

AGENDA
REGULAR PARK DISTRICT BOARD MEETING
COMMUNITY PARK DISTRICT of La GRANGE PARK
1501 BARNSDALE ROAD, La GRANGE PARK, ILLINOIS
March 11, 2024 - 6:30 PM

1. Call to Order & Roll Call:
2. Pledge of Allegiance
3. Park District Mission: The Community Park District of La Grange Park supports a healthy and inclusive community by positively impacting physical, social, emotional, and environmental well-being.
4. Open Forum
5. Approval of the March 11, 2024 Agenda
6. Approval of Board Meeting Minutes
 - a. February 12, 2024 Special Meeting Minutes
 - b. February 12, 2024 Regular Meeting Minutes
 - c. February 12, 2024 Executive Meeting Minutes
7. Communications/Proclamations/Presentations
8. Staff Recognition
9. Staff Reports
 - a. Executive Report
 - b. Recreation Report
 - i. Superintendent of Recreation
 - ii. Recreation Manager
 - iii. Marketing and Events Manager
 - c. Parks Report
 - d. Financial Reports
10. Approve Monthly Disbursements
11. Committee Reports
 - a. Sustainability
 - i. Arbor Advocates
12. Unfinished Business
 - a. Mandatory Paid Leave
13. New Business
 - a. Meristem Advisors Letter of Engagement

- b. Bond Issuance Timeline
- c. Draft Ordinance 002-24 2024/25 Draft Budget & Appropriations Ordinance
- d. Audit Services Contract
- e. Professional Consulting Services Contract for the Yena Park project
- f. Professional Services Contract for LWCF Grant
- g. AN ORDINANCE appointing a new registrar and paying agent for certain outstanding obligations of the Community Park District of LaGrange Park, Cook County, Illinois
- h. TRIA Architects AIA B101 Contract Master
- i. IAPD Legislative Conference

14. Executive Session

In accordance with the Open Meetings Act under Section 2(c)(1) to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees and in accordance with the Open Meetings Act under Section 2(c)(5) to discuss the purchase or lease of real property for the use of the public body.

15. Next Regular Meeting: Monday, April 15, 2024 at 6:30pm

16. Adjournment

In accordance with the provisions of the Americans with Disabilities Act, any individual who is in need of a reasonable accommodation in order to participate in or benefit from attendance at a public meeting of the Community Park District Board of Commissioners should contact Jessica Cannaday, Executive Director at 708-354-4580.

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Motion and a second...all in favor?
 - b. February 12, 2024 Regular Meeting Minutes
Motion and a second...all in favor?
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10. Approve Monthly Disbursements
11. Committee Reports
 - a. Sustainability
 - i. Arbor Advocates
12. Unfinished Business
 - a. Mandatory Paid Leave – discussion only

13. New Business

- a. Meristem Advisors Letter of Engagement -
Motion and a second to authorize executive director Cannaday to sign and execute a letter of engagement with Meristem Financial Advisors
- b. Bond Issuance Timeline
- c. Draft Ordinance 002-24 2024/25 Draft Budget & Appropriations Ordinance
- d. Audit Services Contract
Motion and a second + Roll Call Vote
- e. Professional Consulting Services Contract for the Yena Park project
Motion and a second + Roll Call Vote
- f. Professional Services Contract for LWCF Grant
Motion and a second + Roll Call Vote
- g. AN ORDINANCE appointing a new registrar and paying agent for certain outstanding obligations of the Community Park District of LaGrange Park, Cook County, Illinois
Motion and a second + Roll Call Vote
- h. TRIA Architects AIA B101 Contract Master
Motion and a second + Roll Call Vote
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MINUTES

SPECIAL PARK DISTRICT BOARD MEETING
COMMUNITY PARK DISTRICT of La GRANGE PARK
1501 BARNSDALE ROAD, La GRANGE PARK, ILLINOIS
February 12, 2024 - 5:30 PM

1. Call to Order & Roll Call:

President Corte called the meeting to order at 5:30. Present were Commissioners Stastny, Zuck and Sauer. Absent was Commissioner Ogden. Additionally present was Executive Director Jessica Cannaday.

2. Pledge of Allegiance

3. Park District Mission: The Community Park District of La Grange Park supports a healthy and inclusive community by positively impacting physical, social, emotional, and environmental well-being.

4. Open Forum

No one was present for open forum.

5. Communications/Proclamations/Presentations

6. Unfinished Business

7. New Business

- a. Interviewing and selection of Municipal Bond/Financial Advisors
The board interviewed two companies, Baird (represented by Dalena Welkomer, Stephan Roberts, and Adam Holstine) and Meristem Financial Advisors (represented by Andy Arndt), in anticipation of issuing \$10.7 Million in Referendum Bonds. Upon the completion of the interviews, the board directed Executive Director Cannaday to move forward with obtaining a letter of Engagement from Meristem Financial Advisors.

8. Next Regular Meeting: Monday, February 12, 2024 at 6:30pm

9. Adjournment

Commissioner Zuck made a motion to adjourn the special meeting at 6:28pm, seconded by Commissioner Stastny. The motion passed unanimously by voice vote.

Secretary

Approved March 11, 2024

MINUTES

REGULAR PARK DISTRICT BOARD MEETING
COMMUNITY PARK DISTRICT of La GRANGE PARK
1501 BARNSDALE ROAD, La GRANGE PARK, ILLINOIS
February 12, 2024 - 6:30 PM

1. Call to Order & Roll Call:

President Corte called the meeting to order at 6:38. Present were Commissioners Stastny, Ogden, Zuck and Sauer. Additionally present were Executive Director Jessica Cannaday, Recreation Manager Jacqueline Newton, Financial Assistant Eric Nelessen of Lauterbach & Amen and Executive Administrative Assistant Laura Raimondi as recorder.

2. Pledge of Allegiance

3. Park District Mission: The Community Park District of La Grange Park supports a healthy and inclusive community by positively impacting physical, social, emotional, and environmental well-being.

4. Open Forum

No one present for open forum.

5. Approval of the February 12th, 2024 Agenda

Commissioner Stastny made a motion to approve the February 12th, 2024 Agenda, seconded by Commissioner Zuck. Motion passed unanimously by voice vote.

6. Approval of Board Meeting Minutes

a. January 8th, 2023 Regular Meeting Minutes

Commissioner Stastny made a motion to approve the January 8, 2023 Regular Meeting Minutes, seconded by Commissioner Ogden. Motion passed unanimously by voice vote.

7. Communications/Proclamations/Presentations

Ron from Tria Architects was available via Zoom to discuss the cost of the conceptual design of the Recreation Center. He estimates that the cost of the facility as presented is \$13 million.

8. Staff Recognition

9. Staff Reports

a. Executive Report

Executive Director Cannaday presented her report.

b. Recreation Report

i. Superintendent of Recreation

Superintendent of Recreation Zak Kerby's report was presented. Questions were asked and answered.

- ii. Recreation Manager
Recreation Manager Jacqueline Newton presented her report. Questions were asked and answered.
- iii. Marketing and Event Manager
Report was presented. Questions were asked and answered.
- c. Parks Report
Superintendent of Parks report was presented. President Corte asked staff to explore the option of getting urinals in the Port o Lets.
- d. Financial Reports
Financial consultant Eric Nelessen presented the financial report. Questions were asked and answered.

10. Approve Monthly Disbursements

Commissioner Zuck made a motion to approve monthly disbursements in the amount of \$123,955.86 seconded by Commissioner Stastny. Motion was passed unanimously by roll call vote.

11. Committee Reports

- a. Sustainability
 - i. Arbor Advocates
Commissioner Zuck provided an update on Arbor Advocates meeting. Their first sponsored program is Wednesday March 6th at 7:00 p.m. It will include a presentation on Illinois Soil health.

12. Unfinished Business

- a. Mandatory Paid Leave
Going before the County Board February 28th, 2024
- b. Little League Affiliate Agreement Renewal
Executive Director Cannaday stated it will be renewed at existing terms.

13. New Business

- a. 2023 Post Issuance Tax Compliance Report
Executive Director presented the Post Issuance Tax Compliance Report.
- b. 2023/2024 Budget Projections
Executive Director Cannaday presented year end budget projections.
- c. 2024/2025 Agency Goals
The Board discussed focusing on the Yena Park improvements, recreation center expansion, a 5-year capital plan, and updating the Personnel Policy manuals and General Use Regulations. The Board agreed the district should also develop a Marketing and Branding program and Commissioner Ogden recommended keeping an eye on the Village's work in their re-branding efforts.
- d. Recreation Center Expansion
Commissioner Stastny requested that Andy Arndt from Meristem Financial Advisors present funding options at the next board meeting.

14. Executive Session

At 7:50pm, Commissioner Stastny made a motion to adjourn to Executive Session in accordance with the Open Meetings Act under Section 2(c)(1) to

discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees and in accordance with the Open Meetings Act Under Section 2(c)(5) to discuss the purchase or lease of real property for the use of the public body, the motion was seconded by Commissioner Ogden and passed unanimously by roll call vote.

15. Reconvene Regular Meeting

President Corte reconvened the Regular Meeting at 8:50pm. Additionally present were commissioners Stastny, Zuck, Ogden, Sauer, and Executive Director Cannaday.

16. Action from Executive Session

None

17. Next Regular Meeting: Monday, April 15, 2024 at 6:30pm

18. Adjournment

At 8:52pm, Commissioner Stastny made a motion to adjourn, seconded by Commissioner Sauer. The motion passed unanimously by voice vote.

Secretary

Approved March 11, 2024



Sara Earhart
Community Park District La Grange Park
1501 Barnsdale Rd
La Grange, IL 60526

March 5, 2024

Dear Sara,

Congratulations! We're happy to inform you that La Grange Park/Robinhood Park has been awarded a \$560 tree planting grant from the Trees Forever Illinois *Recover, Replant & Restore!* program. We're pleased to work with you to plant trees and grow a greener community!

This grant requires a 100% match of the funds awarded, as described in the application. Please keep track of and document all volunteer hours, eligible expenditures or other in-kind activities. This is also a reimbursable grant, meaning your check will be sent once the planting is complete and all paperwork (project reporting form, receipts, match documentation, etc.) is received. We're happy to help you with this process, so please reach out if you have questions or need assistance.

All reporting documentation must be submitted by **July 1, 2024**.

Here are some helpful reminders as you plan for planting:

- Remember to **Call J.U.I.L.E at 811 before you dig** to locate any underground utilities.
- Look up before planting your trees to ensure they will not interfere with overhead utility lines.
- Please take several photos of your volunteers who help with the planting project.

We appreciate you and all the other volunteers helping in your community. The *Recover, Replant & Restore!* program is having a measurable, positive effect in communities across the state thanks to the participation of hard-working, committed individuals like you. If you have any questions or need any assistance, please contact your Trees Forever field coordinator, Erik Notz, at 319-640-2883 or enotz@treesforever.org.

Best Wishes,

Debra Powers
Interim CEO

Emily Ehley
Central/Southern IL Field Coordinator

DATE: March 8, 2024

TO: Bob Corte, President, Community Park District Board of Commissioners

FROM: Jessica Cannaday, Executive Director

RE: February Board Report

Executive Office Report

Police Reports

There were no significant reports.

Beach Oak Park

Under the advice of our landscape architects, we have pushed the grand opening of Beach Oak Park to Saturday, June 14 to let the new turf establish before heavy use. The park will likely open before that.

Yena Park

We are looking to start the bid process around August, award the construction contracts by December and will break ground in early 2025.

1150 Meadowcrest

We are waiting for property appraisals to come in for 1150 Meadowcrest and have a public input meeting scheduled Thursday, March 14 at 6:30pm.

Recreation Center Expansion

I have met with the Village for preliminary review of the conceptual plans for the recreation center expansion. We will have another meeting with TRIA architects and village department heads to attempt to identify any and all variances we may need to apply for and to streamline the permitting process.

Grants

Congratulations to Sara for successfully securing additional grant funding for spring tree plantings! We have begun work on the Land and Water Conservation Fund Grant. The application is due March 22, 2024. If we are successful in this application we will have received approximately \$1 Million in grant funding this year.

Audit

After little success in getting competitive responses to our Audit RFP, I finally have three firms interested – the first being Lauterbach and Amen. I will have proposals and a recommendation for the board to review at the March meeting.

IPRA Pro-Connect

I am honored to report that I have been selected by IPRA to serve as a mentor in the IPRA Pro-Connect program. This will help our agency create connections with newer Recreation professionals looking to advance their careers.

Office Revenue Report

We received a nearly \$3,000 refund from the Village for overpayment of our water bills. Great job Rachel for identifying this. We also received LGPLL's direct cost reimbursement (port-o-lets, electricity, water, etc.) in the amount of \$6,678. February generated \$275,000 in program revenue. We recorded over \$30,000 in tuition revenue and more than \$17,000 in theater registration fees. Approximately \$210,000 of February's revenue is summer program fees that will be deferred to next fiscal year. This February's summer camp revenue is \$90,000 higher than February 2023.

Date: February 5th, 2024

To: Jessica Cannaday, Executive Director

From: Zak Kerby, Superintendent of Recreation

Re: March 2024 Board Report

Facilities

- Monthly Pest Inspection came up free of problems at our Recreation Center
- In communication with ComEd, we are actively monitoring our facility temperature and adjusting HVAC schedule to maximize efficiency. ComEd estimates that our initial changes will decrease annual HVAC related costs approximately \$800 annually.
- Ready Teddy Staff helped to go through storage spaces for a 'spring cleaning' on March 1st
- Building inspections this month noted one LED bulb out, but minimal issues otherwise.

Recreation

- Friday Futsal League was cancelled due to low enrollment. Speaking with LTSC, our approach next year will be to build out the offering more traditionally, as well as align it to AYSO signup dates, so that participants can align their soccer schedules with our program in mind
- Men's Wiffleball continues on at Park Jr High on Wednesday nights, we have 6 teams enrolled.
- Daddy Daughter date night was majorly successful, boasting (2) sessions with ~40 participants. All participants enjoyed music, food, pictures, balloon animals, cupcake decorating, and more.
- Hot Shot Sports and Sports R US programming at Park Jr High on Saturday mornings continues to be successful
- Afternoon Antics is having a completely new program schedule, with new activities and entertainers coming to the park on alternating days
- Sue Zander encouraged Nerf Warz to take a School vs School approach to its battle day. We enjoyed the highest attended Nerf Warz of the past year.
- Adult Fitness programming has also seen a surge in participation. Adult Tap Workout and Adult Ballet are trending with the young adults in the community.
- Work has continued on projecting future capital improvements on program related expenses
- Summer brochure has been sent to the graphic designer for the first round of design and edits

Safety

- PDRMA kickoff for the 2023 Slips, Trips, and Falls assessment have gone out and been completed internally, with minimal changes from years past. Our district is one of the better performing districts in the pool when it comes to personnel/ property claims
- Vandalism has struck Robinhood Park, with a swing set being rendered inoperable as we work to locate replacement parts/ reinstallation contractors. A claim has been submitted to PDRMA.
- Weekly staff safety trainings this past month included – Three Points of Contact, Safe lifting practices, and a CPR refresher course.

Date: February 26th, 2024

To: Jessica Cannaday, Executive Director

From: Jacqueline Newton, Recreation Manager

Re: February 2024 Board Report

PRESCHOOL

- Flying High fundraiser was on February 4th, we had 96 participants and generated over \$500.
- The annual Butter Braid fundraiser ended February 28th. We generated \$1,958.50 in revenue.
- Picture Day was February 6th and 7th.
- Pre-K students met a dental hygienist on February 8th and learned all about brushing their teeth, flossing, and received goodie bags to take home with toothbrushes, toothpaste, etc.
- Parents' Day Out was on 2/16 generating with 7 participants.

Enrichment

- Creative STEAM started 2/26 with 4 classes generating \$1,804 with 34 participants.
- Rocket Readers started 2/20 with 1 class generating \$326.
- Little Chefs started 2/21 with 4 classes generating \$2,702 and 38 participants.
- Mickey Math started 2/22 with 1 class generating \$290.
- High Five Sports started 2/23 with 2 classes generating \$1,009.

General Interest/Early Childhood

- Miss Angie Music started 2/27 with 3 classes generating \$2,330.
- Spring Break Camp now offers a discounted combined option. (mornings and afternoons) Dates are March 25th – March 28th. Currently have 11 enrolled.

Theatre

- SpongeBob Jr. performance dates are May 17th-19th.
- We generated \$17,250 in registration fees.

Dance

- Sue, Michele, and I are working on recital program design.

Summer Camp/Enrichment

- We generated over \$150,000 during resident registration on February 15th and over \$209,000 after non-resident registration opened on February 22nd.
- We added a new full day option for preschool age children 4-5 years from 9:00 am – 4:00 pm.
- Afternoon Antics added in-house field trips every other Wednesday.
- Counselors In Training will have the option to do CPR training this year.

February 2024 Marketing & Special Events



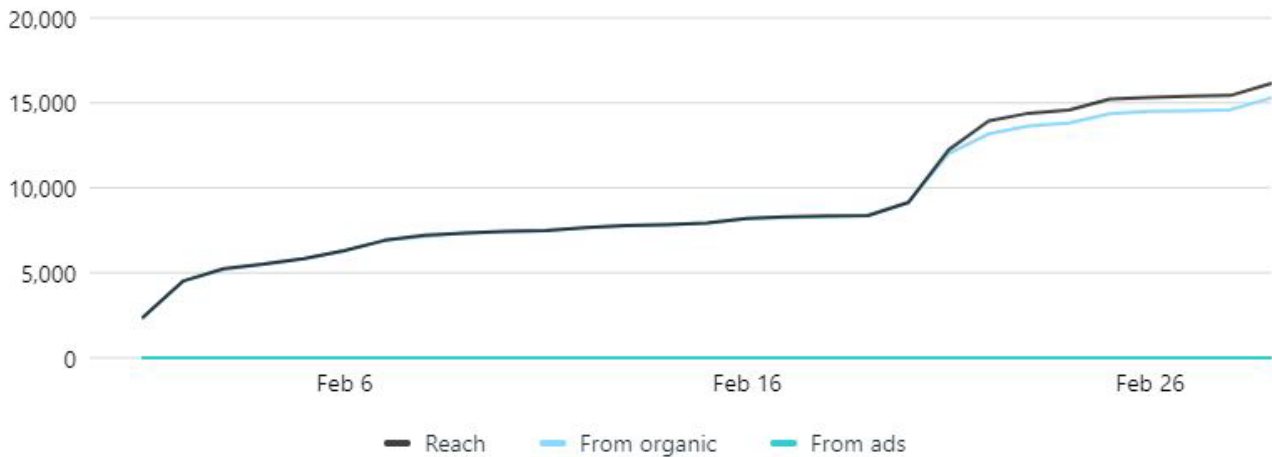
SPECIAL EVENTS NOTE

- February saw our most successful Daddy Daughter Date Night. We had 84 kids spread out over 2 sessions. The kids had a blast and staff did a fantastic job with the quick turnaround. We also had our inaugural Adult Trivia Night at Mattone restaurant. The evening was a hit, drawing 24 participants. Mattone has asked us to consider holding this event more frequently.

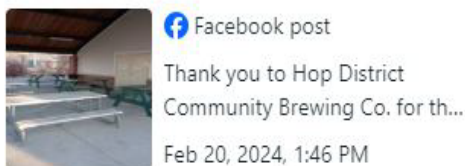
FACEBOOK ANALYTICS

Followers: 2,305

Posts: 23



Highest reach on a post ⓘ



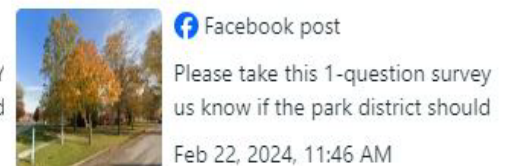
This post's reach (6,602) is **819%** higher than your median post reach (718) on Facebook.

Highest reactions on a post ⓘ



This post received **3,173%** more reactions (360 reactions) than your median post (11 reactions) on Facebook.

Highest comments on a post ⓘ



This post received 88 comments compared to your median post (0 comments) on Facebook.

LAGRANGE ROAD SIGN

There were 4 ads on LaGrange Road in January: Summer Camp Registration, Spring Break Camp, Ready Teddy Preschool Registration & Nerf Warz

WEBSITE

There are currently 3 sliders on rotation on the home page. (Summer Camp, Ready Teddy & Easter activities)
 Summer camp and Ready Teddy Preschool continue to be a focus. The summer camp brochure is online and taking registrations, which saw a huge surge in visitors. We are starting promotion for upcoming Easter events.

We are excited to announce the bands for this year’s Music Under the Stars and look forward to working with vendors and sponsors for each performance.



JUNE 26
WEST SUBURBAN CONCERT BAND

JULY 10
STRUNG OUT

JULY 17
MR MYERS BAND

JULY 24
THE STING RAYS

JULY 31
THE TELLTALE HEARTS

AUGUST 7
MACKENZIE O'BRIEN BAND

Date: March 1st, 2024

To: Jessica Cannaday, Executive Director

From: Sara Earhart, Superintendent of Parks

RE: February Board Report, Parks Department

- Safety trainings completed: PDRMA “Keep Fit, Stay Safe for Maintenance Staff” and “JULIE Excavator Safety” trainings.
- Staff began daily start of shift stretching using PDRMA handouts as recommended in Keep fit training.
- Staff continued repairs on the Beach Oak play train.
- Installed tennis and pickleball nets at Memorial.
- Installed windscreens at Memorial pickleball.
- Turned on lighting at Memorial Basketball and pickleball per resident requests.
- Daily garbage removal at all parks.
- Removed library Story Boards for season.
- Put out Ready Teddy and Summer Camp registration signs.
- Removed weed trees and stump treated in shrub row on East side of Robinhood park.
- Removed dead hanging branches near playground at Yena Park.
- Repaired 2 base carts for Little League.
- Completed estimates for replacing HVAC for 845 Barnsdale Rd.
- Completed estimates for paving work at Hanesworth and Robinhood parks.
- Contracted Great Lakes Urban Forestry to appraise the individual value of trees at Yena park prior to redevelopment in order to better protect trees during construction.
- Staff finished restoration on 3 wooden picnic tables donated by Hop District and moved them into Memorial park to replace 3 broken tables.
- Contacted National Fitness Campaign about loose tiles on Memorial Park fitness court.
- Vehicle repairs: Replaced brake lines on water truck.

Tree Management Plan Action Items

Fall of 2023:

- **CPD hired new Superintendent of Parks Sara Earhart, an ISA Certified Arborist.**
- **10 trees planted. 1 at Stone Monroe, 2 at Yena, 3 at Robinhood, 4 at Memorial.**
- **CPD staff removed 3 trees removed in Hanesworth, 1 tree in Yena. All trees removed had posed a hazard to park patrons because of their poor condition.**
- **Illinois Arborist Association was contracted to teach CPD staff a Municipal Arborist Training Course on Chainsaw Safety, Operation and Maintenance and Tree Pruning.**
- **CPD staff attended the annual Illinois Arborist Association tradeshow and classes.**

Winter of 2024:

- **CPD was awarded a Chicago Regional Tree Initiative grant to plant 10 native trees in Memorial Park. A volunteer day was scheduled to plant those trees.**
- **Homer Tree was contracted to prune all trees in Robinhood Park.**
- **Homer tree was contracted to remove 1 tree was in Robinhood and 1 tree in Yena. All trees removed had posed a hazard to park patrons because of their poor condition.**
- **CPD staff removed dead hanging branches from trees in Yena.**
- **CPD staff removed invasive and weed trees from the eastern fence line at Robinhood park and stump treated to prevent resprouts.**

UPCOMING Spring of 2024:

- **Arbor Day Celebration April 26th , 2 native trees will be planted in Robinhood Park.**
- **May 16th Volunteer planting day, 10 native trees will be planted in Memorial Park.**
- **1 new Memorial tree will be planted in Robinhood Park**
- **1 replacement tree will be planted in Memorial Park amphitheater.**
- **Great Lakes Urban Forestry contracted to conduct appraisal of trees at Yena Park prior to park redevelopment.**
- **All fall 2023 and spring 2024 trees will be appropriately wrapped to protect them from 17 year cicada emergence.**



Community Park District of La Grange Park

Monthly Financial Report For the Month Ended February 29, 2024

Prepared by:



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Lauterbach & Amen, LLP
668 N River Road, Naperville, IL 60563
Phone: 630.393.1483 www.lauterbachamen.com

**Community Park District of La Grange Park
Balance Sheet
As of February 29, 2024**

Assets

Current Assets

Petty Cash	\$	360.00
1st Nat'l BF-Checking		8,763.38
1st Nat'l BF-MMF		328,271.16
1st Nat'l BF-Payroll Checking		9,186.49
IL Funds		2,049,191.57
Inner Fund Receivable		8,731.14
Property Taxes Receivable		<u>664,392.92</u>
Total Current Assets		<u>3,068,896.66</u>

Property and Equipment

Net Property and Equipment		<u>0.00</u>
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Total Assets	\$	<u><u>3,068,896.66</u></u>
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Liabilities and Fund Balance

Current Liabilities

Accounts Payable-Corporate	\$	4,150.18
IMRF Withholding		6,419.27
Deferred Revenue		204,526.00
Property Tax Deferral		664,392.92
Scholarship Fund		<u>5,108.54</u>
Total Current Liabilities		<u>884,596.91</u>

Long-Term Liabilities

Total Long-Term Liabilities		<u>0.00</u>
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Total Liabilities		<u>884,596.91</u>
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Fund Balance

Fund Balance - Corporate Fund	396,996.91
Fund Balance - Recreation Fund	523,934.98
Fund Balance - IMRF Fund	42,950.10
Fund Balance - Social Security Fund	1,942.56
Fund Balance - Audit Fund	(1,030.96)
Fund Balance - Liability Insurance Fund	395.35
Fund Balance - Special Recreation Fund	(2,075.28)
Fund Balance - Bond & Interest Fund	18,915.83
Fund Balance - Capital Project Fund	1,189,241.74
Fund Balance - Park Assistance Fund	<u>13,028.52</u>

Total Fund Balance	<u>2,184,299.75</u>
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Total Liabilities and Fund Balance	\$	<u><u>3,068,896.66</u></u>
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REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
CORPORATE FUND					
Revenue					
401 - Property Taxes	\$ 67,396.00	\$ 361,917.24	\$ 597,000.00	\$ 235,082.76	60.62%
402 - Replacement Taxes	0.00	18,024.32	30,000.00	11,975.68	60.08%
408 - Donations & Sponsorships	0.00	0.00	2,500.00	2,500.00	0.00%
420 - Interest Earned	1,703.96	17,547.95	3,000.00	(14,547.95)	584.93%
430 - Other Income	9,655.25	33,238.16	20,000.00	(13,238.16)	166.19%
Total Revenue	78,755.21	430,727.67	652,500.00	221,772.33	66.01%
Expenses					
501 - Full Time Wages	22,347.93	145,044.54	196,674.00	51,629.46	73.75%
502 - Part Time Wages	1,036.00	56,052.39	62,850.00	6,797.61	89.18%
503 - Overtime Wages	29.28	241.56	2,500.00	2,258.44	9.66%
505 - Wages Imrf	6,659.23	43,564.55	62,000.00	18,435.45	70.27%
512 - Health/Life Insurance	5,887.55	49,993.93	77,000.00	27,006.07	64.93%
513 - Employee Reimbursements	807.32	6,182.34	7,690.00	1,507.66	80.39%
514 - Professional Development	1,159.22	8,884.72	8,550.00	(334.72)	103.91%
515 - Uniforms	660.00	660.00	3,000.00	2,340.00	22.00%
516 - Incentives/Awards/Recognition	0.00	1,501.38	3,000.00	1,498.62	50.05%
601 - Legal Publications	0.00	286.68	1,000.00	713.32	28.67%
602 - Postage	198.00	845.30	1,600.00	754.70	52.83%
611 - Natural Gas	387.98	1,588.47	3,500.00	1,911.53	45.38%
612 - Electric	2,172.23	11,241.96	14,650.00	3,408.04	76.74%
613 - Water	0.00	14,577.42	35,000.00	20,422.58	41.65%
614 - Internet	309.80	3,129.91	4,150.00	1,020.09	75.42%
620 - Association Dues	485.99	6,219.99	7,225.00	1,005.01	86.09%
621 - Park Board Expenses	0.00	565.70	2,000.00	1,434.30	28.29%
630 - Office/Building/Program Supplies	148.01	4,033.73	8,500.00	4,466.27	47.46%
631 - Landscaping Supplies	2,073.00	16,413.13	20,000.00	3,586.87	82.07%
632 - Fuel	42.94	4,376.75	8,000.00	3,623.25	54.71%
640 - Repair Parts	58.87	7,430.86	8,175.00	744.14	90.90%
699 - Other Expense Petty Cash	82.00	82.00	0.00	(82.00)	0.00%
701 - Public Relations And Marketing	0.00	942.00	4,500.00	3,558.00	20.93%
702 - Computer Services	2,707.91	14,017.50	24,000.00	9,982.50	58.41%
703 - Security Services	0.00	1,418.23	2,800.00	1,381.77	50.65%
704 - Legal Services	0.00	7,508.00	10,000.00	2,492.00	75.08%
705 - Financial Services	7,962.00	23,654.00	33,400.00	9,746.00	70.82%
707 - Landscaping Services	0.00	14,913.78	25,000.00	10,086.22	59.66%
708 - Printing And Design Services	0.00	0.00	1,000.00	1,000.00	0.00%
709 - Other Professional Services	677.00	14,986.13	33,125.00	18,138.87	45.24%
711 - Refuse Disposal	179.33	1,799.04	2,200.00	400.96	81.77%
712 - Portable Toilets	0.00	1,169.00	1,575.00	406.00	74.22%
714 - Credit Card Fees	0.00	0.00	0.00	0.00	0.00%
715 - Bank Fees	0.00	140.00	800.00	660.00	17.50%
719 - Subscriptions	0.00	86.48	1,500.00	1,413.52	5.77%
901 - Contingency	0.00	7,300.00	29,850.00	22,550.00	24.46%
950 - Transfer Out	0.00	53,000.00	53,000.00	0.00	100.00%
Total Expenses	56,071.59	523,851.47	759,814.00	235,962.53	68.94%
Excess Revenues (Expenses)	\$ 22,683.62	\$ (93,123.80)	\$ (107,314.00)	\$ (14,190.20)	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
RECREATION FUND					
Revenue					
401 - Property Taxes	\$ 14,195.62	\$ 76,230.60	\$ 118,450.00	\$ 42,219.40	64.36%
405 - Program Fees	70,623.75	709,519.13	780,364.00	70,844.87	90.92%
412 - Program Sponsorships	0.00	4,700.00	20,350.00	15,650.00	23.10%
420 - Interest Earned	2,016.64	22,675.33	1,500.00	(21,175.33)	1511.69%
430 - Other Income	1,368.60	5,456.50	500.00	(4,956.50)	1091.30%
Total Revenue	88,204.61	818,581.56	921,164.00	102,582.44	88.86%
Expenses					
501 - Full Time Wages	14,774.76	142,299.96	182,000.00	39,700.04	78.19%
502 - Part Time Wages	17,341.37	163,195.40	173,240.00	10,044.60	94.20%
503 - Overtime Wages	0.00	0.00	0.00	0.00	0.00%
504 - Interns Wages	0.00	0.00	1,100.00	1,100.00	0.00%
505 - Wages Imrf	18,509.40	78,424.91	147,060.00	68,635.09	53.33%
512 - Health/Life Insurance	4,924.31	48,441.97	51,250.00	2,808.03	94.52%
513 - Employee Reimbursements	200.00	1,082.76	1,350.00	267.24	80.20%
514 - Professional Development	2,164.19	4,163.14	6,000.00	1,836.86	69.39%
516 - Incentives/Awards/Recognition	25.94	508.88	0.00	(508.88)	0.00%
611 - Natural Gas	800.47	2,012.16	4,800.00	2,787.84	41.92%
612 - Electric	210.03	10,393.37	14,850.00	4,456.63	69.99%
613 - Water	0.00	1,365.01	2,300.00	934.99	59.35%
630 - Office/Building/Program Supplies	1,540.57	50,158.14	94,950.00	44,791.86	52.83%
640 - Repair Parts	115.33	5,315.54	20,000.00	14,684.46	26.58%
641 - Rentals	327.00	1,609.95	3,500.00	1,890.05	46.00%
701 - Public Relations And Marketing	16.76	4,135.22	4,000.00	(135.22)	103.38%
703 - Security Services	2,169.16	8,300.92	7,500.00	(800.92)	110.68%
708 - Printing And Design Services	500.00	5,024.24	13,000.00	7,975.76	38.65%
709 - Other Professional Services	1,489.00	46,028.40	50,700.00	4,671.60	90.79%
710 - Contractual Instructor Services	8,195.00	49,735.00	62,450.00	12,715.00	79.64%
711 - Refuse Disposal	431.00	4,745.32	5,400.00	654.68	87.88%
714 - Credit Card Fees	1,271.59	12,930.76	19,000.00	6,069.24	68.06%
716 - Co-Op Fees	2,172.92	8,741.82	18,500.00	9,758.18	47.25%
901 - Contingency	750.00	1,903.50	62,600.00	60,696.50	3.04%
Total Expenses	77,928.80	650,516.37	945,550.00	295,033.63	68.80%
Excess Revenues (Expenses)	\$ 10,275.81	\$ 168,065.19	\$ (24,386.00)	\$ (192,451.19)	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
IMRF FUND					
Revenue					
401 - Property Taxes	\$ 5,218.33	\$ 28,022.47	\$ 28,840.00	\$ 817.53	97.17%
420 - Interest Earned	<u>157.72</u>	<u>1,380.89</u>	<u>50.00</u>	<u>(1,330.89)</u>	<u>2761.78%</u>
Total Revenue	<u>5,376.05</u>	<u>29,403.36</u>	<u>28,890.00</u>	<u>(513.36)</u>	<u>101.78%</u>
Expenses					
510 - Imrf Employer Contribution	<u>2,635.73</u>	<u>15,577.31</u>	<u>29,000.00</u>	<u>13,422.69</u>	<u>53.71%</u>
Total Expenses	<u>2,635.73</u>	<u>15,577.31</u>	<u>29,000.00</u>	<u>13,422.69</u>	<u>53.71%</u>
 Excess Revenues (Expenses)	 <u>\$ 2,740.32</u>	 <u>\$ 13,826.05</u>	 <u>\$ (110.00)</u>	 <u>\$ (13,936.05)</u>	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
SOCIAL SECURITY FUND					
Revenue					
401 - Property Taxes	\$ 5,085.66	\$ 27,310.02	\$ 57,680.00	\$ 30,369.98	47.35%
420 - Interest Earned	12.53	328.73	100.00	(228.73)	328.73%
Total Revenue	<u>5,098.19</u>	<u>27,638.75</u>	<u>57,780.00</u>	<u>30,141.25</u>	<u>47.83%</u>
Expenses					
511 - Fica Employer Contribution	6,350.47	49,608.10	66,000.00	16,391.90	75.16%
Total Expenses	<u>6,350.47</u>	<u>49,608.10</u>	<u>66,000.00</u>	<u>16,391.90</u>	<u>75.16%</u>
Excess Revenues (Expenses)	<u>\$ (1,252.28)</u>	<u>\$ (21,969.35)</u>	<u>\$ (8,220.00)</u>	<u>\$ 13,749.35</u>	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

AUDIT FUND	Month-to-Date Actual	Year-to-Date Actual	Annual Budget	Remaining Budget	% Collected Expended
Revenue					
401 - Property Taxes	\$ 1,149.80	\$ 6,174.45	\$ 9,682.00	\$ 3,507.55	63.77%
420 - Interest Earned	0.00	35.89	5.00	(30.89)	717.80%
Total Revenue	<u>1,149.80</u>	<u>6,210.34</u>	<u>9,687.00</u>	<u>3,476.66</u>	<u>64.11%</u>
Expenses					
705 - Financial Services	0.00	9,400.00	9,400.00	0.00	100.00%
Total Expenses	<u>0.00</u>	<u>9,400.00</u>	<u>9,400.00</u>	<u>0.00</u>	<u>100.00%</u>
Excess Revenues (Expenses)	<u>\$ 1,149.80</u>	<u>\$ (3,189.66)</u>	<u>\$ 287.00</u>	<u>\$ 3,476.66</u>	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
LIABILITY INSURANCE FUND					
Revenue					
401 - Property Taxes	\$ 4,333.86	\$ 23,272.89	\$ 31,930.00	\$ 8,657.11	72.89%
420 - Interest Earned	0.00	97.85	50.00	(47.85)	195.70%
430 - Other Income	0.00	1,500.00	1,500.00	0.00	100.00%
Total Revenue	<u>4,333.86</u>	<u>24,870.74</u>	<u>33,480.00</u>	<u>8,609.26</u>	<u>74.29%</u>
Expenses					
514 - Professional Development	0.00	1,279.98	1,500.00	220.02	85.33%
608 - Professional Development	0.00	0.00	1,500.00	1,500.00	0.00%
630 - Office/Building/Program Supplies	0.00	4,820.50	3,000.00	(1,820.50)	160.68%
703 - Security Services	0.00	518.00	2,000.00	1,482.00	25.90%
709 - Other Professional Services	0.00	1,666.80	4,050.00	2,383.20	41.16%
717 - Pdrma Premium	0.00	21,388.22	21,500.00	111.78	99.48%
Total Expenses	<u>0.00</u>	<u>29,673.50</u>	<u>33,550.00</u>	<u>3,876.50</u>	<u>88.45%</u>
Excess Revenues (Expenses)	<u>\$ 4,333.86</u>	<u>\$ (4,802.76)</u>	<u>\$ (70.00)</u>	<u>\$ 4,732.76</u>	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
SPECIAL RECREATION FUND					
Revenue					
401 - Property Taxes	\$ 12,750.99	\$ 68,472.97	\$ 169,950.00	\$ 101,477.03	40.29%
420 - Interest Earned	0.00	3,804.81	20.00	(3,784.81)	19024.05%
Total Revenue	<u>12,750.99</u>	<u>72,277.78</u>	<u>169,970.00</u>	<u>97,692.22</u>	<u>42.52%</u>
Expenses					
501 - Full Time Wages	1,167.69	8,361.24	10,200.00	1,838.76	81.97%
502 - Part Time Wages	454.75	6,326.12	25,000.00	18,673.88	25.30%
630 - Office/Building/Program Supplies	0.00	43,097.64	85,000.00	41,902.36	50.70%
708 - Printing And Design Services	0.00	0.00	5,900.00	5,900.00	0.00%
710 - Contractual Instructor Services	0.00	19,871.96	7,600.00	(12,271.96)	261.47%
712 - Portable Toilets	464.00	7,564.10	0.00	(7,564.10)	0.00%
718 - Seaspar Contribution	0.00	54,551.00	61,000.00	6,449.00	89.43%
950 - Transfer Out	0.00	135,000.00	0.00	(135,000.00)	0.00%
Total Expenses	<u>2,086.44</u>	<u>274,772.06</u>	<u>194,700.00</u>	<u>(80,072.06)</u>	<u>141.13%</u>
Excess Revenues (Expenses)	<u>\$ 10,664.55</u>	<u>\$ (202,494.28)</u>	<u>\$ (24,730.00)</u>	<u>\$ 177,764.28</u>	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
BOND & INTEREST FUND					
Revenue					
401 - Property Taxes	\$ 37,280.07	\$ 200,194.38	\$ 0.00	\$ (200,194.38)	0.00%
420 - Interest Earned	0.00	2,595.23	0.00	(2,595.23)	0.00%
Total Revenue	<u>37,280.07</u>	<u>202,789.61</u>	<u>0.00</u>	<u>(202,789.61)</u>	<u>0.00%</u>
Expenses					
801 - Bond Principal	0.00	205,000.00	0.00	(205,000.00)	0.00%
802 - Bond Interest	0.00	85,276.50	0.00	(85,276.50)	0.00%
803 - Paying Agent Fee	0.00	450.00	0.00	(450.00)	0.00%
Total Expenses	<u>0.00</u>	<u>290,726.50</u>	<u>0.00</u>	<u>(290,726.50)</u>	<u>0.00%</u>
 Excess Revenues (Expenses)	 <u>\$ 37,280.07</u>	 <u>\$ (87,936.89)</u>	 <u>\$ 0.00</u>	 <u>\$ 87,936.89</u>	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
CAPITAL PROJECT FUND					
Revenue					
402 - Replacement Taxes	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 1,000.00	0.00%
412 - Program Sponsorships	0.00	0.00	500.00	500.00	0.00%
420 - Interest Earned	4,646.47	62,094.16	15,000.00	(47,094.16)	413.96%
450 - Transfer In	0.00	188,000.00	0.00	(188,000.00)	0.00%
Total Revenue	<u>4,646.47</u>	<u>250,094.16</u>	<u>16,500.00</u>	<u>(233,594.16)</u>	<u>1515.72%</u>
Expenses					
706 - Architectural/Engineering	0.00	56,049.37	120,000.00	63,950.63	46.71%
811 - Land Improvements	0.00	344,090.55	1,320,000.00	975,909.45	26.07%
814 - Equipment	0.00	2,964.15	0.00	(2,964.15)	0.00%
815 - Vehicles	0.00	0.00	50,000.00	50,000.00	0.00%
Total Expenses	<u>0.00</u>	<u>403,104.07</u>	<u>1,490,000.00</u>	<u>1,086,895.93</u>	<u>27.05%</u>
 Excess Revenues (Expenses)	 <u>\$ 4,646.47</u>	 <u>\$ (153,009.91)</u>	 <u>\$ (1,473,500.00)</u>	 <u>\$ (1,320,490.09)</u>	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
PARK ASSISTANCE FUND					
Revenue					
408 - Donations & Sponsorships	\$ 600.00	\$ 800.00	\$ 0.00	\$ (800.00)	0.00%
412 - Program Sponsorships	(200.00)	(200.00)	500.00	700.00	-40.00%
420 - Interest Earned	49.34	550.26	1.00	(549.26)	55026.00%
Total Revenue	<u>449.34</u>	<u>1,150.26</u>	<u>501.00</u>	<u>(649.26)</u>	<u>229.59%</u>
Expenses					
630 - Office/Building/Program Supplies	0.00	172.88	1,500.00	1,327.12	11.53%
709 - Other Professional Services	0.00	75.00	0.00	(75.00)	0.00%
Total Expenses	<u>0.00</u>	<u>247.88</u>	<u>1,500.00</u>	<u>1,252.12</u>	<u>16.53%</u>
 Excess Revenues (Expenses)	 <u>\$ 449.34</u>	 <u>\$ 902.38</u>	 <u>\$ (999.00)</u>	 <u>\$ (1,901.38)</u>	



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
ALL FUNDS					
Revenue					
401 - Property Taxes	\$ 147,410.33	\$ 791,595.02	\$ 1,013,532.00	\$ 221,936.98	78.10%
402 - Replacement Taxes	0.00	18,024.32	31,000.00	12,975.68	58.14%
405 - Program Fees	70,623.75	709,519.13	780,364.00	70,844.87	90.92%
408 - Donations & Sponsorships	600.00	800.00	2,500.00	1,700.00	32.00%
412 - Program Sponsorships	(200.00)	4,500.00	21,350.00	16,850.00	21.08%
420 - Interest Earned	8,586.66	111,111.10	19,726.00	(91,385.10)	563.27%
430 - Other Income	11,023.85	40,194.66	22,000.00	(18,194.66)	182.70%
450 - Transfer In	0.00	188,000.00	0.00	(188,000.00)	0.00%
Total Revenue	238,044.59	1,863,744.23	1,890,472.00	26,727.77	98.59%
Expenses					
501 - Full Time Wages	38,290.38	295,705.74	388,874.00	93,168.26	76.04%
502 - Part Time Wages	18,832.12	225,573.91	261,090.00	35,516.09	86.40%
503 - Overtime Wages	29.28	241.56	2,500.00	2,258.44	9.66%
504 - Interns Wages	0.00	0.00	1,100.00	1,100.00	0.00%
505 - Wages Imrf	25,168.63	121,989.46	209,060.00	87,070.54	58.35%
510 - Imrf Employer Contribution	2,635.73	15,577.31	29,000.00	13,422.69	53.71%
511 - Fica Employer Contribution	6,350.47	49,608.10	66,000.00	16,391.90	75.16%
512 - Health/Life Insurance	10,811.86	98,435.90	128,250.00	29,814.10	76.75%
513 - Employee Reimbursements	1,007.32	7,265.10	9,040.00	1,774.90	80.37%
514 - Professional Development	3,323.41	14,327.84	16,050.00	1,722.16	89.27%
515 - Uniforms	660.00	660.00	3,000.00	2,340.00	22.00%
516 - Incentives/Awards/Recognition	25.94	2,010.26	3,000.00	989.74	67.01%
601 - Legal Publications	0.00	286.68	1,000.00	713.32	28.67%
602 - Postage	198.00	845.30	1,600.00	754.70	52.83%
608 - Professional Development	0.00	0.00	1,500.00	1,500.00	0.00%
611 - Natural Gas	1,188.45	3,600.63	8,300.00	4,699.37	43.38%
612 - Electric	2,382.26	21,635.33	29,500.00	7,864.67	73.34%
613 - Water	0.00	15,942.43	37,300.00	21,357.57	42.74%
614 - Internet	309.80	3,129.91	4,150.00	1,020.09	75.42%
620 - Association Dues	485.99	6,219.99	7,225.00	1,005.01	86.09%
621 - Park Board Expenses	0.00	565.70	2,000.00	1,434.30	28.29%
630 - Office/Building/Program Supplies	1,688.58	102,282.89	192,950.00	90,667.11	53.01%
631 - Landscaping Supplies	2,073.00	16,413.13	20,000.00	3,586.87	82.07%
632 - Fuel	42.94	4,376.75	8,000.00	3,623.25	54.71%
640 - Repair Parts	174.20	12,746.40	28,175.00	15,428.60	45.24%
641 - Rentals	327.00	1,609.95	3,500.00	1,890.05	46.00%
699 - Other Expense Petty Cash	82.00	82.00	0.00	(82.00)	0.00%
701 - Public Relations And Marketing	16.76	5,077.22	8,500.00	3,422.78	59.73%
702 - Computer Services	2,707.91	14,017.50	24,000.00	9,982.50	58.41%
703 - Security Services	2,169.16	10,237.15	12,300.00	2,062.85	83.23%
704 - Legal Services	0.00	7,508.00	10,000.00	2,492.00	75.08%
705 - Financial Services	7,962.00	33,054.00	42,800.00	9,746.00	77.23%
706 - Architectural/Engineering	0.00	56,049.37	120,000.00	63,950.63	46.71%
707 - Landscaping Services	0.00	14,913.78	25,000.00	10,086.22	59.66%
708 - Printing And Design Services	500.00	5,024.24	19,900.00	14,875.76	25.25%
709 - Other Professional Services	2,166.00	62,756.33	87,875.00	25,118.67	71.42%
710 - Contractual Instructor Services	8,195.00	69,606.96	70,050.00	443.04	99.37%
711 - Refuse Disposal	610.33	6,544.36	7,600.00	1,055.64	86.11%



REVENUE AND EXPENDITURE REPORT

For the 10 Months Ended 02/29/24

**Target Budget
83.33%**

	Month-to- Date Actual	Year-to- Date Actual	Annual Budget	Remaining Budget	% Collected Expended
ALL FUNDS					
712 - Portable Toilets	464.00	8,733.10	1,575.00	(7,158.10)	554.48%
714 - Credit Card Fees	1,271.59	12,930.76	19,000.00	6,069.24	68.06%
715 - Bank Fees	0.00	140.00	800.00	660.00	17.50%
716 - Co-Op Fees	2,172.92	8,741.82	18,500.00	9,758.18	47.25%
717 - Pdrma Premium	0.00	21,388.22	21,500.00	111.78	99.48%
718 - Seaspar Contribution	0.00	54,551.00	61,000.00	6,449.00	89.43%
719 - Subscriptions	0.00	86.48	1,500.00	1,413.52	5.77%
801 - Bond Principal	0.00	205,000.00	0.00	(205,000.00)	0.00%
802 - Bond Interest	0.00	85,276.50	0.00	(85,276.50)	0.00%
803 - Paying Agent Fee	0.00	450.00	0.00	(450.00)	0.00%
811 - Land Improvements	0.00	344,090.55	1,320,000.00	975,909.45	26.07%
814 - Equipment	0.00	2,964.15	0.00	(2,964.15)	0.00%
815 - Vehicles	0.00	0.00	50,000.00	50,000.00	0.00%
901 - Contingency	750.00	9,203.50	92,450.00	83,246.50	9.96%
950 - Transfer Out	0.00	188,000.00	53,000.00	(135,000.00)	354.72%
Total Expenses	145,073.03	2,247,477.26	3,529,514.00	1,282,036.74	63.68%
Excess Revenues (Expenses)	\$ 92,971.56	\$ (383,733.03)	\$ (1,639,042.00)	\$ (1,255,308.97)	

Financial Highlights
Community Park District of La Grange Park

Board Meeting Date: 3/12/2024
 Financial Statement Date: 2/29/2024
 For activity from 2/14/24 - 3/12/24

Cash Disbursements:	Amount
Vendor Disbursements	
Checks 3984 - 4005	36,406.76
CC FEES ACH	1,271.59
IMRF ACH	-
IPBC ACH	11,299.60
Total Vendor Disbursements	48,977.95

Payroll Disbursements:	Amount
February 16, 2024 Payroll Checks	391.21
Payroll Direct Deposit	21,827.28
Payroll Taxes	7,176.74
Payroll Deductions	5,367.52
	34,762.75
March 1, 2024	
Payroll Checks	531.69
Payroll Direct Deposit	20,488.03
Payroll Taxes	6,713.32
Payroll Deductions	5,339.51
	33,072.55
Total Payroll Disbursements	67,835.30
Total Disbursements for Approval	\$ 116,813.25

Community Park District of La Grange Park

Check Register

All Bank Accounts

February 14, 2024 - March 12, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
Vendor Checks						
01-221	FICA Withholding	Illinois Department of Revenue	1,303.01			
01-221	FICA Withholding	Internal Revenue Service	5,873.73			
01-221	FICA Withholding	Illinois Department of Revenue	1,216.99			
01-221	FICA Withholding	Internal Revenue Service	5,496.33			
KATHRYN OLCHAWA				3335	02/29/24	<u>30.00</u>
01-699	Other Expense Petty Cash	KATHRYN OLCHAWA	30.00			
CROWN AWARDS				3485	02/29/24	<u>(424.50)</u>
01-701-ADM	Public Relations and Marketing	To VOID check 3485	-424.50			
ANCEL, GLINK, DIAMOND, BUSH, DICIANNI &				3984	03/12/24	<u>2,000.00</u>
01-704-ADM	Legal Services	ANCEL, GLINK, DIAMOND, BUSH, DICIANNI &	2,000.00			
CAPTUREPOINT				3985	03/12/24	<u>7,000.00</u>
01-709-OFF	Other Professional Services	CAPTUREPOINT	7,000.00			
COM-ED				3986	03/12/24	<u>2,072.62</u>
01-612-PKS	Electric	ELECTRIC-SIGN	52.60			
01-612-PKS	Electric	ELECTRIC-HANESWORTH	237.44			
02-612-BRC	Electric	ELECTRIC-REC. CENTER	1,422.97			
01-612-PKS	Electric	ELECTIRC-MEMORIAL	210.92			
01-612-PKS	Electric	ELECTRIC-MAINT.	127.55			
01-612-PKS	Electric	ELECTRIC-YENA	1.93			
01-612-PKS	Electric	ELECTRIC-B/O	19.21			
HOMER TREE CARE, INC				3987	03/12/24	<u>8,300.00</u>
01-707-PKS	Landscaping Services	ROBINHOOD PARK-INVOICE 55221	6,800.00			
01-707-PKS	Landscaping Services	INVOICE 55220	750.00			
01-709-PKS	Other Professional Services	INVOICE 55226	750.00			
HOT SHOT				3988	03/12/24	<u>1,568.00</u>
02-710-PSY	Program Service Contracts	SPORTS CLASSES	1,568.00			
JOHNSON CONTROLS SEC				3989	03/12/24	<u>484.00</u>
01-703-BPK	Security Services	MAINT. QUARTERLY BILLING	484.00			
MARKET ACCESS CORP				3990	03/12/24	<u>350.00</u>
02-710-BRN	Program Service Contracts	ROOM RENTAL LIQUOR LICENSE	350.00			
MISS ANGIE'S MUSIC LLC				3991	03/12/24	<u>1,522.50</u>
02-710-PEC	Program Service Contracts	WINTER/SPRING SESSION	1,522.50			
NEXT GENERATION				3992	03/12/24	<u>755.10</u>
02-630-PSA	Supplies	JACKETS FOR PICKLEBALL INSTRUCTORS	214.75			
01-515-ADM	Uniforms	STAFF SHIRS	540.35			
NICOR				3993	03/12/24	<u>865.50</u>
01-611-BPK	Natural Gas	GAS AT MEMORIAL	44.94			

Community Park District of La Grange Park

Check Register

All Bank Accounts

February 14, 2024 - March 12, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
02-611-BRC	Natural Gas	GAS AT REC. CENTER	521.98			
01-611-BPK	Natural Gas	GAS AT MAINT.	298.58			
NOVENTECH, INC.				3994	03/12/24	<u>1,408.33</u>
01-702-OFF	Computer Services	INVOICE 21414	125.00			
01-702-OFF	Computer Services	INVOICE 21357	579.98			
01-702-OFF	Computer Services	INVOICE 21415	264.60			
01-702-OFF	Computer Services	INVOICE 21515	438.75			
PIT STOP				3995	03/12/24	<u>232.00</u>
08-712-PKS	Portable Toilets	MEMORIAL UNIT	232.00			
PREMISTAR-SOUTH				3996	03/12/24	<u>630.00</u>
02-640-BRC	Repair Parts	MAINT. CONTRACT	630.00			
QUENCH				3997	03/12/24	<u>200.56</u>
01-709-OFF	Other Professional Services	WATER AT REC. CENTER	104.56			
01-709-BPK	Other Professional Services	WATER AT MAINT.	96.00			
QUILL CORPORATION				3998	03/12/24	<u>128.05</u>
01-630-OFF	Office/Building/Program Supplies	OFFICE SUPPLIES	128.05			
RITE BITE FUNDRAISING				3999	03/12/24	<u>1,397.00</u>
02-430-PRT	Other Income	RITE BITE FUNDRAISING	1,397.00			
RITE BITE FUNDRAISING				3999	03/12/24	<u>(1,397.00)</u>
02-430-PRT	Other Income	RITE BITE FUNDRAISING	-1,397.00			
VILLAGE OF LAGRANGE PARK				4000	03/12/24	<u>469.50</u>
02-613-BRC	Water	WATER AT REC. CENTER	313.00			
01-613-PKS	Water	WATER AT MAINT.	156.50			
VISA				4001	03/12/24	<u>2,466.16</u>
02-630-PSE	Supplies	AMAZON-DDDN SUPPLIES	28.98			
02-630-PSE	Supplies	TARGET-DDDN SUPPLIES	154.23			
02-630-PSE	Supplies	MARIANO-DDDN SUPPLIES	130.70			
02-630-PSE	Supplies	ALS PIZZA-DDDN 1ST SESSION	144.75			
02-630-PSE	Supplies	ALS PIZZA-DDDN 2ND SESSION	144.75			
02-709-PSE	Other Professional Services	RGML ENTERTAINMENT	225.00			
02-630-PSE	Supplies	VENMO-KIRBYS KUPCAKES	108.15			
02-701-PAD	Public Relations/Marketing	4ALLPROMOS-MARKETING NOTEBOOKS	671.26			
02-701-PAD	Public Relations/Marketing	4IMPRINT-MARKETING PENS	387.10			
02-630-PSE	Supplies	QUIZ RUNNERS-ADULT TRIVIA	24.00			
02-630-PSE	Supplies	QUIZ RUNNERS-INT'L TAX FEE	0.24			
02-630-PSE	Supplies	SUNNY BUNNY EGGS	447.00			
VISA				4002	03/12/24	<u>1,133.00</u>
01-621-ADM	Park Board Expenses	ZOOM	15.99			
01-614-BPK	Internet	COMCAST-845	144.90			
01-711-PKS	Refuse Disposal	REPUBLIC-845	176.51			
02-711-BRC	Refuse Disposal	REPUBLIC-1501	422.64			
01-514-ADM	Professional Development	BLUEBERRY HILL	50.69			
01-614-OFF	Internet	COMCAST-1501	167.90			

Community Park District of La Grange Park

Check Register

All Bank Accounts

February 14, 2024 - March 12, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
01-719-ADM	Subscriptions	TRIBUNE-ONLINE ACCESS	3.00			
01-630-ADM	Office/Building/Program Supplies	BILLS PLACE	81.37			
01-514-ADM	Professional Development	NRPA-LPRP RE-CERT.	70.00			
VISA				4003	03/12/24	<u>1,511.60</u>
01-709-VEH	Other Professional Services	PRO-WHEELS	30.00			
01-631-PKS	Landscaping Supplies	SAM AND HARRYS	57.04			
01-631-PKS	Landscaping Supplies	HOME DEPOT-PARKS EQUIPMENT	301.95			
01-631-PKS	Landscaping Supplies	AMAZON-PARKS TOOLS	22.65			
01-631-PKS	Landscaping Supplies	AMAZON-PARKS TOOLS	38.95			
02-630-PRT	Supplies	DOLLAR TREE-R.T. PLANTING	36.25			
01-515-PKS	Uniforms	NORTHERN TOOL	342.45			
01-640-PKS	Repair Parts	NORTHERN TOOL	186.72			
01-709-VEH	Other Professional Services	AMAZON-OIL FILTER	32.22			
01-709-VEH	Other Professional Services	AMAZON-OIL	45.49			
01-709-VEH	Other Professional Services	AMAZON-CAR PART	34.19			
01-709-VEH	Other Professional Services	AMAZON-CAR PART	16.52			
01-709-VEH	Other Professional Services	AMAZON-CAR PART	74.17			
01-631-PKS	Landscaping Supplies	AMAZON-CAR PART	73.59			
01-631-PKS	Landscaping Supplies	AMAZON-BOOK	8.72			
01-631-PKS	Landscaping Supplies	AMAZON-PARKS EQUIPMENT	130.76			
01-632-VEH	Fuel	MOBIL-GAS	79.93			
VISA				4004	03/12/24	<u>154.14</u>
01-640-VEH	Repair Parts	MOBIL-GAS	60.00			
01-631-PKS	Landscaping Supplies	HARBOR FREIGHT	16.24			
01-631-PKS	Landscaping Supplies	HOME DEPOT	50.18			
01-631-PKS	Landscaping Supplies	HOME DEPOT	22.23			
01-709-VEH	Other Professional Services	O'REILLY AUTO PARTS	5.49			
VISA				4005	03/12/24	<u>3,402.19</u>
02-630-PEN	Supplies	JEWEL-LITTLE CHEFS	3.29			
02-630-PEN	Supplies	JEWEL-LITTLE CHEFS	15.96			
02-630-PEN	Supplies	JEWEL-LITTLE CHEFS	48.86			
02-630-PRT	Supplies	TEACHERSPAYTEACHERS-ROOM 105	4.50			
02-709-PTT	Other Program Services	LIFESTORAGE	327.00			
02-630-PTT	Supplies	CHIPOTLE-LUNCH FOR AUDITIONS	55.51			
02-630-PEN	Supplies	JEWEL-LITTLE CHEFS	68.48			
02-630-PTT	Supplies	OFFICE DEPOT-SCRIPTS	96.06			
02-630-PEN	Supplies	JEWEL-LITTLE CHEFS	42.40			
02-514-PAD	Professional Development	NPRA-CPRP TEST	270.00			
02-630-PTT	Supplies	CONCROD THEATRICALS-EXTRA VOCAL BOOK	125.00			
02-630-PYD	Supplies	REVOLUTION DANCE-COSTUMES	854.05			
02-630-PYD	Supplies	WEISSMANS-DANCE COSTUMES	520.40			
02-709-PSU	Other Program Services	ELK GROVE-SUMMER CAMP FIELD TRIP	200.00			
02-630-PYD	Supplies	A WISH COME TRUE-DANCE COSTUMES	632.88			
02-630-PEN	Supplies	JEWEL-LITTLE CHEFS	8.37			
02-630-PEN	Supplies	JEWEL-LITTLE CHEFS	29.43			

Community Park District of La Grange Park Check Register

All Bank Accounts
February 14, 2024 - March 12, 2024

Payee/Account #	Account Description	Description	Amount	Check Number	Check Date	Check Amount
02-709-PSU	Other Program Services	DUPAGE CHILDRENS MUSEUM-SUMMER CAMP FIELD TRIP	100.00			
Deluxe Corporation				ACH	02/29/24	<u>148.01</u>
01-630-OFF	Office/Building/Program Supplies	Deluxe Corporation	148.01			
CAPTUREPOINT				CAPTURE	02/29/24	<u>1,271.59</u>
02-714-PAD	Credit Card Fees	CAPTUREPOINT	1,271.59			
IPBC-HEALTH INS				IPBC	02/29/24	<u>11,299.60</u>
02-512-PAD	Health/Life Insurance - Prog Admin	IPBC - HEALTH INS- 02.2024	4,195.00			
01-512-PKS	Health/Life Insurance	IPBC - HEALTH INS- 02.2024	4,224.07			
01-512-ADM	Health/Life Insurance	IPBC - HEALTH INS- 02.2024	2,151.22			
02-512-BRC	Health/Life Insurance - Rec Center	IPBC - HEALTH INS- 02.2024	729.31			
Check List Total						<u><u>48,977.95</u></u>

Community Park District of La Grange Park

Payroll Journal Entry

February 14, 2024 - March 12, 2024

Reference	Date	GL Account	GL Account Description	Debit Amount	Credit Amount
Payroll Checks					
PAYROLL	02/16/24	01-110	1st Nat'l BF-Payroll Checking		22,218.49
PAYROLL	03/01/24	01-110	1st Nat'l BF-Payroll Checking		21,019.72
PAYROLL	02/16/24	01-221	FICA Withholding		7,176.74
PAYROLL	03/01/24	01-221	FICA Withholding		6,713.32
PAYROLL	02/16/24	01-224	Defferred Comp		169.23
PAYROLL	03/01/24	01-224	Defferred Comp		171.23
PAYROLL	02/16/24	01-225	IMRF Withholding		2,228.28
PAYROLL	03/01/24	01-225	IMRF Withholding		2,198.27
PAYROLL	02/16/24	01-227	Dental Insurance Withholding		162.58
PAYROLL	03/01/24	01-227	Dental Insurance Withholding		162.58
PAYROLL	02/16/24	01-501-ADM	Full Time Wages	3,503.09	
PAYROLL	03/01/24	01-501-ADM	Full Time Wages	3,503.09	
PAYROLL	02/16/24	01-505-ADM	Wages IMRF	886.35	
PAYROLL	03/01/24	01-505-ADM	Wages IMRF	821.04	
PAYROLL	02/16/24	01-513-ADM	Employee Reimbursements	230.77	
PAYROLL	03/01/24	01-513-ADM	Employee Reimbursements	270.77	
PAYROLL	02/16/24	01-512	Health/Life Insurance	2,807.43	
PAYROLL	03/01/24	01-512	Health/Life Insurance	2,807.43	
PAYROLL	02/16/24	02-502	Part Time Wages	80.00	
PAYROLL	03/01/24	02-502	Part Time Wages	80.00	
PAYROLL	02/16/24	03-510	IMRF Employer Contribution	962.81	
PAYROLL	03/01/24	03-510	IMRF Employer Contribution	947.39	
PAYROLL	02/16/24	04-511	FICA - Employer Contribution	2,202.45	
PAYROLL	03/01/24	04-511	FICA - Employer Contribution	2,068.46	
PAYROLL	02/16/24	01-502-OFF	Wages Part Time	490.00	
PAYROLL	03/01/24	01-502-OFF	Wages Part Time	490.00	
PAYROLL	02/16/24	01-505-OFF	Wages IMRF	1,384.32	
PAYROLL	03/01/24	01-505-OFF	Wages IMRF	1,308.62	
PAYROLL	02/16/24	01-501-PKS	Wages Full Time	3,946.22	
PAYROLL	03/01/24	01-501-PKS	Wages Full Time	3,946.22	
PAYROLL	02/16/24	01-503-PKS	Wages Overtime	29.28	
PAYROLL	03/01/24	01-513-PKS	Employee Reimbursements	70.00	
PAYROLL	02/16/24	02-501-PAD	Wages Full Time	3,264.23	
PAYROLL	03/01/24	02-501-PAD	Wages Full Time	3,264.23	
PAYROLL	02/16/24	02-505-PAD	Wages IMRF	2,466.06	
PAYROLL	03/01/24	02-505-PAD	Wages IMRF	2,248.31	
PAYROLL	03/01/24	02-513-PAD	Employee Reimbursements	100.00	
PAYROLL	02/16/24	02-501-BRC	Wages Full Time	1,245.30	
PAYROLL	03/01/24	02-501-BRC	Wages Full Time	1,245.30	
PAYROLL	02/16/24	02-502-BRC	Wages Part Time	264.00	
PAYROLL	02/16/24	02-502-BRN	Wages Part Time	72.00	
PAYROLL	03/01/24	02-502-BRN	Wages Part Time	88.00	
PAYROLL	02/16/24	02-502-PRN	Wages Part Time	72.00	
PAYROLL	03/01/24	02-502-PRN	Wages Part Time	88.00	
PAYROLL	02/16/24	02-501-PRT	Wages Full Time	415.39	
PAYROLL	03/01/24	02-501-PRT	Wages Full Time	415.39	
PAYROLL	02/16/24	02-502-PRT	Wages Part Time	4,168.50	
PAYROLL	03/01/24	02-502-PRT	Wages Part Time	2,961.25	
PAYROLL	02/16/24	02-505-PRT	Wages IMRF	3,729.78	
PAYROLL	03/01/24	02-505-PRT	Wages IMRF	3,757.74	
PAYROLL	02/16/24	02-502-PEN	Wages Part Time	645.25	
PAYROLL	03/01/24	02-502-PEN	Wages Part Time	594.50	
PAYROLL	02/16/24	02-502-PTT	Wages Part Time	778.16	
PAYROLL	03/01/24	02-502-PTT	Wages Part Time	591.20	
PAYROLL	02/16/24	02-502-PYD	Wages Part Time	340.63	
PAYROLL	03/01/24	02-502-PYD	Wages Part Time	579.13	
PAYROLL	02/16/24	02-502-PFT	Wages Part Time	144.00	
PAYROLL	03/01/24	02-502-PFT	Wages Part Time	144.00	

**Community Park District of La Grange Park
Payroll Journal Entry**

February 14, 2024 - March 12, 2024

Reference	Date	GL Account	GL Account Description	Debit Amount	Credit Amount
PAYROLL	02/16/24	08-501-ADM	Full Time Wages	389.23	
PAYROLL	03/01/24	08-501-ADM	Full Time Wages	389.23	
PAYROLL	02/16/24	08-502-PRT	Part Time Wages	161.50	
PAYROLL	03/01/24	08-502-PRT	Part Time Wages	293.25	
PAYROLL	02/16/24	01-231	Health Insurance Withholding		2,807.43
PAYROLL	03/01/24	01-231	Health Insurance Withholding		2,807.43
PAYROLL	02/16/24	02-502-PSE	Part Time Wages	84.00	
Totals				<u>67,835.30</u>	<u>67,835.30</u>

Distribution count = 65

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: Mandatory Paid Leave | Item 12a

Recommendation

For Discussion only.

Background

Cook County Commissioners have passed a mandatory paid leave for all workers ordinance. Although park and rec professionals and elected officials have worked diligently to get the county to waive the requirement for park districts, mirroring the state act, it looks now as though our efforts will not be successful.

We will continue to wait and see what the county decides and work within the parameters required.

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: Meristem Letter of Engagement | Item 13a

Recommendation

Motion and a second to authorize the Executive Director to sign the Letter of Engagement from Meristem Financial Advisors.

Background

On February 12, 2024, the board interviewed two companies to discuss strategies related to the issuance of Referendum Tax Bonds. Meristem Financial Advisors was selected to provide MFA services regarding the possible issuance of \$10.7 million in referendum bonds for the expansion of the Recreation Center.

The letter of engagement on the following pages has been reviewed and approved by the Park District' corporate counsel.

February 17, 2024

Jessica Cannaday, Executive Director
Community Park District of LaGrange Park
1501 Barnsdale Road
LaGrange Park, IL 60526

Dear Ms. Cannaday:

Meristem Advisors LLC (“Meristem,” “Municipal Advisor” or “we”) appreciates the opportunity to serve as municipal advisor to the Community Park District of LaGrange Park (the “District,” “Client,” or “you”) in connection with its issuance of bonds to finance a new gymnasium addition to the District’s facilities. Upon your acceptance, this engagement letter (the “Agreement”) will serve as our mutual agreement with respect to the terms and conditions of our engagement, effective on the date this Agreement is executed by the District (the “Effective Date”).

1. Scope of Services.

(a) **Services to be provided.** Meristem is engaged by the District as its municipal advisor to provide analysis and services with respect to the issuance of municipal securities (“Issue”) as set forth in **Appendix A** (the “Scope of Services”).

(b) **Limitations on Scope of Services.** The Scope of Services is subject to the following limitations:

(i) The Scope of Services is limited solely to the services described in Appendix A and is subject to any limitations set forth within the description of the Scope of Services.

(ii) The Scope of Services does not include legal, accounting or engineering advice with respect to any Issue(s) or product or in connection with any opinion or certificate rendered by counsel or any other person, and does not include review or advice on any feasibility study. You should discuss any information and material of a legal, accounting or engineering nature, contained in any communication, with any and all internal or external advisors and experts that you deem appropriate before acting on such information or material.

(b) **Amendment to Scope of Services.** The Scope of Services may be changed only by written amendment or supplement to the Scope of Services described herein. The parties agree to amend or supplement the Scope of Services described herein promptly to reflect any material changes or additions to the Scope of Services.

2. Municipal Advisor’s Regulatory Duties When Servicing Client. MSRB Rule G-42 requires that Municipal Advisor make a reasonable inquiry as to the facts that are relevant to Client’s determination whether to proceed with a course of action or actions that form the basis for and advice provided by Municipal Advisor to Client. The rule also requires that Municipal Advisor undertake a reasonable investigation to determine that it is not basing any recommendation on materially inaccurate or incomplete information. Municipal Advisor is also required under the rule to use reasonable diligence to know the essential facts about Client and the authority of each person acting on Client’s behalf.

Client agrees to cooperate, and to cause its agents to cooperate, with Municipal Advisor in carrying out these regulatory duties, including providing to Municipal Advisor accurate and complete information and reasonable access to relevant documents, other information and personnel needed to fulfill such duties. In addition, Client agrees that, Client seeks to have Municipal Advisor provide advice with regard to any

recommendation made by a third party, and Client will provide to Municipal Advisor any information it has received from such third party relating to its recommendation.

3. Term of this Engagement. The term of this Agreement begins on the Effective Date and will continue until the earlier of the date (1) one month after all bonds that are the subject of this Agreement have been issued, or (2) on which the District determines to no longer pursue the Issue(s). All fees are contingent on the sale of each of the Issue(s).

4. Compensation.

(a) Fees and Expenses. The fee for services rendered under this Agreement shall be 0.30% of the gross proceeds from the District's sale of the Issue(s), but in no event less than \$12,500, due and payable upon the closing of the sale of each Issue(s). The fee does not include payment of Meristem's pre-approved out-of-pocket costs, which shall be reimbursed by the District, including, but not limited to, use of a bidding platform; overnight and delivery services; and travel.

(b) Duty of Care; Limitations. Meristem, at all times, will act as a fiduciary of Client and will act in good faith with respect to its Services under this Agreement. The Client agrees that Meristem shall not be liable to the Client for any act or omission in connection with the performance of Meristem's services hereunder, other than as a result of Meristem's negligent acts or omissions, reckless conduct, intentional misconduct, bad faith, violation of applicable law or material breach of any of the material terms of this Agreement. Meristem will have no duty, responsibility or liability under this Agreement as to any services omitted from the Scope of Services as described in Exhibit A. Meristem shall not be responsible for any loss incurred by reason of any act or omission of the Client. It is understood that nothing herein shall in any way constitute a waiver or limitation of any of the obligations which Meristem may have under federal securities laws or under applicable state law.

5. Required Disclosures. MSRB Rule G-42 requires that Municipal Advisor provide you with disclosures of material conflicts of interest and of information regarding certain legal events and disciplinary history. Such disclosures are provided in Appendix B – Disclosure of Conflicts of Interest and Other Information delivered to Client together with this Agreement.

6. Risk Disclosure. The issuance of fixed rate general obligation bonds have particular financial characteristics and inherent risks. Provided in Appendix C is a general description of general obligation bonds in Illinois as well as disclosures on the risks of such a bond known to Meristem at this time. Should Client have any questions or concerns with this disclosure, the Client should promptly contact Meristem Advisors.

7. Waiver of Jury Trial. EACH PARTY AGREES TO WAIVE ANY RIGHT TO A TRIAL BY JURY WITH RESPECT TO ANY CLAIM, COUNTERCLAIM OR ACTION ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY OR THE RELATIONSHIP BETWEEN THE PARTIES. PARTIES AGREE TO WAIVE CONSEQUENTIAL AND PUNATIVE DAMAGES.

8. Choice of Law. This Agreement shall be construed and given effect in accordance with the laws of Illinois. Venue for any dispute arising under this Agreement shall be in the courts with primary jurisdiction over Cook County, Illinois.

9. Binding Effect; Assignment. This Agreement shall be binding upon and inure to the benefit of Client and Meristem, their respective successors and permitted assigns; provided however, neither party may assign or transfer any of its rights or obligations hereunder without the prior written consent of the other party.

19. Entire Agreement. This instrument, including all appendices hereto, contains the entire agreement between the parties relating to the rights herein granted and obligations herein assumed. This Agreement may not be amended, supplemented or modified except by means of a written instrument executed by both parties.

11. Severability. If any provision of this Agreement is, or is held or deemed to be, invalid, inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions because it conflicts with any provisions of any constitution, statute, rule or public policy, or for any other reason, such circumstances shall not make the provision in question invalid, inoperative or unenforceable in any other case or circumstance, or make any other provision or provisions of this Agreement invalid, inoperative or unenforceable to any extent whatever.

12. No Third Party Beneficiary. This Agreement is made solely for the benefit of the parties and their respective successors and permitted assigns. Nothing in this Agreement, express or implied, is intended to confer on any person, other than the parties and their respective successors and permitted assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement.

13. Authority. The undersigned represents and warrants that (s)he has full legal authority to execute this Agreement on behalf of Client. The following individuals have the authority to direct Meristem's activities under this Agreement:

**Executive Director, Community Park District of LaGrange Park
Board President, Community Park District of LaGrange Park**

14. Counterparts. This Agreement may be executed in counterparts, each of which shall be an original, but which taken together, shall constitute one and the same instrument.

Sincerely,



By: Andrew Arndt
Title: Vice President
Date: February 17, 2024

**ACCEPTED AND AGREED:
Community Park District of LaGrange Park**

By:
Title:
Date:

APPENDIX A – SCOPE OF SERVICES

The Scope of Services to be provided under this Agreement shall consist of the activities described below with respect to the issuance of one or more Issue(s) for the purposes of fulfilling the District's capital plan:

1. Review the District's financial and other information relevant to the proposed plan in order to evaluate the adequacy of fund balances, borrowing capacity, operating performance and sources of repayment for the financing plan
2. Attend meetings of Client's governing body, as requested
3. Preparation and Execution of the Issue(s)
 - a. **Evaluate Options.** Evaluate financing options or alternatives with respect to the proposed Issue(s)
 - b. **Establish Plan of Financing,** Assist Client in establishing a plan of financing, including the structure, timing, terms and other similar matters concerning the Issue(s)
 - c. **Review 3rd Party Proposals.** Review recommendations made by other parties to Client with respect to the new Issue(s)
 - d. **Monitor Markets.** Consult with and/or advise Client on actual or potential changes in market place practices, market conditions, regulatory requirements or other matters, all related to the municipal bond market, that may have an impact on Client and its financing plans
 - e. **Scheduling and Coordination.** Prepare the financing schedule, and provide assistance as to scheduling, coordinating and meeting procedural requirements relating to any Issue(s)
 - f. **Select Team.** Except where the Client indicates a preference for specific financing team members, assist Client in selecting legal and other professionals (paying agent) to work on the Issue(s)
 - g. **Document Preparation and Review.** Assist in the preparation and/or review the preliminary and final official statement, and review all financing documents
 - h. **Meet with Client.** Consult and meet with representatives of Client and its agents or consultants with respect to the Issue(s)
 - i. **Respond to 3rd Party Inquiries.** Respond to questions from bidders, underwriters or potential investors
 - j. **Facilitate Credit Reviews.** Prepare materials for, and make recommendations to Client in connection with, credit ratings agencies and bond insurers. Participate in and assist Client with credit rating calls with credit rating agencies.
 - k. **Advise on Type of Sale.** Advise Client on the manner of sale of the Issue(s)(e.g. competitive, private placement or negotiated sale)
 - l. **Provide Market Benchmarks.** At the time of sale, provide Client with relevant data on comparable issues recently or currently being sold nationally and by comparable Clients
4. Competitive Sale:
 - a. Obtain CUSIP numbers
 - b. Advertise the sale of the Issue(s), prepare, publish and make widely available the Notice of Sale in order to solicit bids for the Issue(s)
 - c. Assist Client in collecting, analyzing, and examining for completeness bids submitted by underwriters and making a recommendation to Client for selection of a winning bidder
 - d. Provide an electronic version of the official statement to the winning underwriter
5. Negotiated Sale:
 - a. Unless the Client indicates a preference for specific underwriter, assist Client in the selection of underwriters
 - b. Collect, analyze and examine recommendations made by the underwriters
 - c. Advise and make recommendations to Client with respect to recommendations made by the underwriters and other interactions between Client and the underwriters
 - d. Coordinate pre-pricing discussions, supervise the sale process, advise Client on matters relating to retail or other order periods and syndicate priorities, review the order book (Negotiated sale only)

6. Private Placement:

- a. Assist Client in the selection of placement agent, which may be undertaken simultaneously with selection of the underwriter
- b. Collect, analyze and examine recommendations made by the placement agent and/or underwriters
- c. Advise and make recommendations to Client with respect to recommendations made by the placement agent and other interactions between Client and the underwriters
- d. Supervise the placement process, advise Client on placement terms
- e. Advise on the acceptability of the purchaser's pricing and offer to purchaser

7. Pricing Activities:

- a. Advise on the acceptability of the underwriter's pricing and offer to purchaser;
- b. General market tone,
- c. Forward Calendar
 - i. Best time to take bids (competitive sale)
 - ii. Economic News and environment
 1. Taxable/tax exempt ratios
 2. Yield curve shape
- d. Comparable financings,
- e. Underwriter conversations
- f. Volume and quality of feedback
- g. Take time if necessary to evaluate, and allow for a private call with client before accepting an offer
- h. Post-transaction trading.

8. Post-Sale Activities

- a. Advise Client with regard to any continuing disclosure undertaking entered into in connection with the Issue(s), including advising on the selection of a dissemination agent, if any
- b. Review required underwriter disclosures to Client
- c. Work with bond counsel and other transaction participants to prepare and/or review necessary authorizing documentation of Client and other documents necessary to finalize and close the Issue(s)
- d. Assist in the preparation and/or review the preliminary and final official statement
- e. Coordinate working group sessions, closing, delivery of the new Issue(s) and transfer of funds
- f. Prepare a closing memorandum or transaction summary, together with general guidance for Client with respect to post-closing requirements relating to the use and investment of bond proceeds and the payment of debt service
- g. Provide Client with final financial schedules documenting the Issue(s) including debt service schedule, sources and uses of funds, and bond pricing details.

9. Provide such other usual and customary financial advisory services as may be requested by Client.

SERVICES NOT PROVIDED BY MERISTEM

Except as otherwise described herein, the Scope of Services to be provided under this Agreement explicitly excludes the activities described below:

- 1) Any opinion or advice on the legality or tax-status of the Issue(s)
- 2) Assistance with inquiries from, or requests to, the Internal Revenue Service
- 3) Verification services or arbitrage rebate services
- 4) Participating in the underwriting of debt, as prohibited by Federal securities law
- 5) Monitoring Client's compliance with bond covenants
- 6) With respect to any private placement of securities, Meristem will always serve as financial advisor to the Client, and as such will not specifically identify investors/purchasers in a securities offering or negotiate specific terms with the investor/purchaser of the Client's securities.

Meristem will not negotiate terms to directly place an issuance of securities with an investor. Any

investors contacted or solicited will be identified by the client and contacted by Meristem on behalf of the Client.

ADDITIONAL MERISTEM SERVICES NOT INCLUDED IN THE SCOPE OF SERVICES

Continuing Disclosure Services. In connection with the District's Issue(s), the District will be required to enter into a Continuing Disclosure Agreement pursuant to Securities and Exchange Commission's Rule 15c2-12, to provide annually its audit and certain additional information included in the offering of the Issue(s), and additional disclosures of material events as defined in the Rule. Meristem Advisors is available by contract to assist with these obligations, including:

- 1) Annual information preparation and filing
- 2) Filing of Material Events Notices
- 3) Periodic review of disclosure activities for compliance

Financial Planning and Budget Support. Financial planning is complex, and Meristem Advisors hopes to be an ongoing resource for the District. In addition to the service above, we can assist the District with:

- 1) Financial projections
- 2) Budgeting and levying
- 3) Capital needs analysis and planning
- 4) Referendum planning

Continuing services are generally available on an hourly fee basis.

APPENDIX B
DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER INFORMATION
MERISTEM ADVISORS LLC

This Disclosure Statement is provided by Meristem Advisors (“**Meristem**”, “**We**”, or “**Our**”) to Burbank SD 111 (“**Client**”) in connection with the Municipal Advisor Engagement Letter between Meristem and Client dated _____ (the “**Agreement**”) and is dated as of the same date as the Agreement. This Disclosure Statement provides information regarding conflicts of interest and legal or disciplinary events of Meristem required to be disclosed to Client pursuant to applicable MSRB Rules.

PART A – Disclosures of Conflicts of Interest

MSRB Rule G-42 requires municipal advisors to disclose actual or potential material conflicts of interest, including certain categories of potential conflicts identified in the rule (if applicable), to clients. If no such material conflicts of interest are known to exist based on their reasonable diligence, municipal advisors are required to provide a written statement to that effect.

Material Conflicts of Interest – Following reasonable inquiry, Meristem is not aware of any actual or potential material conflicts of interest between it and Client that could reasonably be anticipated to impair Meristem’s ability to provide advice to or on behalf of the Client with respect to the Scope of Services under the Agreement in accordance with the applicable standards of conduct of MSRB Rule G-42.

General Conflicts Inherent in Client Relationship –

- I. **Compensation-Based Conflicts.*** The fees due under the Agreement are based on the size of the issue and their payment is contingent upon the delivery of the issue. While this form of compensation is customary in the municipal securities market, it presents a conflict because it could create an incentive for Meristem to advise Client to increase the size of the issue or recommend financings that may be unnecessary or otherwise disadvantageous to Client. This conflict of interest is mitigated by the general mitigations described below (see “**General Mitigations**”).
- II. **Other Municipal Advisor or Underwriting Relationships.*** Meristem serves as municipal advisor to a wide variety of other municipal advisory clients and owes each of them the same regulatory and fiduciary duties it owes Client under the Agreement. In certain situations, Meristem could potentially face a conflict of interest arising from the competing interests of its clients. For example, depending on the specific circumstances, from time-to-time multiple clients may have an interest in accessing the new issue market with the most advantageous timing and with limited competition. In such a case, Meristem could potentially face a conflict of interest arising from these competing client interests. This conflict of interest is mitigated by the general mitigations described below (see “**General Mitigations**”).

If for some reason any client sees Meristem’s engagement with any other particular client as a conflict, We will discuss this conflict with the client and, as appropriate, may mitigate it through one or more actions which may include, by way of example, any of the following: 1) disclosing the conflict to the client; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, including the client’s needs, objectives and financial circumstances; or 3) implementing procedures that establish an “Informational Bubble” that creates physical, technological and procedural barriers and/or separations to ensure that non - public information is isolated to particular area. In the event that a conflict cannot be resolved. We will withdraw from the engagement.

General Mitigations – To further mitigate the general conflicts discussed above, Meristem strictly adheres to the fiduciary duties it owes each client, including Client. Such duties include a duty of loyalty in performing all municipal advisory activities which obligates Meristem to deal honestly with the utmost good faith and act in the best interests of its clients without regard to its interests, financial or otherwise. In addition, the long-term success and profitability

of Meristem is dependent upon establishing a foundation of integrity, quality of service, and strict adherence to the fiduciary duties it owes to its clients, including Client.

PART B – Disclosures of Information Regarding Legal Events and Disciplinary History

Meristem is required to disclose legal or disciplinary events material to clients' evaluation of the firm and the integrity of its management and advisory personnel. Such disclosures are public and may be found on a municipal advisor's most recently filed Form MA (for the firm) and Form MA-I (for advisory personnel), all of which are publicly available on the SEC's EDGAR system. Meristem's Form MA and applicable Forms MA-I can be found at the following address: <http://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001742441>.

Neither Meristem nor its management or advisory personnel have any legal or disciplinary events to disclose that would be material to Client's evaluation of Meristem or the integrity of its management or advisory personnel. Meristem has not made any material legal or disciplinary event disclosures on Form MA or any Form MA-I filed with the SEC and no material changes to such information have been filed or should have been filed by or on behalf of Meristem or its management or advisory personnel since the dates on which each was initially filed with the SEC.

PART C – Client Brochures

Meristem Advisors is registered as a "Municipal Advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the United States Securities and Exchange Commission ("SEC") and the Municipal Securities Rulemaking Board ("MSRB").

The MSRB's website address is www.msrb.org. The MSRB makes available to Municipal Advisory Clients an informational brochure on its website that describes, among other things, the protections that may be provided by MSRB rules and how to file a complaint with an appropriate regulatory authority. For convenience, this brochure was recently posted at <http://www.msrb.org/~media/Files/Resources/MSRB-MA-Clients-Brochure.ashx>.

PART D – Future Supplemental Disclosures

This Disclosure Statement may be supplemented or amended from time to time as needed to reflect: (a) new conflicts of interest or changes in the conflicts described above, or (b) updated information regarding material legal or disciplinary events. Meristem will provide Client with any such supplement or amendment as it becomes available throughout the term of the Agreement.

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: Bond Issuance Timeline | Item 13b

Recommendation

For Discussion Only

Background

Andy Arndt of Meristem Financial will be reviewing the timeline that is on the following page. It represents the shortest possible timeline for issuing funding and can be pushed back as needed. Mr. Arndt will also present next steps and be available for any questions you may have.



\$10,700,000 General Obligation Bonds (Alternate Revenue Source), Series 2024*

Tentative Calendar

Activity	On or By	Responsible Party
Board Meeting: Provide timeline to prep for issuance	11-Mar	District, Meristem
Begin determining Financing Team and Strategy	12-Mar	District/Chapman
Engage Disclosure Counsel to draft Preliminary Official Statement	26-Mar	Chapman
1st draft Preliminary Official Statement prepared and circulated	2-Apr	All
1st draft Preliminary Official Statement comments due	8-Apr	Chapman
Board Meeting: Adoption of Parameters Resolution, Update	8-Apr	District, Meristem
Distribute Rating Agency Package	9-Apr	Meristem
2nd draft Preliminary Official Statement comments due	15-Apr	All
Rating Agency Interview/Due Diligence Call	19-Apr	District, Meristem, Underwriter
Ratings Received	30-Apr	District
Preliminary Official Statement circulated for sign-off	3-May	Chapman
Preliminary Official Statement sign-off	4-May	All
Preliminary Official Statement Mailed and Notice of Sale Published	6-May	Underwriter
Bonds are Priced and Sold, verbal award pending Board approval	13-May	District, Meristem, Underwriter
File Resoution with County Clerk, other pre-closing activities	Closing Pd.	All
Close the issue, bond proceeds received by the District	3-Jun	All
Follow-up reporting	Ongoing	

*Timeline and amount are preliminary, subject to change.

Legend:

- Board and District activities
- Documents
- Rating Process
- Bond sale and closing activities

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: Draft Budget | Item 13c

Recommendation

For Discussion Only

Background

Presented for your review is a comprehensive draft of the 2024/2025 Budget along with projections for FYE 2023/24 and historical data from FYE 2022/23. The draft budget includes a 5% blanket wage increase in addition to salary adjustments for specific employees as discussed in the Executive Session of the February 12, 2024 Board Meeting.

For the most part, an 8% CPI increase was applied to hard costs and overhead (supplies, utilities, etc.).

Health Insurance – The final renewal rate will be presented on March 7, 2024. We were initially anticipating a 1.2% increase in our health insurance costs. However, it looks like we may actually see a reduction in our HMO premiums of 0.1%. In comparison, the Village of La Grange Park will see an increase of 4.2% in premiums. I still do not have a handle on surplus premium reimbursement, and will be working with our benefits consultant to try and better project those numbers. That being said, I do not anticipate any change in our health insurance budget for this year.

One significant item for consideration: The District’s Corporate and Recreation Fund Balance Policy currently sits at 50% of expenditures. As we work to expand recreational programming, the fund balance requirement before we can utilize excess funding for capital from the Recreation Fund will continue to increase. I would like the board to consider changing its Fund Balance Policy for Corporate and recreation from 50% to 25%. This will still allow the district to have 3 months of reserve funding for each fund. This change would free up an additional \$281,000 in capital transfers between the two funds for FY 2024/25. You will see that the draft budget calls for a \$50,000 capital transfer from the Corporate Fund, but a \$331,000 transfer into the Capital Fund. The difference is the fund balance requirement. The Capital Fund expenditures will be explained in greater detail below.

The final budget will be presented for approval next month. Between now and then, staff will continue to refine our numbers. Any significant changes (more than \$1,000 in any specific account, or \$5,000 in any specific fund) will be explained in detail.

Budget Highlights:

Corporate Fund – The most significant budget change is in part time employment. The district plans to add a part time IMRF position (Account 505) in the parks department. This position would offset the number of seasonal hours needed in the parks department (Part Time account 502), which is reflected in the draft budget.

We did not increase the water expenses due to this year’s performance. However, this fiscal year, our splash pad was down for repairs for the first part of the summer. We are incurring new charges at 845 Barnsdale for water. These charges were planned for and budgeted for, but did not kick in until the later part of this fiscal year. We will carefully assess this line and adjust the budgeted anticipated expenditure for next month. I would not anticipate this line increasing more than 8%.

Recreation Fund – We are once again setting an ambitious target of increasing program revenue by \$100,000. We anticipate summer camp alone accounting for \$51,000 of this swing. We are also working towards increased revenue in Theater programming and Ready Teddy programming.

You will notice an increase in IMRF (account 505) wages, which is to account for a new hybrid office/recreation position to assist the recreation department.

We are over target this year in recreation health insurance due to Cobra payments. That being said, this expenditure is directly paid for by the beneficiary and has a zero impact on the overall budget performance. However, I will adjust this number to provide better clarity in this line.

Due to the condition and routine maintenance of our HVAC system at 1501 Barnsdale, we will be able to push the replacement of an HVAC unit to FY 2024/25.

Audit Fund – The audit proposals are presented for board approval at this meeting. Numbers will be adjusted based on the contract chosen by the board.

Special Recreation Fund – We are making great use of our Special Recreation resources. We saw a record number of individuals requesting inclusion aides this past year. The largest uptick was inclusion needed for Summer Camp. With the addition of the new Pre-K full day program, I would anticipate this number staying high. We have also budgeted for \$40,000-\$50,000+ in the supply line to augment play equipment or capital improvements at Yena Park that improve accessibility and address issues identified in our ADA Transition Plan.

Capital Fund – Revenues: This fund includes the \$600,000 OSLAD Grant revenue as well an anticipated \$400,000 in grant revenue from the LWCF. It also reflects an additional \$281,000 in funds that would be available should we adjust our fund balance policy. It does not currently include any donation that may be provided by La Grange Park Little League to upgrade Yena Park improvements. We may adjust this number based discussions with LGPLL between now and April. The revenue line also does not currently reflect the bond proceeds we may see, or the interest impact should we issue the referendum bonds in the upcoming Fiscal Year.

Expenditures include work at Yena Park, final Beach Oak expenses, a new truck (which was ordered this FY but we have not yet received delivery) and the potential acquisition of 1150 Meadowcrest. I will continue to refine these numbers to see if there is additional room for smaller projects or capital equipment purchases. Our staff is currently working on developing a Capital Replacement Schedule, which will be incredibly helpful in budgeting moving forward.



CORPORATE FUND

		2024-2025	2024-2025	2023-2024	2023-2024	2022-23	2022-23
		BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET	ACTUAL
Revenues							
401	Corporate Fund Taxes	\$ 620,000.00	\$ -	\$ 597,000.00	\$ 596,521.24	\$ 560,000.00	\$ 590,425.15
402	Replacement Tax	\$ 20,000.00	\$ -	\$ 30,000.00	\$ 18,024.32	\$ 53,000.00	\$ 58,800.68
405	Program Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410	Grants	\$ -	\$ -	\$ -	\$ -	\$ 8,265.00	\$ 954.45
412	Donations and Sponsorships	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
420	Interest Earned	\$ 10,000.00	\$ -	\$ 3,000.00	\$ 19,743.99	\$ 500.00	\$ 12,470.05
430	Other Income	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 33,328.00	\$ 7,000.00	\$ 7,840.40
450	Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Revenues		\$ 672,500.00	\$ -	\$ 652,500.00	\$ 667,617.55	\$ 631,265.00	\$ 670,490.73
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Expenses							
501	Wages Full Time	\$ 234,106.83	\$ -	\$ 196,673.17	\$ 181,566.48	\$ 201,621.50	\$ 161,372.94
502	Wages Part Time	\$ 41,992.50	\$ -	\$ 62,850.00	\$ 68,684.39	\$ 24,000.00	\$ 32,000.00
503	Wages Overtime	\$ 2,625.00	\$ -	\$ 2,500.00	\$ 212.28	\$ 1,500.00	\$ 600.00
504	Wages Interns	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
505	Wages IMRF	\$ 106,825.00	\$ -	\$ 62,000.00	\$ 58,113.75	\$ 44,800.00	\$ 56,000.00
512	Health/Life Insurance	\$ 77,000.00	\$ -	\$ 77,000.00	\$ 67,452.43	\$ 83,600.00	\$ 54,998.65
513	Employee Reimbursements	\$ 7,690.00	\$ -	\$ 7,690.00	\$ 7,685.81	\$ 4,690.00	\$ 6,120.00
514	Professional Development	\$ 8,250.00	\$ -	\$ 8,550.00	\$ 8,591.18	\$ 8,548.50	\$ 5,779.00
515	Uniforms	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,700.00
516	Incentives/Awards/Recognition	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.38	\$ 3,000.00	\$ 2,500.00
517	EAP	\$ -	\$ -	\$ -	\$ -	\$ 405.00	\$ -
601	Legal Publications	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 286.68	\$ 1,000.00	\$ 655.00
602	Postage	\$ 1,600.00	\$ -	\$ 1,600.00	\$ 647.30	\$ 1,600.00	\$ 2,115.00
610	Telephones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611	Natural Gas	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 2,400.47	\$ 3,500.00	\$ 3,749.53
612	Electric	\$ 14,650.00	\$ -	\$ 14,650.00	\$ 12,516.29	\$ 16,850.00	\$ 11,000.00
613	Water	\$ 35,000.00	\$ -	\$ 35,000.00	\$ 16,077.42	\$ 35,000.00	\$ 32,000.00
614	Internet	\$ 4,275.00	\$ -	\$ 4,150.00	\$ 3,344.81	\$ 4,250.00	\$ 4,105.67
615	Cable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620	Association Dues	\$ 6,925.00	\$ -	\$ 7,225.00	\$ 5,734.00	\$ 7,225.00	\$ 6,583.86
621	Board Expenses	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 1,413.67	\$ 2,000.00	\$ 1,999.94
630	Office/Building/Program Supplies	\$ 8,530.00	\$ -	\$ 8,500.00	\$ 5,110.79	\$ 10,300.00	\$ 7,000.00
631	Landscaping Supplies	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,012.16	\$ 20,000.00	\$ 26,000.00
632	Fuel	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 7,982.18	\$ 10,000.00	\$ 5,000.00
640	Repair Parts	\$ 8,175.00	\$ -	\$ 8,175.00	\$ 8,123.62	\$ 8,175.00	\$ 7,500.00
641	Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
701	Public Relations/Marketing	\$ 4,500.00	\$ -	\$ 4,500.00	\$ 1,366.50	\$ 2,500.00	\$ 2,675.00
702	Computer Services	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 20,641.25	\$ 22,000.00	\$ 25,000.00
703	Security Services	\$ 2,800.00	\$ -	\$ 2,800.00	\$ 2,386.23	\$ 2,800.00	\$ 1,400.00
704	Legal Services	\$ 12,000.00	\$ -	\$ 10,000.00	\$ 10,100.00	\$ 14,600.00	\$ 7,500.00
705	Financial Services	\$ 30,780.00	\$ -	\$ 33,400.00	\$ 32,102.00	\$ 12,100.00	\$ 16,500.00
706	Architecture/Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
707	Landscaping Services	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 24,987.42	\$ 20,000.00	\$ 16,000.00
708	Printing and Design Services	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
709	Other Professional Services	\$ 33,245.00	\$ -	\$ 33,125.00	\$ 25,641.81	\$ 33,125.00	\$ 33,271.99
711	Refuse Disposal	\$ 2,200.00	\$ -	\$ 2,200.00	\$ 2,174.71	\$ 2,200.00	\$ 2,622.00
712	Portable Toilets	\$ 1,575.00	\$ -	\$ 1,575.00	\$ 1,575.00	\$ 1,575.00	\$ 1,500.00
715	Bank Fees	\$ 848.00	\$ -	\$ 800.00	\$ -	\$ 800.00	\$ 590.00
719	Subscriptions	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 86.48	\$ 1,500.00	\$ 125.00
901	Contingency	\$ 23,250.00	\$ -	\$ 29,850.00	\$ 7,300.00	\$ 27,500.00	\$ 5,564.00
950	Transfer Out	\$ 50,000.00	\$ -	\$ 53,000.00	\$ 53,000.00	\$ -	\$ -

Total Expenses		\$ 810,842.33	\$ -	\$ 759,813.17	\$ 664,317.49	\$ 636,765.00	\$ 543,527.58
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Net Income		\$ (138,342.33)	\$ -	\$ (107,313.17)	\$ 3,300.06	\$ (5,500.00)	\$ 171,416.15
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2023-24 Est

\$ 505,546.21	Fund Balance	\$ 367,203.88	\$ 505,546.21
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Fund Balance Policy is 50%

50% Expenses	Proposed FB
\$ 405,421.16	\$ 367,203.88

Fund Balance is overfunded \$ (38,217.28)

3/7/2024



RECREATION FUND

		2024-2025	2024-2025	2023-2024	2023-2024	2022-23	2022-23
		BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET	ACTUAL
Revenues							
401	Recreation Fund Taxes	\$ 108,150.00	\$ -	\$ 118,450.00	\$ 113,252.98	\$ 111,000.00	\$106,552.90
405	Program Fees- General	\$ 880,000.00	\$ -	\$ 780,364.00	\$ 750,561.96	\$ 634,340.00	\$681,883.55
410	Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412	Donations and Sponsorships	\$ 21,850.00	\$ -	\$ 20,850.00	\$ 5,150.00	\$ 20,850.00	\$5,768.92
420	Interest Earned	\$ 10,000.00	\$ -	\$ 1,500.00	\$ 26,358.69	\$ 1,500.00	\$6,939.19
430	Other Income	\$ 9,000.00	\$ -	\$ 500.00	\$ 7,471.70	\$ 500.00	\$6,200.86
450	Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 1,029,000.00	\$ -	\$ 921,664.00	\$ 902,795.33	\$ 768,190.00	\$ 807,345.42
Expenses							
501	Wages Full Time - Recreation	\$ 205,178.12	\$ -	\$ 181,804.88	\$ 181,027.84	\$ 176,901.28	\$ 137,000.00
502	Wages Part Time - Recreation	\$ 220,652.20	\$ -	\$ 173,240.00	\$ 189,093.78	\$ 146,275.00	\$ 146,014.00
503	Wages Overtime - Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
504	Wages Interns - Recreation	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -
505	Wages IMRF	\$ 193,591.20	\$ -	\$ 147,060.00	\$ 104,473.79	\$ 138,000.00	\$ 113,000.00
512	Health/Life Insurance	\$ 51,250.00	\$ -	\$ 51,250.00	\$ 58,290.59	\$ 66,200.00	\$ 49,000.00
513	Employee Reimbursements	\$ 1,350.00	\$ -	\$ 1,350.00	\$ 1,252.76	\$ 1,350.00	\$ 533.30
514	Professional Development	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 3,021.12	\$ 5,000.00	\$ 3,000.00
515	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610	Telephones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611	Natural Gas	\$ 4,800.00	\$ -	\$ 4,800.00	\$ 3,611.69	\$ 4,400.00	\$ 3,300.00
612	Electric	\$ 14,850.00	\$ -	\$ 14,850.00	\$ 14,808.34	\$ 14,850.00	\$ 13,300.00
613	Water	\$ 2,300.00	\$ -	\$ 2,300.00	\$ 2,040.01	\$ 2,000.00	\$ 1,600.00
614	Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
615	Cable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
630	Office/Building/Program Supplies	\$ 103,708.50	\$ -	\$ 94,950.00	\$ 72,577.83	\$ 85,850.00	\$ 56,000.00
640	Repair Parts	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 21,200.21	\$ 4,000.00	\$ 3,707.30
641	Rentals	\$ 4,500.00	\$ -	\$ 3,500.00	\$ 4,010.95	\$ 3,000.00	\$ 3,213.60
701	Public Relations/Marketing	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 3,770.35	\$ 4,000.00	\$ 1,883.21
703	Security Services	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 8,300.92	\$ 7,500.00	\$ 6,577.69
708	Printing and Design Services	\$ 13,000.00	\$ -	\$ 13,000.00	\$ 10,889.11	\$ 13,000.00	\$ 17,598.80
709	Other Professional Services	\$ 52,700.00	\$ -	\$ 50,700.00	\$ 52,077.17	\$ 44,700.00	\$ 37,463.93
710	Program Service Contracts	\$ 62,450.00	\$ -	\$ 63,050.00	\$ 54,908.50	\$ 33,989.00	\$ 58,995.93
711	Refuse Disposal	\$ 5,400.00	\$ -	\$ 5,400.00	\$ 5,679.32	\$ 4,600.00	\$ 5,078.06
712	Portable Toilets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
714	Credit Card Fees	\$ 19,000.00	\$ -	\$ 19,000.00	\$ 17,659.17	\$ 12,000.00	\$ 19,647.18
716	Co-Op Fees	\$ 18,500.00	\$ -	\$ 18,500.00	\$ 15,988.90	\$ 10,000.00	\$ 11,000.00
901	Contingency	\$ 62,600.00	\$ -	\$ 62,600.00	\$ 2,053.50	\$ 18,600.00	\$ 20,590.06
950	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses		\$ 1,074,430.02	\$ -	\$ 945,954.88	\$ 826,735.85	\$ 682,678.00	\$ 708,503.06
Net Income		\$ (45,430.02)	\$ -	\$ (24,290.88)	\$ 76,059.48	\$ (29,048.00)	\$ 98,842.36

2023-24 EST

\$ 431,928.84	Fund Balance	\$ 386,498.82	\$ 431,928.84
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119890

Fund Balance Policy is 50%

50% Expenses	Proposed FB
\$ 537,215.01	\$ 386,498.82

Fund Balance is deficient \$ (150,716.20)

3/7/2024

IMRF FUND

		2024-2025	2024-2025	2023-2024	2023-2024	2022-23
		BUDGET	ESTIMATED	BUDGET	ESTIMATED	ACTUAL
Revenues						
401	Property Taxes - IMRF	\$ 28,840.00	\$ -	\$ 28,840.00	\$ 28,000.00	\$ 29,239.00
420	Interest IMRF	\$ 50.00	\$ -	\$ 50.00	\$ 1,500.00	\$ 949.00

	Total Revenues	\$ 28,890.00	\$ -	\$ 28,890.00	\$ 29,500.00	\$ 30,188.00
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Expenses						
510	IMRF Contribution	\$ 39,000.00	\$ -	\$ 29,000.00	\$ 19,000.00	\$ 27,040.00

	Total Expenses	\$ 39,000.00	\$ -	\$ 29,000.00	\$ 19,000.00	\$ 27,040.00
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	Net Income	\$ (10,110.00)	\$ -	\$ (110.00)	\$ 10,500.00	\$ 3,148.00
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	Fund Balance	\$ 29,514.00	\$ 39,624.00	\$ 29,014.00	\$ 39,624.00	\$ 29,124.00
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Fund Balance Policy is 25-50% of expenses

2023/24 Estimate	25 % Expenses	Proposed FB	50% Expenses
\$ 39,624.00	\$ 9,750.00	\$ 29,514.00	\$ 19,500.00

Fund Balance is overfunded by \$ 19,764.00



SOCIAL SECURITY FUND

		2024-2025	2024-2025	2023-2024	2023-2024	2022-23
		BUDGET	ESTIMATED	BUDGET	ESTIMATED	ACTUAL
Revenues						
401	Property Taxes FICA	\$ 71,770.40	\$ -	\$ 57,680.00	\$ 50,000.00	\$ 53,360.00
420	Interest - FICA	\$ 100.00	\$ -	\$ 100.00	\$ 390.00	\$ 326.00
Total Revenues		\$ 71,870.40	\$ -	\$ 57,780.00	\$ 50,390.00	\$ 53,686.00
Expenses						
511	FICA - Employer Contribution	\$ 80,000.00	\$ -	\$ 66,000.00	\$ 54,000.00	\$ 51,232.00
Total Expenses		\$ 80,000.00	\$ -	\$ 66,000.00	\$ 54,000.00	\$ 51,232.00
Net Income		\$ (8,129.60)	\$ -	\$ (8,220.00)	\$ (3,610.00)	\$ 2,454.00
Fund Balance		\$ 18,236.40	\$ 20,000.00	\$ 15,692.00	\$ 26,366.00	\$ 23,912.00

Fund Balance Policy is 25-50% of expenses

2023/2024	25 % Expenses	Proposed FB	50% Expenses
26,366	\$ 20,000.00	\$ 18,236.40	\$ 40,000.00

Fund Balance is overfunded by \$ (1,763.60)

3/7/2024



AUDITING FUND

	2024-2025	2024-2025	2023-2024	2023-2024	2022-23
	BUDGET	ESTIMATED	BUDGET	ACTUAL	ACTUAL
Revenues					
Property Taxes Audit	\$ 10,815.00	\$ 240.48	\$ 9,682.00	\$ 9,682.00	\$ 9,882.00
Interest Audit	\$ 5.00	\$ 17.27	\$ 5.00	\$ 35.00	\$ 43.00
Total Revenues	\$ 10,820.00	\$ 257.75	\$ 9,687.00	\$ 9,717.00	\$ 9,925.00
Expenses					
705 Financial Services	\$ 9,400.00	\$ 9,400.00	\$ 9,400.00	\$ 9,400.00	\$ 9,200.00
Total Expenses	\$ 9,400.00	\$ 9,400.00	\$ 9,400.00	\$ 9,400.00	\$ 9,200.00
Net Income	\$ 1,420.00	\$ (9,142.25)	\$ 287.00	\$ 317.00	\$ 725.00
Fund Balance	\$ 3,896.00	\$ (6,792.25)	\$ 2,446.00	\$ 2,476.00	\$ 2,159.00

Fund Balance Policy is 25-50% of expenses

2023/24 ESTI	25 % Expenses	Proposed FB	50% Expenses
\$ 2,476.00	\$ 2,350.00	\$ 3,896.00	\$ 4,700.00

Fund Balance is overfunded by \$ 1,546.00

3/7/2024



LIABILITY INSURANCE FUND

		2024-2025	2024-2025	2023-2024	2023-2024	2022-23
		BUDGET	ESTIMATED	BUDGET	ESTIMATED	ACTUAL
Revenues						
401	Property Taxes - PDRMA	\$ 35,020.00	\$ -	\$ 31,930.00	\$ 32,000.00	\$ 32,262.00
420	Interest - PDRMA	\$ 50.00	\$ -	\$ 50.00	\$ 150.00	\$ 156.00
430	Other Income	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Total Revenues		\$ 36,570.00	\$ -	\$ 33,480.00	\$ 33,650.00	\$ 33,918.00

Expenses						
514	PDRMA Workshops	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,279.00	\$ 800.00
630	Safety Supplies	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 4,820.00	\$ 3,000.00
703	Security Services	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 518.00	\$ 1,950.00
709	Other Professional Services	\$ 4,050.00	\$ -	\$ 4,050.00	\$ 1,667.00	\$ 1,500.00
717	PDRMA Premium	\$ 28,500.00	\$ -	\$ 21,500.00	\$ 21,388.00	\$ 26,500.00

Total Expenses		\$ 39,050.00	\$ -	\$ 32,050.00	\$ 32,050.00	\$ 36,135.00
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Net Income		\$ (2,480.00)	\$ -	\$ 1,430.00	\$ 1,600.00	\$ (2,217.00)
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Fund Balance		\$ 4,318.00	\$ -	\$ 6,628.00	\$ 6,798.00	\$ 5,198.00
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Fund Balance Policy is 25-50% of expenses

2023/24	25 % Expenses	Proposed FB	50% Expenses
\$ 6,798.00	\$ 9,762.50	\$ 4,318.00	\$ 19,525.00

Fund Balance is overfunded by \$ (5,444.50)

3/7/2024



SPECIAL RECREATION FUND

		2024-2025	2024-2025	2023-2024	2023-2024	2022-23
		BUDGET	ESTIMATED	BUDGET	ESTIMATE	ACTUAL
	Revenues					
401	Property Taxes - SEASPAR	\$ 164,160.00	\$ -	\$ 169,950.00	\$ 157,900.00	\$ 152,638.21
420	Interest - SEASPAR	\$ 20.00	\$ -	\$ 20.00	\$ 3,804.00	\$ 2,918.69
	Total Revenues	\$ 164,180.00	\$ -	\$ 169,970.00	\$ 161,704.00	\$ 155,556.90
	Expenses					
501	Full Time Wages	\$ 13,100.00	\$ -	\$ 10,200.00	\$ 10,200.00	\$ 9,395.61
502	Wages Part Time	\$ 10,000.00	\$ -	\$ 25,000.00	\$ 6,500.00	\$ 7,622.38
505	Wages IMRF	\$ -	\$ -	\$ -		
630	Office Building and Program Supplies	\$ 85,000.00	\$ -	\$ 85,000.00	\$ 75,000.00	\$ 2,472.35
712	ADA Portable Restrooms	\$ 9,500.00	\$ -	\$ 5,900.00	\$ 8,200.00	\$ 7,203.26
710	Aides (Program service contracts)	\$ 18,000.00	\$ -	\$ 7,600.00	\$ 22,000.00	\$ 1,425.30
718	SEASPAR Contribution	\$ 65,363.00	\$ -	\$ 61,000.00	\$ 54,551.00	\$ 59,345.00
950	Transfer Out	\$ -	\$ -	\$ 135,000.00	\$ 135,000.00	\$ -
	Total Expenses	\$ 200,963.00	\$ -	\$ 329,700.00	\$ 311,451.00	\$ 87,463.90
	Net Income	\$ (36,783.00)	\$ -	\$ (159,730.00)	\$ (149,747.00)	\$ 68,093.00
	Fund Balance	\$ 13,889.00	\$ 50,672.00	\$ 40,689.00	\$ 50,672.00	\$ 200,419.00

No Fund Balance Policy

2023/24 EST	25 % Expenses	Proposed FB	50% Expenses
\$ 50,672.00	\$ 50,240.75	\$ 13,889.00	\$ 100,481.50

3/7/2024

BONDS & INTEREST FUND

		2024-2025	2024-2025	2023-2024	2023-2024	2022-2023
		BUDGET	ESTIMATED	BUDGET	ESTIMATED	ACTUAL
Revenues						
401	Property Taxes - B&I	\$ 304,791.00	\$ -	\$ 304,791.00	\$ 300,791.00	\$ 296,366.00
420	Interest - B&I	\$ 100.00	\$ -	\$ 100.00	\$ 3,395.93	\$ 1,197.00
Total Revenues		\$ 304,891.00	\$ -	\$ 304,891.00	\$ 304,186.93	\$ 297,563.00
Expenses						
803	Paying Agent Fees	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ -
801	Bond Principal	\$ 215,000.00	\$ -	\$ 205,000.00	\$ 205,000.00	\$ 275,000.00
802	Bond Interest	\$ 77,500.00	\$ -	\$ 85,276.00	\$ 85,276.50	\$ 91,384.00
950	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses		\$ 293,500.00	\$ -	\$ 291,276.00	\$ 287,938.25	\$ 366,384.00
Net Income		\$ 11,391.00	\$ -	\$ 13,615.00	\$ 16,248.68	\$ 106,853.00
\$ 106,874.00	Fund Balance	\$ 118,265.00	\$ 106,874.00			

No Fund Balance Policy



CAPITAL PROJECT FUND

	2024-2025	2023-2024	2023-2024	2023-2024	2022-23
	BUDGET	ESTIMATED	BUDGET	ESTIMATE	ACTUAL
Revenues					
Grants	\$ 1,000,000.00	\$ -		\$ -	\$ -
Donations and Sponsorships	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
Interest Earned	\$ 45,000.00	\$ -	\$ 15,000.00	\$ 73,447.00	\$ 39,888.00
Other Income		\$ -		\$ -	\$ -
Funds Transferred In	\$ 331,000.00	\$ -	\$ 188,000.00	\$ 188,000.00	\$ -
Total Revenue	\$ 1,376,500.00	\$ -	\$ 203,500.00	\$ 261,447.00	\$ 39,888.00
Expenses					
Architectural/Engineering services	\$ 130,000.00	\$ -	\$ 120,000.00	\$ 90,000.00	\$ 51,650.00
Land	\$ 800,000.00	\$ -			
Land Improvements	\$ 1,259,000.00	\$ -	\$ 1,320,000.00	\$ 644,990.00	
Building Improvements					
Machinery					
Equipment					
Vehicles	\$ 55,000.00	\$ -	\$ 50,000.00		\$ -
Total Expenses	\$ 2,244,000.00	\$ -	\$ 1,490,000.00	\$ 734,990.00	\$ 51,650.00
Net Income	\$ (867,500.00)	\$ -		\$ (473,543.00)	\$ (11,762.00)

No Fund Balance Policy

25% Expenses	Proposed FB	50% Expenses
\$ 561,000.00	\$ 1,209.00	\$ 1,122,000.00

3/7/2024

PARK ASSISTANCE FUND

		2024-2025	2024-2025
		BUDGET	ACTUAL
Revenues			
405	Program Fees		
410	Grants	\$ -	
412	Sponsorships	\$ 500.00	
413	Scholarship Donations	\$ -	
414	Program Donations	\$ -	
415	Building Improvement Donations	\$ -	
416	Park Improvement Donations	\$ -	
417	Unrestricted Donations		
420	Interest Earned	\$ 1.00	\$ -
430	Other Income	\$ -	\$ -
412	Transfer In	\$ -	\$ -
Total Revenues		\$ 501.00	\$ -
Expenses			
502	Part Time Wages	\$ -	\$ -
706	Architectural/Engineering		
707	Landscaping Services		
709	Other Professional Services	\$ -	\$ -
630	Program Supplies	\$ 1,500.00	\$ -
631	Landscaping Supplies	\$ -	\$ -
950	Transfer Out	\$ -	\$ -
Total Expenses		\$ 1,500.00	\$ -
Net Income		\$ (999.00)	\$ -

No Fund Balance Policy

2022/23	25% Expenses	Proposed FB	50% Expenses
\$ 12,140.14	\$ -	\$ 11,141.14	\$ -

ORDINANCE # 002-24

COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE COMMUNITY PARK DISTRICT OF LA GRANGE PARK, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2024 AND ENDING APRIL 30, 2025

WHEREAS, this Combined Budget and Appropriation Ordinance has been prepared in tentative form and has been conveniently made available to public inspection for at least 30 days prior to final action thereon, and

WHEREAS, notice of the meeting and hearing, and the conduct of the meeting and hearing, held on April 15, 2024, were in compliance with the Open Meetings Act, as amended by P.A. 101-640; and

WHEREAS, all other legal requirements have heretofore been performed for the adoption of the annual budget and appropriations ordinance of this District for the fiscal year beginning May 1, 2024 and ending April 30, 2025.

NOW, THEREFORE, be it hereby ordained by the Board of Park Commissioners of the Community Park District of La Grange Park, Cook County, Illinois, as follows:

SECTION 1: That the following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the May 1, 2024 and ending April 30, 2025. That each of said sums of money and the aggregate thereof are deemed necessary by the Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2024 and ending April 30, 2025.

SUMMARY OF FUNDS

	Budget	Appropriations
Corporate Fund	\$760,842	\$836,927
Recreation Fund	\$1,074,430	\$1,181,873
IMRF Fund	\$39,000	\$42,900
Social Security Fund	\$80,000	\$88,000
Auditing Fund	\$9,400	\$10,340
Liability Insurance Fund	\$39,050	\$42,955
Special Recreation Fund	\$200,963	\$71,899
Capital Fund	\$2,244,000	\$3,046,000
Veterans Fund	\$1500	\$1,650
 TOTAL	 \$4,449,185	 \$5,322,544

SECTION 3: That all unexpended balances of any item or items or any general appropriation made in this ordinance may be expended in making up an insufficiency in any item or items in the same appropriation made for this Ordinance, subject to applicable statutes. All unexpended balances of the appropriation for the fiscal year ending the April 30, 2024 and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated for the same general purposes for which they were originally made.

SECTION 4: That the Secretary of the Board of Park Commissioners is hereby directed to file a certified copy of this Ordinance with the Cook County Clerk within the time specified by law.

SECTION 5: The receipts and revenues of the Community Park District of La Grange Park derived from sources other than taxation and not specifically appropriated, and all unexpended balances in unrestricted funds from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the general fund and shall first be placed to the credit of such fund.

SECTION 6: Pursuant to law, the following determinations have been and are hereby made a part hereof:

- (a) Statement of cash on hand at the beginning of the fiscal year: \$1,944,260.
- (b) Estimate of cash expected to be received during the fiscal year from all sources: \$3,059,831
- (c) Estimate of expenditures contemplated for the fiscal year: \$4,449,185
- (d) Statement of estimated cash expected to be on hand at the end of the fiscal year: \$554,906.
- (e) An estimate of the amount of taxes to be received during the fiscal year is: \$1,058,755.

SECTION 7: This ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning May 1, 2024 or any other fiscal year.

SECTION 8: That should any clause, sentence, paragraph, or part of this Ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the Ordinance as a whole or any part thereof other than the part so declared to be invalid.

SECTION 9: This Ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED this 15th day of April, 2024

ROLL CALL VOTE: Ayes _____

Nays _____

Absent _____

Community Park District of LaGrange Park
Cook County, Illinois

(SEAL)

By: _____
Robert Corte, President

Attest: _____
Alexandria Zuck, Board Secretary

**CHIEF FINANCIAL OFFICER'S CERTIFICATE OF ESTIMATED REVENUE
FOR THE COMMUNITY PARK DISTRICT OF LA GRANGE PARK,
COOK COUNTY, ILLINOIS**

I, Tim Ogden, do hereby certify as follows:

1. I am the chief fiscal officer of Community Park District of La Grange Park, Cook County, Illinois
2. I estimate the revenue, by source, of said district for the fiscal year beginning May 1, 2024 and ending April 30, 2025, to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
PROPERTY TAXES	\$1,058,755
INTEREST	\$65,226
PROGRAM FEES	\$880,000
DONATIONS & SPONSORS	\$25,350
GRANTS	\$1,000,000
OTHER RECEIPTS	\$30,500
FUND TRANSFER	\$0
 TOTAL	 \$3,059,831

Signed: _____
Tim Ogden, Treasurer

Dated: _____

(SEAL)

Corporate Fund

	2024-25	2024-25
	BUDGET	APPROPRIATION
Revenues		
Corporate Fund Taxes	\$ 620,000.00	\$ 682,000.00
Replacement Taxes	\$ 20,000.00	\$ 22,000.00
Grants	\$ -	\$ -
Donations and Sponsorships	\$ 2,500.00	
Interest Earned	\$ 10,000.00	\$ 11,000.00
Other Income	\$ 20,000.00	\$ 22,000.00
Transfer In	\$ -	
Total Revenue	\$ 672,500.00	\$ 737,000.00
Expenses		
Wages Full Time	\$ 234,106.83	\$ 257,517.51
Wages Part Time	\$ 41,992.50	\$ 46,191.75
Wages Overtime	\$ 2,625.00	\$ 2,887.50
Wages IMRF	\$ 106,825.00	\$ 117,507.50
Health/Life Insurance	\$ 77,000.00	\$ 84,700.00
Employee Reimbursements	\$ 7,690.00	\$ 8,459.00
Professional Development	\$ 8,250.00	\$ 9,075.00
Uniforms	\$ 3,000.00	\$ 3,300.00
Incentives/Awards/Recognition	\$ 3,000.00	\$ 3,300.00
EAP	\$ -	\$ -
Legal Publications	\$ 1,000.00	\$ 1,100.00
Postage	\$ 1,600.00	\$ 1,760.00
Natural Gas	\$ 3,500.00	\$ 3,850.00
Electric	\$ 14,650.00	\$ 16,115.00
Water	\$ 35,000.00	\$ 38,500.00
Internet	\$ 4,275.00	\$ 4,702.50
Association Dues	\$ 6,925.00	\$ 7,617.50
Board Expenses	\$ 2,000.00	\$ 2,200.00
Office/Building/Program Supplies	\$ 8,530.00	\$ 9,383.00

Landscaping Supplies	\$ 20,000.00	\$ 22,000.00
Fuel	\$ 8,000.00	\$ 8,800.00
Repair Parts	\$ 8,175.00	\$ 8,992.50
Public Relations/Marketing	\$ 4,500.00	\$ 4,950.00
Computer Services	\$ 24,000.00	\$ 26,400.00
Security Services	\$ 2,800.00	\$ 3,080.00
Legal Services	\$ 12,000.00	\$ 13,200.00
Financial Services	\$ 30,780.00	\$ 33,858.00
Landscaping Services	\$ 25,000.00	\$ 27,500.00
Printing and Design Services	\$ 1,000.00	\$ 1,100.00
Other Professional Services	\$ 33,245.00	\$ 36,569.50
Refuse Disposal	\$ 2,200.00	\$ 2,420.00
Portable Toilets	\$ 1,575.00	\$ 1,732.50
Bank Fees	\$ 848.00	\$ 932.80
Subscriptions	\$ 1,500.00	\$ 1,650.00
Contingency	\$ 23,250.00	\$ 25,575.00
Transfer Out		\$ -

Total Expenses	\$ 760,842.33	\$ 836,926.56
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Net Income	\$ (88,342.33)	\$ (99,926.56)
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Recreation Fund

	2024-25	2024-25
	BUDGET	APPROPRIATION
Revenues		
Recreation Fund Taxes	\$ 108,150.00	\$ 118,965.00
Program Fees- General	\$ 880,000.00	\$ 968,000.00
Grants	\$ -	\$ -
Donations and Sponsorships	\$ 21,850.00	\$ 24,035.00
Interest Earned	\$ 10,000.00	\$ 11,000.00
Other Income	\$ 9,000.00	\$ 9,900.00
Transfer In	0	\$ -

Total Revenues	\$ 1,029,000.00	\$ 1,131,900.00
-----------------------	------------------------	------------------------

Expenses		
Wages Full Time - Recreation	\$ 205,178.12	\$ 225,695.94
Wages Part Time - Recreation	\$ 220,652.20	\$ 242,717.42
Wages Interns - Recreation	\$ 1,100.00	\$ 1,210.00
Wages IMRF	\$ 193,591.20	\$ 212,950.32
Health/Life Insurance	\$ 51,250.00	\$ 56,375.00
Employee Reimbursements	\$ 1,350.00	\$ 1,485.00
Professional Development	\$ 6,000.00	\$ 6,600.00
Natural Gas	\$ 4,800.00	\$ 5,280.00
Electric	\$ 14,850.00	\$ 16,335.00
Water	\$ 2,300.00	\$ 2,530.00
Office/Building/Program Supplies	\$ 103,708.50	\$ 114,079.35
Repair Parts	\$ 20,000.00	\$ 22,000.00
Rentals	\$ 4,500.00	\$ 4,950.00
Public Relations/Marketing	\$ 4,000.00	\$ 4,400.00
Security Services	\$ 7,500.00	\$ 8,250.00
Printing and Design Services	\$ 13,000.00	\$ 14,300.00
Other Professional Services	\$ 52,700.00	\$ 57,970.00
Program Service Contracts	\$ 62,450.00	\$ 68,695.00
Refuse Disposal	\$ 5,400.00	\$ 5,940.00

Credit Card Fees	\$ 19,000.00	\$ 20,900.00
Co-Op Fees	\$ 18,500.00	\$ 20,350.00
Contingency	\$ 62,600.00	\$ 68,860.00
Transfer Out		\$ -

Total Expenses	\$ 1,074,430.02	\$ 1,181,873.03
-----------------------	------------------------	------------------------

Net Income	\$ (45,430.02)	\$ (49,973.03)
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IMRF Fund

	2024-25	2024-25
	PROPOSED	APPROPRIATION
Revenues		
Property Taxes - IMRF	\$ 28,840.00	\$ 31,724.00
Interest IMRF	\$ 50.00	\$ 55.00

Total Revenues	\$ 28,890.00	\$ 31,779.00
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Expenses		
IMRF Contribution	\$ 39,000.00	\$ 42,900.00

Total Expenses	\$ 39,000.00	\$ 42,900.00
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Net Income	\$ (10,110.00)	\$ (11,121.00)
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Social Security Fund

	2024-25	2024-25
	BUDGET	APPROPRIATION
Revenues		
Property Taxes FICA	\$ 71,770.40	\$ 78,947.44
Interest - FICA	\$ 100.00	\$ 110.00
Total Revenues	\$ 71,870.40	\$ 79,057.44
Expenses		
FICA - Employer Contribution	\$ 80,000.00	\$ 88,000.00
Total Expenses	\$ 80,000.00	\$ 88,000.00
Net Income	\$ (8,129.60)	\$ (8,942.56)

Auditing Fund

	2024-25	2024-25
	BUDGET	APPROPRIATION
Revenues		
Property Taxes Audit	\$ 10,815.00	\$ 11,896.50
Interest Audit	\$ 5.00	\$ 6.00
Total Revenues	\$ 10,820.00	\$ 11,902.50
Expenses		
Professional Service - Audit	\$ 9,400.00	\$ 10,340.00
Total Expenses	\$ 9,400.00	\$ 10,120.00
Net Income	\$ 1,420.00	\$ 1,782.50

LIABILITY INSURANCE FUND

	2024-25	2024-25
	BUDGET	APPROPRIATION
Revenues		
Property Taxes - PDRMA	\$ 35,020.00	\$ 38,522.00
Interest - PDRMA	\$ 50.00	\$ 55.00
Other Income	\$ 1,500.00	\$ 1,650.00

Total Revenues	\$ 36,570.00	\$ 40,227.00
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Expenses		
PDRMA Workshops	\$ 1,500.00	\$ 1,650.00
Safety Supplies	\$ 3,000.00	\$ 3,300.00
Security Services	\$ 2,000.00	\$ 2,200.00
Other Professional Services	\$ 4,050.00	\$ 4,455.00
PDRMA Premium	\$ 28,500.00	\$ 31,350.00

Total Expenses	\$ 39,050.00	\$ 42,955.00
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Net Income	\$ (2,480.00)	\$ (2,728.00)
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SPECIAL RECREATION FUND

	2024-25	2024-25
	BUDGET	APPROPRIATION
Revenues		
Property Taxes - SEASPAR	\$ 164,160.00	\$ 180,576.00
Interest - SEASPAR	\$ 20.00	\$ 22.00

Total Revenues	\$ 164,180.00	\$ 110,022.00
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Expenses		
Full Time Wages	\$ 13,100.00	\$ 14,410.00
Wages Part Time	\$ 10,000.00	\$ 11,000.00
Office Building and Program S	\$ 85,000.00	\$ 93,500.00
ADA Portable Restrooms	\$ 9,500.00	\$ 10,450.00
Program Service Contracts	\$ 18,000.00	\$ 19,800.00
SEASPAR Contribution	\$ 65,363.00	\$ 71,899.30
Transfer Out		\$ -
		\$ -

Total Expenses	\$ 200,963.00	\$ 221,059.30
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Net Income	\$ (36,783.00)	\$ (111,037.30)
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CAPITAL PROJECT FUND

	2024-25	2024-25
	PROPOSED	APPROPRIATION
Revenues		
Grants	\$ 1,000,000.00	\$ 1,100,000.00
Donations and Sponsorships	\$ 500.00	\$ 500.00
Interest Earned	\$ 45,000.00	\$ 45,000.00
Other Income	\$ -	\$ -
Funds Transferred In	\$ -	\$ -

Total Revenue	\$ 1,045,500.00	\$ 1,145,500.00
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Expenses		
Architectural/Engineering Services	\$ 130,000.00	\$ 195,000.00
Land	\$ 800,000.00	\$ 880,000.00
Land Improvements	\$ 1,259,000.00	\$ 1,888,500.00
Building Improvements	\$ -	\$ -
Equipment	\$ -	\$ -
Vehicles	\$ 55,000.00	\$ 82,500.00

Total Expenses	\$ 2,244,000.00	\$ 3,046,000.00
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Net Income	\$ (1,198,500.00)	\$ (1,900,500.00)
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VETERANS FUND

	2024-25	2024-25
	PROPOSED	APPROPRIATION
Revenues		
Grants	\$ -	\$ -
Donations and Sponsorships	\$ 500.00	\$ 550.00
Interest Earned	\$ 1.00	\$ 1.10
Other Income	\$ -	\$ -
Transfer In	\$ -	\$ -

Total Revenues	\$ 501.00	\$ 551.10
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Expenses		
Part Time Wages	\$ -	\$ -
Architectural/Engineering	\$ -	\$ -
Landscape Services	\$ -	\$ -
Other Professional Services	\$ -	\$ -
Program Supplies	\$ 1,500.00	\$ 1,650.00
Landscape Supplies	\$ -	\$ -

Total Expenses	\$ 1,500.00	\$ 1,650.00
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Net Income	\$ (999.00)	\$ (1,098.90)
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To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: Audit Services | Item 13d

Recommendation

Motion and a second to approve preferred Audit Services provider.

Background

The Community Park District has been seeking a new auditor since we contracted Lauterbach and Amen for our Financial services in late FY 2022/23. We have received three qualified proposals:

Lauterbach and Amen: FYE 24 = \$9,600 (provided one year only)

GW & Associates: FYE 24 = \$9,900
 FYE 25 = \$10,350
 FYE 26 = \$10,800

*If a single audit report is required, an additional \$3,500 will be charged

O'Neill & Gapardo: FYE 24 = \$14,000 +\$2,000 set up fee
 FYE 25 = \$14,500
 FYE 26 = \$14,900

Lauterbach and Amen and GW & Associates has been included in the board packet for your review. I will provide clarification on the \$3,500 additional charge for the "single audit" as quoted by GW & Associates by Monday. Both companies provided comparable RFPs, and are within our levy amount for FYE 24.

Lauterbach and Amen has communicated that they can provide financial services and the annual audit as the teams are completely separate, but had recommended we seek audit services elsewhere. They provided this proposal when they were informed we were having difficulty receiving RFPs.



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

DUE DATE:

February 13, 2024

SERVICE PROPOSAL AUDIT SERVICES

PREPARED FOR:

FOR THE YEAR ENDING:

April 30, 2024



SUBMITTED BY:

Ronald J. Amen, Partner
ramen@lauterbachamen.com

Jamie L. Wilkey, Partner
jwilkey@lauterbachamen.com

668 N. River Road
Naperville, Illinois 60563
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February 13, 2024

Community Park District of La Grange Park
1501 Barnsdale Road
La Grange Park, IL 60526

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the Community Park District of La Grange Park (District).

Enclosed in this proposal are details about our practice, our people and our reputation for quality service, as well as an outline of our audit approach and scope of the audit process. L&A is a Firm nearly entirely specialized in the governmental sector, allowing us to provide an unrivaled commitment to exceeding your expectations with regards to quality service, government specific expertise, and timing and approach of the audit process. Our 13 partners share a combined 250+ years of exclusive government experience, with past experience in nonprofit, tax and commercial clients. Their years of experience in the governmental sector will directly benefit the District. L&A possesses the resources and drive to continually exceed your expectations.

At L&A our mission is to provide accounting, compilation, assurance, and consulting services to governments in the spirit of excellence and altruism. As a Firm, we are committed to adhering to stringent moral standards in addition to the legally imposed professional standards and guidelines, priding ourselves in our flexible attitude towards accommodating our clients, and continually striving to be an elite personal client service Firm. L&A will attain the highest quality employees who share our core values and capacities in order to continue to service our clients at the level at which they are accustomed. Our staff utilizes their expertise to educate clients, with the anticipation that it will lead to accurate solutions to challenges that may arise in the daily course of financial activities. Our goal is to maintain personalized relationships with our current clients, while continuing to acquire new clients with the hopes of creating equally valuable bonds. At L&A we continually strive to distinguish ourselves from other service firms by emphasizing our core values:

RESPECT

Our firm respects the ideas, contributions, and hard work of our valued clients and team members, fostering an exceptional professional environment.

- L&A provides thoughtful responses to client questions and needs, striving for personalized relationships.
- L&A understands clients' limited time and efficiently plans and conducts audits to ensure quality results.
- L&A accommodates client scheduling needs related to the audit process, meeting or beating deadlines.
- L&A communicates with management throughout the year, including reviewing engagement progress and presenting audit results.
- L&A dedicates the right resources so we can listen, customize our audits, and meet professional expectations.

BALANCE

Our leadership believes in the importance of work-life balance. We believe our team is best equipped to deliver outstanding service to our clients when they embrace a healthy, sustainable, balanced lifestyle.

- L&A cultivates an environment with high communication between team members and leadership, listening and responding to our team.
- L&A embraces a give-back culture shared by our charitable team. We promote volunteering time, resources and talents to deserving nonprofits through fundraisers, donation drives, and more.
- L&A maintains a generous, holistic employment package recognizing that a well-balanced team provides the best client service.



TEAMWORK

We know that collaboration is the key to success. We foster an environment that encourages teamwork to ensure our clients experience the best service.

- L&A maintains a highly professional team, with extensive local government knowledge. We broaden their knowledge through in-house training, involvement in local government organizations, and formal Continuing Professional Education.
- L&A maintains a program of continuity for multi-year engagements, including minimal audit team rotation to ensure a productive and efficient audit team year over year.
- L&A identifies and communicates opportunities for improved, more efficient financial or procedural operations, recognizing the audit as a team effort.
- L&A continually educates clients and team members on new pronouncements, financial statements, accounting and finance efficiencies, best practices, and complex compliance requirements. We believe a well-educated team is the best approach.

PASSION

We are proud that every member of our team truly believes in the services we provide and the value they bring to our clients.

- L&A provides audit and financial services to over 600 local governments and pension services to over 600 public pension funds annually.
- L&A possesses exclusive local government expertise, evidenced by our exemplary client retention rate for the Certificate of Achievement for Excellence in Financial Reporting. Our passion lands us among the top ten GFOA national firms.
- L&A strives to continually lead the governmental accounting industry, assisting clients in implementing complex new compliance requirements through one-on-one help and extensive training.
- L&A customizes our audit approach focusing on significant client risks, leveraging our government expertise and knowledge of complex issues.
- L&A has formed alliances with industry service providers in HR, tax, IT and legal to provide the highest service levels to clients, within audit independence standards.

L&A currently provides other accounting services to the District and we are thrilled to have the opportunity to expand upon our current service offering. We are committed to providing the District with quality service and commit to perform the work within the established time period. We believe we have talented people and the appropriate experience to provide you with a quality audit at a fair and competitive price. The Partners that are signing this proposal are entitled to represent the Firm, empowered to submit the proposal and authorized to sign a contract with the District. This proposal is a firm and irrevocable offer for 60 days. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.

Respectfully Submitted,

Ronald J. Amen
Partner
ramen@lauterbachamen.com
630.393.1483

Jamie L. Wilkey
Partner
jwilkey@lauterbachamen.com
630.393.1483



FIRM PROFILE

Lauterbach & Amen, LLP (L&A) provides clients with unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

L&A is based in the Chicagoland area, with clients based in nearly all 50 states. Founded in 1997 by Sherry Lauterbach and Ron Amen, L&A provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

OUR SERVICES



Audit Services



Actuarial Services



Client Accounting & Advisory Services



Pension Administration Services



Tax Services

OUR TEAM

13 Partners
50+ Managers
140+ Staff



OUR INDUSTRIES

Government
Private Sector
Nonprofit



L&A was once again named among the top 200 largest public accounting firms in Inside Public Accounting's prestigious annual list of leading firms.





FIRM PROFILE

Firm Philosophy

We are fully dedicated to our specialized industries, focusing extensive resources in the governmental and nonprofit sectors. Our comprehensive expertise enables us to help clients proactively anticipate and adapt to changes in their operational landscape. The value of our services extends beyond executing efficient engagements; it encompasses a profound understanding of pivotal issues impacting our clients.

Drawing from our extensive experience in local government, we have successfully served numerous entities, including municipalities, park districts, libraries, special districts, school districts, pension funds, joint ventures, and various governmental organizations. A partial list of such entities is provided as references, and we encourage you to reach out to any or all of them for insights into our qualifications and the quality of our service. In addition, we have included current client references to underscore our ongoing commitment and expertise in the industries we serve.

Close Working Relationship with Management

Fostering a continuous and collaborative partnership with management throughout the year is the optimal way to leverage our depth of knowledge for the benefit of our clients. This approach facilitates the prompt resolution of inquiries as they arise, rather than after the fact. By comprehensively understanding each client's activities and maintaining a close working relationship with management, L&A is well-positioned to respond effectively and proactively initiate programs that enhance operational efficiency, leading to a more successful engagement.

We deem it crucial to uphold open lines of communication year-round. To achieve this, we employ both formal means such as meetings and newsletters and informal channels like telephone calls and emails. This ensures that our clients stay informed about relevant changes and recent developments that impact their operations.

An Audit is a People-Oriented Endeavor

The L&A team acknowledges our involvement in a people-centric venture, and our goals and objectives are rooted in this recognition. We endeavor to:

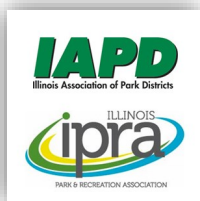
- Cultivate an atmosphere that fosters extensive communication between each client and our team.
- Deliver the utmost level of staff proficiency by engaging in discerning recruitment practices and establishing a work environment conducive to personal growth.
- Attentively listen to our clients, consistently enhancing the quality of our services.
- Contribute to the well-being of our financial, business, professional, and social communities.



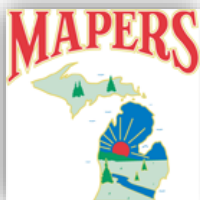
FIRM PROFILE

A Strong Commitment to the Industry

We actively engage with the industries we serve through membership, support, and active participation in various professional organizations dedicated to serving the financial and management teams of our clients.



“Involvement in our industry’s organizations and providing educational support to those groups is a passion of our leadership team.”





FIRM PROFILE

Our Services



Actuarial Services

Pension planning is a specialized industry demanding an expert actuarial team. Our role is to guide clients through the intricacies of actuarial standards, crafting a funding plan that aligns with the needs of all relevant parties. Additionally, we guarantee that the necessary financial statement disclosures meet reporting requirements.



Audit Services

At L&A, we take pride in delivering high-quality auditing services. Our firm undergoes an independent peer review of our auditing practice, and we have received the highest opinion on our attest services.



Client Accounting and Advisory Services

The dedicated professionals at L&A collaborate closely with clients to address and manage a wide range of responsibilities, including accounting, financial reporting, payroll, IT, and other outsourced or temporary tasks. By tailoring our diverse and skilled professionals to meet the specific needs of each client, we have assisted in controlling costs and enhancing efficiencies of our clients.



Pension Administration Services

L&A is proud of our two-decade commitment to assisting public pension fund trustees in comprehending complex pension codes. We understand the significance of the Board's responsibilities and the challenges it poses, especially when balancing these tasks with the daily responsibilities outside the pension realm.



Tax Services

Navigating the preparation of a tax return can be an overwhelming process, often leaving clients with more questions than answers due to the evolving nature of tax laws. The seasoned professionals at L&A diligently scrutinize and consider every deduction, break, and incentive to provide comprehensive assistance.



FIRM PROFILE

Additional Services and Resources

Sharing our knowledge and expertise in the governmental industry is one of the greatest values we can bring to our clients. We are committed to continually reviewing our process to ensure an efficient audit, ensuring exemplary communication with our clients, and providing education on issues affecting local governments on a year-round basis. With our strong background in government, many of our areas of expertise are complementary of one another.

Client Educational Opportunities

We offer multiple training opportunities throughout the year, on-demand webinars and important newsletter updates to our clients, at no additional cost. Our client trainings cover a variety of relevant topics such as:

- Implementation of GASB pronouncements
- State and local government updates
- Changes to auditing standards
- Understanding of financial statements
- Identification of department efficiencies and best practices
- Other statutory or hot topics affecting governments

“L&A’s value add approach to an audit includes extensive no-cost client training throughout the year.”

We record and share all of our client trainings so that they may be accessed on-demand directly from our website. Below are some recent examples of previous training webinars that we hosted:



Payroll



Government Software



Audit Reports



Government Updates



GASB87



Management Software



FIRM PROFILE

Government Expertise Means Extensive Services Available

It has been our experience that questions or problems may arise during the year for which a client might call upon us for assistance. The following is a partial list of the services we can provide to our clients:

- Financial reporting-assistance in the implementation of authoritative pronouncement requirements
- Assistance in obtaining or securing the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA)
- Utility or enterprise funds-analysis, forecasting, rate structure, and consulting services
- Federal, state and local grant reporting requirements
- Budget-assistance in obtaining the Distinguished Budget Award from the GFOA, appropriation and tax levy documents
- Personnel issues-evaluation and executive search
- Policies and procedures documentation and implementation
- Temporary staffing and training
- Pension fund related issues, including benefit calculations, funding analysis, etc.
- Human resources-taxability issues, fringe benefits, policies, etc.
- Outsourced finance and accounting department functions, including all levels of finance functions
- Taxpayer compliance-specialized audits for selected revenue sources
- Capital asset services to track net book value, depreciation expense and accumulated depreciation





FIRM PROFILE

Quality Assurance

We are dedicated to delivering the utmost quality to our clients at every stage of the engagement. Our Quality Assurance Team plays a crucial role in this commitment by reviewing all deliverables before issuance, offering support for technical inquiries, and scrutinizing documentation and reports to ensure compliance with both professional standards and our Firm’s policies. At L&A, our commitment to providing high-quality deliverables is evident in our membership in the Private Companies Practice Section (PCPS) of the Division for CPA Firms within the American Institute of Certified Public Accountants (AICPA). This membership involves subjecting our accounting and auditing practice to quality control reviews, ensuring adherence to the professional standards set by the AICPA.

L&A has undergone no federal or state desk reviews of its audits in the past five years. Additionally, there has been no disciplinary action taken against the firm by state regulatory bodies or professional associations within the same timeframe.

Peer Review

As a requirement for membership in the AICPA, the national organization representing CPAs in public practice, industry, government, and education, our Firm undergoes an independent peer review of our accounting and auditing practice. You can find a copy of our most recent peer review opinion in the Appendix section of this proposal. L&A has received the highest opinion, a "pass," demonstrating our commitment to maintaining the highest standards in our practices.

Independence

All personnel are mandated to promptly report to the Firm any instances of compromised independence concerning any clients. The guidelines for maintaining independence align with the AICPA's Code of Professional Ethics. Furthermore, our adherence extends to compliance with the standards established by the General Accounting Office (GAO). It is important to note that we maintain independence specifically in relation to your engagement.

License to Practice

We confirm that both L&A as a firm and all essential personnel hold valid licenses to practice in the State of Illinois.

Our State of Illinois license number is 066-003655.





FIRM PROFILE

DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our

membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

Other Information

In accordance with our firm's quality control document, all relevant staff members must fulfill the AICPA's continuing professional education requirements. Given our specialization in government, the mandated CPE hours for the staff outlined in this proposal are specifically tailored to the government industry, with a particular emphasis on Uniform Guidance/Single Audit continuing professional education as necessitated by our field. Our firm employs a variety of methods, including self-study, in-house training, participation in State Society or AICPA programs, involvement in Government Audit Quality Center programs, and engagement with programs offered by diverse government associations.

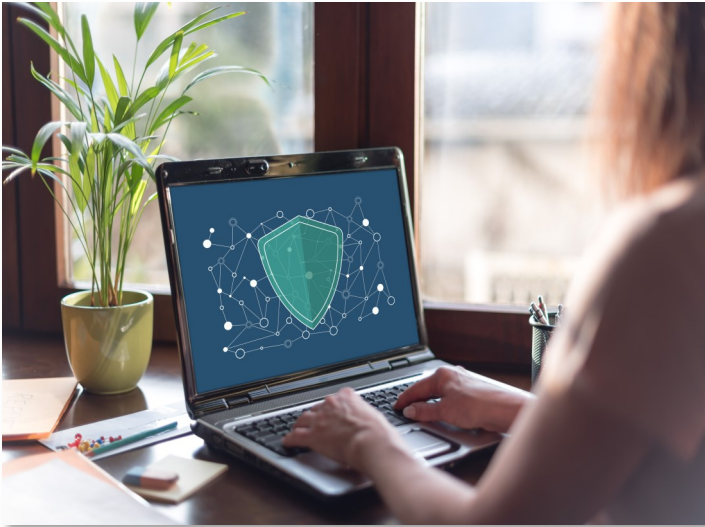
While we do not foresee any issues arising throughout the engagement, we will promptly communicate any noteworthy concerns to the relevant representatives of management and/or the governing board. This communication will align with our established standards for addressing such matters.

Conclusion

We are excited about the prospect of expanding upon our current services to the District. Our enthusiasm for the industry is matched by our commitment to delivering a service that goes beyond the mere issuance of deliverables. Our client service approach involves continuous communication throughout the year, an extensive network of resources to address even non-engagement-related queries, and a steadfast commitment to staying updated on industry technical standards and best practices. At L&A, you will be served by partners who are deeply devoted to the industry, supported by a team of over 200 L&A members who share that passion and dedicate all twelve months of the year to working on industry engagements.

SOFTWARE & SECURITY

Cybersecurity



In the face of ever-evolving threats that are increasingly perilous, it is imperative for us to stay ahead of the curve, consistently refining our strategies for information security. In order to meet the distinctive security standards expected by our clients and effectively tackle the dynamic regulatory landscape, L&A has deliberately chosen tools and procedures essential for safeguarding client data and managing security risks throughout the duration of a client project. Various safeguards, such as Multi-Factor Authentication, restricted human access, anti-virus software, and firewalls, have been implemented firm-wide to reduce risks and bolster the security of client data.

L&A Portal Security

L&A has opted for an application for online access to client data that operates through a secure portal hosted at some of the world's most extensive and secure data centers. Employing the industry's cutting-edge security and reliability measures, this system is designed to ensure the safety of your data. The incorporation of built-in redundancy encompasses multiple data locations, internet connections, and power sources, ensuring the continuous operation of our secure portal. Additionally, we employ secure password protection and 256-bit encryption to safeguard your data during its transmission between the data center and your computer.

Disaster Contingency Plans

L&A has formulated recovery plans for our IT infrastructure, encompassing systems, applications, and data. These plans extend to networks, servers, desktops, laptops, wireless devices, and connectivity. Our recovery strategies are designed to preemptively address potential disruptions to one or more of the following system components:

- Hardware (networks, servers, laptops)
- Internet connectivity
- Software applications
- Data and restoration



COMMUNITY INVOLVEMENT

A Culture and Passion for Community Involvement



Our firm is dedicated to both the clients we serve and the communities in which we reside. Our partners and team members are actively involved with numerous deserving nonprofit organizations. We are grateful to have individuals on our team who share our firm's philanthropic ethos, regularly volunteering their time, resources, and talents. In addition to volunteering, L&A organizes various fundraisers and donation drives to support local organizations and neighborhoods. Here is a glimpse of some of our recent community involvement and initiatives:



L&A is honored to collaborate with Working Together Chicago, a nearby nonprofit dedicated to offering development and placement opportunities for individuals with disabilities. The team members introduced to L&A through Working Together Chicago have not only enriched our company culture but have also contributed valuable skills to our projects.





KEY ENGAGEMENT PERSONNEL

Ronald J. Amen, CPA



Managing Partner

With a wealth of experience spanning more than 35 years, Ron Amen has dedicated his career to serving clients in the governmental sector. He has actively contributed to a wide array of governmental engagements, involving municipalities, park districts, school districts, state and federal government entities, universities, nonprofits, and various other government organizations.



Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses

 668 N. River Road
 Naperville, Illinois 60563
 630.393.1483
 ramen@lauterbachamen.com

Governmental Accounting and Auditing Experience

Ron has overseen a multitude of governmental projects throughout his tenure in public accounting. His diverse assignments have encompassed audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and various other projects, offering a comprehensive overview of his professional background. Leveraging his extensive experience in government affairs, he is frequently tapped as a resource for innovative problem-solving related to local government issues. Serving in a hands-on capacity, he acts as a working partner, maintaining availability and active participation in every phase of the audit process.

Additionally, Ron has played a key role in the management of substantial commercial and nonprofit initiatives. His involvement spans audits, tax preparation, consulting, and strategic planning, addressing the needs of both commercial and nonprofit clients.



KEY ENGAGEMENT PERSONNEL

Jamie L. Wilkey

Technical Partner

Jamie Wilkey has over 23 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

Governmental Accounting and Auditing Experience

Jamie’s experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.



668 N. River Road
Naperville, Illinois 60563



630.393.1483 ext. 227



jwilkey@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Matt R. Beran, CPA

Operations Partner

Matt Beran has over 21 years of professional accounting experience, 14 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.

Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

Governmental Accounting and Auditing Experience

Matt’s experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties.



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KEY ENGAGEMENT PERSONNEL

Jennifer Martinson, CPA

Audit Partner

Jennifer Martinson has over 13 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.

Educational and Membership Background

- University of Miami
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)

Governmental Accounting and Auditing Experience

Jennifer’s experience in the government sector includes both audit and project -based engagements with various municipalities, park districts, libraries, counties, nonprofit entities and pension funds. Additionally, she coordinates training opportunities for these entities to ensure they are responsibly educated on all relevant topics and standards.

Jennifer also plays an active role in the supervision and development of audit procedures and personnel. This role includes the implementation of GASB pronouncements, accounting standards, and other quality control initiatives throughout all engagements, as well as the training of staff involved in these engagements. She is a technical resource to the team and to clients, and works closely with both to identify effective solutions and implement best practices.



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630.393.1483
jmartinson@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Melissa Juntunen, CPA




Audit Partner

Melissa Juntunen has over 17 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.



Educational and Membership Background

- DeVry University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)
- Technical Accounting Review Committee (TARC) Member with IGFOA
- Illinois CPA Society Government Review Committee Member

 668 N. River Road
 Naperville, Illinois 60563
 630.393.1483 ext. 243
 mjuntunen@lauterbachamen.com

Governmental Accounting and Auditing Experience

Melissa’s experience in the government sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects.

Currently, Melissa oversees the audit team at L&A. This team works to complete annual financial reports, comptrollers reports, Illinois Department of Insurance reports, TIF compliance reports and Government Finance Officers Association (GFOA) filings for all audit clients of the Firm. Melissa’s role includes researching new GASB pronouncements to gain an understanding of the change and how it will affect clients, audit staff, and the audit process, complete technical reviews of the annual financial reports, help train staff on new technical guidance to ensure the proper inclusion into the reports, and help communicate the changes out to clients.



KEY ENGAGEMENT PERSONNEL

Audit Team Key Personnel

Monika Adamski, Principal



Monika has 14 years of professional accounting experience exclusively in the governmental sector. She is a graduate of DePaul University. Monika specializes in municipal, state agency, as well as nonprofit audits. She also specializes in internal control assessment for all governmental clients.

Courtney Mohr, Principal



Courtney has over 7 years of public accounting experience serving various types of clients. She is a graduate of North Central College and a Certified Public Accountant. She has participated as the lead in both auditing and financial services roles where she specializes in nonprofit and municipal entities.

Edwin Rivera, Manager



Edwin has over 5 years of professional accounting experience, all exclusively in the governmental sector. He is a graduate of University of Illinois Chicago with a Bachelor's Degree and a Master's Degree of Science in Accounting and is a Certified Public Accountant. Edwin has participated in both a Client Accounting and Advisory Services role & Auditing role where he specializes in municipal audits.

Macade Thorpe, Manager



Macade has 7 years of professional accounting experience, with 4 of those years being exclusively in the governmental sector. He is a graduate of Butler University with a Bachelor's Degree in Accounting and a Master's Degree in Public Accounting. Macade specializes in school district, township, and other municipal audits.



AUDIT APPROACH

Overview

We are prepared to meet or exceed all requirements and expectations of the District. The Leadership of L&A will be involved in all phases of the audit of the District as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association’s (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. Annually, we assist over 100 clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations provided by the GFOA.



We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We are in the top ten firms nationally that submit to the program.

Audit Scope and Standards






L&A will issue an opinion on the governmental activities, each major fund and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the District’s financial statements, with “in-relation-to” coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical Sections of the Annual Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.



AUDIT APPROACH

Below is our proposed schedule for your audit phases:

PHASE		TIMING	TOTAL HOURS (EST)
	Phase 1 Planning	April	4 Hours
	Phase 2 Preliminary Fieldwork	Early May	8 Hours
	Phase 3 Fieldwork	Early June	49 Hours
	Phase 4 Drafts	Late June	12 Hours
	Phase 5 Audit Completion	July	5 Hours

Phase 1: Planning



April

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit, we will hold a planning meeting with you to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our fieldwork procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by your team.
- Developing a schedule for completing the subsequent phase of the audit.

AUDIT APPROACH

Phase 2: Preliminary Fieldwork



Early May

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of your operations through a review of various documents and through discussions with your personnel. During this phase, we will engage in the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the District for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit Firm and the District.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to the industry, the questionnaires utilized are designed specifically for use on governmental engagements. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.





AUDIT APPROACH

Phase 3: Fieldwork



Early June

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and therefore, provide for the most efficient and effective approach.

At a minimum, management is to provide supporting schedules for the following areas once we commence fieldwork:

Cash	Accounts Payable
Investments	Payroll
Governmental Revenues/Receivables	Debt Service
Inventories	Fund Balance/Net Position
Interfunds	Grants
Capital Assets	Risk Management

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures include examinations of documents for proper approval and review of procedures for compliance with rules, regulations and internal policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a draft management letter and other required communication letters that we will review and discuss with the District during the draft phase of the audit.



AUDIT APPROACH

Phase 4: Drafts



Late June

The final completion and quality review of the initial draft of the Annual Financial Report will be completed at our office and a draft of the Annual Financial Report and related communication letters will be provided to the District no later than the date previously agreed to. The District will then have a sufficient amount of time to review the draft for questions and/or changes. L&A will then coordinate with the District a final draft where we will review the District's questions and/or changes to the Annual Financial Report as well as the client communication letters and submit a final draft of the Annual Financial Report to the District.

Phase 5: Audit Completion



July

Upon approval of the drafts by the District, we will deliver final, bound Annual Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:

- Specific recommendations for improvement of the accounting practice and procedures and the internal accounting and administrative controls.
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures.
- Suggestions for operational improvements or cost efficiencies noted during the course of our work.
- Findings relative to compliance with the applicable rules and regulations.
- Comments regarding compliance with laws.
- Other comments or recommendations and best practices that we believe may be relevant.
- Upcoming GASB Pronouncements or auditing standards that may affect the District's financial statements in the future.
- Additionally, all reports and communication letters will be provided to the District in a high-quality PDF format.

L&A strives for continual communication with District staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Financial Report and communication letters with representatives of the District.



PRICE AND BILLING

AUDIT SERVICES RFP RESPONSE FORM

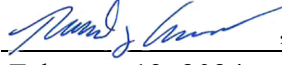
Firm: Lauterbach & Amen, LLP

Firm Contact/Project Manager: Ronald J. Amen, Partner

Email Address: ramen@lauterbachamen.com

Address: 668 N. River Road
Naperville, IL 60563

Telephone and Fax Numbers: Phone: 630.393.1483 | Fax: 630.393.2516

Signature of Authorized Agent:  , Partner

Date of Proposal Submission: February 13, 2024

PRICE STRUCTURE

	April 30, 2024
Audit and all Associated Work	\$9,600



PRICE AND BILLING

HOURS SCHEDULE

	Hours	Standard Rate	Quoted Rate	Total
Partner	10	\$170	\$160	\$1,600
Manager	30	\$150	\$140	\$4,200
In-Charge	38	\$110	\$100	\$3,800
	78			\$9,600

In 27 years of providing auditing services, Lauterbach & Amen, LLP has never increased an audit price from what was proposed in the RFP.

Our Firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the District. We encourage clients to contact us with questions that may arise. In addition, we provide no-cost client trainings to introduce new GASB pronouncements and auditing standards that may affect the District, as well as providing other training topics based on client requests and needs.

Schedules Requested

The proposed annual prices are based upon staff support at all levels from District personnel and that the District will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

Additional Services

Should it become necessary for the District to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.









REFERENCES

Our strongest endorsement comes from satisfied clients. Feel free to reach out to the individuals listed below, who have benefited from our firm's services, to learn about their experiences and the ongoing value our services bring to their organizations. Additional references can be provided upon request.

	Client	Contact
	Elmhurst Park District*	Barbara Stembridge 630.993.8196 bstembridge@epd.org
	Glen Ellyn Park District*	Nick Cinquegrani 630.858.2462 NCinquegrani@gepark.org
	Homewood-Flossmoor Park District*	Karen Garrity 708.957.0300 kgarrity@hfparks.com

* Indicates governments who currently hold the GFOA Certificate of Achievement.

					
Municipalities 135+	Park Districts 75+	School Districts 50+	Libraries 70+	Pension Funds 500+	Other Entities 110+



REFERENCES

L&A is committed to maintaining high standards of quality and service. We encourage you to connect with any of the clients listed below, whom we have had the privilege of serving, to gain insights into their experiences with L&A.

Park Districts | Special Recreation Districts | Forest Preserve Districts

PARK DISTRICTS			
Big Rock Park District	Frankfort Square Park District	Lemont Park District*	Round Lake Area Park District
Bolingbrook Park District*	Geneseo Park District*	Lockport Township Park District	Schaumburg Park District*
Buffalo Grove Park District*	Geneva Park District*	Manhattan Park District*	St. Charles Park District*
Burbank Park District	Glen Ellyn Park District*	Marengo Park District	Sycamore Park District
Butterfield Park District	Glencoe Park District*	Memorial Park District	Tinley Park District*
Byron Park District	Golf Maine Park District	Mokena Community Park District	Vernon Hills Park District*
Carol Stream Park District*	Grandwood Park District	Morton Grove Park District*	Veterans Park District
Cary Park District*	Grayslake Park District	Mundelein Park District*	Warrenville Park District*
Central Stickney Park District	Gurnee Park District*	Norridge Park District	Wauconda Park District
Champaign Park District*	Hickory Hills Park District	Northbrook Park District*	Waukegan Park District*
Channahon Park District	Hoffman Estates Park District*	Northfield Park District	West Chicago Park District
Crystal Lake Park District*	Homewood-Flossmoor Park District	Oak Brook Park District*	Wheaton Park District
Darien Park District	Huntley Park District *	Oak Lawn Park District*	Wildwood Park District
Deerfield Park District*	Itasca Park District	Oak Park Park District*	Wilmette Park District*
DeKalb Park District	Kankakee Valley Park District	Oakbrook Terrace Park District	Winnetka Park District*
Des Plaines Park District*	Kenilworth Park District	Oswegoland Park District*	Wood Dale Park District
Elk Grove Park District*	La Grange Park Community Park District	Palatine Park District*	Zion Park District*
Elmhurst Park District*	La Grange Park District*	Park Ridge Park District*	
Flagg-Rochelle Community Park District	Lake Bluff Park District*	Plainfield Park District*	
	Lan-Oak Park District	River Forest Park District*	

SPECIAL RECREATION ASSOCIATIONS

- Fox Valley Special Recreation Association
- Kishwaukee Special Recreation Association
- Lincolnway Special Recreation Association
- Maine-Niles Association of Special Recreation
- Northern Illinois Special Recreation Association
- Northeast DuPage Special Recreation Association
- Northern Suburban Special Recreation Association and Foundation
- Northern Will County Special Recreation Association

South East Association for Special Parks and Recreation*

- Special Recreation Services of Northern Lake County
- Warren Special Recreation Association
- West Suburban Special Recreation Association
- Western DuPage Special Recreation Association*

FOREST PRESERVE DISTRICTS

- Forest Preserve District of DuPage County*
- Forest Preserve District of Kane County*
- Lake County Forest Preserve District

* Indicates governments who currently hold the GFOA Certificate of Achievement.

Municipalities	Park Districts	School Districts	Libraries	Pension Funds	Other Entities
135+	75+	50+	70+	500+	110+



APPENDIX

ELLIN & TUCKER

REPORT ON THE FIRM’S SYSTEM OF QUALITY CONTROL

To the Partners of
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

FIRM’S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

PEER REVIEWER’S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm’s compliance therewith based on our review.

REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.





APPENDIX

ELLIN & TUCKER

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2022 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads 'Ellin & Tucker'.

ELLIN & TUCKER

Certified Public Accountants

Baltimore, Maryland

December 29, 2022



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/23/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Crum-Halsted Agency, Inc. 427 N Kirk Road Suite 113 Geneva, IL 60134	CONTACT NAME: Tracey Meicher, CIC, CRIS	
	PHONE (A/C No. Ext): (630) 443-7300 FAX (A/C No): (630) 587-9826	
INSURED Lauterbach & Amen, LLP 668 N River Road Suite 100 Naperville, IL 60563	E-MAIL ADDRESS: tmeicher@crumhalsted.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Citizens of America	31534
	INSURER B: Allmerica Financial Benefit	41840
	INSURER C: The Hanover Insurance Company	22292
	INSURER D: Trisura Specialty Insurance Company	16188
	INSURER E:	
	INSURER F:	

COVERAGES CERTIFICATE NUMBER: 2023 Standard Cert REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			OBCA886072	3/31/2023	3/31/2024	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
D	GEN'L AGGREGATE LIMIT APPLIES PER:			662062801	3/31/2023	3/21/2024	MED EXP (Any one person) \$ 5,000
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						PERSONAL & ADV INJURY \$ 1,000,000
	<input checked="" type="checkbox"/> OTHER: Cyber Liability						GENERAL AGGREGATE \$ 2,000,000
A	AUTOMOBILE LIABILITY			OBCA886072	3/31/2023	3/31/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	<input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS						BODILY INJURY (Per person) \$
	<input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/>						BODILY INJURY (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR			OBCA886072	3/31/2023	3/31/2024	EACH OCCURRENCE \$ 5,000,000
	<input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE						AGGREGATE \$ 5,000,000
	DED RETENTION \$						\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			W2CA886039	3/31/2023	3/31/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N	N/A				E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
C	Professional Liability			LHCA595928	3/31/2023	3/31/2024	Limit per Claim / Aggregate \$5,000,000
C	Crime			LHCD872046	3/31/2023	3/31/2024	Employee Dishonesty \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER CANCELLATION

Evidence of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Ted Rosenow, CIC/TM <i>Therese A. Rosenow</i>

**PROPOSAL TO PROVIDE
PROFESSIONAL AUDIT SERVICES
TO
COMMUNITY PARK DISTRICT
OF LAGRANGE PARK
JUNE 30, 2024 THROUGH 2026**



GW & ASSOCIATES, PC

David Jelonek
Audit Partner

4415 Harrison, Suite 434
Hillside, IL 60162
T 708/755-8182
F 708/755-8326

February 15, 2024
Community Park District Board Packet

www.cpaGWA.com
Regular Meeting | March 11, 2024 | Page 112

**COMMUNITY PARK DISTRICT
OF LAGRANGE PARK
LAGRANGE PARK, ILLINOIS**

Audit Services Proposal

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February 9, 2024

Community Park District of LaGrange Park
Ms. Jessica Cannaday, Executive Director
1501 Barnsdale Road
LaGrange Park, IL 60526

Dear Ms. Cannaday,

We are pleased to submit our proposal to provide auditing services to the Community Park District of LaGrange Park (“the District”) for the fiscal years ending April 30, 2024, through 2026 with the option of two one-year extensions. We are confident that GW & Associates, P.C. (GWA) can meet and exceed the expectations of the district by providing you quality service and timely information. Incorporated and licensed to do business in Illinois since 1998, GWA and its 20 employees have a long history of serving Illinois governments. Enclosed is additional information about our firm and the scope of the engagement.

At GWA, we know.....

We know what you are going through at this moment. You have sent a request for proposal out to qualified firms, any of which can provide the services you are soliciting. Some bids may come back much lower than your current auditor, making you wonder if the responding firm really understands what it takes to audit your financial statements. It’s also possible that the bid is low to get the job and then that firm will tack on fees later to meet profitability goals. Other bids are going to come back high, making you wonder what makes that firm think that their service is so much superior to other firms. Still other bids will be fairly comparable. In addition, the audit approach outlined in the proposals and the staff qualification may seem pretty similar from one firm to another. So, how do you decide?

We know these feelings because we have been in your shoes. Our partners have not only spent many years in public accounting but have also spent years working in senior management positions, including finance director, for local governments. Through these experiences, we’ve come to know what most firms cannot. We don’t only know *how* to audit your government, but we also know what it is like to *be* audited. We also have an in-depth knowledge of government from the inside. We have incorporated this knowledge into our audit engagements to create what we believe is a better audit experience for our clients. Specifically, please consider the following as you make your decision of which firm to use:

1. We know the users of your financial statements. Whether it’s a resident keeping tabs of their tax dollars, board members seeking information to make the best decisions for their community, or a credit ratings analyst assessing the financial health of the community ahead of a bond issuance, we interacted with these financial statement users when we were members of management. As a result, we have a unique

perspective when reviewing the final product, writing management letters, and providing informal observations regarding the government's finances and operations.

2. We know that most people don't look forward to being audited. We didn't when we were on your side. We found that some firms may utilize a cookie-cutter approach to make their job easier. However, we know that we work for the client, not the other way around. Therefore, we focus on being helpful and flexible to make the audit process as easy as possible for our clients.
3. We know the importance of being able to budget contractual expenditures with certainty. We have seen firms seek additional fees when the audit process did not go perfectly and within their designated time frame. We know that life happens. There may be turnover or prolonged absences in the finance department resulting in rescheduling of the audit or necessitating auditor preparation of a few schedules that the client typically provided. We do not charge extra for such things. It is highly unusual for us to seek additional fees unless there is a substantial change in the scope of our work. Even then, no additional fees will be billed without prior approval.
4. We know that you do not want to be spending your valuable time "training" our auditors. That is our job. Therefore, a GWA audit partner or manager will be on site throughout the audit to monitor engagement progress and explain to our staff the complexities of your operation, so you don't have to.
5. We know that you do not want to be caught up in a bureaucratic process when it comes to resolving complex accounting issues. With GWA you will be able to discuss complex transactions with a partner of the firm and receive prompt answers to your questions. There is no waiting for word from headquarters. The decision maker will be available and familiar to you.
6. We know the value of a diverse workforce that allows for different perspectives. In fact, we are a certified Minority Business Enterprise ("MBE") by the state of Illinois. However, unlike most MBE firms, all of our work is prime work whereby we handle the entire engagement from beginning to end rather than as subcontractors to other firms.

If given the opportunity to perform your audit, we sincerely believe that you will see the difference that our experience makes. We are fully qualified and committed to performing the work outlined in the request for proposal within the established time period. This proposal is a firm and irrevocable offer for (120) days.

Please let me know if you have any questions or need additional information from us. We can be reached by phone or email. We hope to have the opportunity to work with you and provide excellent service to the Community Park District of LaGrange Park.

Sincerely,



David M. Jelonek, Partner

Firm Profile

GW & ASSOCIATES, P.C. (GWA) has been practicing Accounting, Auditing and Management Consulting for 25 years.

Unlike many firms, our practice is devoted almost entirely to local governments. Our government practice is not employed to keep staff busy during slow periods or one of many practice areas competing for staffing resources. Rather, it is the foundation of our business and our area of expertise. We currently audit over 65 local governments per year including villages, cities, townships, school districts, park districts, library districts, a community college and other government entities. As such, all of our staff are familiar with the unique accounting requirements of government and are kept up to date with the ever-changing standards. The importance of our government clients is evident in the attention and service we provide.

Of the firm's twenty staff members, ten are governmental auditors. In performing the District's audit, we propose to utilize three professional staff, all of whom have experience in auditing municipalities and other units of local government. They will be on site on a full-time basis during fieldwork. In addition, the audit partner will be making frequent site visits. The majority of GWA's audit staff work out of our Hillside location. Our Chicago Heights location is home to our consulting and accounting services teams. It occasionally provides additional workspace which the audit team utilizes for regional work.

The firm's partners have worked not only in public accounting, but as appointed or elected officials within governments as well. This provides us with an in-depth knowledge of local governments that most firms simply cannot offer.

John Wysocki is the partner in charge of GWA's audit practice overseeing over 35 government and not-for-profit audits each year. John was previously a senior manager/executive in the government audit practice of a large national firm. There he ran the audits of numerous Illinois municipalities as well as community colleges, transit agencies and the second largest state university in Illinois. In addition to nearly 20 years of public accounting experience John also spent five years as the finance director for a Chicago suburb with a population of 58,000. John also holds the advanced single audit certification from the AICPA.

David Jelonek is an audit partner and has over 15 years of experience in government accounting and/or auditing. Prior to joining GWA, Dave also served as finance director of a municipality and was a senior auditor in the government practice of a large national firm. His previous experience also includes working as an internal auditor of a national beverage bottling company. Dave is a member of the ICPAS Government Report Review Committee and the Technical Accounting Review Committee of the IGFOA.

Our philosophy is to ensure that our most experienced staff are on site at all times to supervise less experienced staff and handle the more complex audit issues. Having been on the other side of the audit process, we are respectful of your time and ensure that you are dealing with staff having sufficient expertise in governmental accounting and auditing. That is why the time spent by staffing level is heavily weighted towards our more senior levels.

We have experience auditing a variety of manual and computerized accounting systems including Locis, Springbrook, New World Systems, MUNIS, BS&A, MSI, QuickBooks, and Civic

Systems just to name a few. Our audit procedures include an assessment of the internal controls surrounding our clients' data systems.

Our firm employs audit techniques and technology that rival any CPA firm. We utilize laptops and sophisticated audit software to perform paperless audits that are highly efficient and effective. We have on-line access to Government Accounting Standards Board (GASB) pronouncements and interpretations, AICPA auditing standards, OMB Circulars, and the latest research and programs. This access ensures we stay current with all upcoming GASB Pronouncements and can alert clients by including summaries of such pronouncements in the notes to the financial statements. As applicable pronouncements are effective for upcoming fiscal years, GWA will contact client financial personnel to discuss how to implement them and how to obtain any necessary information to allow for proper financial reporting under the new guidelines.

We are members of the Illinois Government Finance Officers Association and the Government Finance Officers Association. We are also members of the American Institute of Certified Public Accountants (AICPA), the Governmental Audit Quality Center of the AICPA, and the Illinois CPA Society. Finally, as further indication of our commitment to quality, we are part of the 100% CPA Membership in ICPAS program open to firms whose CPAs are all members of the Illinois CPA Society.

We continue to make significant investments in staff training and ensure that all our staff meet or exceed their continuing professional education (CPE) requirements. Training that our staff has participated in include the following courses/topics:

- Illinois CPA Society Government Conference
- Materiality, Sampling, Scoping, Tests of Controls
- Building Organizational Ethics
- GAAP Basis Governmental Report Review
- GFOA Annual Conference
- IGFOA Annual Conference
- AICPA Annual Conference for State and Local Governments
- Identifying and Correcting the Most Common Audit Inefficiencies
- Governmental Update and Major Accounting and Disclosure Issues
- 2019 Compliance Supplement and Single Audit Update
- Governmental Audit Quality Center Annual Update Webcast
- Grant Accountability and Transparency Act Seminar

In addition to outside training, we are licensed to provide in house CPE. All audit staff receive training specifically focused on governmental accounting and auditing that exceeds the 24 hour bi-annual requirement of *Government Auditing Standards*.

At GWA, we believe in the value of relationships. We view every client relationship like a partnership, and truly believe that our success is a result of your success.

We are committed to providing close, personal attention to our clients. We take pride in giving the assurance that the personal assistance you receive comes from years of advance training, technical experience, and financial acumen. Our continual investments of time and resources in professional continuing education, state-of-the-art computer technology and extensive

business relationships are indicative of our commitment to excellence. It is also our policy to keep our clients abreast of all current accounting and regulatory requirements and utilize them in the best interest of our client's business.

Finally, accessibility to our clients is of paramount importance because it allows us to deliver our service both timely and accurately. We understand the essential needs of our clients and do everything to resolve them on a timely basis. This understanding comes from having been in your shoes. It is our policy to be available to answer routine questions, attend occasional meetings and provide advice on accounting issues throughout the year at no additional charge. We believe this benefits both our clients and our firm as issues can be dealt with promptly rather than waiting until the annual audit. The audit partner is reachable by cell phone or e-mail and respond promptly to any messages.

Independence

The purpose of an audit is to enhance the credibility of financial statements by providing written reasonable assurance from an independent source. Independence is the foundation of the auditing profession. GWA is independent of the district as defined by *Generally Accepted Auditing Standards* and *Government Auditing Standards*.

Government Auditing Standards do indicate that the preparation of financial statements by the audit firm is a non-audit service that presents a significant threat to auditor independence. Therefore, we are required to put certain safeguards in place to address this threat. Therefore, we are assigning two partners to the engagement – one to be the primary engagement partner and one to perform an additional review of the report and the work done at the end of the engagement.

License to Practice

We are licensed as a Public Accountant Firm by the State of Illinois. Our Illinois license number is 066-005204. All key CPA's assigned to this engagement are also licensed and properly registered with the State of Illinois. There has been no disciplinary action taken against the firm, the firm's partners or employees by the American Institute of Certified Public Accountants, the Illinois Department of Financial and Professional Regulation or any other regulatory or rulemaking body within the last three years. In addition, there have been no federal or state desk or field reviews of our audits that we are aware of within the past three years. We have been in business in Illinois since 1998.

Peer Review

GWA participates in the Peer Review Program; a practice monitoring program approved by the American Institute of Certified Public Accountants. The program is a triannual external review of a CPA firm's operational procedures to ensure those procedures meet certain standards. Specific to our review, the firm's overall quality control system in accounting and auditing was evaluated including a review of select government engagements. Below is our latest system peer review report dated December 27, 2022 which reflects a rating of "pass" – the most favorable rating available.



Mayer Hoffman McCann P.C.
225 W. Wacker Drive, Suite 2500 ■ Chicago, IL 60606
Main: 312.602.6800 ■ Fax: 312.602.6950 ■ www.mhmcpa.com

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Shareholders of GW & Associates, P.C. and the
Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of GW & Associates, P.C. (the "firm") in effect for the year ended April 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of GW & Associates, P.C. in effect for the year ended April 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. GW & Associates, P.C. has received a peer review rating of *pass*.

Mayer Hoffman McCann P.C.

December 27, 2022



Member of Kreston International — a global network of independent accounting firms

Partner and Staff Qualifications and Experience

David Jelonek, CPA Audit Partner

Background

Dave Jelonek will be a partner on this engagement. Mr. Jelonek has extensive experience in audits and consulting engagements for various government agencies. He has performed audits of a number of municipalities and provided accounting and consulting services including monthly and year ending closings and audit preparation. He is viewed as a trusted advisor by many municipal clients. He has supervised in the preparation of financial statements for both private and public sector clients. In addition, he has experience as a municipal finance director and as an internal auditor for a large corporation. Like Mr. Wysocki, Dave has also prepared Comprehensive Annual Financial Reports that have been awarded the Government Finance Officers Association's Certificate of Excellence in Financial Reporting.

Education

Bachelor of Science in Accounting from Elmhurst College

Certified Public Accountant, Illinois

Engagements

Village of Lyons

Village of Bridgeview

Village of Orland Hills

Village of Schiller Park

Village of Melrose Park

Prairie State College District #515

Town of Cicero

Leyden Township

Orland Township

Proviso Township

Proviso Township Mental Health Commission

Clyde Park District

Chicago Heights School District #170

Bloom Township High School District #206

Various other municipalities and school districts

Affiliations

American Institute of Certified Public Accountants

Illinois Certified Public Accountants Society (ICPAS)

Government Finance Officers Association

Illinois Government Finance Officers Association (IGFOA)

Member of Government Report Review Committee through ICPAS

Member of Technical Accounting and Review Committee of IGFOA

John Wysocki, CPA Review Partner

Background

John Wysocki is the partner in charge of Audit Services.

He will be the review partner on this engagement. He has over 30 years of diverse experience in both the private and public sector. He has managed audit engagements ranging from 100 to 10,000 hours. In the course of running the audits of the second largest university system in Illinois, numerous municipalities, townships, community colleges, the suburban bus system, and various state agencies. John has gained tremendous experience in evaluating internal controls and accounting systems in all types and sizes of government entities. He has prepared Comprehensive Annual Financial Reports that have been awarded the Government Finance Officers Association's Certificate of Excellence in Financial Reporting. John has developed and conducted training sessions on management and leadership skills, accounting and auditing standards and internal controls. He has also published articles on mentoring and coaching. John also has extensive experience in auditing federal funds and has earned the AICPA's Advanced Single Audit Certification.

Education

Master's Degree in Business Administration from DePaul University of Chicago, IL

Bachelor's Degree in Business Administration, Magna Cum Laude, from Loyola University of Chicago, IL

Certified Public Accountant, Illinois

Experience

John has extensive experience in managing a wide variety of audit engagements including:

- Cities and Villages
- Townships
- Community colleges
- School districts
- Transit agencies
- State agencies
- State university
- Not for profit organizations

Affiliations

Government Finance Officers Association
Illinois Government Finance Officers Association
American Institute of Certified Public Accountants Illinois
Certified Public Accountants Society Governmental Audit
Quality Center



Joseph Troyer, CPA, Sr. Manager

Background

Joseph has over eighteen years of experience in audits for various government agencies and not-for-profit organizations. During his time as an auditor & governmental consultant, he has been a contracted CFO, provided advisory service and managed numerous audit clients. He has been responsible for maintaining compliance with auditing and reporting standards, as well as the firm's internal quality control. He has assisted with the audit field work and financial statement preparation for a number of municipalities. Governmental and not-for-profit clients have come to rely on his experience for guidance in future business transactions.

Education

Master of Science in AG Economics, Purdue University, Indiana

Master of Science in Accountancy, Roosevelt University, Illinois

Certified Public Accountant, Illinois

Engagements

Village of Island Lake

Antioch Township

St. Charles Township

Libertyville Township

Richmond Village

Village of Bull Valley

Greenwood Township

Richmond Township

Grafton Township

Union Fire Protection District

Plato Township

Grant Township

Dorr Township

Algonquin Township

Acorn Library

Evergreen Park Public Library

Hebron-Alden-Greenwood Fire Protection District

Marengo City

Lake-In-The-Hills Sanitation District

Rosemont Park District

Senior Care Volunteer Network

McHenry County Convention and Visitors Bureau

Ten Thousand Villages

Elderwerks Educational Services

Common Arc

Davis Thompson Foundation

NACSW

Affiliates

IL CPA Society

Raul Alanis, Staff Accountant

Background

Raul will be supporting staff on this engagement. He has been with GWA since May of 2023. He was hired as a staff accountant and has contributed valuable support to a variety of audit engagements. His contribution includes participating in audit planning, execution of audit programs for all audit areas, and assistance with audit finalization.

Education

Bachelor of Science in Business, Accounting from North Park University, Chicago, IL

Engagements

- Grafton Township
- Moraine Township
- Nunda Township
- Green Hills Public Library
- Environmental Defenders of McHenry County
- Genoa Township
- Crystal Lake Soccer Federation
- Lake in the Hills Sanitary District
- Rosemont Park District
- Greenwood Township
- City of Marengo
- Village of Oakwood Hills
- Village of McCullom Lake
- Village of Island Lake
- Youth and Family Center of McHenry County

Affiliations

Illinois Certified Public Accountants Society

Internal Quality Review System

GWA is a member of the AICPA's Government Audit Quality Center which is a voluntary organization that has created a community of firms dedicated to government audit quality and serves as a comprehensive resource for member firms. GWA has a quality control policies and procedures manual that follows the guidelines of the Statement on Quality Control Standards No. 8, *A Firm's System of Quality Control (Redrafted)* (AICPA, *Professional Standards*, QC Sec. 10A) issued by the Auditing Standards Board of the AICPA. The policy includes the following elements:

- Leadership responsibilities for quality within the firm (the "tone at the top")
- Relevant ethical requirements
- Acceptance and continuance of client relationships and specific engagements
- Human resources
- Engagement performance
- Monitoring

Finally, every work paper in our audit file is thoroughly reviewed and signed off on by either the audit partner or manager.

Specific Audit Approach

Audit Scope

The objective of our audits is the expression of opinions as to whether the District's basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The audits will be conducted in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants. In addition, the District's audit will also be conducted in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (if required by GATA or if a Single Audit is necessary).

We will also express an "in-relation-to" opinion on the fair representation of the District's combining and individual fund financial statements and schedules, the Schedule of Expenditures of Federal Awards (if necessary) and the Consolidated Year End Financial Report (if required by GATA) based on the auditing procedures applied during the audit of the basic financial statements and certain additional procedures.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statement. We will 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.

If a Single Audit is required, we will conduct our audit of compliance in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and audit Requirements for Federal Awards* (Uniform Guidance).

We will also audit the District's compliance with the provisions of subsection (q) of Illinois Compiled Statutes 65 ILCS 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142).

Proposal of Services

We are proposing to provide the following services to the District's basic financial statements for the fiscal year ending April 30, 2024 through 2026 with the option of the two one-year extensions.

- Audit Report of the basic financial statements of the District for the fiscal year ending April 30, 2024-2026 with optional 2027 and 2028
- Report on Compliance for Each Major Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (if necessary)
- The Annual Financial Report to be filed with the Illinois State Comptroller (one electronic copy), and any supplemental required reports.
- In relation to opinion on the Consolidated Year End Financial Report (if required by GATA)
- Management letter containing internal control recommendations (if necessary)
- Report to the District's Board in accordance with the Statement on Auditing Standards (SAS) No. 114, Communication with Those Charged with Governance
- Meetings with the District's management and Board

Audit Plan

Understanding the Client

Our audit process begins with gaining a thorough understanding of the operations. This understanding will enable us to assess risk so that we can focus on the areas of higher risk in performing our audits. Some of the procedures performed to accomplish this may include the following:

1. Review prior auditor work papers and audit reports
2. Review the District's website, newsletters or other published materials
3. Have preliminary discussions with the District's management
4. Read minutes of meetings of the District's Board

5. Review the District's budget document
6. Perform fraud interviews as required by Statement on Auditing Standards (SAS) No. 99 to assess the risk of material misstatement of the financial statements due to fraud
7. Meet with Finance Department personnel to discuss the audit schedule

Estimated time frame: June 30, 2023

Understanding Internal Controls

Professional standards require that we obtain an understanding of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. We will accomplish this by doing the following:

1. Reviewing any policy and procedure manuals that may be available
2. Discussing with management a series of internal control questionnaires that cover the control environment and the significant processes of the District.
3. Performing "walkthroughs" of key processes. This may include:
 - a. observing employees in their performance of their normal procedures and
 - b. examining documentation for a few transactions

Assessing Risk

The key to an effective and efficient audit is the assessment of risk. The preliminary work done to this point is for the purpose of allowing us to identify those areas in which a higher risk of material misstatement of the financial statements (or noncompliance with federal program requirements if there is a single audit) could occur. We then tailor our standard audit procedures to meet the specific risks identified for the district. The risk assessment process includes the following:

1. A preliminary determination of materiality which is the evaluation of whether an omission or misstatement of accounting information would change the judgment of a user relying on the information.
2. A brainstorming meeting with all members of the audit team to discuss the susceptibility of the District's financial statements to material misstatements or noncompliance due to fraud or error
3. Identifying and evaluating each significant audit area (such as cash, payroll, governmental revenues/receivables, etc.) to determine whether there is a risk of material misstatement with regard to the following assertions:
 - a. Existence or occurrence
 - b. Completeness
 - c. Rights or obligations
 - d. Accuracy or classification
 - e. Valuation or allocation
 - f. Cutoff

4. In performing the above evaluation, we will consider two components of the risk of material misstatement:
 - a. Inherent risk – the risk that a material misstatement or noncompliance in the accounting and reporting process may occur assuming there are no related controls
 - b. Control risk – the risk that internal control systems designed to prevent or detect a material misstatement or noncompliance may fail.

If we believe based on our risk assessment that we can rely on certain internal controls to reduce the risk of a material misstatement (i.e. control risk is assessed at less than high for an assertion) or if the audit is performed in accordance with *Governmental Auditing Standards*, we are required to test the effectiveness of internal controls. Based on this testing we may be able to rely on certain internal controls to reduce the risk of a material misstatement and thereby alter the nature, timing or extent of our substantive testing. Controls are typically tested by sampling transactions. Sample sizes will depend on the size of the population, expected number of deviations and the planned control risk. Based on the results of control testing, risk may need to be reassessed if the controls are found not to be operating effectively.

With regard to federal awards, if a single audit is required, we will determine which federal programs are considered type A and which are considered Type B programs and will perform a risk assessment to determine which programs will be audited as major. The Uniform Guidance (2 CFR section 200.514(c)(3)) requires us to plan tests of internal controls over compliance for major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program. Therefore, sample sizes for testing of controls over compliance for major programs will be based on the size of the population, inherent risk of noncompliance and a low assessed level of control risk.

As soon as a preliminary trial balance is ready, the partner or manager will perform a preliminary analytical review by comparing significant amounts to the prior year trial balance or report for the purpose of identifying any unusual amounts or relationships. More detailed analytical review procedures will be performed later in the process. However, the preliminary analytical review helps us identify higher risk areas that may require added attention.

Once our risk assessment is complete, we then tailor audit program steps to address the identified risks. For example, if there is a high risk that all capital assets may not have been recorded (i.e. the completeness assertion) we may add additional steps to the audit program to identify such unrecorded assets.

Performing Audit Procedures

We now carry out the steps of the audit program that was developed. This would include substantive tests of account balances. Specific procedures may include:

1. Confirmation of balances with third parties
2. Review of selected journal entries
3. Analytical procedures such as comparison of actual with expected amounts, calculations of ratios, or comparison of related accounts to each other
4. Recalculation of certain amounts
5. Review of documentation supporting certain transactions

6. Various other tests developed in response to the client's assessed risk
7. Tests of compliance with federal requirements and tests of controls over compliance (where dual-purpose tests are performed), if a Single Audit is required.

Accumulating Results and Reporting

After completion of fieldwork, we will discuss with management any proposed audit adjustments that were identified in the course of our testing. Uncorrected misstatements, if any, that do not materially affect the financial statements will be communicated to those charged with governance as required by professional standards.

We will also evaluate and discuss with management identified control deficiencies and determine whether these deficiencies, individually or in combination, are significant deficiencies or material weaknesses which would be reported in writing to those charged with governance.

Draft reports as listed in the Proposal of Services section above are estimated to be prepared by August 1, 2024, and reviewed with management prior to issuance. Before the reports are finalized, the following completion procedures will take place:

1. Final review of all work papers. While work paper review is an ongoing process throughout the engagement, the partner will ensure that all work papers have been reviewed, all audit program steps have been completed and all review notes have been cleared prior to signing the reports.
2. Final review of the report by the engagement partner including a final analytical review comparing the financial statements to the prior year's statements for any unusual or unexpected variances.
3. Subsequent events review which includes reading board minutes, scanning general ledger activity and updating attorney responses (if necessary) through the date of the report.
4. Completion of a disclosure checklist.
5. Obtaining of a management representation letter.
6. Review of the financial statements by the engagement quality control review partner.

The final reports are then estimated to be prepared no later than September 1, 2024, and presented to the Board at a board meeting as determined by the District. The engagement partner will be available for meetings with the District's Board and management for formal presentations.

Projected amount of time (percentage) to be put in on the audit by category:

<u>Title</u>	<u>Percentage</u>
Partner/Manager	25%
In-charge Accountants (Seniors)	45%
Staff Accountants (Junior)	30%

Identification of Potential Audit Problems

We do not anticipate any problems in the performance of the audit. However, any problems encountered during the audit, except for irregularities and illegal acts, will be discussed with management to resolve any issues without delay. Irregularities and illegal acts detected, or of which we become aware, will be communicated in writing to the Board of Trustees. If any problems will result in a significant amount of additional audit time, we will discuss additional fees with District's management and/or the District Board prior to incurring any additional costs. We work to ensure that there are no surprises during all phases of the audit.

Current Workload and Maintaining Staff Quality

GWA is committed to providing exceptional quality, timely service to our clients. For many firms the top priority is getting new business and figuring out how to accomplish the work after the fact. Our approach is different. We recognize that our reputation is at stake with every engagement we perform. As a result, prior to responding to requests for proposals we assess our capability to take on additional clients. Before we submit a proposal, we ensure that we are able to meet the prospective client's expectations without jeopardizing our existing engagements. This approach, combined with the fact that all of our audit staff have both experience and training in governmental accounting and auditing, allows us to maintain the quality of staff over the term of the agreement.

References

The following is contact information for several similar clients:

Rosemont Park District

Contact: Karen Stephens, Director of Parks
(847) 823-6685 kstephens@rosemontparkdistrict.com
6140 N. Scott Street
Rosemont, IL 60018
Financial Audit
Manager: Joe Troyer
Date: 04/30/16 - present

City of Marengo

Contact: Megan Lopez, Finance/HR Director
(815) 568-7112; mlopez@cityofmarengo.com
132 East Prairie Street
Marengo, IL 60152
Financial Audit
Manager: Joe Troyer
Date: 04/30/16 - present

Nunda Township

Contact : Leda Bobera-Drain, Supervisor
(815) 459-4011
3510 Bay Road
Crystal Lake, IL 60012
Financial Audit
Manager: Joe Troyer
Date: 03/31/2018 - present

Evergreen Park Public Library

Contact: Frank Murray, Library Director
(708) 422-8522 ext. 118; murrayf@evergreenparklibrary.org
9400 S. Troy Avenue
Evergreen Park, IL 60805
Financial Audit
Manager: Joe Troyer
Date: 12/31/22 - present

Fox Valley Helping Paws Animal Shelter

Contact: Carrie Holtz, Finance Coordinator
(224) 588-2495; carrie@helpingpaws.net
2500 Harding Lane
Woodstock, IL 60098
Financial Audit
Manager: Joe Troyer
Date: 04/30/2017 – present

All final annual financial reports are available for review on the State of Illinois
Comptroller website - www.warehouse.illinoiscomptroller.com

FEE SCHEDULE

<u>Total Fees</u>					
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>Optional FY 2027</u>	<u>Optional FY 2028</u>
Financial Audit and ACFR Preparation	\$9,900	\$10,350	\$10,800	\$11,300	\$11,800
Single Audit Report (Additional If Necessary)	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500

<u>Hourly Rates</u>					
Personnel	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>Optional FY 2027</u>	<u>Optional FY 2028</u>
Partner	\$150	\$155	\$159	\$163	\$168
Manager	\$125	\$129	\$133	\$137	\$142
Senior	\$100	\$103	\$106	\$110	\$114
Staff	\$90	\$93	\$96	\$100	\$103
Clerical	\$75	\$77	\$80	\$82	\$85

The above audit fees represents the annual maximum “not to exceed” fee for a series of one year engagements for a total of five years. These fees should include all expenses. Proposed auditing fees shall include the implementation of all current and foreseeable Governmental Accounting Standards Board (GASB) pronouncements and Statement on Auditing Standards (SASs).

The Single Audit Fees are the additional fees the firm would charge if a Single Audit is deemed necessary in any of the proposed years.

**ATTACHMENT A
COMMUNITY PARK DISTRICT OF LA GRANGE PARK
REQUEST FOR PROPOSAL
AUDITING SERVICES**

Firm Submitting Proposal: GW & Associates, P.C.

Fee Structure: AFR, Municipal Annual Supplemental Report, Management Letter, and Single Audit Report

2024 \$ 9,900

2025 \$ 10,350

2026 \$ 10,800

Options for:

2027 \$ 11,300

2028 \$ 11,800

(If a single audit is required, it is an additional \$3,500)

Signature of Authorized Representative

Name of Authorized Representative

Title

Date

**ATTACHMENT B
COMMUNITY PARK DISTRICT OF LA GRANGE PARK
REQUEST FOR PROPOSAL AUDITING SERVICES
SCHEDULE OF COSTS**

Personnel	Hours	Total
Partner	10	\$1,500
Manager	20	\$2,500
Staff	50	\$4,500
Clerical	20	\$1,500
	Total	\$10,000

<u>Hourly Rates</u>					
Personnel	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>Optional FY 2027</u>	<u>Optional FY 2028</u>
Partner	\$150	\$155	\$159	\$163	\$168
Manager	\$125	\$129	\$133	\$137	\$142
Senior	\$100	\$103	\$106	\$110	\$114
Staff	\$90	\$93	\$96	\$100	\$103
Clerical	\$75	\$77	\$80	\$82	\$85

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: Professional Consulting Services for Yena Park | Item 13e

Recommendation

Motion and a second to approve a contract for Professional Consulting Services for Yena Park with JSD in an amount not to exceed \$110,000, excluding reimbursables.

Background

Submitted for your review is the Professional Consulting Services for Yena Park. The budget for Yena Park is approximately \$1.2 million. Typically, agencies budget 10% for architectural, engineering, and project management fees. In exploring the new LWCF Grant opportunity, I was able to negotiate the Yena Park contract to help offset the fees for the LWCF Grant Application.

Contract services include development of construction documents, developing bid documents, contract executing, permitting, grant administration, construction administration, and construction observation.

JSD has designed and managed our Memorial Sports Court renovation as well as the Beach Oak Park renovation.

PROPOSAL

Professional Consulting Services

William G. Yena Park

Construction Documents & Design Survey

1423 Raymond Avenue, La Grange Park, IL

JSD Project No. 24-14076

February 13, 2024

Prepared for: Community Park District of La Grange Park (the “Client”)
Attn: Jessica Cannaday, Executive Director
1501 Barnsdale Road
La Grange Park, IL 60526

- LAND SURVEYING & MAPPING
- CONSULTING
- ENVIRONMENTAL
- PLANNING
- CIVIL ENGINEERING
- STRUCTURAL ENGINEERING
- LANDSCAPE ARCHITECTURE
- CONSTRUCTION SERVICES



LET'S DIVE IN, BUT FIRST...



JSD PROFESSIONAL SERVICES
1400 E. Touhy Avenue, Ste. 215
Des Plaines, IL 60018

312.644.3379
JSDinc.com

Thank you for considering JSD Professional Services, Inc. (JSD) to provide professional consulting services for the referenced project. We are pleased to submit this proposal, and we are excited to work on another great project with the Community Park District of La Grange Park!

The JSD Team prides itself in providing our clients with direct access to professional expertise, innovation, creativity, and quality. One of our core values is collaboration. Our team believes that facilitating a collaborative environment, that includes both our professional team and the Client, is essential in creating and effectively managing projects in both the public and private sectors.

The following scope of services is provided for your review and consideration of the Construction Documents and Design Survey for the William G. Yena Park OSLAD Scope. We appreciate this opportunity to be part of your project team, and we thank you again for your time and consideration.

Please do not hesitate to contact me if you have any questions regarding this proposal.

Sincerely,

A handwritten signature in blue ink that reads 'Lori Vierow'. The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

LORI VIEROW, PLA, ASLA, LEED AP BD+C
Senior Landscape Architect

c: David Behrens, JSD
Hans Justeson, JSD
Dave Jenkins, JSD

SCOPE OF WORK

Our understanding of the scope of work is based upon your Request for Proposal (RFP) as it relates to the OSLAD Grant redevelopment scope at Yena Park, located at 1423 Raymond Avenue in La Grange Park, Illinois. JSD will provide professional landscape architecture and survey services for the proposed development.

LAND SURVEYING & MAPPING SERVICES -----

TASK S1.0 EXISTING CONDITIONS SURVEY AND MAP

JSD will prepare an Existing Conditions Survey (the "Survey") of the subject property to be used for design purposes as delineated on Exhibit A (attached).

The Survey will include the boundary of the property. The Client will provide a copy of the current title report. If a copy is not available, JSD will order one on the clients behalf as a direct expense plus 10%.

JSD will contact the local Public Works Department for available utility and street plans. We will also contact JULIE to coordinate the public utility marking.

LANDSCAPE ARCHITECTURE SERVICES -----

TASK 1.0 DESIGN REFINEMENT

The JSD Team will review the OSLAD Final Master Plan and imagery boards for the creative play area and recreation components to ensure compliance with the Illinois Department of Natural Resources (IDNR) approved grant elements. We will develop the base plan and review the final layout with the Client.

Staff Review Meeting

The JSD Team will meet with Park District staff to review the layout and gain authorization to proceed with construction documents.

TASK 2.0 CONSTRUCTION DOCUMENTS

JSD will prepare Construction Drawings and Technical Specifications for the park redevelopment. The Construction Documents will then be issued for final bidding and construction.

Construction Drawings

Construction Drawings may include:

- General Notes
- Existing Conditions/Demolition Plan
- Soil Erosion and Sediment Control Plan (SESC)
- MWRD Permitting Plans

- Construction Plans
- Play Area Enlargement
- Court Area Enlargements
- Ballfield Enlargement
- Grading and Drainage Plans
- Layout and Dimension Plans
- Construction Details
- Landscape and Restoration Plans

Project Manual and Technical Specifications

A Project Manual will be prepared, which will include bidding documents, as well as bid proposal forms, special conditions, instructions to bidders, and technical specifications. Technical specifications provide information that relates to the type and quality of materials and furnishings that are to be incorporated into the project.

Opinion of Probable Construction Cost

JSD will provide an Opinion of Probable Construction Cost (OPCC) for the overall project and break-outs of quantities for the items of work anticipated as part of the construction. The quantity take-off will be provided for informational purposes to assist in bidding, with the Bidders ultimately responsible for their own quantity take-offs.

Deliverable Milestones

JSD anticipates delivering the following document milestone reviews to the Park District during the Design Phase:

- 50% Document Review (Construction Documents, OPCC)
- 75% Document Review (Construction Documents, OPCC)
- 100% Construction Documents and Final OPCC

100% Review Submittal and Review Meeting

Following the completion of the construction drawings and specifications, along with the final estimate of probable construction cost for the project, these documents will be submitted to the Client for final review. The JSD Team will attend a final review meeting with the Client to discuss 100% complete construction documents, and bidding and construction process. (The JSD Team will attend a total of one (1) meeting during the Construction Document phase, followed by the preparation of meeting minutes to be distributed to the Client.)

JSD will revise the 100% documents per comments received, and then we will issue for bidding.

TASK 3.0 PERMITS

JSD will prepare and submit MWRD permit documents per the Watershed Management Ordinance. The Owner shall provide the required permit fees at the time of submittal.

TASK 4.0 BIDDING/CONTRACT EXECUTION

JSD will assist the Park District in preparing a list of qualified contractors, and we will upload the Bidding Documents to an Online Digital Plan Room for distribution.

During bidding and negotiating, JSD will:

- Assist in the preparation of the notice to bidders;
- Distribute bid documents to prospective qualified bidders for competitive bidding;
- Provide responses to RFIs and Contractor questions, and prepare necessary addenda during the Bid Phase;
- Participate in the opening of the bids and in cooperation with the Client;
- Analyze and review the bid results, including vetting of Contractor qualifications, and make a recommendation for a contract award;
- Prepare a bid tabulation showing the results of the bidding as received; and
- Coordinate with the Park District to prepare the AIA Contract with the awarded Contractor.

CONSTRUCTION SERVICES -----**TASK 5.0 GRANT ADMINISTRATION**

JSD will assist the Park District with Grant Administration as follows:

- Coordinate with IDNR regarding any change orders over \$10,000.00;
- Prepare OSLAD Quarterly Reports, upload to Amplifund, and submit to IDNR; and
- Assist with OSLAD close-out documents, and prepare As-built Construction Plans, based upon information provided by the Contractor, for submittal to IDNR.

TASK 6.0 CONSTRUCTION ADMINISTRATION

JSD will attend a pre-construction meeting with the Contractor and Client.

This phase also includes the following:

- Prepare "Issued for Construction" Documents, incorporating Addenda, if needed;
- Review shop drawings, submittals, product data, and samples appropriate to the work;
- Respond to Contractor's Request for Information (RFIs);
- Review and approve pay requests, and make recommendations to the Client; and
- Prepare a Substantial and Final Completion Punch List.

TASK 7.0 CONSTRUCTION OBSERVATION

Each site visit will include a field review and preparation of a Site Observation Report with associated photographs. Site visits included during the Construction Services Phase:

- Landscape Architecture: Twenty (20) site visits

Site visits exceeding the number included in the basic services noted above will be an additional service as requested. Additional site visits as requested by the Client will be billed at a cost per site visit of: **\$550.00/site visit.**

GENERAL PROJECT UNDERSTANDING

SURVEY

1. The Client will provide a copy of current title report for the property.
2. The Survey will include the boundary of the property and will include utilities, the adjacent roadway, surficial features, ground elevations, and significant trees.
3. Contouring will be at 1-foot contour intervals.
4. The Horizontal datum will be referenced to the Illinois State Plane Coordinate System (East Zone) and the North American Vertical Datum - 1988 (NAVD-88).
5. The Survey will be performed under the direct supervision of a Professional Land Surveyor licensed in the State of Illinois and will conform to Section 1270.56(6) of the Illinois Rules for the Administration of the Illinois Professional Land Surveyor Act of 1989. A copy of the survey map will be filed at the County Surveyor's office.
6. JULIE will be contacted to locate on-site utilities. Any utility lines marked will be mapped to identify potential easement rights on the subject parcel.
7. JSD is not responsible for the discovery of anything that is not directly observable while performing the Survey.
8. The deliverable mapping will be plotted at a convenient scale and sheet size or at a scale and sheet size of the Client's choosing. JSD will provide a hard copy and a digital file (AutoCAD) for your use.

CONSTRUCTION SERVICES

1. Construction observation is not intended to be an exhaustive check or detailed inspection of the Contractor's work but rather to allow JSD, as experienced professionals, to become generally familiar with the work in progress and to determine, in general, if the work is proceeding in accordance with the Contract/Construction Documents. Based upon this general observation, JSD will inform the Client about the progress of the work.
2. JSD will not supervise, direct, or have control over any Contractors' work, nor shall JSD have any responsibility for the construction means, methods, techniques, sequences, or procedures selected or performed by the Contractor or for the Contractor's safety procedures or programs in connection with the work. These responsibilities are solely by the Contractor in accordance with the Contract Documents.
3. JSD shall not be responsible for any acts or omissions by the Contractor, subcontractor, any entity performing any portions of the work, or any of their agents, employees, or agencies. JSD does not guarantee the performance by the Contractor and shall not be responsible for the Contractor's failure to perform work in accordance with Contract Documents or any applicable laws, codes, rules, or regulations.

4. This proposal **does not** include the following:
- a. Geotechnical Engineering
 - b. Daily Site Observation
 - c. MEP Engineering

COSTS

Based upon our understanding of the scope of work and the above-described tasks, we will perform the professional services for a lump sum fee as follows:

LAND SURVEYING & MAPPING SERVICES

Task S1.0:	Existing Conditions Survey and Map	\$ 7,400.00
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LANDSCAPE ARCHITECTURE SERVICES

Task 1.0:	Design Refinement	\$ 4,000.00
Task 2.0:	Construction Documents	\$ 54,600.00
Task 3.0:	Bidding/Contract Execution	\$ 5,000.00
Task 4.0:	Permits	\$ 17,000.00

CONSTRUCTION SERVICES

Task 5.0:	Grant Administration	\$ 5,000.00
Task 6.0:	Construction Administration	\$ 6,000.00
Task 7.0:	Construction Observation	\$ 11,000.00

This cost estimate was developed based upon our understanding of the project as described in this proposal. Adjustments to the fee for extra services will be via Contract Amendment on a time and materials basis. All Contract Amendments and any increase in costs or fees over the amounts set forth above must be pre-approved by the Client in writing.

REIMBURSABLES

Project related expenses incurred by JSD during the execution of services rendered within the scope of work contracted, printing and copying expenses, express deliveries, courier services, and travel expenses, will be billed at our cost plus 10%.

AUTHORIZATION

Our services will be performed in accordance with the enclosed JSD Agreement for Professional Services upon acceptance of this proposal. Additional scope of services not included in this proposal will be agreed-upon by both parties, in writing, prior to proceeding. Invoice disputes must be made within 30 days of date of invoice.



Please indicate your acceptance of this proposal by signing and returning a copy of the attached JSD Agreement Professional Services to confirm our understanding of your needs and authorize us to proceed.

Exhibit A

William G. Yena Park
1423 Raymond Ave
La Grange Park, IL 60526
JSD#24-14076

Survey Limits



28th St

28th St

28th St

Morgan Ave

Harrison Ave

Raymond Ave

Ostrander Ave

Morgan Ave

Harrison Ave

Raymond Ave

Ostrander Ave

Morgan Ave

29th St

29th St

29th St

Ostrander Ave





Agreement for Professional Services
William G. Yena Park – Construction Documents & Design Survey
1423 Raymond Avenue, La Grange Park, IL
JSD Project #24-14076

JSD Professional Services, Inc. (Consultant) will perform professional services for Community Park District of La Grange Park (Client), according to the terms and conditions of this Agreement. The Consultant shall perform the services outlined in the attached Proposal dated February 13, 2024, in consideration of the stated fee and payment terms. For additional services not included above, the Consultant shall be compensated according to hourly rates agreed to between Consultant and Client, or as specified in the Proposal referenced above.

Terms and Conditions

1. **Access to Site:** Unless otherwise stated, the Consultant will have access to the site for activities necessary for the performance of the services. The Consultant will take reasonable precautions to minimize damage due to these activities, but has not included in the fee the cost of restoration of any resulting damage and will not be responsible for such costs.
2. **Retainer, Billing, and Payment:** The Client agrees to pay the Consultant for all services performed and all costs incurred, as described in the Proposal attached to this Agreement. Prior to providing services, the Client shall deposit a retainer of \$ 0 with the Consultant. Invoices for the Consultant's services shall be submitted, at the Consultant's option, either upon completion of such services or on a monthly basis. Invoices shall be due and payable upon receipt. For any invoice not paid within 60 days, the Consultant may, without waiving any claim or right against the Client, and without liability whatsoever to the Client suspend or terminate the performance of services. The retainer shall be credited on the final invoice. Accounts unpaid 30 days after the invoice date may be subject to a monthly service charge of 1.5% (or the maximum legal rate) on the unpaid balance. In the event any portion of the account remains unpaid 90 days after the billing, the Consultant may institute collection action and the Client shall pay all costs of collection, including reasonable attorney's fees. All invoice inquiries must be made within 30 days of invoice date.
3. **Indemnification:** The Client shall, to the fullest extent permitted by law, indemnify and hold harmless the Consultant and subconsultants from and against all damage, liability and cost, including reasonable attorneys' fees and defense costs, arising out of or in any way connected with the performance of the services under this Agreement.

The Consultant agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Client, its officers, directors and employees (Client) against damages, liabilities or costs, including reasonable attorneys' fees and defense costs, to the extent caused by the Consultant's negligent performance and that of its subconsultants or anyone for whom the Consultant is legally liable.

Neither the Client nor the Consultant shall be obligated to indemnify the other party in any way whatsoever for the other party's own negligence.

4. **Information for the Sole Use and Benefit of the Client:** All opinions and conclusions of the Consultant, whether written or oral, and any plans, specifications or other documents and services provided by the Consultant are for the sole use and benefit of the Client and are not to be provided to any other person or entity without the prior written consent of the Consultant. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Consultant or the Client.
5. **Certifications, Guarantees and Warranties:** The Consultant shall not be required to execute any document that would result in the Consultant certifying, guaranteeing or warranting the existence of any conditions. The Consultant will render services and opinions according to the standards of practice of the applicable consulting professional engineering and surveying.
6. **Lien Rights:** Consultant hereby notifies the Client/Owner that persons or companies performing, furnishing or procuring labor, services, materials, plans or specifications for the construction on Client's/Owner's land may have lien rights on Client's/Owner's land and buildings if not paid in accordance with the construction lien law in the state in which the project is located.
7. **Standard of Care:** In providing services under this Agreement, the Consultant shall perform in a manner consistent with and limited to that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. The Consultant makes no warranty, express or implied, as to its professional services rendered under this Agreement.



Agreement for Professional Services
William G. Yena Park – Construction Documents & Design Survey
1423 Raymond Avenue, La Grange Park, IL
JSD Project #24-14076

8. **Risk Allocation:** In recognition of the relative risks, rewards and benefits of the project to both the Client and the Consultant, the risks have been allocated such that the Client agrees that, to the fullest extent permitted by law, the Consultant's total liability to the Client for any and all injuries, damages, claims, losses or expenses arising out of this Agreement from any cause or causes, shall not exceed \$1 Million or the Consultant's total fee for services rendered for this project, whichever is greater. Such causes include, but are not limited to, Consultant's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.
9. **Ownership of Documents:** All documents produced by the Consultant under this Agreement are instruments of the Consultant's professional service for use in the project for which the Consultant was retained. These documents may not be used by the Client for any other purpose without the prior written consent of the Consultant. Any electronic files transferred by the Consultant are provided solely for the convenience of the Client and are transmitted in trust for the sole use of the Client and its acceptance constitutes assumption of responsibility for its use and safekeeping. Any use by third parties shall be at the sole risk of the Client. Any alterations, tampering with files or deviation in any respect from the original content shall render the entire contents void and shall constitute the agreement of the Client to release, defend and hold harmless the Consultant, from all claims and causes of action by Client and third parties.
10. **Photographic and Videographic Consent:** Consultant shall have the right to include photographic, videographic and artistic representations of the Project, generated and/or directed by Consultant, among Consultant's promotional and professional materials. Consultant shall be given reasonable access to the Project Site to create such representations. However, Consultant's materials shall not include the Client's/Owner's confidential or proprietary information if the Client/Owner has previously advised Consultant in writing of the specific information considered by the Client/Owner to be confidential or proprietary. If the representations generated by and/or directed by Consultant are used in or for promotional and professional materials by others, the user(s) shall provide professional credit to Consultant in those materials. This Section shall survive the termination of this Agreement unless the Client/Owner terminates this Agreement for cause pursuant to Section 11 of JSD's Agreement for Professional Services.
11. **Dispute Resolution:** With regard to any claims or disputes between the Client and the Consultant arising out of the services to be provided by the Consultant or out of this Agreement, the parties agree to attempt to resolve such disputes through direct negotiations between the appropriate representatives of each party. If such negotiations are not fully successful, the parties agree to attempt to resolve any remaining disputes by formal nonbinding mediation conducted in accordance with rules and procedures to be agreed upon by the parties.
12. **Termination of Services:** This Agreement may be terminated at any time by either party should the other party fail to perform its obligations hereunder. In the event of termination for any reason whatsoever, the Client shall pay the Consultant for all services rendered to the date of termination, and all reimbursable expenses incurred prior to termination and reasonable termination expenses incurred as the result of termination.

The above Agreement, Terms and Conditions and referenced Proposal Scope of Services and fees are agreed upon:

Consultant Authorization:

JSD Professional Services, Inc.
 1400 East Touhy Avenue, Suite 215
 Des Plaines, IL 60018

Signature
 David W. Behrens
 VP – Chief Development Officer

02/13/2024

Date

Client Authorization:

Community Park District of La Grange Park
 1501 Barnsdale Road
 La Grange Park, IL 60526

Signature

Printed Name

Date

Title

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: Professional Grant Writing Services for LWCF Grant | Item 13f

Recommendation

Motion and a second to approve a contract for Professional Grant Writing Services for the Land Water Conservation Fund with JSD in an amount not to exceed \$10,000, excluding reimbursables.

Background

Submitted for your review is the Professional Grant Writing Services contract for the Land Water Conservation Fund opportunity. We were able to negotiate the fees of the Yena Park contract to help offset the cost of this opportunity. Moreover, at any point in the process should we find that acquisition is not feasible and have to cancel the grant application, JSD has agreed to bill only for work completed to the date of cancellation.

Contract services include a survey of the property, grant writing, refinement, public input meeting facilitation, concept plans, opinions of probable cost, final master plan, and more. JSD has assisted us with three grant applications. Our second OSLAD application for Yena Park was successful.

PROPOSAL

Professional Consulting Services LWCF Grant Writing – Village UCC Property 1150 Meadowcrest Road, La Grange Park, IL

JSD Project No. 24-14102

February 15, 2024

Prepared for: Community Park District of La Grange Park (the “Client”)
Attn: Jessica Cannaday, Executive Director
1501 Barnsdale Road
La Grange Park, IL 60526

- LAND SURVEYING & MAPPING
- CONSULTING
- ENVIRONMENTAL
- PLANNING
- CIVIL ENGINEERING
- STRUCTURAL ENGINEERING
- LANDSCAPE ARCHITECTURE
- CONSTRUCTION SERVICES



LET'S DIVE IN, BUT FIRST...



JSD PROFESSIONAL SERVICES
1400 E. Touhy Avenue, Ste. 215
Des Plaines, IL 60018

312.644.3379
JSDinc.com

Thank you for considering JSD Professional Services, Inc. (JSD) to provide professional consulting services for the referenced project. We are pleased to submit this proposal, and we are excited to work on another great project with the Community Park District of La Grange Park!

The JSD Team prides itself in providing our clients with direct access to professional expertise, innovation, creativity, and quality. One of our core values is collaboration. Our team believes that facilitating a collaborative environment, that includes both our professional team and the Client, is essential in creating and effectively managing projects in both the public and private sectors.

The following scope of services is provided for your review and consideration of the LWCF Grant Submittal for the Village UCC Property. We appreciate this opportunity to be part of your project team, and we thank you again for your time and consideration.

Please do not hesitate to contact me if you have any questions regarding this proposal.

Sincerely,

A handwritten signature in blue ink that reads 'Lori Vierow'.

LORI VIEROW, PLA, ASLA, LEED AP BD+C
Senior Landscape Architect

c: David Behrens, JSD
Hans Justeson, JSD
Dave Jenkins, JSD

SCOPE OF WORK

Our understanding of the scope of work is based upon your Request for Proposal (RFP), as it relates to the LWCF Grant Submittal for the Village UCC Property located at 1150 Meadowcrest Road in La Grange Park, Illinois. JSD will provide professional grant writing services as follows:

LANDSCAPE ARCHITECTURE SERVICES -----

TASK 1.0 GRANT CONSULTING SERVICES

Meeting #1 - Project Kick-off Meeting

JSD will conduct a project start-up meeting with staff to discuss the project schedule and vision for the Village UCC Property.

Preliminary Design

We will develop one (1) Concept Plan for the project site, including an imagery exhibit and Opinion of Probable Construction Cost (OPCC).

JSD will review the preliminary concept plan, imagery exhibit, and OPCC with the Park District, discuss alternatives, and consider suggested revisions. We will gain authorization to proceed with the public presentation.

Meeting #3 - Community Meeting

JSD will present the Concept Plan to the community.

Final Master Plan

Following input gained from the community, the JSD Team will prepare the Final Master Plan and gain authorization to proceed with the LWCF Grant application. The plan will be color-rendered and mounted for the Park District's use.

Deliverables:

- One (1) Concept Plan
- One (1) OPCC
- One (1) Final Master Plan

Project Discussion

JSD will conduct a project discussion with the Illinois Department of Natural Resources (IDNR) Grant staff prior to application submittal.

Resource Gathering

JSD will obtain general project data, as provided by the Client, to include the following:

- Results from past resident surveys
- Comprehensive Master Plan
- Map showing the location of all existing park land within the Client's jurisdiction

- Park information matrix
- Appraiser information
- Trustee’s Deed or Commitment for Title Insurance
- Site survey/Plat of Survey
- GATA documentation
- Amplifund access

Narrative Statement Preparation

JSD will prepare an updated narrative statement for the project which addresses the objectives and need for assistance, benefits expected, approach, geographic location, and previous assistance if applicable.

Site Location Map

JSD will prepare a Site Location Map that delineates the project location and boundaries.

Site Development Plan

JSD will finalize the Site Development Plan to reflect key labels, text, and all proposed development in the scope of the project, including all facilities to be retained. We will develop project description text as required.

Plan Enlargement

JSD will prepare a 10-scale enlargement detail of structures and key recreation components for grant consideration.

Premise Plat Map Preparation

JSD will prepare a Premise Plat Map that indicates exterior boundaries and dimensions, adjacent land uses, both public and private streets and highways, water ways, and utility easements, and rights-of- way.

FEMA Flood Map

JSD will prepare the FEMA Flood Hazard Map (FIRMette) with the project boundaries delineated.

Project Justification by Local Plan

JSD will review the current Master Plan for the Park District and include relevant excerpts.

Environmental Assessment Statement

JSD will prepare an Environmental Assessment Cultural Resources Statement indicating both positive and adverse project impacts to the social character of the area or the landscape environment. We will also include a detailed description of the project site, National Wetlands Inventory Map, Application for Federal/State Assistance, and Consultation Agency Action Report.



Grant Submittal

JSD will submit completed documents to the Client for review and comments, if required, and revise as may be necessary. We will gain authorization from the Client to submit to IDNR for grant consideration via Amplifund.

Application Submittal/IDNR Coordination

JSD will submit the final documents through Amplifund and respond to questions raised by IDNR. As may be required, we will provide additional supporting documentation via overnight mail.

COST

Based upon our understanding of the scope of work and the above-described task, we will perform the professional services for a lump sum fee as follows:

LANDSCAPE ARCHITECTURE SERVICES

Task 1.0: Grant Consulting Services \$ 10,000.00

This cost estimate was developed based upon our understanding of the project as described in this proposal. Adjustments to the fee for extra services will be via Contract Amendment on a time and materials basis. All Contract Amendments and any increase in costs or fees over the amounts set forth above must be pre-approved by the Client in writing.

REIMBURSABLES

Project related expenses incurred by JSD during the execution of services rendered within the scope of work contracted, printing and copying expenses, express deliveries, courier services, and travel expenses, will be billed at our cost plus 10%.

AUTHORIZATION

Our services will be performed in accordance with the enclosed JSD Agreement for Professional Services upon acceptance of this proposal. Additional scope of services not included in this proposal will be agreed-upon by both parties, in writing, prior to proceeding. Invoice disputes must be made within 30 days of date of invoice.

Please indicate your acceptance of this proposal by signing and returning a copy of the attached JSD Agreement Professional Services to confirm our understanding of your needs and authorize us to proceed.



**Agreement for Professional Services
LWCF Grant Writing – Village UCC Property
1150 Meadowcrest Road, La Grange Park, IL
JSD Project #24-14102**

JSD Professional Services, Inc. (Consultant) will perform professional services for Community Park District of La Grange Park (Client), according to the terms and conditions of this Agreement. The Consultant shall perform the services outlined in the attached Proposal dated February 15, 2024, in consideration of the stated fee and payment terms. For additional services not included above, the Consultant shall be compensated according to hourly rates agreed to between Consultant and Client, or as specified in the Proposal referenced above.

Terms and Conditions

1. **Access to Site:** Unless otherwise stated, the Consultant will have access to the site for activities necessary for the performance of the services. The Consultant will take reasonable precautions to minimize damage due to these activities, but has not included in the fee the cost of restoration of any resulting damage and will not be responsible for such costs.
2. **Retainer, Billing, and Payment:** The Client agrees to pay the Consultant for all services performed and all costs incurred, as described in the Proposal attached to this Agreement. Prior to providing services, the Client shall deposit a retainer of \$ 0 with the Consultant. Invoices for the Consultant's services shall be submitted, at the Consultant's option, either upon completion of such services or on a monthly basis. Invoices shall be due and payable upon receipt. For any invoice not paid within 60 days, the Consultant may, without waiving any claim or right against the Client, and without liability whatsoever to the Client suspend or terminate the performance of services. The retainer shall be credited on the final invoice. Accounts unpaid 30 days after the invoice date may be subject to a monthly service charge of 1.5% (or the maximum legal rate) on the unpaid balance. In the event any portion of the account remains unpaid 90 days after the billing, the Consultant may institute collection action and the Client shall pay all costs of collection, including reasonable attorney's fees. All invoice inquiries must be made within 30 days of invoice date.
3. **Indemnification:** The Client shall, to the fullest extent permitted by law, indemnify and hold harmless the Consultant and subconsultants from and against all damage, liability and cost, including reasonable attorneys' fees and defense costs, arising out of or in any way connected with the performance of the services under this Agreement.

The Consultant agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Client, its officers, directors and employees (Client) against damages, liabilities or costs, including reasonable attorneys' fees and defense costs, to the extent caused by the Consultant's negligent performance and that of its subconsultants or anyone for whom the Consultant is legally liable.

Neither the Client nor the Consultant shall be obligated to indemnify the other party in any way whatsoever for the other party's own negligence.

4. **Information for the Sole Use and Benefit of the Client:** All opinions and conclusions of the Consultant, whether written or oral, and any plans, specifications or other documents and services provided by the Consultant are for the sole use and benefit of the Client and are not to be provided to any other person or entity without the prior written consent of the Consultant. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Consultant or the Client.
5. **Certifications, Guarantees and Warranties:** The Consultant shall not be required to execute any document that would result in the Consultant certifying, guaranteeing or warranting the existence of any conditions. The Consultant will render services and opinions according to the standards of practice of the applicable consulting professional engineering and surveying.
6. **Lien Rights:** Consultant hereby notifies the Client/Owner that persons or companies performing, furnishing or procuring labor, services, materials, plans or specifications for the construction on Client's/Owner's land may have lien rights on Client's/Owner's land and buildings if not paid in accordance with the construction lien law in the state in which the project is located.
7. **Standard of Care:** In providing services under this Agreement, the Consultant shall perform in a manner consistent with and limited to that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. The Consultant makes no warranty, express or implied, as to its professional services rendered under this Agreement.

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: Motion and a second to approve Ordinance #003-24 an Ordinance appointing a new registrar and paying agent for certain outstanding obligations of the Community Park District of LaGrange Park, Cook County, Illinois | Item 13g

Recommendation

Motion and a second to approve Ordinance #003-24 an Ordinance appointing a new registrar and paying agent for certain outstanding obligations of the Community Park District of LaGrange Park, Cook County, Illinois

Background

Michigan State University Federal Credit Union (MSUFCU) will be acquiring the assets of McHenry Savings Bank (MSB). MSB currently holds one of our bond issuances and therefore needs to issue new bond certificates to MSUFCU.

We have worked with our Bond Counsel, Chapman and Cutler, to draft the attached ordinance naming a new registration and to draft new bond registration documents.

There will be no changes to our rates or the maturities. Our existing obligations will remain exactly as they are, they will simply now be owned by, and payments will be made to MSUFCU.

ORDINANCE 003-24

AN ORDINANCE appointing a new registrar and paying agent for certain outstanding obligations of the Community Park District of LaGrange Park, Cook County, Illinois.

* * *

WHEREAS, the Community Park District of LaGrange Park, Cook County, Illinois (the “*District*”), has issued and has outstanding its General Obligation Limited Tax Park Bonds, Series 2020 (the the “*Bonds*”); and

WHEREAS, the Bonds were issued pursuant to an ordinance adopted by the Board of Park Commissioners of the District (the “*Board*”) on the 9th day of November, 2020 (together with a related notification of sale, the “*Bond Ordinance*”); and

WHEREAS, McHenry Savings Bank, McHenry, Illinois (the “*Bank*”), is currently acting as bond registrar and paying agent for the Bonds; and

WHEREAS, the Board has determined it is in the best interests of the District to appoint the Treasurer of the Board (the “*Treasurer*”), to serve as successor bond registrar and paying agent for the Bonds:

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of the Community Park District of LaGrange Park, Cook County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference.

Section 2. Termination of Paying Agency Agreements. The Board hereby authorizes each of the President, Secretary and Treasurer of the Board and the Executive Director of the District (each, a “*Designated Representative*”) to terminate any arrangements and/or Paying Agency Agreements between the District and the Bank with respect to the Bonds.

Section 3. Appointment of Successor Bond Registrar and Paying Agent. The Board hereby appoints the Treasurer to serve as bond registrar and paying agent for the Bonds with the duties and obligations as described in the Bond Ordinance.

Section 4. Severability. If any section, paragraph or provision of this Ordinance 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 Ordinance.

Section 5. Repeal. All ordinances, resolutions or parts thereof in conflict herewith be and the same are hereby repealed, and this Ordinance shall be in full force and effect forthwith upon its adoption.

Adopted March 11, 2024.

President, Board of Park Commissioners

Secretary, Board of Park Commissioners

To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: TRIA Architects Contract Master | Item 13h

Recommendation

Motion and a second to authorize the Executive Director to execute a Contract Master with TRIA Architects for the Recreation Center Expansion Project

Background

TRIA Architects is the firm that we selected to refine our Recreation Center Expansion conceptual design during the referendum. As we move closer to issuing the referendum bonds needed to fund this project, the Contract Master is the first step in securing architectural, engineering and project management services with this firm.

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Standard Form of Agreement Between Owner and Architect

AGREEMENT made as of the «XX» day of «XX» in the year «Two Thousand Twenty-Four»
(In words, indicate day, month and year.)

BETWEEN the Architect's client identified as the Owner:
(Name, legal status, address and other information)

«Community Park District of LaGrange Park »« »

and the Architect:
(Name, legal status, address and other information)

« TRIA Architecture, Inc.»« »
«901 McClintock Drive, Suite 100
Burr Ridge, Illinois 60527»
«Telephone Number: (630) 455-4500»
« »« »

for the following Project:
(Name, location and detailed description)

« This is a Master Agreement between Owner and Architect for projects assigned to the Architect by Owner. Once the project is authorized by Owner in writing, this Agreement shall govern the Project and all required phases of services unless otherwise provided in writing. A Project Authorization shall be issued by the Owner which shall provide the specific project scope, fee, and terms and conditions of a particular project in addition to or in lieu of those contained in this Master Agreement. All Project Authorizations, shall, as issued, be attached as an Exhibit A to this Agreement for any assigned project.

The Owner and Architect agree as follows.

ADDITIONS AND DELETIONS:
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An Additions and Deletions Report that notes added information as well as revisions to the standard form text is available from the author and should be reviewed.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.



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ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1 and the Project Authorization, Exhibit A. For the Project identified in Exhibit A, the Project Authorization to this Agreement, the Owner shall provide written approval to proceed and a clear, detailed scope of Architect's services in writing at least 180 days before Owner intends to let the Project for bid. »

§ 1.1.1 The Owner's program for the Project:
(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)

« See the Project Authorization, Exhibit A, for the Project. »

§ 1.1.2 The Project's physical characteristics:
(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)

«« See the Project Authorization, Exhibit A, for the Project. »»

§ 1.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1:
(Provide total and, if known, a line item breakdown.)

«« See the Project Authorization, Exhibit A, for the Project. »»

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

- .1 Design phase milestone dates, if any:

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«N/A »

.2 Construction commencement date:

«« See the Project Authorization, Exhibit A, for the Project. »»

.3 Substantial Completion date or dates:

«« See the Project Authorization, Exhibit A, for the Project. »»

.4 Other milestone dates:

«N/A »

§ 1.1.5 The Owner intends the following procurement and delivery method for the Project:
(Identify method such as competitive bid or negotiated contract, as well as any requirements for accelerated or fast-track design and construction, multiple bid packages, or phased construction.)

«« See the Project Authorization, Exhibit A, for the Project. »»

§ 1.1.6 Intentionally Deleted.

§ 1.1.7 The Owner identifies the following representative in accordance with Section 5.3:
(List name, address, and other contact information.)

« See the Project Authorization, Exhibit A, for the Project. »

§ 1.1.8 The persons or entities, in addition to the Owner’s representative, who are required to review the Architect’s submittals to the Owner are as follows:
(List name, address, and other contact information.)

«N/A »

§ 1.1.9 The Owner shall retain the following consultants and contractors:
(List name, legal status, address, and other contact information.)

.1 Geotechnical Engineer:

«« See the Project Authorization, Exhibit A, for the Project. »»

.2 Civil Engineer:

«« See the Project Authorization, Exhibit A, for the Project. »»

.3 Other, if any:

(List any other consultants and contractors retained by the Owner.)

«« See the Project Authorization, Exhibit A, for the Project. »»

§ 1.1.10 The Architect identifies the following representative in accordance with Section 2.3:
(List name, address, and other contact information.)

Mr. James A. Petrakos, AIA, LEED AP »

«TRIA Architecture, Inc.»« »

«901 McClintock Drive, Suite 100

Burr Ridge, Illinois 60527»

«Telephone Number: (630) 455-4500 »

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§ 1.1.11 The Architect shall retain the consultants identified in Sections 1.1.11.1 and 1.1.11.2:
(List name, legal status, address, and other contact information.)

§ 1.1.11.1 Consulting engineering services retained under Basic Services by the Architect are identified in the Project Authorization, Exhibit A, for the Project.

§ 1.1.11.2 Consultants retained under Supplemental Services:

««See Project Authorization, Exhibit A, for the Project »»

§ 1.1.12 Other Initial Information on which the Agreement is based:

««See Project Authorization, Exhibit A, for the Project »»

§ 1.2 The Owner and Architect may reasonably rely on the Initial Information. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Architect shall appropriately adjust the Architect's services, schedule for the Architect's services, and the Architect's compensation. The Owner shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

Commented [LR1]: This has been reinstated. Deletion rejected.

§ 1.3 The parties shall agree upon protocols governing the transmission and use of Instruments of Service or any other information or documentation in digital form.

ARTICLE 2 ARCHITECT'S RESPONSIBILITIES

§ 2.1 The Architect shall provide professional services as set forth in this Agreement. The Architect represents that it is properly licensed in the jurisdiction where the Project is located to provide the services required by this Agreement, or shall cause such services to be performed by appropriately licensed design professionals.

§ 2.2 The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project. The Owner recognizes and agrees that a design contingency in the amount of three (3%) percent of the Construction Cost is required to cover change orders and additional costs as a result in whole or in part of imprecision, incompleteness, errors, omissions, ambiguities, or inconsistencies in the Drawings and Specifications and other design documents furnished by the Architect. The Owner shall draw from the design contingency to satisfy such change orders and additional costs. Accordingly, the Owner agrees not to make claims directly or indirectly against the Architect, such claims being full waived by the Owner, for professional negligence, breach of contract or any other claim or legal theory with respect to the additional costs and change orders attributable to design which are at or below the aforesaid percentage of Construction Cost. Such claims for change orders and additional costs may be brought against the Architect only if the amount of such claims in the aggregate exceed three (3%) percent of the Construction Cost.

§ 2.3 The Architect shall identify a representative authorized to act on behalf of the Architect with respect to the Project.

§ 2.4 Except with the Owner's knowledge and consent, the Architect shall not engage in any activity, or accept any employment, interest or contribution that would compromise or reasonably appear to compromise the Architect's professional judgment with respect to this Project.

§ 2.5 The Architect shall maintain the following insurance until termination of this Agreement.

§ 2.5.1 Commercial General Liability with policy limits of not less than «One Million Dollars» (\$ «1,000,000») for each occurrence and «Two Million Dollars» (\$ «2,000,000») in the aggregate for bodily injury and property damage. Completed Operations and personal injury aggregate shall be One Million Dollars (\$1,000,000).

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§ 2.5.2 Automobile Liability covering vehicles hired and non-owned vehicles used, by the Architect with policy limits of not less than █ One Million Dollars (\$1,000,000) per occurrence or combined single limit.

§ 2.5.3 The Architect may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 2.5.1 and 2.5.2.

§ 2.5.4 Workers' Compensation at statutory limits.

§ 2.5.5 Employers' Liability with policy limits not less than «Five Hundred Thousand Dollars» (\$ «500,000») each accident, «Five Hundred Thousand Dollars» (\$ «500,000») each employee, and «Five Hundred Thousand Dollars» (\$ «500,000») policy limit.

§ 2.5.6 Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limits of not less than █ █ █ «One Million Dollars» (\$ «1,000,000») per claim and «Two Million Dollars» (\$ «2,000,000») in the aggregate with coverage retroactive to the date of this Agreement or the commencement of the Architect's services, whichever is earlier, in relation to the Project.

§ 2.6 General Insurance Provisions

§ 2.6.1 Evidence of Insurance. Prior to beginning services, the Architect shall furnish the Owner with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative showing compliance with the insurance requirements set forth above. The policies on which the Owner is an additional insured provide for 30 days' written notice to Owner prior to the insurer cancellation. Failure of the Owner to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of the Owner to identify a deficiency from evidence that is provided shall not be construed as a waiver of the Architect's obligation to maintain such insurance. The Owner shall have the right, but not the obligation, of prohibiting the Architect from entering the Project site until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by Owner. Failure to maintain the required insurance may result in termination of this Contract at the Owner's option. The Architect shall provide certified copies of all insurance policies required above within 21 days of Owner's written request for said copies.

§ 2.6.2 Acceptability of Insurers.

For insurance companies which obtain a rating from A.M. Best, that rating should be no less than A VII using the most recent edition of the A.M. Best's Key Rating Guide. If the Best's rating is less than A VII or a Best's rating is not obtained, the Owner has the right to reject insurance written by an insurer it deems unacceptable.

§ 2.6.3 Cross-Liability Coverage.

If Architect's liability policies do not contain the standard ISO separation of insureds provision, or a substantially similar clause, they shall be endorsed to provide cross-liability coverage.

§ 2.6.4 Deductibles and Self-Insured Retentions.

Any deductibles or self-insured retentions must be declared to the Owner.

§ 2.6.5 Consultants

Architect shall cause each consultant retained by the Architect to purchase and maintain insurance of the type specified above. When requested by the Owner, the Architect shall furnish copies of certificates of insurance evidencing coverage for each consultants.

§ 2.7 Indemnification

§ 2.7.1 To the fullest extent permitted by law, the Architect shall indemnify and hold harmless the Owner, its officers, officials, employees, and volunteers (the "Indemnitees") from and against liabilities damages, losses and expenses, including attorney's fees recoverable under applicable law, which an Indemnitee incurs to a third party

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claimant arising out of or resulting from the performance of the Architect's services provided that any such liability, damage, loss or expenses (i) is attributable to bodily injury, sickness, disease or death, or injury to or destruction of tangible property, other than the work itself, and (ii) the extent caused by any wrongful or negligent act or omission of the Architect, its Consultants, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable in the rendering of professional services. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which the Owner would otherwise have.

ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES

§ 3.1 The Architect's Basic Services consist of those described in this Article 3 and include engineering services as set forth in the Project Authorization, Exhibit A, for the Project. Services not set forth in this Article 3 are Supplemental or Additional Services. In the event of conflict between Exhibit A, the Project Authorization and Article 3 herein, Exhibit A shall control.

§ 3.1.1 The Architect shall manage the Architect's services, including any services provided by Architect's consultants, as enumerated under this Agreement, consult with Owner, research applicable design criteria, attend Project meetings, communicate with members of the Project team, and report progress to the Owner.

§ 3.1.2 The Architect shall coordinate its services with those services provided by the Owner and the Owner's consultants. The Architect shall be entitled to rely on and shall not be responsible the accuracy, completeness, and timeliness of, services and information furnished by the Owner and the Owner's consultants. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information.

§ 3.1.3 As part of Exhibit A, the Project Authorization, the Architect may submit for the Owner's approval a schedule for the performance of the Architect's services. The schedule initially shall include anticipated dates for the commencement of construction and for Substantial Completion of the Work as set forth in the Initial Information. The schedule shall include allowances for periods of time required for the Owner's Board of Commissioner's review, for the performance of the Owner's consultants, and for approval of submissions by authorities having jurisdiction over the Project. Once approved by the Owner in writing, time limits established by the schedule shall not, except for reasonable cause be exceeded by the Architect or Owner. The Owner shall render all decisions and approvals promptly so as not to adversely impact the schedule. With the Owner's written approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.

§ 3.1.4 The Architect shall not be responsible for an Owner's directive or substitution, or for the Owner's acceptance of non-conforming Work, made or given without the Architect's evaluation and written approval.

§ 3.1.5 The Architect shall contact governmental authorities required to approve the Construction Documents and entities providing utility services to the Project.

§ 3.1.6 The Architect shall assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.

§ 3.2 Schematic Design Phase Services

§ 3.2.1 The Architect shall review the program and other information furnished by the Owner, and shall review laws, codes, and regulations applicable to the Architect's services.

§ 3.2.2 The Architect shall prepare a preliminary evaluation of the Owner's program, schedule, budget for the Cost of the Work, Project site, the proposed procurement and delivery method, and other Initial Information, each in terms of the other, to ascertain the requirements of the Project. The Architect shall notify the Owner of (1) any inconsistencies discovered in the information, and (2) other information or consulting services that may be reasonably needed for the Project.

§ 3.2.3 The Architect shall present its preliminary evaluation to the Owner and shall discuss with the Owner alternative approaches to design and construction of the Project. The Architect and the Owner shall reach a mutual understanding regarding the requirements of the Project.

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§ 3.2.4 Based on the Project requirements agreed upon with the Owner, the Architect shall prepare and present, for the Owner's approval, a preliminary design illustrating the scale and relationship of the Project components.

§ 3.2.5 Based on the Owner's approval of the preliminary design, the Architect shall prepare Schematic Design Documents for the Owner's approval. The Schematic Design Documents shall consist of drawings and other documents including a site plan, if appropriate, and preliminary building plans, sections and elevations; and may include some combination of study models, perspective sketches, or digital representations. Preliminary selections of major building systems and construction materials shall be noted on the drawings or described in writing..

§ 3.2.5.1 The Architect shall consider sustainable design alternatives, such as material choices and building orientation, for major systems only together with other considerations based on program and aesthetics, in developing a design that is consistent with the Owner's program, schedule and budget for the Cost of the Work. The Owner may obtain more advanced sustainable design services as a Supplemental Service under Section 4.1.1.

§ 3.2.5.2 The Architect shall consider the value of alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule, and budget for the Cost of the Work.

§ 3.2.6 The Architect shall submit to the Owner an estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.2.7 The Architect shall submit the Schematic Design Documents to the Owner, and request the Owner's written approval.

§ 3.3 Design Development Phase Services

§ 3.3.1 Based on the Owner's written approval of the Schematic Design Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Design Development Documents for the Owner's written approval. The Design Development Documents shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and other appropriate elements. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish, in general, their quality levels.

§ 3.3.2 The Architect shall update the estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.3.3 The Architect shall submit the Design Development Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, and request the Owner's written approval.

§ 3.4 Construction Documents Phase Services

§ 3.4.1 Based on the Owner's written approval of the Design Development Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Construction Documents for the Owner's approval. The Construction Documents shall illustrate and describe the further development of the approved Design Development Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels and performance criteria of materials and systems and other requirements for the construction of the Work. The Owner and Architect acknowledge that, in order to perform the Work, the Contractor will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.6.4. The Construction Documents shall reasonably comply with applicable building and zoning laws, statutes, ordinances, codes, rules and regulations of the governmental authority having jurisdiction over the design of the Project relating to the Architect's services.

§ 3.4.2 The Architect shall incorporate the design requirements of governmental authorities having jurisdiction over the Project into the Construction Documents including any necessary design requirements to obtain permit approval.

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§ 3.4.3 During the development of the Construction Documents, the Architect shall assist the Owner in the development and preparation of (1) procurement information that describes the time, place, and conditions of bidding, including bidding or proposal forms; (2) the form of agreement between the Owner and Contractor; and (3) the Conditions of the Contract for Construction (General, Supplementary and other Conditions). The Architect shall also compile at Owner's direction, a project manual consisting of Owner's documents, unless otherwise agreed, including the Conditions of the Contract for Construction and Specifications, and may include bidding requirements and sample forms. The Architect shall afford the Owner the opportunity to review and comment upon the instructions to bidders, bidding forms, bidding requirements, and general conditions in sufficient time to permit any changes deemed necessary by Owner prior to their being published and available to the bidding public.

§ 3.4.4 The Architect shall update the estimate for the Cost of the Work prepared in accordance with Section 6.3 due to any Owner approved adjustments.

§ 3.4.5 The Architect shall submit the Construction Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, take any action required under Section 6.5, and request the Owner's written approval. Any defective designs or specifications which does not meet the standard of care furnished by the Architect will be corrected by the Architect at no cost to the Owner. The Owner's approval, acceptance, use of, or payment for, all or part of the Architect's services hereunder, or of the Project itself, shall in no way alter the Architect's obligations or the Owner's rights hereunder.

§ 3.5 Procurement Phase Services

§ 3.5.1 General

The Architect shall assist the Owner in establishing a list of prospective contractors. Following the Owner's approval of the Construction Documents, the Architect shall assist the Owner in (1) obtaining either competitive bids or negotiated proposals; (2) confirming responsiveness of bids or proposals; (3) determining the successful bid or proposal, if any; and, (4) awarding and preparing contracts for construction.

§ 3.5.2 Competitive Bidding

§ 3.5.2.1 Bidding Documents shall consist of bidding requirements, proposed Contract Documents, and any other documents as Owner deems appropriate and supplies.

§ 3.5.2.2 The Architect shall assist the Owner in bidding the Project in compliance with all applicable laws by:

- .1 facilitating the distribution of Bidding Documents to prospective bidders;
- .2 organizing and conducting a pre-bid conference for prospective bidders;
- .3 preparing responses to questions from prospective bidders and providing clarifications and interpretations of the Bidding Documents to the prospective bidders in the form of addenda; and,
- .4 organizing and conducting the opening of the bids, and subsequently documenting and distributing the bidding results, as directed by the Owner. The Architect shall make a recommendation to the Owner as to which bidder in its professional judgment is the lowest responsive and responsible bidder.

§ 3.5.2.3 If the Bidding Documents permit substitutions, upon the Owner's written authorization, the Architect shall, as an Additional Service, consider requests for substitutions and prepare and distribute addenda identifying approved substitutions to all prospective bidders.

§ 3.6 Construction Phase Services

§ 3.6.1 General

§ 3.6.1.1 The Architect shall provide administration of the Contract between the Owner and the Contractor as set forth below and in AIA Document A201™-2017, General Conditions of the Contract for Construction as amended by Owner. If the Owner and Contractor modify AIA Document A201-2017, A201-2017 with respect to the Architect's services from those set forth herein, those modifications shall not affect the Architect's services under this Agreement or become a part of this Agreement unless the Owner and the Architect amend this Agreement by a writing signed by both the Owner and the Architect.

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§ 3.6.1.2 The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect's negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.

§ 3.6.1.3 Subject to Section 4.2 and except as provided in Section 3.6.6.5, the Architect's responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates the date the Architect issues the final Certificate for Payment or sixty (60) days after the date of Substantial Completion identified in the Contract Documents for an assigned Project, whichever is earlier.

§ 3.6.1.4 Duties, responsibilities and limitations of the Architect under this Article 3.6 shall not be restricted, modified or extended without written approval of Owner and the Architect.

§ 3.6.2 Evaluations of the Work

§ 3.6.2.1 The Architect shall visit the site as required in Section 4.2.3 unless otherwise provided in Exhibit A, the Project Authorization for the Project, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work.

§ 3.6.2.2 With concurrence from Owner, the Architect has the authority to reject Work that does not conform to the Contract Documents only at the Owner's direction. Whenever the Architect considers it necessary or advisable, the Architect shall have the authority to require inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not the Work is fabricated, installed or completed. However, neither this authority of the Architect nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Contractor, Subcontractors, suppliers, their agents or employees, or other persons or entities performing portions of the Work.

§ 3.6.2.3 The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor. The Architect's response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

§ 3.6.2.4 Interpretations and decisions of the Architect shall be consistent with the intent of, and reasonably inferable from, the Contract Documents and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by both Owner and Contractor, shall not show partiality to either, and shall not be liable for results of interpretations or decisions rendered in good faith. The Architect's decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

§ 3.6.2.5 The Architect shall render initial decisions on Claims between the Owner and Contractor as provided in the Contract Documents.

§ 3.6.3 Certificates for Payment to Contractor

§ 3.6.3.1 The Architect shall review and certify the amounts due the Contractor and shall issue certificates in such amounts for final approval by Owner. The Architect's certification for payment shall constitute a representation to the Owner, based on the Architect's evaluation of the Work as provided in Section 3.6.2 and on the data comprising the Contractor's Application for Payment, that, to the best of the Architect's knowledge, information and belief, the

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Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and that the Contractor is entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, (2) results of subsequent tests and inspections, (3) correction of minor deviations from the Contract Documents prior to completion, and (4) specific qualifications expressed by the Architect.

§ 3.6.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 3.6.3.3 The Architect shall maintain a record of the Applications and Certificates for Payment.

§ 3.6.4 Submittals

§ 3.6.4.1 The Architect shall review the Contractor's submittal schedule and shall not unreasonably delay or withhold approval of the schedule. The Architect's action in reviewing submittals shall be taken in accordance with the approved submittal schedule or, in the absence of an approved submittal schedule, with reasonable promptness while allowing sufficient time, in the Architect's professional judgment, to permit adequate review.

§ 3.6.4.2 The Architect shall review and approve, or take other appropriate action upon, the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Contractor's responsibility. The Architect's review shall not constitute approval of safety precautions or construction means, methods, techniques, sequences or procedures. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component.

§ 3.6.4.3 If the Contract Documents specifically require the Contractor to provide professional design services or certifications by a design professional related to systems, materials, or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review and take appropriate action on Shop Drawings and other submittals related to the Work designed or certified by the Contractor's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect. The Architect's review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals.

§ 3.6.4.4 Subject to Section 4.2, the Architect shall review and respond to requests for information about the Contract Documents. The Architect shall set forth, in the Contract Documents, the requirements for requests for information. Requests for information shall include, at a minimum, a detailed written statement that indicates the specific Drawings or Specifications in need of clarification and the nature of the clarification requested. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness. If appropriate, the Architect shall prepare and issue supplemental Drawings and Specifications in response to the requests for information.

§ 3.6.4.5 The Architect shall maintain a record of submittals and copies of submittals supplied by the Contractor in accordance with the requirements of the Contract Documents.

§ 3.6.5 Changes in the Work

§ 3.6.5.1 The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval and execution in accordance with the Contract Documents.

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§ 3.6.5.2 The Architect shall maintain records relative to changes orders in connection with the Work.

§ 3.6.6 Project Completion

§ 3.6.6.1 The Architect shall:

- .1 conduct inspections to determine the date or dates of Substantial Completion and the date of final completion;
- .2 issue Certificates of Substantial Completion;
- .3 forward to the Owner, for the Owner’s review and records, written warranties and related documents required by the Contract Documents and received from the Contractor; and,
- .4 issue a final Certificate for Payment based upon a final inspection indicating that, to the best of the Architect’s knowledge, information, and belief, the Work complies with the requirements of the Contract Documents.

§ 3.6.6.2 The Architect’s inspections shall be conducted with the Owner to check conformance of the Work with the requirements of the Contract Documents and to verify the accuracy and completeness of the list submitted by the Contractor of Work to be completed or corrected.

§ 3.6.6.3 When Substantial Completion has been achieved, the Architect shall inform the Owner about the balance of the Contract Sum remaining to be paid the Contractor, including the amount to be retained from the Contract Sum, if any, for final completion or correction of the Work.

§ 3.6.6.4 The Architect shall forward to the Owner the following information received from the Contractor: (1) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (2) affidavits, receipts, releases and waivers of liens, or bonds indemnifying the Owner against liens; and (3) any other documentation required of the Contractor under the Contract Documents.

§ 3.6.6.5 Upon request of the Owner, and prior to the expiration of one year from the date of Substantial Completion, the Architect shall, without additional compensation, conduct a meeting with the Owner to review the facility operations and performance.

ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

§ 4.1 Supplemental Services

§ 4.1.1 The services listed below are not included in Basic Services but may be required for the Project. The Architect shall provide the listed Supplemental Services only if specifically provided in the Project Authorization signed by both parties, and for Supplemental Services requested after the issuance of the Project Authorization, Exhibit A, by a duly executed Supplemental Services Authorized signed by both parties. The Owner shall compensate the Architect as provided in the Project Authorization or Supplemental Services Authorization or if not so stated therein, in accordance with Section 11.2 of this Agreement. Unless otherwise specifically addressed in the Project Authorization or a subsequent Supplemental Services Authorization, the parties agree that the listed Supplemental Service is not being provided for the Project.

Supplemental Services	Responsibility (Architect, Owner, or not provided)
§ 4.1.1.1 Programming	Not provided
§ 4.1.1.2 Multiple preliminary designs	Not provided
§ 4.1.1.3 Measured drawings	Not provided
§ 4.1.1.4 Existing facilities surveys	Not provided
§ 4.1.1.5 Site evaluation and planning	Not provided
§ 4.1.1.6 Building Information Model management responsibilities	Not provided
§ 4.1.1.7 Development of Building Information Models for post construction use	Not provided
§ 4.1.1.8 Civil engineering	Not provided

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Supplemental Services	Responsibility (Architect, Owner, or not provided)
§ 4.1.1.9 Landscape design	Not provided
§ 4.1.1.10 Architectural interior design	Not provided
§ 4.1.1.11 Value analysis / value engineering	Not provided
§ 4.1.1.12 Detailed cost estimating beyond that required in Section 6.3	Not provided
§ 4.1.1.13 On-site project representation	Not provided
§ 4.1.1.14 Conformed documents for construction	Not provided
§ 4.1.1.15 As-designed record drawings	Not provided
§ 4.1.1.16 As-constructed record drawings	Not provided
§ 4.1.1.17 Post-occupancy evaluation	Not provided
§ 4.1.1.18 Facility support services	Not provided
§ 4.1.1.19 Tenant-related services	Not provided
§ 4.1.1.20 Architect's coordination of the Owner's consultants	Not provided
§ 4.1.1.21 Telecommunications/data design	Not provided
§ 4.1.1.22 Security evaluation and planning	Not provided
§ 4.1.1.23 Commissioning	Not provided
§ 4.1.1.24 Sustainable Project Services pursuant to Section 4.1.3	Not provided
§ 4.1.1.25 Fast-track design services	Not provided
§ 4.1.1.26 Multiple bid packages	Not provided
§ 4.1.1.27 Historic preservation	Not provided
§ 4.1.1.28 Furniture, furnishings, and equipment design	Not provided
§ 4.1.1.29 Other services provided by specialty Consultants	Not provided
§ 4.1.1.30 Digital, 3D or SketchUp Modeling	Not provided
§ 4.1.1.31 Color or Artistic Rendering	Not provided
§ 4.1.1.32 Theatrical Design	Not provided
§ 4.1.1.33 Attendance at Public Meetings including Board /Committee Meetings	Not provided
§ 4.1.1.34 Master Planning	Not provided
§ 4.1.1.35 Tornado Shelter Peer Review	Not provided

§ 4.1.2 Description of Supplemental Services

§ 4.1.2.1 A description of each Supplemental Service identified in Section 4.1.1 as the Architect's responsibility is provided below.

«See Project Authorization, Exhibit A, for the Project, for any approved Supplemental Services.»

§ 4.1.2.2 A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.

« See Project Authorization, Exhibit A, for the Project. »

§ 4.2 Architect's Additional Services

The Architect may provide Additional Services after execution of this Agreement the issuance of the Project Authorization, Exhibit A, without invalidating the Agreement. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with the Project Authorization or any amendment to the

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Agreement, shall entitle the Architect to compensation pursuant to Section 11.3 and an appropriate adjustment in the Architect's schedule.

§ 4.2.1 Upon recognizing the need to perform the following Additional Services, the Architect shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Architect shall not proceed to provide the following Additional Services until the Architect receives the Owner's written authorization:

- .1 Services necessitated by a change in the Initial Information, previous instructions or approvals given by the Owner, or a material change in the Project including size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or procurement or delivery method;
- .2 Services necessitated by the enactment or revision of codes, laws, or regulations, including changing or editing previously prepared Instruments of Service;
- .3 Changing or editing previously prepared Instruments of Service necessitated by official interpretations of applicable codes, laws or regulations that are either (a) contrary to specific interpretations by the applicable authorities having jurisdiction made prior to the issuance of the building permit, or (b) contrary to requirements of the Instruments of Service when those Instruments of Service were prepared in accordance with the applicable standard of care;
- .4 Services necessitated by decisions of the Owner not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's consultants or contractors;
- .5 Preparing digital models or other design documentation for transmission to the Owner's consultants and contractors, or to other Owner-authorized recipients;
- .6 Preparation of design and documentation for alternate bid or proposal requests proposed by the Owner for projects where the Architect's fee is not based on a percentage of construction cost; .7 Preparation for, and attendance at, a public presentation, meeting or hearing;
- .8 Preparation for, and attendance at, a dispute resolution proceeding or legal proceeding, except where the Architect is party thereto;
- ;
- .9 Consultation concerning replacement of Work resulting from fire or other cause during construction; or,
- .10 Assistance to the Initial Decision Maker, if other than the Architect.

§ 4.2.2 To avoid delay in the Construction Phase, the Architect shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Architect's notice, the Owner determines that all or parts of the services are not required, the Owner shall give prompt written notice to the Architect of the Owner's determination. The Owner shall compensate the Architect for the services provided prior to the Architect's receipt of the Owner's notice.

- .1 Reviewing a Contractor's submittal out of sequence from the submittal schedule approved by the Architect;
- .2 Responding to the Contractor's repeated requests for information that are not prepared in accordance with the Contract Documents or where such information is available to the Contractor from a careful study and comparison of the Contract Documents, field conditions, other Owner-provided information, Contractor-prepared coordination drawings, or prior Project correspondence or documentation;
- .3 Preparing Change Orders and Construction Change Directives that require evaluation of Contractor's proposals and supporting data, or the preparation or revision of Instruments of Service;
- .4 Evaluating an extensive number of Claims as the Initial Decision Maker; or,
- .5 Evaluating substitutions proposed by the Owner or Contractor and making subsequent revisions to Instruments of Service resulting therefrom.

§ 4.2.3 The Architect shall provide Construction Phase Services exceeding the limits set forth below as Additional Services. When the limits below are reached, the Architect shall notify the Owner:

- .1 «Two » («2») reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Contractor
- .2 «One visit on average per week» to the site by the Architect during construction unless otherwise provided in Exhibit A, the Project Authorization for the Project
- .3 «Two » («2») inspections for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- .4 « Two » («2») inspections for any portion of the Work to determine final completion.

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§ 4.2.4 Except for services required under Section 3.6.6.5 and those services that do not exceed the limits set forth in Section 4.2.3, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work or (2) the initial date of Substantial Completion identified in the agreement between the Owner and Contractor, whichever is earlier, shall be compensated as Additional Services to the extent the Architect incurs additional cost in providing those Construction Phase Services.

§ 4.2.5 If the services covered by this Agreement have not been completed within [] the time specified in Exhibit A, the Project Authorization, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program, which shall set forth the Owner's objectives; schedule; constraints and criteria, including space requirements and relationships; flexibility; expandability; special equipment; systems; and site requirements.

§ 5.2 The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect. The Owner and the Architect shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 5.3 The Owner shall identify a representative authorized to act on the Owner's behalf with respect to the Project. The Owner shall render decisions and approve the Architect's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

§ 5.4 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.5 The Owner shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.6 The Owner shall provide the Supplemental Services designated as the Owner's responsibility in Section 4.1.1.

§ 5.7 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E204™-2017, Sustainable Projects Exhibit, attached to this Agreement.

§ 5.8 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated as the responsibility of the Architect in this Agreement, or authorize the Architect to furnish them as an Additional Service, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.9 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

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§ 5.10 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 5.11 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service. § 5.12 The Owner shall include the Architect in all communications with the Contractor that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Contractor otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect.

§ 5.13 Before executing the Contract for Construction, the Owner shall coordinate the Architect's duties and responsibilities set forth in the Contract for Construction with the Architect's services set forth in this Agreement. The Owner shall provide the Architect a copy of the executed agreement between the Owner and Contractor, including the General Conditions of the Contract for Construction.

§ 5.14 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Contractor to provide the Architect access to the Work wherever it is in preparation or progress.

§ 5.15 Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of, or enforce lien rights.

ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include construction manager fees and costs and contractors' fees, general conditions costs, overhead and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner. The Cost of Work shall include: 1) 80% of the cost of alternates which are not accepted; 2) 100% of the cost of alternates which are accepted; 3) 100% of the cost of items in change orders which increase the Cost of the Work; 4) 80% of the cost of the cost reduction for items in change orders which reduce the Cost of the Work; and 5) 80% of the cost of items removed by value engineering.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, and the preliminary estimate of the Cost of the Work and updated estimates of the Cost of the Work, prepared by the Architect, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials, or equipment; the Contractor's methods of determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared or agreed to by the Architect.

§ 6.3 In preparing estimates of the Cost of Work, the Architect shall be permitted to include contingencies for design, bidding, and price escalation; to determine what materials, equipment, component systems, and types of construction are to be included in the Contract Documents; to recommend reasonable adjustments in the program and scope of the Project; and to include design alternates as may be necessary to adjust the estimated Cost of the Work to meet the Owner's budget. The Architect's estimate of the Cost of the Work shall be based on current area, volume or similar conceptual estimating techniques. If the Owner requires a detailed estimate of the Cost of the Work, the Architect shall provide such an estimate, if identified as the Architect's responsibility in Section 4.1.1, as a Supplemental Service.

§ 6.4 If, through no fault of the Architect, the Procurement Phase has not commenced within 90 days after the Architect submits the Construction Documents to the Owner, the Owner's budget for the Cost of the Work shall be adjusted to reflect changes in the general level of prices in the applicable construction market.

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§ 6.5 If at any time the Architect's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality, or budget for the Cost of the Work, and the Owner shall cooperate with the Architect in making such adjustments.

§ 6.6 If the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services is exceeded by the lowest bona fide bid or negotiated proposal, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 authorize rebidding or renegotiating of the Project within a reasonable time;
- .3 terminate in accordance with Section 9.5;
- .4 in consultation with the Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or,
- .5 implement any other mutually acceptable alternative.

§ 6.7 If the Owner chooses to proceed under Section 6.6.4, the Architect shall modify the Construction Documents without additional compensation as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services only to the extent that the lowest bona fide bid or proposal exceeds the Owner's budget by twenty percent (20%) or more, or the budget as adjusted under Section 6.6.1. If the lowest bona fide bid or proposal exceeds the Owner's budget for the Cost of the Work by less than 20%, the Architect shall, as an Additional Services, modify the Construction Documents as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services. In any event, the Architect's modification of the Construction Documents shall be the limit of the Architect's responsibility under this Article 6.

ARTICLE 7 COPYRIGHTS AND LICENSES

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

§ 7.2 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.

§ 7.3 The Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the Owner substantially performs its obligations under this Agreement, including prompt payment of all sums due pursuant to Article 9 and Article 11. The Architect shall obtain similar nonexclusive licenses from the Architect's consultants consistent with this Agreement. The license granted under this section permits the Owner to authorize the Contractor, Subcontractors, Sub-subcontractors, and suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service, subject to any protocols established pursuant to Section 1.3, solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause as provided in Section 9.4, the license granted in this Section 7.3 shall terminate.

§ 7.3.1 In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1. The terms of this Section 7.3.1 shall not apply if the Owner rightfully terminates this Agreement for cause under Section 9.4.

§ 7.4 Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license

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granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.

§ 7.5 Except as otherwise stated in Section 7.3, the provisions of this Article 7 shall survive the termination of this Agreement.

ARTICLE 8 CLAIMS AND DISPUTES

§ 8.1 General

§ 8.1.1 The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents, and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201-2017, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.

§ 8.1.3 The Architect and Owner waive consequential damages for claims, disputes, or other matters in question, arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.7 and including, but are not limited to, consequential damages as defined in the A201-2017 General Conditions.

§ 8.2 Mediation

§ 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding litigation. If such matter relates to or is the subject of a lien arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

§ 8.2.2 The Owner and Architect shall endeavor to resolve claims, disputes and other matters in question between them by mediation, which, unless the parties mutually agree otherwise, shall be administered by ADR Systems, 20 N. Clark Street, Chicago, Illinois with a mutually agreeable mediator. A request for mediation shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the mediation. The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of litigation, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order.

§ 8.2.3 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 8.2.4 If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

(Check the appropriate box.)

Arbitration pursuant to Section 8.3 of this Agreement

Litigation in a court of competent jurisdiction

Other: *(Specify)*

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ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement and Exhibit A, the Project Authorization, such failure shall be considered substantial nonperformance and cause for termination of its services pursuant to the Project Authorization or of this Agreement, if not cured within ten (10) days after the Architect’s delivery of written notice to the Owner or, at the Architect’s option, cause for suspension of performance of services under the Project Authorization, Exhibit A. If the Architect elects to suspend services, the Architect shall give seven days’ written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damages caused the Owner because of such suspension of services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect’s services. The Architect’s fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect’s services. The Architect’s fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.3 If the Owner suspends the Project identified in the Project Authorization, Exhibit A, for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement or the services under the Project Authorization by giving not less than seven days’ written notice. In the event of a termination, the Architect shall be paid for all services performed and reimbursable expenses incurred to the date of termination.

§ 9.4 Either party may terminate this Agreement upon not less than seven days’ written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.5 The Owner may terminate this Agreement or the services under a Project Authorization upon not less than seven (7) days’ written notice to the Architect for the Owner’s convenience and without cause.

§ 9.6 If the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall compensate the Architect for services performed prior to termination, Reimbursable Expenses incurred, and costs attributable to termination, including the costs attributable to the Architect’s termination of consultant agreements.

§ 9.7 In addition to any amounts paid under Section 9.6, if the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall pay to the Architect the following fees:

(Set forth below the amount of any termination or licensing fee, or the method for determining any termination or licensing fee.)

.1 Termination Fee:

« Ten (10%) percent of the Architect’s fee for the Project. »

.2 Licensing Fee if the Owner intends to continue using the Architect’s Instruments of Service.

Ten (10%) the Architect’s fee for the Project,

§ 9.8 Intentionally Deleted.

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§ 9.9 The Owner's rights to use the Architect's Instruments of Service in the event of a termination of this Agreement are set forth in Article 7 and Section 9.7.

ARTICLE 10 MISCELLANEOUS PROVISIONS

This Agreement shall be governed by the law of the State of Illinois. Any suit or action arising under this Agreement shall be commenced in the Circuit Court of the 18th Judicial Circuit, County of DuPage, Illinois. § 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A201–2017, General Conditions of the Contract for Construction.

§ 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns, and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement, including any payments due to the Architect by the Owner prior to the assignment.

§ 10.4 If the Owner requests the Architect to execute statements, consents, or certificates, the proposed language of such statements, consents, or certificates shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution. If the Owner requests the Architect to execute consents reasonably required to facilitate assignment to a lender, the Architect shall execute all such consents that are consistent with this Agreement, provided the proposed consent is submitted to the Architect for review at least 14 days prior to execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services, or responsibilities beyond the scope of this Agreement or which vary from the terms of this Agreement.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.

§ 10.6 Unless otherwise required in the Project Authorization, Exhibit A, for the Project, the Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Architect in writing of the specific information considered by the Owner to be confidential or proprietary. The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

§ 10.8 If the Architect or Owner receives information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.8.1. This Section 10.8 shall survive the termination of this Agreement.

§ 10.8.1 The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.8. Furthermore, Architect or Owner shall not withhold such information if, in doing so, would violate the law or create a risk of significant harm to the public. The Architect shall require of the Architect's consultants similar agreements to maintain the confidentiality of information designated as a "confidential" or "business proprietary" by the Owner.

§ 10.9 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or

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unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

§ 10.10 Independent Contractor

The Architect agrees that all services performed under this Agreement are being performed by Architect as an independent contractor and not as an employee or agent of Owner. This Agreement is not intended to constitute, create, give rise to or otherwise recognize a joint venture agreement or relationship, partnership or formal business organization of any kind or create an employer/employee relationship between the Owner and the Architect, the Architect's employees, consultants or consultants' employees or any person supplied by the Architect in the performance of the Architect's obligations under this Agreement and does not entitle said persons to rights or benefits from the Owner normally associated with an employment relationship, such as, but not limited to, civil service, retirement, personnel rules which accrue to such persons, health insurance, motor vehicle insurance, life insurance, workers' compensation, sick leave or any other fringe benefits. The Architect and its consultants shall have total responsibility for all salaries, wages, bonuses, retirement, withholdings, workers' compensation, occupational disease compensation, unemployment compensation, other employee benefits and all taxes and premiums appurtenant thereto concerning such persons .

§ 10.11 Drug Free Workplace Act

The Architect shall comply with the Illinois Drug Free Workplace Act as contained in the Illinois Compiled Statutes Ch. 30, Sec. 580/1 et seq.

ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

- .1 Stipulated Sum
(Insert amount)

N/A »

- .2 Percentage Basis
(Insert percentage value)

«N/A» (« ») % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6.

- .3 Other
(Describe the method of compensation)

Fee Schedule: Compensation for Basic Services shall be computed by multiplying the construction cost (Cost of Work) of the Project or bid package by the percentages in the following sliding fee schedule:

Construction Cost	Percentage Fee of Construction Cost
\$0 - \$499,999.99	Time and Material or Negotiated Lump Sum
\$500,000.00 - \$999,999.99	XXX %
\$1,000,000.00 - \$3,999,999.99	XXX %
\$4,000,000.00 - \$7,999,999.99	XXX %
\$8,000,000.00 - \$11,999,999.99	XXX %
\$12,000,000.00 - \$19,999,999.99	XXX %
\$20,000,000.00 - Above	XXX %

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For the Basic Services, the Owner shall retain the Architect on a per Project basis as described above and/or as set forth in the Project Authorization for the assigned Project.

§ 11.2 For the Architect's Supplemental Services designated in Section 4.1.1 and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Architect as follows:
(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)

«As set forth in Exhibit A, the Project Authorization for the Project.»

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows:
(Insert amount of, or basis for, compensation.)

« As set forth in Exhibit A, the Project Authorization for the Project.»

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus «XX » percent («XX »%), or as follows but not before written authorization by Owner:
(Insert amount of, or basis for computing, Architect's consultants' compensation for Supplemental or Additional Services.)

« »

§ 11.5 When compensation for Basic Services is based on a stipulated sum or a percentage basis, the proportion of compensation for each phase of services shall be as follows:

Schematic Design Phase	«Fifteen »	percent («15 »	%)
Design Development Phase	«Twenty »	percent («20 »	%)
Construction Documents Phase	«Forty »	percent («40 »	%)
Procurement Phase	«Five »	percent («5 »	%)
Construction Phase	«Twenty »	percent («20 »	%)
Total Basic Compensation	one hundred	percent (100	%)

§ 11.6 When compensation identified in Section 11.1 is on a percentage basis, progress payments for each phase of Basic Services shall be calculated by multiplying the percentages identified in this Article by the Owner's most recent budget for the Cost of the Work. Compensation paid in previous progress payments shall not be adjusted based on subsequent updates to the Owner's budget for the Cost of the Work.

§ 11.6.1 When compensation is on a percentage basis and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

§ 11.7 The hourly billing rates for services of the Architect and the Architect's consultants are set forth below. The rates shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices.
(If applicable, attach an exhibit of hourly billing rates or insert them below.)

«

«TRIA ARCHITECTURE, INC. – 2024 Hourly Rates

Principal Architect \$XXX.00
Associate Architect \$XXX.00

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Senior Project Manager	\$XXX.00
Project Manager	\$XXX.00
Senior Architect / Senior Interior Designer	\$XXX.00
Architect 3 / Architectural Staff 3 / Interior Designer 3	\$XXX.00
Architect 2 / Architectural Staff 2 / Interior Designer 2	\$XXX.00
Architect 1 / Architectural Staff 1 / Interior Designer 1	\$XXX.00
Architectural Staff	\$XXX.00
Graphic Designer	\$XXX.00
Architectural Intern / Interiors Intern	\$XXX.00
Administrative Assistant	\$XXX.00

»

Employee or Category	Rate (\$0.00)
----------------------	---------------

§ 11.8 Compensation for Reimbursable Expenses

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect’s consultants directly related to the Project, as follows:

- .1 Transportation and authorized out-of-town travel and subsistence;
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, and standard form documents;
- .5 Postage, handling, and delivery;
- .6 Expense of overtime work requiring higher than regular rates, if authorized in advance by the Owner;
- .7 Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;
- .8 If required by the Owner, and with the Owner’s prior written approval, the Architect’s consultants’ expenses of professional liability insurance dedicated exclusively to this Project, or the expense of additional insurance coverage or limits in excess of that normally maintained by the Architect’s consultants;
- .9 All taxes levied on professional services and on reimbursable expenses;
- .10 Site office expenses;
- .11 Registration fees and any other fees charged by the Certifying Authority or by other entities as necessary to achieve the Sustainable Objective; and,
- .12 Other similar Project-related expenditures.

The Architect will submit photocopies of reimbursable expense bills to support the Architect’s billing for reimbursable expenses.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect’s consultants plus « XX » percent («XX » %) of the expenses incurred.

«If the Owner requires types or limits of insurance in excess of those set forth in Article 2.5 of this Agreement, the Owner shall pay the costs of such additional insurance. »

§ 11.10 Payments to the Architect

§ 11.10.1 Initial Payments

§ 11.10.1.1 An initial payment of «zero dollars» (\$ «0 ») shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner’s account in the final invoice.

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§ 11.10.2 Progress Payments

§ 11.10.2.1 Payments shall be made in accordance with the Illinois Prompt Payment Act, and interest shall be payable in accordance with said Act.

§ 11.10.2.2 The Owner shall not withhold amounts from the Architect’s compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work, unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.10.2.3 Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:
(Include other terms and conditions applicable to this Agreement.)

§12.1 The Architect acknowledges that the Owner is a local government unit and the Owner acknowledges that the Architect is a corporation. Any and all claims made by a Party to this Agreement against the other arising from the performance of this Agreement shall be made against the Owner and Architect and not against any of their officials, directors, officers, or employees.

§12.2 The Architect shall conform the final Construction Documents to applicable zoning and building laws, statutes, ordinances, rules, regulations, orders or other legal requirements, relating to the design of the Project (collectively "Governmental Requirements") existing on the date of the Construction Documents are submitted for permit. However, Owner recognizes that interpretations by governmental officials ("Code Authority") are often subject to change even after issuance of a building permit. If after award of the building permit, modifications to the Drawings and Specifications are required because of an interpretation by the Code Authority which has not been previously given, or which if given was different than a prior interpretation of the Code Authority, Architect shall make the required modifications, but the cost of such modifications shall be considered an Additional Service. Provided nothing contained herein shall relieve the Architect of its obligation to modify, at its expense, Drawings and Specifications where the Architect has negligently failed to prepare such in compliance with applicable Governmental Requirements.

§12.3 In the event the Architect is hindered, delayed or prevented from performing its obligations under this Agreement as a result of any fire, flood, landslide, epidemics, pandemics, governmental shutdowns, tornado, other act of God, malicious mischief, theft, strike, lockout, other labor problems, shortages or material or labor, failure of any governmental agency or Owner to furnish information or to approve or to disapprove the Architect’s services or any other cause beyond the reasonable control of Architect, the time for completion of the Architect’s services shall be extended by the period of resulting delay.

§12.4 To the extent applicable, the Architect shall comply with the requirements of the Equal Employment Opportunity Clause of the Illinois Human Rights Act, (775 ILCS 5/2-105), the rules and regulations of the Illinois Department of Human Rights, the Public Works Employment Discrimination Act (775 ILCS 5/10 et. seq.), and all laws and regulations pertaining to occupational and work safety. The Architect’s signature on this document herein certifies that it had a sexual harassment policy in effect which complies with 775 ILCS 5/2-105. In the event of the Architect’s non-compliance with the provisions of the foregoing Equal Employment Opportunity Clause, the Illinois Human Rights Act, or the rules and regulations of the Illinois Department of Human Rights, the Architect may be declared ineligible for future contracts or subcontracts and this Agreement may be canceled and voided in whole or in part and such sanctions or other penalties may be imposed as provided by statute or regulation. However, any forbearance or delay by the Owner in canceling this contract shall not be constituted as and does not constitute the Owner’s consent to such a violation or the Owner’s waiver of any rights it may have.

§12.5 The Owner shall require in the Contracts for Construction that the General Contractor and trade subcontractors name the Owner, Architect and its consultants as additional insureds on each of their general liability, auto liability and umbrella/excess liability insurance policies and that said policies shall be endorsed to be primary and non-contributory to any other insurance coverage of the additional insureds. The Contractor’s policy should be

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endorsed to be primary and non-contributory as respects the additional insureds over any other insurance the additional insureds may have.

§12.6 The Owner and Architect recognize the risks and rewards inherent in this type of project and the services to be provided by the Architect and have agreed to allocate those risks and responsibilities as set forth herein. The Owner and persons claiming through the Owner agree, to the fullest extent permitted by law, to limit the liability of the Architect, its consultants and employees, for all claims, causes of action, suits, losses, or damages of any kind and nature arising from the performance of services under this Agreement so that the total aggregate liability of the Architect to the Owner for any claim or claims arising from the Architect's services or this Agreement shall not exceed the Architect's available insurance proceeds covering such claims, suits, losses or damages. **The limitation set forth herein is intended to apply to any and all liability or causes of action however alleged or arising, unless otherwise specifically prohibited by law.**

§12.7 The Architect's obligations to review submittals and shop drawings are conditioned upon the prior review and approval of such Shop Drawings, Product Data and samples by the Contractor as required by Article 3.12.5 of the General Conditions for the Contract for Construction, A201-2017 Edition.

§12.8 Nothing contained in the Agreement shall require the Architect to exercise professional skill and judgment greater than that which can be reasonably expected from other architects performing similar services to those required hereunder. The Architect makes no warranties, express or implied, in this Agreement. This limitation shall not be modified by any certification or representation made by Architect as an accommodation upon request of the Owner.

§12.9 The Owner will cause the following clause to be inserted in all construction contracts:

To the fullest extent permitted by law, the Contractor shall waive any right of contribution and shall defend, indemnify and hold harmless the Owner, the Architect and their agents and employees and consultants from and against all claims, liabilities, demands, damages, losses and expenses, including but not limited to attorneys' fees and expenses, and economic damages, arising out of or resulting from or in connection with the performance of the Work, provided that any such claim, damage, loss or expense is caused in whole or in part by any negligent act, intentional, or alleged negligent, or alleged intentional acts or omissions of any Contractor, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this Agreement.

This provision shall not be construed to require the Contractor to indemnify Owner or Architect against the consequences of their own negligence. In any and all claims against the Owner or Architect or any of their agents or employees and consultants by any employee of any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation under this Paragraph agreement shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the Contractor or any Subcontractor under workers' or workmen's compensation acts, disability benefit acts or other employee benefit acts.

§12.9 The Owner hereby establishes the **XXXXXXXXXX** as the Owner's authorized representatives for any Project.

§12.10 In the event that certain annual federal income tax deductions under Section 179D of the Internal Revenue Code are available to the Architect as the party primarily responsible for designing the energy efficient improvements, the Owner agrees to cooperate with the Architect by executing annually, if necessary, a written allocation and declaration required by Section 179D related to such designing measures, or property placed in service under the parties' agreement during each applicable calendar year. The Architect shall prepare, and is responsible for the accuracy of the declaration and all accompanying documentation for the Owner's signature. The Architect shall be designed at the party primarily responsible for designing the energy efficient building property and thus the party to whom the Section 179D deduction is allocated.

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ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Architect.

§ 13.2 This Agreement is comprised of the following documents identified below:

.1 AIA Document B101™-2017, Standard Form Agreement Between Owner and Architect

.2 (Insert the date of the E203-2013 incorporated into this agreement.)

« »

.2 Exhibits:

« Exhibit A The Project Authorization for the Project. {Exhibit A may be numbered per the Architect’s internal project number for each project authorized by the Owner under the Master Agreement for reference purposes only. Notwithstanding the numerical designation, each Project Authorization issued is referred to herein as Exhibit A for the assigned project.}

»»

This Agreement entered into as of the day and year first written above.

TRIA Architecture, Inc.

OWNER (Signature)

« »« »

(Printed name and title)

ARCHITECT (Signature)

« James A. Petrakos, AIA, LEED AP»«», President

»« »

(Printed name, title, and license number, if required)

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To: Robert Corte
President, Community Park District Board Commissioners

From: Jessica Cannaday

Date: March 6, 2024

Re: IAPD Legislative Conference in Springfield | Item 13i

Recommendation

Motion and a second to approve up to \$500 in travel expenses for commissioners wishing to attend the IAPD Legislative Reception and Conference May 7 and 8, 2024.

Background

The Illinois Association of Park Districts hosts a Legislative Reception and Conference May 7 and 8 in Springfield. This event provides an opportunity to meet with our legislators to educate them on upcoming projects, plans and the impacts they will have on our community.

Commissioners interested in attending must have approval by the board. Approved expenses will cover the cost of registration, meals, travel, and one night stay in a hotel block secured by IAPD.