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

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

October 2, 2025

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Waukegan Park District (the District), Illinois, as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 2, 2025, which contained unmodified opinions on those financial statements.

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

WAUKEGAN PARK DISTRICT, ILLINOIS

Consolidated Year-End Financial Report
For the Fiscal Year Ended April 30, 2025

CSFA #	Program Name	State	Federal	Other	Total
420-00-1960	Site Improvements	$ 795,273	—	—	795,273
422-30-0103	Coastal Management Program	—	66,108	—	66,108
503-00-0882	Creative Sector	—	18,420	—	18,420
	Totals	795,273	84,528	—	879,801