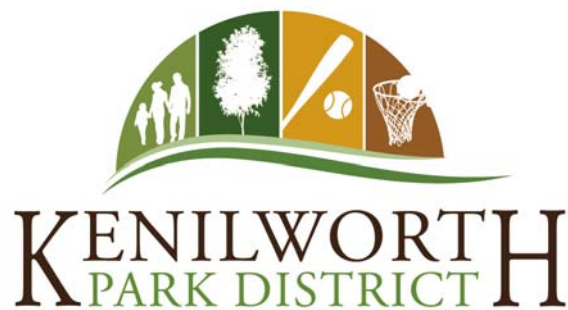


KENILWORTH PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE YEAR
ENDED
DECEMBER 31, 2023

**Kenilworth Park District
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023**

Table of Contents

INTRODUCTORY SECTION

Letter of Transmittal	i - xiv
Certificate of Achievement	xv
Organization Chart	xvi
List of Principal Officials	xvii

FINANCIAL SECTION

Independent Auditor's Report	1 - 3
Management's Discussion and Analysis	MD&A 1 - 9
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	4 - 5
Statement of Activities	6 - 7
Fund Financial Statements:	
Balance Sheet - Governmental Funds	8 - 9
Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position	10
Combined Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Governmental Funds	11 - 12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Notes to the Financial Statements	14 - 43
Required Supplementary Information:	
Multiyear Schedule of Changes in Net Pension Liability (Asset) and Related Ratios - Last Ten Calendar Years - Illinois Municipal Retirement Fund	44 - 45
Multiyear Schedule of Contributions - Last Ten Fiscal Years - Illinois Municipal Retirement Fund	46
Multiyear Schedule of Changes in Net OPEB Liability and Related Ratios - Last Ten Calendar Years	47 - 48

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**Kenilworth Park District
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023**

Table of Contents (cont'd)

Required Supplementary Information (cont'd):

Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual: General Fund	49
Recreation Fund	50

Individual Fund Schedules:

Schedule of Expenditures - Budget and Actual: General Fund	51 - 53
Recreation Fund	54 - 59
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual: Capital Projects Fund	60
Marguerite L. Storch Memorial Gift - Permanent Fund	61

STATISTICAL SECTION

Financial Trends:	
Net Position by Component	62 - 63
Changes in Net Position	64 - 65
Fund Balances, Governmental Funds	66 - 67
Changes in Fund Balances, Governmental Funds	68 - 69
Revenue Capacity:	
Assessed Value and Actual Value of Taxable Property	70 - 71
Property Tax Rates - Direct and Overlapping Governments	72 - 73
Property Tax Extensions and Collections	74
Principal Property Tax Payers	75
Debt Capacity:	
Schedule of Legal Debt Margin	76
Schedule of Direct and Overlapping Bonded Debt	77
Ratios of Outstanding Debt by Type	78

(cont'd)

**Kenilworth Park District
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023**

Table of Contents (cont'd)

Demographic and Economic Information:	
Demographic and Economic Statistics	79
Principal Employers	80 - 81
Operating Information:	
Full-time Equivalent Employees by Function - Last Ten Fiscal Years	82 - 83
Operating Indicators - Last Ten Fiscal Years	84 - 85
Capital Asset Statistics - Last Ten Fiscal Years	86 - 87

INTRODUCTORY SECTION



410 KENILWORTH AVENUE • KENILWORTH, IL 60043

OCTOBER 1, 2024

INTRODUCTION

To the President and Board of Commissioners, the Citizens of the Kenilworth Park District, and all interested parties:

The Annual Comprehensive Financial Report of the Kenilworth Park District, Cook County, Illinois for the fiscal year ended December 31, 2023, is hereby submitted as mandated by state statutes. The purpose of this report is to provide citizens, investors, grantor agencies, and any interested parties with reliable financial information about the Park District. The report has been prepared in accordance with generally accepted accounting principles (GAAP) and with standards prescribed by the Governmental Accounting Standards Board (GASB), the Government Finance Officers Association of the United States and Canada, the State of Illinois Comptroller's Office and the State of Illinois. Seldon Fox, Certified Public Accountants, have issued an unmodified ("clean") opinion on the Kenilworth Park Districts financial statements for the year ended December 31, 2023. The auditor's report on the general-purpose financial statements is included in the financial section of this report. Management of the Kenilworth Park District is responsible for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures. The district maintains an internal control structure that has been 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 from material misstatements

To the best of our knowledge and beliefs, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds and component units of the Kenilworth Park District. All disclosures necessary to enable the reader to gain an understanding of the Kenilworth Park District's financial activities have been included.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

SERVICES

The Kenilworth Park District, incorporated in 1906, is in eastern Cook County, approximately 20 miles north of downtown Chicago. The district serves all residents of Kenilworth and the Joseph Sears School Kenilworth School District 38. It also provides programming services for the communities that surround it.

MISSION

As stewards of the community, the Kenilworth Park District is committed to preserving and improving our parks, facilities, and natural spaces and to enhancing and expanding recreational offerings and quality programs while promoting well-being for all residents.

VISION

The Kenilworth Park District strives for excellence in serving the well-being and recreation needs of our community through a collaborative, innovative, and sustainable approach.

ORGANIZATIONAL VALUES

The overview of the organizational values is to guide principles to improve general financial performance. This should then demonstrate greater value meaning overall price per property value that would effectively utilize revenue. Ultimately promoting all facilities and recruit more facility usage both privately and publicly.

EFFICIENCY

Align financial resources to the needs of the district.

OPERATIONAL EXCELLENCE

Ensure financial resources can deliver high quality services and facilities.

INVEST IN THE FUTURE

Emphasize financial resource allocation to areas providing lasting benefit.

PROMOTE COMMUNITY WELL-BEING

Ensure financial resources are allocated to areas promoting health and wellness.

GUIDING PRINCIPLES

PRESERVE AND ENHANCE

The Park District embraces its unwavering responsibility to preserve and enhance our beautiful parks and historically significant facilities to benefit current and future generations.

INCLUSION

The Park District offers a variety of programs and activities to residents of all ages and abilities. Additionally, the Park District partners closely with the North Suburban Special Recreation Association (NSSRA) to offer meaningful programs for people with disabilities.

COMMUNITY HEALTH AND WELLNESS

Health and wellness are central to all Park District programs and activities, thereby promoting lifelong wellbeing, community, enrichment, and fun.

FISCAL RESPONSIBILITY

The Park District employs financial best practices in its day-to-day operations and endeavors to collaborate with the Village, Sears School, and community groups to maximize value and benefit to Kenilworth and its residents.

STRATEGIC OBJECTIVES

The strategic objectives of the Kenilworth Park District are as follows:

1. Ensure Kenilworth parks and grounds are maintained at the highest standards.
2. Build community for Kenilworth residents through diverse programming and sensible use of the Kenilworth Assembly Hall and other Park District facilities.
3. Provide additional youth and recreational opportunities in Kenilworth by collaborating with Joseph Sears School.
4. Ensure the Park District provides Kenilworth and its residents meaningful value by setting and achieving clearly defined operating and financial goals.
5. Promote continuous improvement in Park District offerings through ongoing communication with its peer districts and residents.
6. Promote collaborative relationships with Kenilworth civic and community organizations to maximize value and benefit to Kenilworth and its residents.

POPULATION SERVED

As of the census of 2019, there were 2,460 people and 699 families residing within the Village. Each household contained 3.2 persons. Of that population, the median household age was reported to be 42.6. The population by age range shows that 6.2% were under the age of 5, 67.8% were 18 and older, and 15% were older than the age of 65. The census reported that 51% of the population were male, and 49% were female. The median household income was reported at \$227,404.

FINANCE

The Kenilworth Park District has shown steady financial performance over the last two years, despite a few changes in revenue streams.

REVENUE GROWTH AND NET POSITION

- Program Charges saw a slight decrease in 2023, from \$759,092 in 2022 to \$719,666 in 2023. This modest decline indicates a stable overall financial performance.
- Net Position of the Park District improved significantly, increasing from \$4,265,973 in 2022 to \$4,847,353 in 2023. This growth reflects the district's sound financial health and its ability to maintain a solid position despite fluctuating revenues.

KEY REVENUE CATEGORIES

- Charges for Services: There was a decrease from \$759,092 in 2022 to \$719,666 in 2023. While slightly down, this still represents a substantial contribution to overall revenue.
- Property Taxes: Increased from \$740,736 to \$761,058 over the two-year period. This growth is from amounts of taxes levied to reflect market rate Consumer Price Index along with the cost of new construction within the Kenilworth Community.
- Miscellaneous Revenue: This category saw a little changes from \$37,828 in 2022 to \$31,744 in 2023.
- Investment Income: Improved from a loss of \$490,966 in 2022 to income of \$397,862 in 2023. Investment income continues to play a significant role in the district's financials.
- Grants: There was a sharp decline in grant revenue, falling from \$442,344 in 2022 to just \$400 in 2023. This reduction reflects a shift away from grant funding in 2023 but has been offset by other revenue sources.

Overall, despite some decreases in specific categories, the Park District's improved net position and sustained growth across multiple revenue streams demonstrate its resilience and effective financial management in 2023.

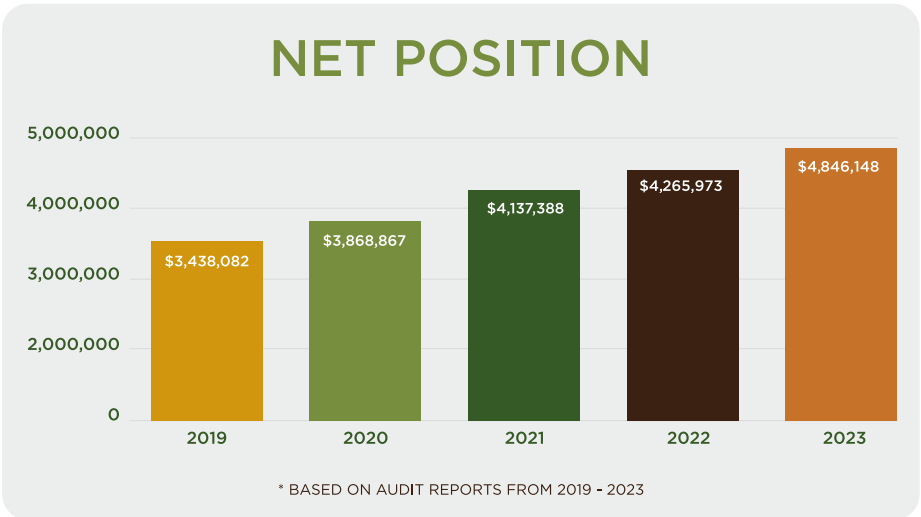
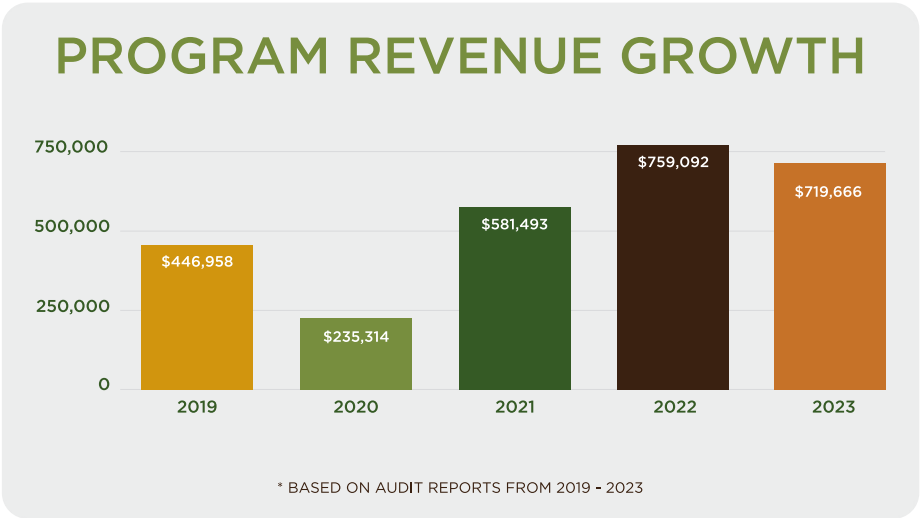
FISCAL RESPONSIBILITY

The Board of Park Commissioners is required to adopt a final budget no later than three months after the close of the fiscal year. This annual budget serves as the basis for the district's financial planning and control. The Park District also maintains budgetary control to ensure compliance with legal provisions embodied in the annual appropriation ordinance. The Park Board has set a goal to adopt a fund balance policy in 2022 to make sure the district is fiscally responsible and has adequate reserves to keep the parks and facilities in good repair and cover necessary operating expenses, particularly for the highly weather dependent operations.

The district has defined categories of park services that act as a guideline for the allocation of tax revenue to support the various types of programs and facilities. Some basic public services of the Park District, such as parks and playgrounds, have limited ability to generate revenue and are therefore primarily funded from tax revenue. Other expanded public services are funded from a combination of tax revenue and operating

fees and charges. Enterprise services, such as the Kenilworth Assembly Hall are generally expected to cover direct and indirect expenses and some capital through revenue generated by the facility. The Kenilworth Assembly Hall is also supported by a tax referendum that was passed in 2016 for a specific % of revenue from each resident living in Kenilworth which totaled \$162,000 per year. The Kenilworth Park District is the only local unit of government in Illinois to take this unique approach to generate additional tax revenue for the purpose of taking over a Nationally Historic banquet facility.

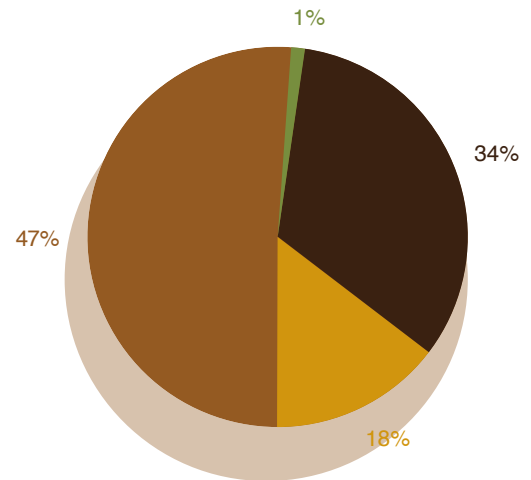
The Board of Park Commissioners also follows an approved Strategic Plan and Capital Replacement programs that sets aside funds for items such as park and playground renovations, vehicle and equipment replacements, furniture and fixtures, flooring and carpeting and some mechanical equipment. The district also maintains a Capital fund for other capital projects such as construction and the replacement of vehicles. The replacement and implementation of capital projects is dependent upon available funds as well as financing. The Capital Replacement and Strategic Plan programs are integral parts of the district’s long-term financial planning and its desire to maintain standards of excellence in the repair and maintenance of its buildings and grounds.



REVENUE SUMMARIES

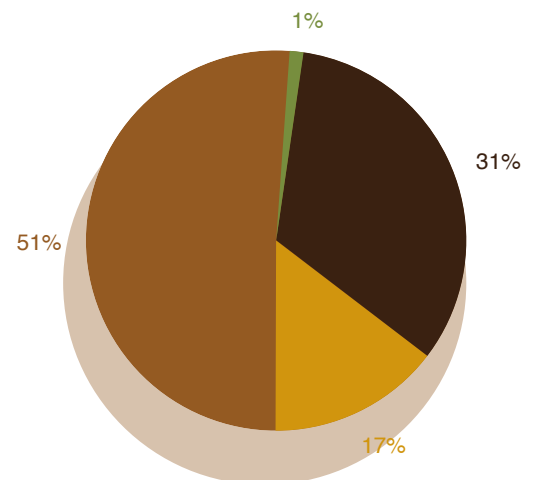
2019 REVENUE BREAKDOWN

Source	Amount
Charges for Services	\$ 446,958.00
Property Taxes	\$ 610,029.00
Miscellaneous	\$ 11,909.00
Interest	\$ 234,775.00



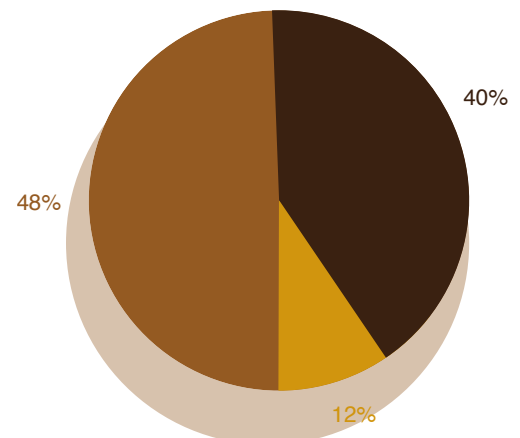
2020 REVENUE BREAKDOWN (COVID-19 Pandemic year)

Source	Amount
Charges for Services	\$ 235,314.00
Property Taxes*	\$ 701,533.00
Miscellaneous	\$ 6,531.00
Interest	\$ 431,448.00



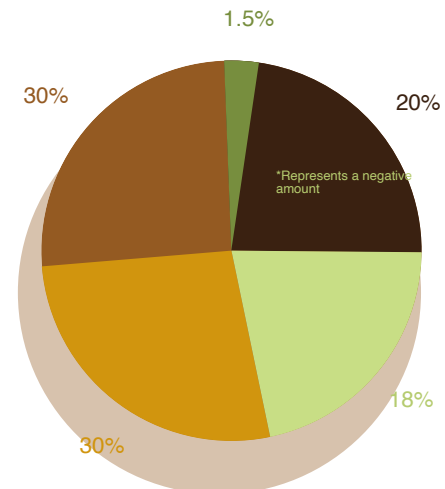
2021 REVENUE BREAKDOWN

Source	Amount
Charges for Services	\$ 581,493.00
Property Taxes	\$ 706,755.00
Miscellaneous	\$ 784.00
Interest	\$ 177,819.00



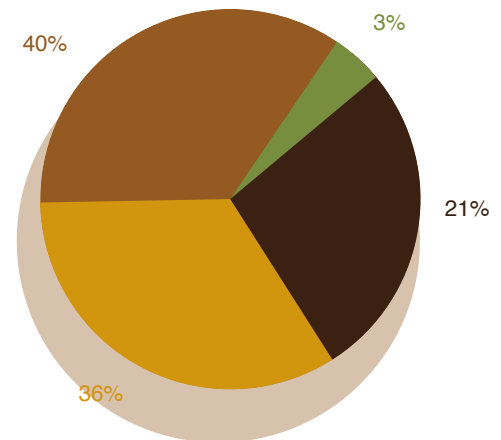
2022 REVENUE BREAKDOWN

Source	Amount
Charges for Services	\$ 736,505.00
Property Taxes	\$ 740,736.00
Miscellaneous	\$ 37,828.00
Interest	\$ - 490,966.00
Grants	\$ 440,650.00



2023 REVENUE BREAKDOWN

Source	Amount
Charges for Services	\$ 719,666.00
Property Taxes	\$ 761,058.00
Miscellaneous	\$ 45,920.00
Interest	\$ 397,862.00
Grants	\$ 400.00



PROGRAMS AND SERVICES

The services of the Kenilworth Park District include a variety of recreation programs and facilities, special events, rental and banquet facilities, management of parks, open space, environmental and historical areas as well as general park district administration. Recreational facilities operated by the Park District include 15 parks and other facility sites totaling 14 acres. The available spaces are the Village House, the Nationally Historic Kenilworth Assembly Hall, Townley Field athletic field, Pee-Wee baseball field, and several Village owned properties that the Kenilworth Park District maintains through an Intergovernmental Agreement.

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

Kenilworth is a small village which neighbors' larger villages, including Winnetka to the north, Wilmette to the south, and Northfield to the west. The tax revenue and recreation facilities for the Kenilworth Park District are significantly less than its neighbors and as a result many of the Kenilworth residents use the neighboring village facilities and programs to meet their family's needs. Due to our location, we do not expect to be able to provide golf courses, pools, skating rinks, etc., though we do believe we can offer more recreation and programming options as the district continues to grow.

The table below was generated in 2022 and shows surrounding communities tax revenue and fee revenue in comparison to their population. In terms of revenue, the Kenilworth Park District receives roughly 47% of its revenue from taxation and 53% from program fees.

Community	Responsibilities	Tax Revenue	Fee Revenue	Total Revenue	Pop.	Homes	\$/Resident	\$/Home
Kenilworth	<ul style="list-style-type: none"> • Parks & Grounds • Community Gathering & Programming • Youth Recreation & Enrichment 	\$717,426	\$816,486	\$1,533,912	2,520	880	\$284.69	\$815.26
Wilmette	<ul style="list-style-type: none"> • Parks & Grounds • Youth Recreation & Enrichment • Golf Course • Beaches • Sailing • Tennis Courts • Pool • Ice Rink • Paddle Courts 	\$6,836,412	\$18,520,294	\$25,356,706	27,087	10,290	\$252.39	\$664.37
Winnetka	<ul style="list-style-type: none"> • Parks & Grounds • Youth Recreation & Enrichment • Golf Course • Beaches • Sailing • Tennis Courts • Pool • Ice Rink • Paddle Courts 	\$6,253,976	\$6,532,359	\$12,786,335	12,508	4,226	\$500.00	\$1,479.88
Northfield	<ul style="list-style-type: none"> • Parks & Grounds • Community Gathering & Programming • Youth Recreation & Enrichment • Fitness Center 	\$1,036,500	\$821,963	\$1,858,463	5,483	2,241	\$189.04	\$462.52

Kenilworth residents have expressed via several surveys that they desire additional programming opportunities within the Village of Kenilworth. Since the property tax rate is already higher than our neighbors, they will not support an increase in taxes. So, to that end the district is working to identify ways in which they can expand their facilities and recreation opportunities without raising taxes.

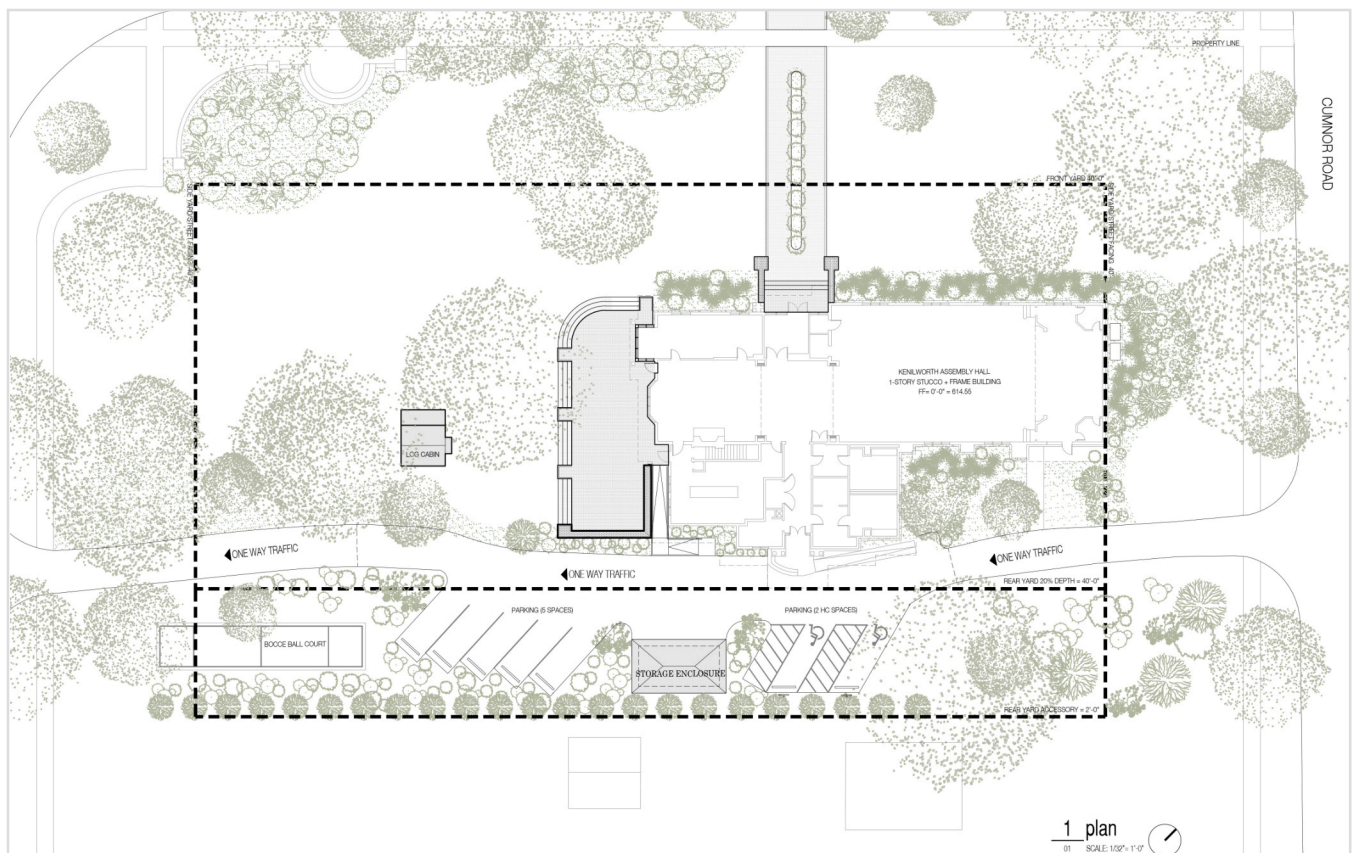
STRATEGIC PLANNING MAJOR INITIATIVES

The district completed an extensive 5-year strategic planning process in 2020 and revised it in 2021 to add updates related to a grant application to the Illinois Department of Natural Resources. The Park District has a very active and connected board of directors and administrative team that are committed to improving recreational and resource opportunities for the residents of Kenilworth. Although the opportunity for facility expansion is limited, the district has three opportunities due to the ownership of land in the heart of the community as well as adjacent to the school.

1. Expanding the footprint of Kenilworth Assembly Hall to build out west side including a new patio on the west side, storage area, and redesigned front walkway according to the historic materials originally used for the building - completed in 2022.
2. Work with the Village and the School District to identify additional collaborative space opportunities to expand recreational programming.
3. Develop long-term construction plans for Townley Field based on resident feedback from the 2020 Townley Field survey.

KENILWORTH ASSEMBLY HALL WEST LAWN PROJECT

The Kenilworth Park District continued to build upon the successful foundation laid in 2020 by offering social events in 2021 as the COVID-19 Pandemic continues to add uncertainties in using indoor spaces. The Park District has demonstrated its ability to adapt and overcome. Through this mantra, the Park District began planning for outdoor infrastructure improvements which include the construction of a patio on the west lawn, a storage vestibule in the south-side parking lot, addition of ADA accessible parking spaces, and the reconstruction of the front walkway. Each project is to be constructed in-line with the historic context and nature of the Kenilworth Assembly Hall. The District engaged Woodhouse Tinucci Architects in 2021 to help with the design of the project. Additionally, the Park District Board agreed to seek financing for the construction project in the hopes that a fundraising effort would yield financial assistance in paying back any loan that is taken. The project was completed in August of 2022.



TOWNLEY FIELD CORRIDOR PROJECT

In 2021, The Kenilworth Park District held public meetings regarding the Townley Field Conceptual Design plan. The meetings were part of an application process for the Open Space Land Acquisition and Development grant. Additionally, these meetings allowed the district to gather feedback on the draft and final conceptual designs of the Townley Field Corridor. At the end of 2021, a working group was established and tasked with reaching out to professional groups to help facilitate fundraising efforts. The District received the grant and is currently in the planning and development stage of this project.



In 2023, the Kenilworth Park District achieved a major milestone with the opening of its dedicated office within the Joseph Sears School. This move was part of a broader construction initiative undertaken by the school and represents a significant step in strengthening the partnership between the two institutions.

The new office space allowed the Park District to expand its staff, adding a full-time Recreation & Facilities Supervisor. This critical position is responsible for the creation, management, and promotion of all after-school programs located within Joseph Sears School. The introduction of this role has enhanced the district's ability to offer a diverse range of programs aimed at enriching the community's recreational offerings, particularly for school-age children.

The expansion of after-school programming has not only provided more opportunities for students but has also opened additional revenue streams for the Park District. These new programs have fostered greater collaboration between the Kenilworth Park District and Joseph Sears School, strengthening the shared goal of delivering high-quality recreational and educational experiences for the community.

Overall, the strategic initiatives implemented in 2023 have positioned the Kenilworth Park District for continued success, improving both its operational capacity and its role as a community partner.

As the Kenilworth Park District looks toward the future, it is focused on expanding its offerings to meet the evolving needs of the community. Building on the success of the after-school programs at Joseph Sears School, several new initiatives and enhancements are on the horizon:

1. EXPANDED AFTER-SCHOOL AND ENRICHMENT PROGRAMS

The district plans to broaden its after-school program options by introducing a wider variety of activities, including:

- STEM-focused programs that integrate technology, science, and engineering into recreational activities.
- Arts and culture workshops to encourage creativity and cultural awareness through music, theater, and visual arts.
- Health and wellness programs focused on fitness, mindfulness, and nutrition for children and teens.

2. NEW SEASONAL EVENTS AND CAMPS

In response to community interest, the Park District will offer more seasonal events and day camps during school breaks and summer months. These camps will be designed to cater to different age groups, providing both recreational fun and educational experiences.

3. YOUTH SPORTS EXPANSION

With increasing demand for organized sports, the Park District plans to expand its youth sports leagues and clinics. Additional opportunities in soccer, basketball, and tennis are being considered, along with the potential introduction of new sports like volleyball or pickleball.

4. COMMUNITY ENGAGEMENT AND PARTNERSHIPS

The District will continue to strengthen its relationship with Joseph Sears School and other local organizations to ensure more collaborative programming. By leveraging partnerships, the Park District aims to offer co-sponsored events, workshops, and community gatherings that foster a sense of unity and engagement within Kenilworth.

5. INNOVATIVE ADULT AND FAMILY PROGRAMS

Recognizing the diverse needs of the community, the Park District is exploring the development of more programs for adults and families. These may include fitness classes, outdoor recreational activities, family game nights, and wellness seminars.

6. INCREASED ACCESSIBILITY AND DIGITAL OFFERINGS

To improve accessibility, the district is considering virtual program options for those who prefer to participate from home. This includes online fitness classes, virtual art workshops, and even hybrid community events.

Through these new initiatives, the Kenilworth Park District is committed to enriching the lives of residents by providing more opportunities for recreation, education, and community connection.

CONSTRUCTION IN 2024

The Kenilworth Park District is proud to announce the upcoming construction of the community's first fully accessible playground, made possible through an Open Space Land Acquisition and Development (OSLAD) Grant. This strategic initiative aims to transform the south end of Townley Field into an inclusive, state-of-the-art recreational space that serves all ages and abilities.

Slated for construction in 2024, the new development will replace the current, outdated playground with a modern facility that fosters community engagement and supports a range of recreational activities. Key features of the new space include:

- ADA-accessible playground, designed to provide a fun and safe environment for children of all abilities.
- Multi-purpose athletic court to accommodate various sports and physical activities for community members of all ages.
- Sensory garden, offering a tranquil space for relaxation, sensory exploration, and learning.
- Pavilion, providing a shaded area for gatherings, events, and recreational activities. This project represents a significant step forward in the district's long-term commitment to inclusivity, enhancing the quality of life for Kenilworth residents by creating a welcoming, accessible recreational hub. The new playground and amenities will promote physical activity, community interaction, and outdoor engagement, contributing to the well-being of all who visit.

The Kenilworth Park District remains dedicated to strategic growth and the continuous improvement of community spaces, ensuring that all residents have access to exceptional recreational facilities for years to come.

COST REDUCTION INITIATIVES

As part of its ongoing commitment to fiscal responsibility and enhancing community services, the Kenilworth Park District made significant strides in 2023 through the establishment of key intergovernmental agreements. These collaborative efforts have not only improved service offerings but have also created new revenue streams and reduced operational costs.

AGREEMENT WITH JOSEPH SEARS SCHOOL: LANDSCAPE MANAGEMENT

In 2023, the Kenilworth Park District entered into an intergovernmental agreement with Joseph Sears School for landscape maintenance services. Under this agreement, the Park District will maintain the school grounds on an annual basis, providing high-quality landscaping services at a reduced cost to the school. This partnership represents a collaborative effort that benefits both organizations, allowing the school to manage its budget more efficiently while generating an additional revenue stream for the Park District. The initiative is a model of community collaboration, ensuring that both entities can share resources for mutual gain.

SHARED FRINGE BENEFITS WITH NORTHFIELD PARK DISTRICT

Another important achievement in 2023 was the Kenilworth Park District's agreement with the Northfield Park District to offer shared fringe benefits to employees. This innovative partnership allows employees from both districts to enjoy discounts on programs, facility rentals, and other amenities, regardless of where they work. One notable benefit of this agreement is the access to Northfield's fitness facilities, which Kenilworth does not have. This arrangement enables Kenilworth Park District employees to utilize Northfield's workout facilities at a discounted rate, providing an attractive benefit typically available only at larger park districts.

This agreement not only enhances employee well-being by offering access to more comprehensive amenities but also supports the district's goal of reducing costs associated with developing new facilities. By sharing resources, the Kenilworth Park District can focus on improving its existing offerings while ensuring its employees enjoy valuable perks.

These intergovernmental agreements reflect the Kenilworth Park District's strategic approach to resource sharing and cost reduction. By fostering partnerships with neighboring organizations, the Park District has created win-win opportunities that support the community by optimizing its financial and operational efficiency. These agreements further solidify the district's commitment to enhancing services and benefits for both its residents and employees.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Kenilworth Park District for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. This is the third year that the Kenilworth Park District applied for this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. The Certificate of Achievement is valid for a period of one year only. The Kenilworth Park District believes that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA again this year to determine its eligibility for another year of potential achievement.

In closing, we thank the Board of Commissioners for their continued leadership and support of the efforts of the entire staff of the Kenilworth Park District.

Sincerely,



Johnathan Kiwala
Executive Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Kenilworth Park District
Illinois**

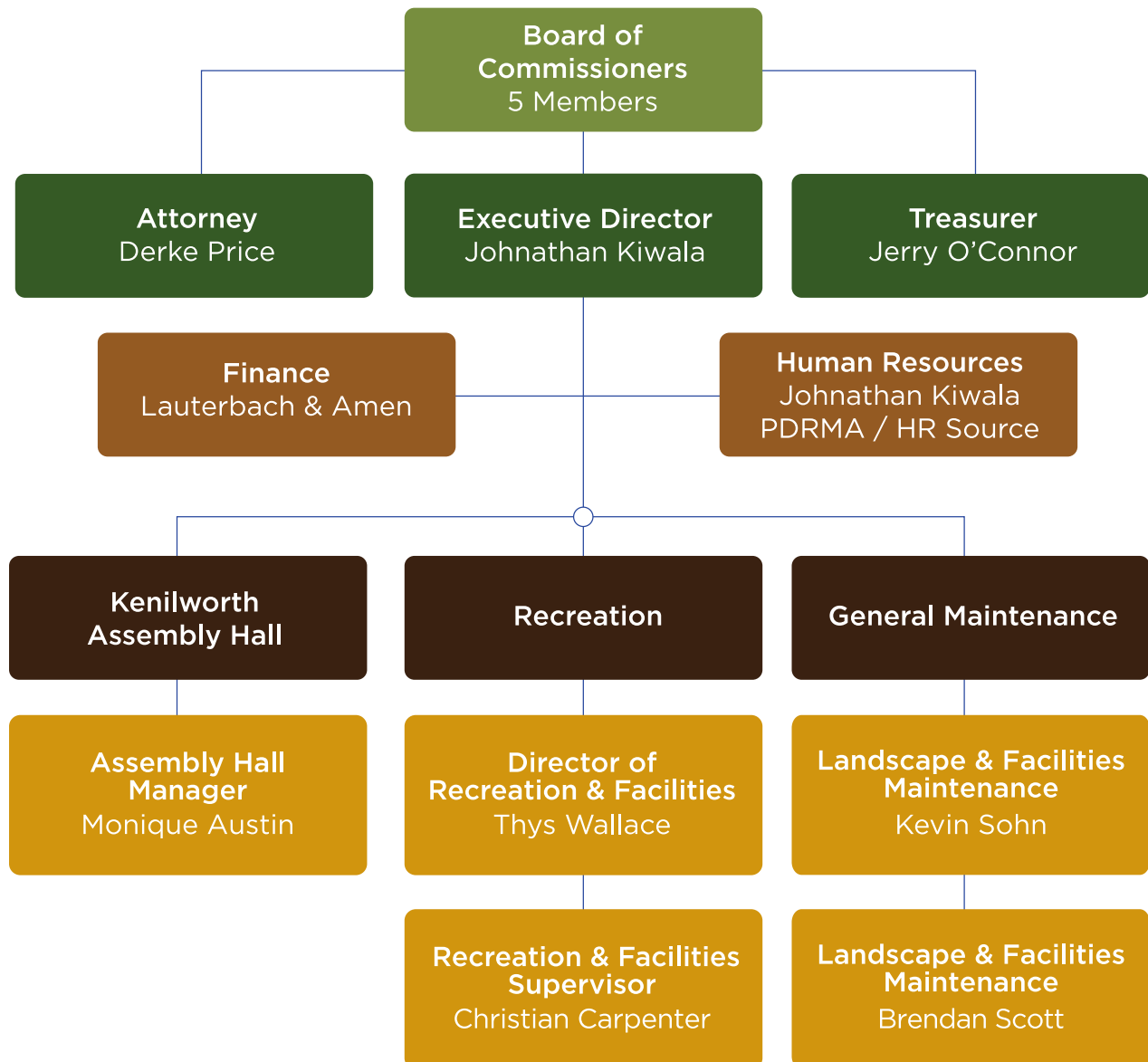
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

ORGANIZATIONAL CHART



KENILWORTH PARK DISTRICT
BOARD OF COMMISSIONERS

John Hart Board President
Elizabeth Duquette Commissioner
Steve McNelley Commissioner
Emily D’Souza Commissioner
Stacey Sunderland Commissioner
Jerry O’Connor Treasurer
Derke Price Attorney – Ancel Glink

KENILWORTH PARK DISTRICT STAFF

Johnathan Kiwala Executive Director & Secretary
Thys Wallace Director of Recreation & Facilities
Christian Carpenter Recreation & Facilities Supervisor
Monique Austin Assembly Hall Manager
Steve Litko Financial Consultant – Lauterbach & Amen LLP
Kevin Sohn Landscape & Facilities Maintenance
Brendan Scott Landscape & Facilities Maintenance