAGES

Other than as specifically set forth above, under no circumstances (including third party claims) will either party be liable for any indirect, special, liquidated, or consequential damages of any kind, including, but not limited to, fines or penalties, loss of profits, loss of rents, loss of good will, loss of business opportunity, additional financial costs, or loss of use of any equipment or property, whether in contract, tort, warranty or otherwise.

INDEMNITY

Otis shall indemnify you for damages related to accidents and injuries to persons or property only when adjudged to have been caused by Otis' sole negligence or willful misconduct. In all other instances, you shall defend, indemnify, and hold Otis harmless against all, damages, losses, costs, and expenses (including reasonable legal fees) in connection with any claims, demands, suits or proceedings made or brought against Otis arising out of or connected with the use, repair, maintenance, operation or condition of the Units or your obligations under, or material breach of, this Contract.

THIRD PARTIES

We are not obligated to comply or contract with any 3rd party vendors or execute vendor forms not in alignment with our contract terms. While we are not obligated, to the extent that we agree to work with the third party vendor, it will be for administrative purposes only and any costs associated will be passed through to customer. In the event of a conflict between the terms and conditions of this agreement and vendor agreement, this document will prevail.

CONFIDENTIALITY

Customer shall not disclose to any third party the terms of this Contract except as required by law or as necessary for the purposes of obtaining professional legal or accounting advice. This confidentiality provision is an integral part of this Contract and is a material condition upon which this Contract is based and shall survive the termination of this Contract.

ENTIRE CONTRACT

This Contract constitutes the entire and exclusive agreement between us for the services to be provided and your authorization to perform as outlined herein. Except as otherwise expressly stated herein, all prior or contemporaneous oral or written representations or agreements regarding the subject matter herein not incorporated herein will be superseded.

This Contract will be deemed voidable, even after execution, if it is determined at Otis' discretion that performance of the services and/or engagement in the contractual relationship/transaction will violate, or is otherwise restricted by, any and all laws, regulations and/or orders, including sanctions laws, that are applicable to Otis or otherwise apply to Otis' operations.

OUT OF SCOPE SERVICES

To the extent that work order or purchase order numbers are required for work not included in the scope of this agreement, you agree to provide the required information at the time of service request. Failure to provide all required valid information at the time of the service request does not release your obligations to make payment for completed out of scope services in accordance with the payment terms of this agreement.

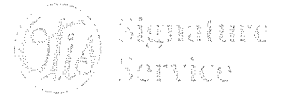


Signature
Service

AMENDMENT

This Contract may not be changed, modified, revised or amended unless in writing signed by you and an authorized representative of Otis. Further, any manual changes to this form will not be effective as to Otis unless initialed by an authorized representative of Otis.

OTIS LUBRICATE & SURVEY



SUBMITTED BY: Sean Sullens
TITLE: Sr Associate, Account Mgmt
E-MAIL: Sean.Sullens@otis.com

Accepted in Duplicate

Medinah Park District

Otis Elevator Company

Date: 6/19/24

Date: 7/15/24

Signed: _____

Signed: _____

Print Name: JEAN I. OTT

Print Name: Jorie Balogh

Title: PRESIDENT

Title: Director & GM - Chicago Suburbs

Email: _____

Email: JorieL.Balogh@otis.com

Company Name: Medinah Park District

☒ Principal, Owner or Authorized Representative of
Principal or Owner

☐ Agent _____

OTIS LUBRICATE & SURVEY



Signature
Service

BILL TO INFORMATION	ACCOUNTS PAYABLE CONTACT
Company Name: Medinah Park District	Name: Steven Muenz
Address: 22 W 130 THORNDALE AVE	Phone Number: 224-524-0005
Address 2:	Email: steven@medinahparkdistrict.org
City: MEDINAH	Email Address for Invoice Delivery: steven@medinahparkdistrict.org
State:	Email Address for Statement Delivery (if different from above):
Zip Code: 601579638	

TAX STATUS

Are you tax exempt? (Check one)

Yes No

☒	☐
-------------------------------------	--------------------------

If yes, please provide tax exempt certificate

PURCHASE ORDER & WORK ORDER REQUIREMENTS

Contractual Services

Do you require a Purchase Order to be listed on your invoices for this service agreement (Check one)?

Yes No

☐	☒
--------------------------	-------------------------------------

If yes to above, please provide contact for PO renewal:

Name:

Phone:

Email Address:

Purchase Order Expiration Date:

Purchase Order Number:

Purchase Order Renewal
Frequency (Check one)

Monthly

Quarterly

Annual

☐	☐	☐
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OTIS LUBRICATE & SURVEY

NON-CONTRACTUAL SERVICES

Yes No

Do you require a Purchase Order to be listed on your invoices for work NOT included in this service agreement (Check one)? (If a purchase order is required for service calls to be billed, service calls will not be dispatched without a PO except in the event of an entrapment)

	X
--	---

If providing a blanket PO, please provide PO# and value:

PO#	Value

WORK ORDER MANAGEMENT

Yes No

Do you require enrollment in a workorder management system?

	X
--	---

Please provide system name:

CERTIFICATE OF INSURANCE

Yes No

Do you require a certificate of insurance?

X	
---	--

If yes to above, please provide the below for your certificate of insurance:

Certificate Holder Name:

MEDINA PARK DISTRICT

Certificate Holder Address:

22 W 130 THORNDALE AVENUE, MEDINA, IL 60157

Email address for delivery of certificate:

(If not provided, the certificate will be sent out via standard mail to the certificate holder address)

STEVEN@MEDINAPARKDISTRICT.ORG

Yes No

Do you require upload of your certificate to a third party site?

	X
--	---

If yes, please provide site name:

**LICENSE AGREEMENT TO ALLOW METRA
TO OPERATE AND MAINTAIN COMMUTER PARKING FACILITIES
ON PROPERTY OWNED BY THE MEDINAH PARK DISTRICT**

THIS LICENSE AGREEMENT, ("Agreement") Metra Agreement No. _____, is made this ____ of _____, 20____, by and between the COMMUTER RAIL DIVISION OF THE REGIONAL TRANSPORTATION AUTHORITY d/b/a Metra, a division of an Illinois municipal corporation ("**Metra**") and the MEDINAH PARK DISTRICT, a body corporate and politic created and organized under the laws of Illinois (the "**Park District**") Metra and the Park District are hereinafter sometimes individually referred to as a "**Party**" and jointly referred to as the "**Parties**."

RECITALS

A. Metra's Medinah Commuter Station is currently served by two commuter parking facilities, Lot #1 and Lot #2 (combined, the "**Lots**") each on property jointly owned by the Parties.

B. On **Exhibit A**, attached hereto and made a part of this Agreement, Metra's portion of the Lots is delineated in the color red and the Park District's portion of the Lots is delineated in the color turquoise (the Park District's portion of the Lots is the "**Premises**").

C. The Park District has been operating and maintaining the Lots since at least January 1, 1994, through a variety of agreements. Currently, Lot #1 is controlled by an agreement entered by the Parties on March 16, 2016, Metra Agreement No. N01867. The portion of Lot #2 owned by Metra is used by the Park District, pursuant to a lease agreement entered by the Parties on May 11, 2001, Metra Agreement No. L81015 (combine, the "**Old Agreements**").

D. The Park District wishes to terminate the Old Agreements on September 29, 2024, and turn over the responsibilities to operate and maintain the Lots to Metra effective September 29, 2024.

E. The Parties are in the process of negotiating a property exchange whereby Metra will acquire the Premises from the Park District in exchange for equivalent valued property or properties owned by Metra.

F. The Parties wish to enter into this Agreement to allow Metra to operate and maintain the Premises, commencing on September 29, 2024, until such time as the Parties complete the aforementioned property exchange.

AGREEMENT

NOW THEREFORE, The Parties agree as follows:

1. Pursuant to this Agreement, the Park District does hereby grant Metra a license (the "License") to operate and maintain the Premises for the continuing use of Metra commuters.
2. This Agreement shall commence on September 29, 2024 (the "Commencement Date") and continue in force and effect until September 29, 2025, unless the property exchange is completed prior to September 29, 2025, in which case, this Agreement will terminate upon the delivery of the property that is the Premises from District to Metra. If the property exchange has not been finalized prior to September 29, 2025, the Agreement shall survive on a month-to-month basis until such time as the property exchange is completed. Either Party may earlier terminate this Agreement, with or without cause, upon thirty (30) days written notice to the other Party. The period between the Commencement Date and the termination of this Agreement, by time or agreement of the Parties shall be the "Term".
3. On September 29, 2024, Metra or Metra's contractor will assume the collection of all parking revenue and any pay machines owned by the Park District shall be removed by the Park District from the Lots.
4. On September 29, 2024, the Old Agreements shall be terminated and, to the extent allowable, be of no more force and effect.
5. Any rights to the Premises not specifically granted to Metra herein are reserved to the Park District and its successors and/or assigns.
6. Metra agrees to operate, maintain, repair, or replace the Premises as needed throughout the Term of this Agreement.
7. Upon completion of any reconstruction, replacement, repair or maintenance of the Premises, Metra shall remove any debris and restore, or cause to be restored the Premises to the reasonable satisfaction of the Park District.
8. ~~The Metra/Park District~~ shall defend, indemnify and hold the Park District-Metra, its officers, officials, employees and agents harmless from any and all claims, injuries, damages, losses or suits including attorney fees, arising out of or in connection with the performance of this Agreement or the use of the Premises.
9. Metra and the Park District agree that if any provision of this Agreement is held invalid for any reason whatsoever, the remaining provisions shall not be affected thereby if such remainder would then continue to conform to the purposes, terms and requirements of applicable law.
10. Metra and the Park District agree that no change or modification to this Agreement or any Exhibits or attachments hereto, shall be of any force or effect unless such amendment is dated, reduced to writing, executed by both parties, and attached to and made a part of this Agreement. No work shall be commenced, and no costs or obligations incurred in consequence

of any amendment to this Agreement or any attachments hereto unless and until such amendment has been executed and made a part of this Agreement and the Project Budget has been amended to conform thereto.

11. This Agreement may be simultaneously executed in several counterparts, each of which so executed shall be deemed to be an original, and such counterparts together shall constitute one and the same instrument.

12. This Agreement represents the entire agreement between Metra and the Park District and supersedes all prior negotiations and agreements. This Agreement shall be construed in accordance with the internal laws of the State of Illinois. This Agreement may be amended only be written instrument signed by both parties hereto.

13. All notices, demands, elections, and other instruments required or permitted to be given or made by either party upon the other under the terms of this Agreement or any statute shall be in writing. Such communications shall be deemed to have been sufficiently served if sent by certified or registered mail with proper postage prepaid, hand delivered or sent by facsimile transmission, with proof of successful transmission sent by regular mail by the sending party at the respective addresses shown below, or to such other party or address as either party may from time to time furnish to the other in writing. Such notices, demands, elections and other instruments shall be considered delivered to recipient on the second business day after deposit in the U.S. Mail, on the day of delivery if hand delivered.

a. Notices to Metra shall be sent to:

Commuter Rail Division
547 W. Jackson Boulevard
Chicago, Illinois 60661
Attn: Chief of Staff
Phone: (312) 322-6753

b. Notices to Park District shall be sent to:

Medinah Park District
22W130 Thorndale
Medinah Park District
Medinah, Illinois 60157
Attn: Steven Muenz
Phone: (630) 893-2560

14. This Agreement and the rights and obligations accruing hereunder are binding upon the Parties and their respective heirs, legal representatives, successors and assigns. No waiver of any obligation or default of the Park District shall be implied from omission by Metra to take any

action on account of such obligation or default, and no express waiver shall affect any obligation or default other than the obligation or default specified in the express waiver and then only for the time and to the extent therein stated.

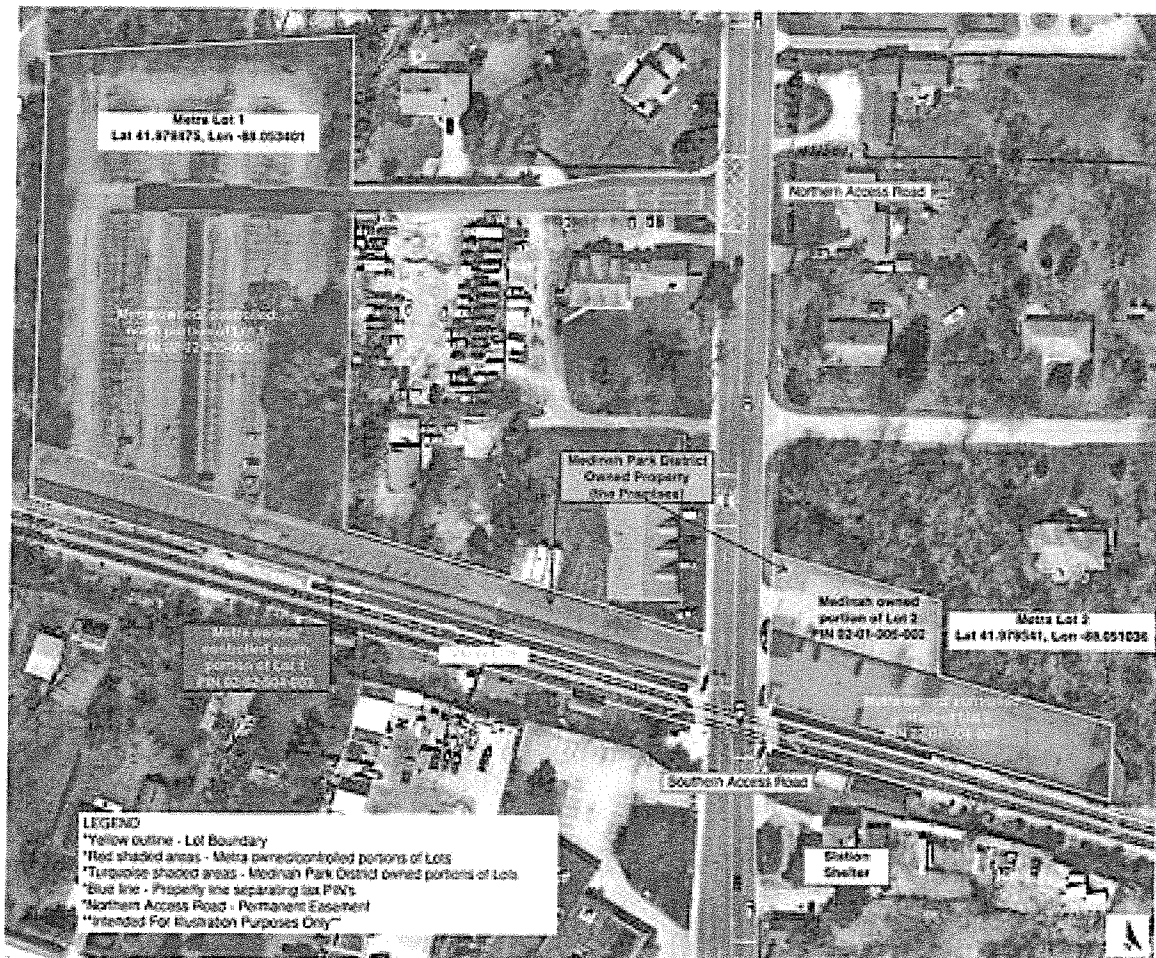
15. Section captions used in this Agreement are for convenience only and shall not affect the construction of this Agreement. Whenever the context requires or permits, the singular shall include the plural, the plural shall include the singular, and the masculine, feminine and neuter shall be freely interchangeable. In the event the time for performance hereunder falls on a Saturday, Sunday or holiday, the actual time for performance shall be the next business day.

16. This Agreement shall be governed by the laws of the State of Illinois. This Agreement provides for the development and maintenance of real estate located within the State of Illinois and is to be performed within the State of Illinois. Accordingly, this Agreement, and all questions of interpretation, construction, and enforcement hereof, and all controversies hereunder shall be governed by the applicable statutory and common law of the State of Illinois.

(signature page to follow)

IN WITNESS WHEREOF, this Agreement is entered into by and between the Parties hereto as of the date and year first above written.

MEDINAH PARK DISTRICT:	COMMUTER RAIL DIVISION OF THE REGIONAL TRANSPORTATION AUTHORITY d/b/a METRA:
By:  _____ JEAN I. OTT	By: _____ James M. Derwinski CEO/Executive Director
_____ please print name and title	



RESOLUTION 25 - 16

A RESOLUTION APPROVING OF EXECUTIVE SESSION MINUTES AND DETERMINING WHICH MINUTES TO RELEASE OR HOLD

BE IT RESOLVED by the Board of Park Commissioners of the Medinah Park District, DuPage County, Illinois, as follows:

SECTION ONE: Pursuant to Section 2.06 of the Open Meetings Act (5 ILCS 120/2.06), the Board of Park Commissioners (the "Board") has reviewed minutes of all executive sessions.

SECTION TWO: That the minutes or portions of minutes for the following executive sessions shall hereby be made available to the public for inspection, as the Board finds they no longer require confidential treatment:

04/16/25

SECTION THREE: That the minutes or portions of minutes for the following executive sessions remain closed, because the Board finds the need for confidentiality as to all or a part of such minutes still exists:

05/17/95 para 2	05/22/96 para 3, 4	08/21/96 para 4	09/18/96 para 2,4
11/18/96 para 3	11/20/96	08/20/97 sect 2	09/17/97 sect 1a
03/18/98 sect 2	04/15/98 sect 2	05/20/98 sect 2	09/15/98 sect 2
12/15/99	12/20/00	09/19/01	12/03/01
12/19/01 sect 1,2	01/16/02 sect 1	02/20/02 sect 1	03/20/02
04/17/02	05/15/02	06/19/02	08/21/02 sect 1
09/18/02 sect 2a,2b	10/23/02 sect 1,2	11/20/02	12/18/02 sect 1,2
01/15/03 sect 1,2	02/12/03 sect 2	03/19/03 sect 1,2	04/16/03 sect 1
05/21/03 sect 1	06/18/03 sect 1	08/20/03 sect 2	09/17/03 sect 3
10/15/03 sect 3	11/19/03 sect 2	12/17/03 sect 1,2	02/18/04 sect 2
03/24/04 sect 1a,1b	04/21/04 sect 1	05/19/04 sect 1	12/15/04 sect 1
01/19/05 sect 1,2	05/04/05	12/21/05 sect 2	03/22/06
09/20/06	10/18/06 sect 1b	12/20/06 sect 1	08/22/07
12/19/07	12/29/08	06/19/09 sect 1	07/05/09 sect 1,3
10/21/09 sect 2	12/16/09 sect 1	12/16/10	05/18/11
12/14/11	01/18/12 sect 1	03/21/12 sect 1	04/19/12 sect 1
05/16/12 sect 1	06/20/12 sect 2	07/09/12	07/18/12
07/23/12	08/15/12	09/19/12	10/17/12 sect 1,2
11/14/12 sect 1	12/19/12	01/16/13	06/19/13
10/16/13	11/20/13 sect 2	12/18/13	05/21/14
06/18/14	09/17/14 sect 2	10/15/14	11/19/14
12/17/14	02/11/15	06/17/12 sect 1	10/21/15
11/18/15	06/15/16 sect 1,2	10/19/16 sect 1	11/16/16 sect 1,2
04/19/17	06/21/17	10/18/17 sect 1	11/15/17 sect 1
12/20/17	07/18/18	08/15/18	09/19/18 sect 1
10/17/18	12/19/18	01/09/19	02/13/19

04/17/19	07/17/19	10/16/19	11/20/19
12/18/19	01/15/20	03/18/20	04/15/20
04/29/20	05/20/20	06/17/20 sect 2	08/05/20
10/21/20	12/16/20	01/20/21	02/17/21
04/21/21 sect 2	07/21/21	10/20/21	12/15/21
01/12/22	08/17/22 sect 1,2	10/19/22	12/14/22
01/18/23	02/22/23 sect 1,2	03/31/23	04/19/23 sect 1,2
06/21/23	07/10/23	07/19/23 sect 1,2	08/16/23 sect 1,2
10/18/23	11/15/23	11/20/23	12/20/23
03/20/24	05/15/24	06/19/24	07/17/24
10/16/24	11/20/24	12/18/24	01/15/25

SECTION FOUR: Pursuant to Section 2.06(c) of the Open Meetings Act (5 ILCS 120/2.06(c)), the Board hereby approves of the destruction of the verbatim records of the following executive session meetings, as more than eighteen (18) months has passed since the completion of the meeting so recorded, and the Board has approved of the written minutes of said meeting which meet the requirements of Section 2.06(a) of the Open Meetings Act (5 ILCS 120/2.06(a)):

11/15/23 11/20/23 12/20/23
03/20/24

SECTION FIVE: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION SIX: REPEAL OF PRIOR RESOLUTIONS. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SEVEN: EFFECTIVE DATE. This Resolution shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: September 17, 2025

APPROVED: September 17, 2025

ATTEST:

President

Secretary

CERTIFICATION

I, the undersigned, do hereby certify that I am the Secretary of the Medinah Park District, DuPage County, Illinois, and that the foregoing is a true, complete and exact copy of Resolution 25 - 16 enacted on September 17, 2025, approved on September 17, 2025, as the same appears from the official records of the Medinah Park District.

Secretary

